

VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

B.COM - REGULATIONS

(Candidates admitted from 2018-2019 onwards)

I. SCOPE OF THE COURSE

B.Com is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, ICWA, and ACS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com (A&F) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

III. OBJECTIVES OF THE COURSE

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

PROGRAMME OUTCOME

PO – 1: After completing three years of Bachelors of Commerce in Accounting & Finance (B.Com A&F) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3: The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

Program Specific Outcome (PSO)

PSO – 1 Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

PSO – 2 Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO –3 Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

PSO – 4 Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 5 Learners will gain thorough systematic and subject skills within various disciplines of accounting

PSO – 6 Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO – 7 Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 8 Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs

PSO – 9 Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO – 10 Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO - 11 Learners will be able to do higher education and advance research in the field of commerce and finance

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year B.Com shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

REGULATIONS

V. TRANSITORY PROVISIONS

Candidates who have undergone the UG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2019-20. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

Choice Based Credit System

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

Eligibility for Award of Degree

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

Duration

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

Curriculum

U.G. Programme

Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core Subjects Allied Subjects Electives Project – Individual / Group Project
Part – IV	-	Skill Based Electives Non – Major Electives Environmental Studies Value Educations
Part – V	-	Extension activities

Extension Activities

All students should enroll in **Part V Vivekanandha Outreach Programme** – to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. **(1 Credit in VI Semester)**

The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

Continuous Internal Assessment (CIA)

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG	PG
1. CIA Test I & II (Average)	-	5	5
2. Model Examination	-	10	5
3. Assignment	-	5	5
4. Seminar	-	0	5

- Attendance
 - Upto 75% - 0
 - 76 - 80% - 1
 - 81 - 85% - 2
 - 86 - 90% - 3
 - 91 - 95% - 4
 - 96 - 100% - 5

		5	5
		----	----
Total	-	25	25
		----	----

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

End Semester Examinations

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website (www.vicas.org).

Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condo nation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condo nation fee.
4	Secured below 50% attendance	Not eligible to the write the End semester examinations and she has to rejoin the same semester

Question Paper

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

Hall Tickets and Instructions

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after $\frac{1}{2}$ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

Revaluation and Transparency

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

PASSING MINIMUM

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

MODERATION

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

Improvement

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

Supplementary Examinations

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.

2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

Reappearance of failed Students

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

Credit for U.G. Course

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	Non Major Electives (2)	4	4
	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
Total		140	140

Credit for P.G. Course

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
Total	91

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

Mark Statement

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.

Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n refers to the semester in which such courses were credited

For a Semester :

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

Sum of the Multiplication of grade points by the credits of the courses

GPA = _____

Sum of the credits of the courses in a semester

For the entire programme :

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

CGPA = _____

Sum of the credits of the courses of the entire programme

Criteria for Rank

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

Transfer of Students

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

COURSE PATTERN
B.COM
(WITH EFFECT FROM 2018-2019 ONWARDS)

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - I							
18U1LT01	Languages	Tamil or anyone of the modern or Classical Language - I	6	3	25	75	100
17U1LE01B	Languages	English I	6	3	25	75	100
18U1CMC01	Core-1	Financial Accounting - I	5	5	25	75	100
18U1CMC02	Core-2	Business Organization and Management	5	5	25	75	100
18U1CMA01	Allied - 1	Business Economics	4	4	25	75	100
18UICMPR01	Practical - II	Commerce Practical -I	2	-	-	-	-
17U1VE01	Value Based Education	Yoga	2	2	25	75	100
Total			30	22	150	450	600
SEMESTER - II							
18U2LT02	Languages	Tamil or anyone of the modern or Classical Language - II	6	3	25	75	100
17U2LE02B	Languages	English II	6	3	25	75	100
18U2CMC03	Core - 3	Financial Accounting- II	6	4	25	75	100
18U1CMA02	Allied - 2	Indian Economy	4	4	25	75	100
18UICMPR02	Practical - II	Commerce Practical -II	4	2	25	75	100
17U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
Total			30	20	150	450	600

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - III							
18U3CMC04	Core - 4	Corporate Accounting - I	6	5	25	75	100
18U3CMC05	Core - 5	Business Law	5	4	25	75	100
18U3CMC06	Core - 6	Principles of Marketing	6	5	25	75	100
18U3 CMC07	Core - 7	Indian financial System	5	4	25	75	100
17U3CMA08	Allied - 3	Business Statistics - I	4	4	25	75	100
18U3CMS01	SBEC - I	Project Methodology	2	2	25	75	100
18U3CMNO1	NMEC - I	Interview skills	2	2	25	75	100
18U3CMNO2	NMEC - I	Business Correspondence & Office Management					
Total			30	26	175	525	700
Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - IV							
18U4CMC08	Core - 8	Corporate Accounting - II	6	5	25	75	100
18U4CMC09	Core - 9	Company Law And Secretarial Practices	6	4	25	75	100
18U4CMC10	Core - 10	Human Resource Management	5	5	25	75	100
18U4 CMC11	Core - 11	Business Environment	5	4	25	75	100
17U4CMA12	Allied - 4	Business Statistics - II	4	4	25	75	100
18U4CMS02	SBEC - II	Inplant Training	2	2	25	75	100
18U4CMNO3	NMEC - II	Share market operations	2	2	25	75	100
18U4CMNO4	NMEC - II	Commerce Practical					
Total			30	26	175	525	700

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - V							
18U5CMC12	Core –12	Cost Accounting	6	5	25	75	100
18U5CMC13	Core – 13	Income Tax Law & Practice -I	6	5	25	75	100
18U5CMC14	Core – 14	E-Banking	6	5	25	75	100
18U5CMC15	Core – 15	Computer Application in Business	4	3	25	75	100
18U5CMC16	Core - 16	Capital market	4	2	25	75	100
18U5CME01	Elective:1	Practical Auditing	4	2	25	75	100
Total			30	22	150	450	600
Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
SEMESTER - VI							
18U6CMC17	Core –17	Management Accounting	6	5	25	75	100
18U6CMC18	Core – 18	Income Tax Law And Practices-II	6	5	25	75	100
18U6CMC19	Core – 19	Financial Management	6	5	25	75	100
18U6CMC20	Core – 20	Business Regulatory Frame Work	4	3	25	75	100
18U6CMC21	Core – 21	Office Organization	4	3	25	75	100
18U6CME02	Elective:2	Insurance Practice	4	2	25	75	100
Extension Activities			-	1	-	-	-
TOTAL			30	24	150	450	600
Grand Total			360	140	950	2850	3800

V SEM-ELECTIVES:

- | | |
|------------------|---|
| 18U5CME01 | Practical Auditing |
| 18U5CME02 | Strategic Management |
| 18U5CME03 | Security Analysis And Portfolio Management |

VI SEM-ELECTIVES:

- | | |
|------------------|---|
| 18U6CME01 | Industrial Relationship Management |
| 18U6CME02 | Insurance Practice |
| 18U6CME03 | Accounting Standard. |

FINANCIAL ACCOUNTANCY - I

SUBJECT CODE: 18U1CMC01		
SEMESTER - I	CREDIT : 5	HOURS : 75

OBJECTIVES

1. To enable the Students to learn about the fundamentals about principles of accountancy
2. The students to learn how to provide depreciation for various assets

Learning Outcome

Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions

Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.

Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understand the financial statements in accordance with appropriate Accounting Concepts & Conventions	K1to K5
CO2	Acquaint with legal formats of ledger accounts using double entry bookkeeping and recording journal entries	K1to K5
CO3	Develop the skill in Interpreting the financial statement analysis and information	K1to K5
CO4	Preparation of accounting information for planning and control and for the evaluation of assets by providing depreciation.	K1to K5
CO5	Apply & Practice the various types of Depreciation Accounting	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT-I

Introduction to Accounting: Meaning and objectives – Advantages and Limitations – Importance - Functions - Book Keeping and Accounting – Branches of Accounting – Types of Accounts - Accounting Process and Cycle – Accounting concepts and Conventions.

(15 Hours)

UNIT—II

Preparation of Journal, Ledger and Subsidiary Books: Accounting Rules – Rules of Double Entry System - Book keeping – Journalizing – Types of Journals – Posting to Ledgers – Balancing of Ledger Accounts – Types of Subsidiary Books - Preparation of Subsidiary Books – Trail balance – Features and objectives.

(15 Hours)

UNIT - III

Final Accounts of Companies: Capital and Revenue – Classification of Income and Expenditure – Financial Statement of Companies – Trading account – Profit and Loss Account – Balance sheet with Adjustments.

(15 Hours)

UNIT-IV

Single Entry System: Meaning and Objectives – Features – Limitations – Difference between Single Entry and Double Entry – Ascertainment of Profit – Net Worth method – Conversion method.

(15 Hours)

UNIT-V

Depreciation Accounting: Meaning and objectives– Depletion and amortization - Causes of Depreciation – Methods of Depreciation – Straight Line and Diminishing balance Method - Average Due Date.

(15 Hours)

NOTE: *The question paper shall cover 80%Problem and 20%Theory*

Content beyond the Syllabus:

1. List out various accounting concepts and conventions (GAAP)
2. List out Various Accounting Standards
3. Collection & recording of Royalty agreement with regard to any suitable situation.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System

TEXT BOOK

Financial Accounting – S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2014.

REFERENCE BOOKS

1. Financial Accounting - Reddy & Murthy, Margam Publications, Chennai-17. Fourth Edition 2016.
2. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2014.
3. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2014.
4. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2012.
5. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2014.

ONLINE SOURCES:

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

SUBJECT CODE: 18U1CMC02		
SEMESTER - I	CREDIT : 5	HOURS : 75

BUSINESS ORGANIZATION AND MANAGEMENT

Objective:

1. To gain knowledge of Business Organization, management and its importance.
2. Acquire the knowledge about decision making in different situations

Learning Outcome

Students will be able to know the nature and various forms of business organization.

Students will be enhanced with various management functions and thoughts.

CO1	To gain clear idea about business organization.
CO2	To make them aware about different forms of business.
CO3	To make them understand the importance of Planning based on the objectives.
CO4	To create awareness about Recruitment & Selection process.
CO5	To facilitate the knowledge about Motivation & Controlling process and also acquire insight in adopting the control mechanism and effective co-ordination.

**Mappin
g**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓

UNIT I

Introduction to Business: Meaning – Nature and Characteristics – Objectives and Importance – Classification of Business – Growth of Various forms - Profession – Characteristics – Difference between business and profession – Ethics in Business – Social Responsibility of Business.

(15 Hours)

UNIT II

Forms of Business Organization: Sole Trader – Partnership firm – Joint Hindu Family – Joint Stock Companies – Co-operative societies – Public utilities and Public enterprises – Public sector vs. Private sector

(15 Hours)

UNIT - III

Management Concepts and Planning: Meaning and Definition – Nature and Characteristics – Principles of Management - importance – Functions – Role of Manager – Scientific Management – Contributions by Hendry Fayol and F.W. Taylor – Planning – Nature and Characteristics – Importance – Steps in Planning process.

(15 Hours)

UNIT IV

Organizing and Staffing: Organization — Meaning - Nature and Importance — Types of Organization — Span of Control — Delegation of Authority and Responsibility – Centralization and Decentralization – Recruitment – Sources of Recruitment – Selection- Steps in process of Selection

(15 Hours)

UNIT V

Direction and Control: Meaning and concept of directing – process – Span of Supervision – Motivation - Theories of Motivation (Maslow's Needs Theory and Herzberg Theory) – Controlling - Principles controlling process – controlling techniques.

(15 Hours)

Content beyond the Syllabus:

1. To understand the concepts of the business organization and the various forms of Business Organization.
2. To know the Planning, Organising, Staffing, Directing & Controlling Process in the organization

TEXT BOOK:

1. Principles of Management - Dinkar Pagare S.Chand & Co Ltd, Fourth edition 2015.

REFERENCE BOOKS

1. Principles of Management -Tirupathi Tata McGrew Hill seventh Edition 2015.
2. Principles of Management - Chatterjee S.Chand & Co Ltd , sixth edition 2014.
3. Principles of Management - T.Ramasamy,The Himalayan Publications, Chennai,ThirdEdition 2010.
4. Principles of Management-C.B.Gupta,Sultan Chand Publications , Second Edition New Delhi-2010

ONLINE SOURCES:

1. https://www.university.youth4work.com/Study-Material/B_Com,Bachelor-of-Commerce-Lectures
2. <http://gurukpo.com>
3. <http://www.taxmann.com/bookstore/academic/business-organization-and-management-b.com.-ist-year.aspx>

SUBJECT CODE: 18UICMPR01		
SEMESTER - I	CREDIT : -	HOURS : 30

COMMERCE PRACTICAL - I

Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

UNIT-I

Documents: Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note **(6 Hours)**

UNIT-II

Transactions: Receipts – Vouchers – Debit Note – Credit Note **(6 Hours)**

UNIT-III

Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note. **(6 Hours)**

UNIT-IV

Advertisement Copy **(6Hours)**

UNIT-V

Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles. **(6 Hours)**

Note: Distribution of marks – Practical 75% and Record note book 25%

Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

BUSINESS ECONOMICS

SUBJECT CODE: 18U1CMA01		
SEMESTER - I	CREDIT : 4	HOURS : 60

Objective:

1.To enable the students to understand the salient features of economics, industry and service sector .

2.To know the students how to create demand and supply the products.

Learning Outcome:

Students will be able to understand the nature and characteristics of business economics

Students will understand the concept of demand and supply

Students will come to know production pattern and market structure.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To provide a strong foundation in a economic principles and meets the need of decision makers and advisors in business	K1to K5
CO2	To make clear idea about business and how to make a profit zone in a market	K1to K5
CO3	To Know them how to utilize the factors of production.	K1to K5
CO4	To create the awareness about the different forms of the market	K1to K5
CO5	To ensure the essential business skills which are necessary for career progression	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT I

Introduction to Economics: Meaning and Definition – Nature and Characteristics – Branches of Economics and its applications – Significance of Micro and Macro Economics – Business Economics – Objectives and importance - Role in Decision making – Profit and Wealth Maximization. **(12 Hours)**

UNIT II

Law of Demand: Meaning – Determinants and distinction – Types of Demand – Law of Demand - Elasticity of demand – demand forecasting - factors influencing Elasticity of demand. **(12 Hours)**

UNIT III

Law of supply: Meaning- Determinants –Elasticity of supply & its measurement – Types of supply-causes – factors affecting elasticity of supply – equilibrium. **(12 Hours)**

UNIT IV

Productive Economics: Production – Factors of production- Theory of production –Law of Variable proportion- Return to scale- concept of cost- types of cost. **(12 Hours)**

UNIT V

Market Structure: Market structure –Price and output under Perfect competition, Monopoly competition, Monopolistic and Oligopoly competition - Pricing objectives and methods. **(12 Hours)**

Content: beyond the Syllabus

- Economies of Large scale production
- Duopoly market structure

TEXT BOOK

1.S.Sankaran Business Economics, The Himalayan publication,New Delhi,2014

REFERENCE BOOKS

1.P.N.Reddy and H.RAppanniah Business Economics The Himalayan publication,New Delhi,2012

2.R.L Vershney and K.L Maheswari Managerial Economics,Tata Grew Hill, New Delhi,2010

3.M.L Seth, Principles of Economics, Sultan chands&sons,New Delhi,2010

ONLINE SOURCES:

1. <http://www.taxmann.com/bookstore/academic/business-economics-b.com.-ist-year.aspx>
2. <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

SUBJECT CODE: 18U2CMC03		
SEMESTER - II	CREDIT : 4	HOURS : 60

FINANCIAL ACCOUNTING- II

Objective:

- 1.To gain a knowledge of accounting in general
- 2.T o know the rules and regulations of partnership account

Learning Outcome

Students will be able to pass journal entries for maintaining branch and departmental accounts.

Students will be able to pass journal entries and prepare ledger accounts for hire purchase and installment transactions.

Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	<i>Understand the Final account System in Branch Accounts</i>	<i>K1to K5</i>
CO2	<i>Acquaint with Inter departmental transfers at cost and selling price and Preparation of Departmental Final Account</i>	<i>K1to K5</i>
CO3	<i>Develop the skill in f Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System</i>	<i>K1to K5</i>
CO4	<i>Preparation of Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10.</i>	<i>K1to K5</i>
CO5	<i>Apply & Practice various Dissolution of Firm – & Settlement of Accounts</i>	<i>K1to K5</i>

PSO CO	PS01	PS02	PS03	PS04	PS05
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT-I

Branch Accounts: Dependent branches – stock and debtor system – wholesale branch – independent branch (foreign branch excluded) – Final account System in Branch Accounts.
(12 Hours)

UNIT—II

Departmental Accounts: – Meaning and objectives - Allocation of Incomes and Expenses – Basis for apportionment of expenses - Inter departmental transfers at cost and selling price – Preparation of Departmental Final Account

(12 Hours)

UNIT - III

Hire purchase system: – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problem only).

(12 Hours)

UNIT-IV

Partnership Accounting I: Admission - Retirement — Death of a partner. Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill

(12 Hours)

UNIT-V

Partnership Accounts – II: Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner – Garner Vs. Murray – All Partners insolvency.

(12 Hours)

NOTE:

The question paper shall cover 80%Problem and 20%Theory

Content beyond the Syllabus:

1. Understand plant assets
2. Determine the cost of plant assets
3. Explain depletion and natural resources

TEXT BOOK

1. . Financial Accounting — S.P. Jain & K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

REFERENCE BOOKS

1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta &Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.
3. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand & Co Ltd, 2010,New Delhi, Third Edition 2016.
4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

ONLINE SOURCES:

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

SUBJECT CODE: 18U2CMPR02		
SEMESTER - I	CREDIT : 2	HOURS : 60

COMMERCE PRACTICAL - II

Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

UNIT-I

Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans. **(12 Hours)**

UNIT-II

Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer. **(12 Hours)**

UNIT-III

Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts - **(12 Hours)**

UNIT-IV

Procedure for lapsed policy - procedure for settling account while the insured is alive or dead. **(12Hours)**

UNIT-V

Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing. **(12 Hours)**

Note: Distribution of marks – Practical 75% and Record note book 25%

Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

SUBJECT CODE: 18U2CMA02		
SEMESTER - II	CREDIT : 4	HOURS : 60

INDIAN ECONOMY

Objective:

1. To enable the students to understand the salient features of India and its occupational structure
2. To assess the relative share of Agriculture, industry and service sector in the economy

Learning Outcome:

Students will be able to understand the nature and characteristics of Indian Economy

Students will be aware about Population and National Income of our Nation

Students will be come to know importance of Agriculture and Industrial Sector

CO1	Students will be able to understand the features of Indian Economy
CO2	Students will understand about Control of Population Growth
CO3	To enable the students to understand the features of Agriculture Development
CO4	To understand the concept of Industries Development and Large Number of Employment opportunities
CO5	To learn about the New Economy Policy and Economic Development in India

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT - I

Introduction: Nature & Characteristics of Indian economy – Indian Economy in pre and post independence – Concepts of Growth and Problems in Indian economic development

(12 Hours)

UNIT - II

Population: Population growth in India – Causes – Control of Population growth – Population and Economic Development – Population Policy – National Income – Methods of Measuring National Income

(12 Hours)

UNIT - III:

Agriculture Sector: Agriculture – Features - Role of Agriculture in Economic Development – Agriculture productivity – Green Revolution and Food Problem – Agricultural Marketing – Regulated Markets

(12 Hours)

UNIT - IV

Industrial Sector: Role of Industries in Economic Development – An overview of industrial sector – Economic Reforms in India - New Economic Policy 1991 – Liberalization, Privatization and Globalization – Industrial Sickness and Disputes – Causes and Measures

(12 Hours)

UNIT - V

Economic Indicators: Indicators for Economic development – Inflation and Deflation – Its Causes and Effects - Balance of Payments – Problems and Measures in BOP - Foreign Direct Investment

(12 Hours)

TEXT BOOK:

1. Indian Economy - Dr S.Sankaran Margham Publications, Chennai , Third Edition 2017.

REFERENCE BOOKS

1. Dutt and Sundaram - Indian Economy, Tata McGraw Hill Second Edition ,2014.
2. Dhingara I.C-Indian Economy, Sultan Chand & Sons, Fifth Edition, 2015.
3. Jheingam M.L-Economic Development Planning Sultan Chand & Sons, Third Edition 2017.

ONLINE SOURCES:

1. <http://www.cakart.in/downloads/indian-economy-bcom-notes-and-study-materials%20>
2. <http://gurukpo.com/indian-economy/>
3. <http://education.svtuition.org/2011/08/bcom-notes.html>
4. <https://www.university.youth4work.com/Study-Material/Economics-Lecture>

SUBJECT CODE: 18U3CMC04		
SEMESTER - III	CREDIT : 5	HOURS : 90

CORPORATE ACCOUNTING – I

OBJECTIVES

1. To familiarize the Students with the different types of shares and preparation of journal entries.
2. The lay down the foundation and to learn how to treat redemption of shares and debentures, valuation of shares.

Learning Outcome

- *Students will be able to pass journal entries for issue shares and debentures and reissue of shares and debentures.*
- *Students will be able to understand various methods of redemption of shares and debentures.*
- *Students will be able to know the underwriting of shares and valuation of goodwill.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understand the issue of equity shares with pro-rate allotment, par, premium and discount	K1to K5
CO2	Developing knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	K1to K5
CO3	Acquire knowledge in understanding Debentures and Issue and redemption of Debentures	K1to K5
CO4	Understand the underwriting of shares and valuation of goodwill.	K1to K5
CO5	Preparation of Final accounts according to companies Act 2013 and Profit prior to incorporation.	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT -I

Shares – Meaning- Definition- Types of shares-Difference between Equity shares & Preference shares - Issue of Equity shares with pro rata allotment - par, premium and discount – Forfeiture and Re-issue of shares- par and discount.

(18Hours)

UNIT –II

Preference shares- Provisions - Types of Preference shares- – Redemption of Preference Shares - Various Methods of Redemption- redemption by fresh issues of shares- redemption by capitalization of undistributed profit/reserves.

(18Hours)

UNIT – III

Debentures - Types of Debentures – Issue and Redemption of Debentures – Distinction between Debenture and Share - Methods of Debentures Redemption: out of profit- out of capital – redemption by conversion.

(18 Hours)

UNIT -IV

Underwriting of Shares – Profits prior to Incorporation -Valuation of Goodwill: Average profit – super profit- capitalization of super profit-Annuty.

(18 Hours)

UNIT-V

Preparation of final accounts of companies Act 2013.

(18 Hours)

CONTENT BEYOND THE SYLLABUS

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition

NOTE: The question paper shall cover 80% Problem and 20% Theory

TEXT BOOK:

1. Advanced Accountancy - S.P.Jain & K.L.Narang. kalyani Publications.,
Fifth Edition 2018.

REFERENCE BOOKS

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17.
Fourth Edition 2017
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications,
Fifth Edition 2017
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,
Sultan & chand, Chennai – 17, Fifth Edition 2018.

SUBJECT CODE: 18U3CMC05		
SEMESTER - III	CREDIT : 4	HOURS : 75

BUSINESS LAW

OBJECTIVES

This course is designed to provide the student with knowledge of the legal environment of business and legal principles.

Learning Outcomes:

- *Identify the fundamental legal principles behind contractual agreements.*
- *Examine how businesses can be held liable in tort for the actions of parties contract.*
- *Acquire knowledge about previous cases and real time issues,*
- *Understanding Negotiable Instruments and practical knowledge.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding of contract consideration and capacity and recognition of the genuineness of assent in contract formation.	K1 to K5
CO2	Understanding of legality and Statute of Frauds in contracts, Identify contract remedies	K1 to K5
CO3	To know Performance and Discharge of Contract of sale- Unpaid Seller, recognition of transactions involving the Sales of Goods Act.	K1 to K5
CO4	Understanding of Contract of Agency - Agent and Agency- kinds of Agencies.	K1 to K5
CO5	To Understand Negotiable Instruments and legal aspects.	K1 to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

Unit I

The Indian Contract Act, 1872: Contract – Meaning- definition- Characteristics and Kinds- offer and acceptance - Essentials of a Valid Contract - - Intention to create Legal Relations –Legal Consideration – Capacity to Contract. **(15 Hours)**

Unit II

Misrepresentation -Free Consent – Coercion and undue Influence -Mistake — Fraud — Legality of Object – Agreement not declared Void – Legal Formalities- Contingent Contracts – Performance of Contract – Quasi Contracts - Discharge of a Contract – Remedies against Breach of Contract. **(15 Hours)**

Unit III

The Sale of Goods Act, 1930: Contract of sale Meaning and Difference between Sale and Agreement to Sale - Conditions and Warranties Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller- remedies - GST applications. **(15 Hours)**

Unit IV

Contract of Indemnity and Guarantee -Contract of Bailment- Contract of Agency – introduction, Agent and Agency- kinds of Agencies – Classification of agent – duties and rights of agent- termination of agency. **(15 Hours)**

Unit V

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable-Instruments: Promissory Note, Bills of exchange, Cheque - Holder and Holder in Due Course, Privileges of Holder in Due Course - Negotiation - Types of Endorsements- Crossing of Cheque -Bouncing of Cheque. **(15 Hours)**

Suggested Readings

Text Book:

1. Kapoor N.D.(2015), *Elements of Mercantile Law*, New Delhi. S.Chand & Co,

Reference Books:

1. Kuchhal, M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, NewDelhi.
2. SN Maheshwari & SK Maheshwari (2016), *Business Law*, New Delhi. National Publishing House
4. Agarwal S K, (2017), *Business Law*, New Delhi , Galgotia Publishers Company,.
5. P C Tulsian & Bharat Tulsian (2018), *Business Law*, McGraw Hill Education
6. Sharma, J.P. & Sunaina Kanojia (2019), *Business Laws*, New Delhi, Ane Books Pvt. ltd.,
7. P.P.Gogna, (2018),s.chand publications.

SUBJECT CODE: 18U3CMC06		
SEMESTER - III	CREDIT : 5	HOURS : 90

PRINCIPLES OF MARKETING

Objectives:

- To facilitate understanding the conceptual framework of marketing.
- To create the marketing knowledge and applications in decision making under various environmental constrains.

Learning Outcomes:

- *Applying principles to create market strategy which optimizes the marketing.*
- *Develop a value proposition for a product life cycle demonstrating the market research..*
- *Identifying key components for launching a product and generating market demand for the product life cycle.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding of Market segmentation and capacity and recognition of the government policy.	K1 to K5
CO2	Understanding of New product development process and branding strategies and positioning.	K1 to K5
CO3	To know Performance of psychological theories and market research information process.	K1 to K5
CO4	Understanding of Channel of distribution and intermediaries.	K1 to K5
CO5	To Understand promotional decisions and mix advertising.	K1 to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT-I

Marketing management – Meaning – Definition- Nature and scope of marketing-Role of marketing in modern organization-Marketing process- Marketing functions- Marketing Mix- Market planning-organizing-environment-government policies. **(18 Hours)**

UNIT-II

Product planning and policy-Product Mix-New product development process-Product life cycle-Grading-standardizing-packaging-Brand equity-Branding Strategies and positioning **(18 Hours)**

UNIT-III

Buying decision-consumer behavior-Meaning-nature-factors-buyer behavior theories-Marshellin model-Psychological theory-Psychoanalytic theories-social Psychological theories-Tools to study Buyer behavior-Buying decision process-Market segmentation-Need-types-group of segmentation- Marketing Research and Information process. **(18Hours)**

UNIT-IV

Pricing decision-Factors affecting price determination-pricing policy and strategies-Nature-functions-channel of distribution-Types of channels-intermediaries- duties and responsibility of intermediaries **(18 Hours)**

UNIT-V

Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity- Communication Process. **(18 Hours)**

Text books:

- 1.R.S.Pillai&Baghuvathi-Modern Marketing-S.Chand and Sons 2018.
- 2.C.B.Guptha &Rajan Nair-Marketing Management-Sulthan Chand&Sons,New Delhi.2017.

References:

- 1.Philip Kotler-Principles of marketing-Prentice-Hall India Pvt Ltd.2017.
- 2.Sherlekar- Marketing Management-Himalaya Publishing House Pvt Ltd.2018
- 3.Rajan Saxena-Marketing Management,MC,Graw Hill,Noida,U.P.2017
- 4.MM-Rajan Saxena-Tata Mc Graw-Hill Publishing co Ltd 2018

SUBJECT CODE: 18U3CMC07		
SEMESTER - III	CREDIT : 4	HOURS : 75

INDIAN FINANCIAL SYSTEM

Objectives:

1. To familiarize students with the Structure of Indian financial system
2. To identify the functions of Merchant Banking and Mutual Funds
3. To make awareness about the Financial Institutions

Learning Outcome

Students will be able to understand the Structure of Indian financial system

Students will understand functions of Merchant Banking and Mutual Funds

Students will gain knowledge about the financial institutions.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the Structure of Indian financial system.	K1 to K5
CO2	Understanding the role of SEBI in Regulation of Merchant Banking.	K1 to K5
CO3	To know the Mutual fund-functions –leasing in India.	K1 to K5
CO4	Understanding of venture capital funds in India	K1 to K5
CO5	To Understanding the Reforms in secondary market and investor’s protection.	K1 to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT-I

Structure of Indian financial system – its significance. Money market and capital market. New Financial Instruments – Commercial Paper, Treasury Bills, Certificate of Deposit, Inter – Bank Participation and Global Depository Receipt. **(15 Hours)**

UNIT-II

Introduction to Financial Services. Meaning of Merchant Banking – Objectives – Functions. Organisation – Latest Developments – Merchant Banking in India – Role of SEBI in Regulation of Merchant Banking. **(15 Hours)**

UNIT-III

Mutual fund – Meaning - Types – Functions – Advantages – Institutions involved – Growth of Mutual Funds in India – SEBI Guidelines. Lease Financing – Definition – Types – merits and demerits – hire purchase and lease financing – leasing in India. **(15 Hours)**

UNIT-IV

Securitisation – definition – benefits – Securitisation Vs. factoring – concepts of factoring – types – factoring mechanism – factoring Vs. leasing – role of Indian banks in factoring. Meaning of venture capital – advantages – venture capital funds in India. **(15Hours)**

UNIT – V

Reforms in secondary market and investor's protection – New financial institutions – OTCEI – NSE – DFHI. Meaning of credit rating – functions and benefits - credit rating agencies in India: CRISIL – objectives – operations – ICRA – operations – other services – limitations of rating – future of credit rating in India. **(15 Hours)**

Content beyond the Syllabus

1. Recent SEBI guidelines and Stock Exchanges in India
2. Export and Import Documentation
3. Factoring services in India

TEXT BOOK :

- 1) Emerging Scenario of Financial Services, - E.Gordon & K. Natarajan, Himalaya Publishing House, Mumbai – 4.
- 2) Banking and Financial System - K.Nirmala Prasad & J.Chandradoss, , Himalaya Publishing House, Mumbai – 4.

REFERENCE BOOKS:

- 1.The Indian Financial System – Pearson Education (India) Ltd., 4th Edition,2018.
2. Financial System & Economic Reforms- Deep & Deep Publication Pvt Ltd. New-Delhi, 2017.

ONLINE SOURCES:

1. <http://www.bbamantra.com/indian-financial-system-introduction/>
2. <http://www.bankexamstoday.com/2017/04/overview-of-indian-financial-system.html>
3. <http://www.yourarticlelibrary.com/finance/structure-and-function-of-of-indian-financial-system/23478/>

SUBJECT CODE: 18U3CMS01		
SEMESTER - III	CREDIT : 2	HOURS : 30

SBEC: PROJECT METHODOLOGY

Objectives:

- To provide basic knowledge about the project methodology.
- After the successful completion of the course the student will come to know how to carry out the project work.

Learning Outcome

- *Students will be able to understand the Structure of project Methodology.*
- *Students will understand the objectives of project.*
- *students will gain knowledge about the Data analysis and interpredation..*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the Structure of Dissertation.	K1to K5
CO2	Understanding the role of project problems .	K1to K5
CO3	To know the Review of literature-sampling.	K1to K5
CO4	Understanding Data analysis and interpretation-trend analysis.	K1to K5
CO5	To Understanding the project report writing.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT – I

Introduction: Project- Meaning- Features- Objectives of project- Difference between dissertation and Thesis.

(6 Hours)

UNIT - II

Identification of project problems- Problems related to Finance, Marketing, HRM, EDP, Banking.

(6 Hours)

UNIT - III

Review of Literature - Sampling- Selection of sample- Collection of data.

(6 Hours)

UNIT - IV

Data analysis- Percentage and trend analysis- Numerical evaluation- Justification and interpretation.

(6 Hours)

UNIT - V

Project Report Writing.

(6 Hours)

TEXT BOOKS:

1. Project Methodology – Senthilkumar.K & Sasikumar.G, Himalaya Publishing House, Mumbai.
2. Research Methodology – Methods and Techniques, C.R.Kothari, Gourav Garg – New age international publishers, New Delhi.

REFERENCE BOOKS:

1. Project Management – K.Nagarajan, New age international publishers, New Delhi.
2. Elements of project management - K.Nagarajan,,New age international publishers, New Delhi.
3. A Guide to projects – Dr.R.Ravilochanan , Margham publications, Chennai.

SUBJECT CODE: 18U3CMN01		
SEMESTER - III	CREDIT : 2	HOURS : 30

INTERVIEW SKILLS

Course objective:

The purpose this course is to make awareness among students about interview skills.

LEARNING OUTCOMES

- The student will enhance the soft skills.
- Helps the students to succeed in interview.

UNIT-I INTRODUCTION

Interviews -A concept of mutuality, Getting update with current affairs, How to prepare biodata-preparation before interview. **(6 Hours)**

UNIT-II GROOMING

Grooming for interview -Tips to make interview successful – Mock Interviews. **(6 Hours)**

UNIT-III SKILLS

Interview - skills, analysing behaviour, Listening skills, presentation skills, Levels of interviewing-Pre and post interview behaviour. **(6 Hours)**

UNIT-IV TYPES

Interview types, selection - interview, appraisal interview, negotiating interview, counselling, interview. **(6 Hours)**

UNIT-V MODERN METHODS

Tele - communication interview. Latest methods of interview like video conferencing. **(6 Hours)**

REFERENCE BOOKS:

1. How to succeed at interview. - Sudhir Andrews
2. Skills for interviewing - Leslie Rae
3. Skills for communicating - Bills Scott

SUBJECT CODE: 18U3CMN02		
SEMESTER - III	CREDIT : 2	HOURS : 30

BUSINESS CORRESPONDENCE & OFFICE MANAGEMENT

Objectives

- Helps to understand and learn the Nature and Scope of business.
- Helps to prepare Office layout and office accommodation.
- Student will have better communication skill.

Learning outcomes:

- To gain knowledge on bases of effective business correspondence.
- To understand techniques of effective communication.
- To make aware about barriers to communication with ethical context.
- To create effective modern office.

UNIT I

Communication – Meaning – definition — Process - Media — Barriers — Need and functions of a business letter — Effective Business letter.

(6 Hours)

UNIT II

Enquiries and replies - Order and Execution—Complaints and Adjustment - Banking Correspondence - Application for a Job — Curriculum Vita and Interview Letters.

(6 Hours)

UNIT III

Office Management – Introduction- Meaning- Functions and Importance of Office management- office management and organization- Centralization vs. decentralization of office services

(6 Hours)

UNIT IV

Office Manager- Qualifications and qualities of office manager- The status of office manager in total organization - The authorities and responsibilities of an office manager.

(6 Hours)

UNIT V

Office-Functions and Significance – Filing and Indexing - Handling of correspondence and market registers, filling forms and stationery.

(6 Hours)

TEXT BOOKS:

1. Rajendra Paul, Essential of Business Communication, Sultan Chand & Sons, Sixth Edition 2014
2. Y.K.Bhushan - Business Organisation and Management - Sultan Chand & sons
3. R.K.Chopra – Office Management – Himalaya Publishing House

REFERENCE BOOKS :

1. Saksena – Business Administration and Management – Sahitya Bhavan
2. Singh.B.P & Chopra - Business Organisation and Management - Dhanpat Rai & Sons

SUBJECT CODE: 18U4CMC08		
SEMESTER - IV	CREDIT : 5	HOURS : 90

CORPORATE ACCOUNTING - II

Objectives:

1. To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

Course outcomes:

- *To equip the students with accounting methods formatted from inception to liquidation and to*
- *have knowledge about Amalgamation , Absorption and Reconstruction.*
- *To lay down a foundation for drafting accounts for special corporate bodies such as banking*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To understand the preparation amalgamation accounting as per accounting standard 14.	K1 to K5
CO2	To know the preparation of Liquidator's Final Statement of accounts	K1 to K5
CO3	Understanding the Preparation of Profit and Loss Account and Balance Sheet in Banking.	K1 to K5
CO4	Understanding the Preparation of Revenue Account and Balance Sheet in Insurance companies.	K1 to K5
CO5	Understanding the Preparation of Consolidated Balance Sheet of holding companies.	K1 to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT -I

Amalgamation, Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) - Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 (18 Hours)

UNIT -II

Alteration of share capital – Internal Reconstruction – capital reduction account - Liquidator's Final Statement of accounts- liquidator's remuneration (18Hours)

UNIT - III

Bank Accounts: Introduction - Rebate on Bills Discounted Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). (18 Hours)

UNIT -IV

Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). (18 Hours)

UNIT-V

Holding Companies Accounts: Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment) . (18 Hours)

NOTE: The question paper shall cover 80% Problem and 20% Theory

CONTENT BEYOND THE SYLLABUS

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company's Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date

TEXT BOOK:

Advanced Accountancy - S.P.Jain & K.L.Narang. S.Chand Publications. Fifth Edition 2012.

REFERENCE BOOKS:

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17. Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.S.Chand Publications, Fifth Edition 2012
3. Advanced Accountancy - R.L.Gupta & Radhaswamy,

Margam Publications, Chennai – 17, Fifth Edition 2012

SUBJECT CODE: 18U4CMC09		
SEMESTER – IV	CREDIT : 4	HOURS : 90
COMPANY LAW AND SECRETARIAL PRACTICE		

Objective:

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

Course outcomes:

1. Students will be able to understand the fundamental provisions of Company Law.
2. Students will understand the concept of regulatory framework of companies.
3. Students will come to case laws and secretarial standards.

UNIT I

Introduction: Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company. **(18 Hours)**

UNIT II

Formation of a company: Company formation – Promotion - Memorandum of Association and its contents - Articles of Association and its contents - Certificate of incorporation and commencement of business. **(18 Hours)**

UNIT III

Prospectus: Contents of Prospectus - Statement in lieu of prospectus-Consequences of Misstatements in prospectus - Kinds of share and Debentures. **(18 Hours)**

UNIT IV

Members of a Company: Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions. **(18 Hours)**

UNIT V

Winding up: Concept and modes of Winding up of company-Types of Winding up-Consequences of Winding up. Whistle blowing: Concept and Mechanism **(18 Hours)**

Content: beyond the Syllabus

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

TEXT BOOK

1. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2015.

REFERENCE BOOKS

1. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi, New Delhi, 2014.
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, New Delhi, 2013.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company New Delhi, 2013.

ONLINE SOURCES:

1. <http://www.taxmann.com/bookstore/academic/company-law -b.com.-2nd-year.aspx>
2. <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

SUBJECT CODE: 18U4CMC10		
SEMESTER - IV	CREDIT : 5	HOURS : 75

HUMAN RESOURCE MANAGEMENT

Objectives:

1. To study the nature and importance of human resource management for the organization
2. To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an Organization.

Learning Outcome:

Students will be able to understand the nature and characteristics of Human Resource Management

Students will understand the importance of Human Resource Management.

Students are able to know the trends in managing the human resources in an organisation

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To provide a knowledge about Human Resource management & to create HR managers.	K1to K5
C02	To make clear idea about Human Resource Planning.	K1to K5
C03	To Know them about Recruitment & Selection.	K1to K5
C04	To learn about the Training & Development.	K1to K5
C05	To make them know about Performance Appraisal & retention of employees.	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT-I

Human Resource Management - Definition – Objectives – Functions - Evolution and Growth of HR– Difference between Personnel Management and HRM - Qualities of a good HR Manager – Roles and Responsibilities of a HR Manager - Problems and Challenges faced by HR Manager
(15 Hours)

UNIT-II

Human Resources planning: Definitions – Objectives – Steps in Human Resources Planning – Man power Planning - Job Analysis – Job Description – Job Specification.-Job Rotation
(15 Hours)

UNIT-III

Recruitment & Selection: Meaning of Recruitment– Objectives of Recruitment – Sources of Recruitment – Recruitment Process- selection process – Induction programme --Computer Applications in Human Resource Management-Human Resource Accounting and auditing.
(15 Hours)

UNIT IV

Training & Development – purpose –benefits - assessment of training needs – training methods – evaluating the effectiveness of training programmes-employee relationship-self development- carrier planning and carrier anchors.
(15 Hours)

UNIT V

Performance Appraisal: process – methods of performance appraisal – appraisal counseling – Reward System –Motivation:-theories-process of motivation– managing grievances and discipline-retention of employees.
(15 Hours)

Content beyond the Syllabus

1. Loyalty management
2. Employment law
3. Corporate Responsibility and Governance

TEXT BOOK

1. Personnel Management - Tripathi , Sultan Chand & Sons, New Delhi, 2000
2. Human Resource Management - L M Prasad , Sultan Chand & Sons, New Delhi, 2005

REFERENCE BOOKS

1. Human Resource Management - Aswathappa, Tata Mc Graw Hill Publishing Company, New Delhi, 1999
2. Human Resource Management - Davis and Werther, Tata Mc Graw Hill Publishing Company, New Delhi, 2000

SUBJECT CODE: 18U4CMC11		
SEMESTER - IV	CREDIT : 4	HOURS : 75

BUSINESS ENVIRONMENT

Objective:

- To acquaint students with the concepts of macro- economic and the macro environment in which a business organization operates.

Course outcomes:

To make the student capable of analyzing and understanding the macroeconomic policies of the government implemented from time to time and assess their impact on business.

(15 Hours)

UNIT I

Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment –internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. **(15 Hours)**

UNIT II

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes. **(15 Hours)**

UNIT III

Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy; **(15 Hours)**

UNIT IV

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act.

(15 Hours)

UNIT V:

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non –resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

(15 Hours)

Text Books

1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay..
2. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi

Reference Books:

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, New Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi Govt of India : Survey, Various issues.
7. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillan, New Delhi.
8. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

SUBJECT CODE: 18U4CMN02		
SEMESTER - IV	CREDIT : 2	HOURS : 30

SHARE MARKET OPERATIONS

Objectives:

1. To expose the constituents of the securities market to the students
2. To provide a comprehensive understanding of stock market operations in India
3. To familiarize the students with the trading and settlement procedures in the stock markets

Learning Outcome

- *Students will be able to understand the Structure of project Methodology.*
- *Students will understand the objectives of project.*
- *students will gain knowledge about the Data analysis and interpretation..*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the overview of Indian Securities Market .	K1to K5
CO2	Understanding the Regulatory framework for stock exchanges in India .	K1to K5
CO3	To know the Listing conditions of BSE and NSE .	K1to K5
CO4	Understanding Stock Exchanges BSE, NSE & MCX –Different trading systems.	K1to K5
CO5	To Understanding Circuit breakers - Inside Trading, Circular Trading, Price Rigging –market indices	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT - I

Primary Market An overview of Indian Securities Market, IPO's –Investor protection in primary market – SEBI measures for primary market. Current status of Indian securities market –perspective on market growth and technology
(6 Hours)

UNIT - II

Secondary Market Meaning, Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges –secondary market intermediaries - stock brokers, advisors - regulations and code of conduct framed by SEBI. **(6 Hours)**

UNIT - III

Listing of Securities- Listing requirements, procedure, fee –Listing of rights issue, bonus issue, further issue –Listing conditions of BSE and NSE –Delisting. **(6 Hours)**

UNIT - IV

Stock Exchanges BSE, NSE & MCX —Different types of Settlement -pay in and Pay-out –Bad Delivery –Short delivery –Auction –Market types, Order types and books. **(6 Hours)**

UNIT - V

Risk management systems -Risk management system in BSE & NSE –Margins –Exposure limits – Price Rigging –market indices
(6 Hours)

TEXT BOOK

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

REFERENCES

1. Avadhani, Investment and Securities Market in India, Himalaya Publishing House, 2018
2. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill, 2017
3. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers, 2017
4. .Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication
5. Gurusamy S, Capital Markets, Tata McGraw Hill, 2018

SUBJECT CODE: 18U4CMNO4		
SEMESTER - IV	CREDIT : 2	HOURS : 30

COMMERCE PRACTICAL

Objectives:

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

UNIT-I

Documents: Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note- **Transactions:** Receipts – Vouchers – Debit Note – Credit Note.

(6 Hours)

UNIT-II

Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.

(6 Hours)

UNIT-III

Advertisement Copy - Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles- Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans.

(6 Hours)

UNIT-IV

Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer- Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts .

(6 Hours)

UNIT-V

Procedure for lapsed policy - procedure for settling account while the insured is alive or dead- Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing.

(6 Hours)

Note: Distribution of marks – Practical 75% and Record note book 25%

Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

Subject code: 18U5CMC12

Semester: V

Credit: 5

Hours: 90

**B.COM
COST ACCOUNTING**

Objectives:

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

Learning Outcome:

- Students will be able to pass cost sheet and cost per unit.
- Students will be able to understand various concepts of standard costing and difference in variance.
- Students will be able to know the Job, batch and Contract costing .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the concept of costs, analysis, classification, cost centers and profit centers	K1to K5
CO2	Understanding the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	K1to K5
CO3	Understanding the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	K1to K5
CO4	Understanding the concept of standard costing and analysing the variances in labour costs, and finding out the difference in variances	K1to K5
CO5	Understanding the concept of absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT - I

Cost Accounting - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Elements of cost - Preparation of Cost sheet – Reconciliation Statement of Cost and Financial Statement.

(18 Hours)

UNIT – II

Material Management - Material Cost – Purchase Procedure – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives

(18 Hours)

UNIT – III

Labour Costing & Control – Labour Turn Over – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme

(18 Hours)

UNIT – IV

Overheads – Classification – Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate

(18 Hours)

UNIT – V

Job, batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products

(18 Hours)

CONTENT BEYOND THE SYLLABUS

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

Note: Distribution of marks – Problem 70% and Theory 30%

TEXT BOOK

1. Cost Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy & Y.Hari Prasad Reddy, Margham Publications., Chennai.

REFERENCE BOOKS

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

Subject code: 18U5CMC13

Semester: V

Credit: 5

Hours: 90

B.COM

INCOME TAX LAW & PRACTICE -1

Objectives:

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

Learning Outcome:

- Students will be able to understand Agricultural Income
- Students will be able to understand taxable salary income of an individual on a real time basis.
- Students will be able to know the assessment of the individual returns and the official proceeding

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Demonstrate a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1to K5
CO2	Analyzing the various provisions and calculating the taxable salary income of an individual on a real time basi	K1to K5
CO3	Using the guidelines provided to calculate the various rental values and thereby income from house property	K1to K5
CO4	Thorough knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business	K1to K5
CO5	Knowledge on the assessment of the individual returns and the official proceeding	K1to K5

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO					
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT-I

Basic Concepts- Agricultural Income – Assessee – Person – Income - Assessment Year -Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure.

(18 Hours)

UNIT-II

Basis of Charges: Residential Status of Individuals -HUF –AOP -- Incidence of Tax (Scope of total income) tax liability - Exempted Incomes.

(18 Hours)

UNIT-III

Heads of Income - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity –Pension - Leave encashment – Deduction u/s 16(i) (ii).

(18 Hours)

UNIT-IV

Income from House property – Definition - Deemed owner of House Property -Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property - Self occupied House - Deduction U/S 24.

(18 Hours)

UNIT-V

Profit and gains of Business or Profession -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income

(18 Hours)

Content beyond the Syllabus

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

Note: Distribution of marks - Problems 70% and Theory 30%

TEXT BOOK:

1. Income tax Law and Practice - V.P.Gaur & Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

REFERENCE BOOKS

1. Income Tax Law and Practice - A.Jayakumar & N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37. Third Edition 2011.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, New Delhi, 2013.
3. Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.

Subject code: 18U5CMC14

Semester: V

Credit: 5

Hours: 90

**B.COM
E-BANKING**

Objective:

To provide the students with the latest development in the field of Banking and Financial System.

Learning Outcome:

- Students will be able to understand the History of Banking , Banking System
- Students will be able to understand SBI Rural Finance, Cooperative Banks.
- Students will be able to know the Electronic Fund Transfer (EFT) , RBI Guidelines.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the Constituents of Indian money market.	K1to K5
CO2	Analyzing the various Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges	K1to K5
CO3	Knowledge E-Banking ,Banking Services ,Mobile Banking ,ATM Credit Cards, Debit Card ,Smart Card ,Biometric Cards ,MICR Cheques ,Benefits ,Cyber Crime.	K1to K5
CO4	Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K1to K5
CO5	Understanding the RBI.	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT-I

Banking – Meaning – Definition – History of Banking – Banking System - Understanding the – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market. .
(18 Hours)

UNIT-II

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI – Green Banking.
(18 Hours)

UNIT-III

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges.
(18 Hours)

UNIT-IV

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime.
(18 Hours)

UNIT-V

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Electronic Fund Transfer (EFT) – Benefits – Single Window Concepts – Features.
(18 Hours)

Content beyond the Syllabus

1. Repo Rate
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

TEXT BOOK :

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

REFERENCE BOOKS:

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

B.Com**COMPUTER APPLICATIONS IN BUSINESS****OBJECTIVE**

It is a word processor, meaning its main function is the writing and editing of text documents. Microsoft has developed Word to be the premier word processor. The Internet, sometimes called simply "the Net," is a worldwide system of computer networks. Internet is a program by using which we can contact with others through mail, search the information about anything.

Learning Outcome:

- Students will be able to understand the internet.
- Students will be able to understand Microsoft Office , Ms Word.
- Students will be able to know the Database processing, Operating system.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Knowledge the Menus, Commands, Tool bars and Icons –,formatting documents , Creating tables , Mail merge.	K1to K5
CO2	Analyzing the various Editing and formatting ,excel formulas and Data forms ,Data Sort ,Data Filter.	K1to K5
CO3	Understanding the Programming languages.	K1to K5
CO4	Knowledge the Internet, Internet protocols, Email.	K1to K5
CO5	Analyzing the MS Power point and Menus and commands, Text and formats.	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT I

Introduction to Microsoft Office – Ms Word – Creating and editing documents – Menus, Commands, Tool bars and Icons – formatting documents – Creating tables – Mail merge. **(12 Hours)**

UNIT II

MS-Excel : Spread sheet overviews – menus, tools bars, icons – creating worksheet – Editing and formatting – excel formulas and functions - creating a chart – Data forms – Data Sort – Data Filter. **(12 Hours)**

UNIT III

MS Power point: Introduction – Menus and commands – Tools bars and Icons – Text and formats – Animations, Art and Sound making - Presentation templates. **(12 Hours)**

UNIT IV

Programming languages: Introduction – characteristics of programming languages – Data processing: Introduction – File processing – Database processing – Operating system : Introduction – Functions of Operating system – Classification of operating system – software : Introduction – categories of software. **(12 Hours)**

UNIT V

Internet : Introduction – Internet basics – Internet access – Internet protocols – WWW (World Wide Web) – Search engines – Email. **(12 Hours)**

TEXT BOOKS

1. Sanjay Saxena, Ms Office 2000 for everyone (Vikas Publishing House Pvt., Ltd.,) Unit I – Chapter I, Unit II – Chapter II, Unit III – Chapter III
2. Fundamentals of Computer science and Communication engineering(Alexis leon and Mathew leon).

REFERENCE BOOKS

1. T.W. Pral, Programming language, (Prentice hall of India)
2. V.K. Kapoor, Introduction to computer data, (Sultan Chand and Sons)

CONTENT BEYOND THE SYLLABUS

1. Power point transitions
2. TCP IP model

Subject code: 18U5CMC16

Semester: V

Credit:2

Hours: 60

B.COM
CAPITAL MARKET

Objectives:

- To enlighten the students the role of capital markets in India
- To create awareness about the stock market among the students.

Learning Outcome:

- Students will be able to understand the Indian capital market.
- Students will be able to know about BSE,NSE.
- Students will be able to know Investor Protection.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Knowledge the Indian capital market, - International Market	K1to K5
CO2	Analyzing the Role of SEBI.	K1to K5
CO3	Understanding the Rating scale.	K1to K5
CO4	Knowledge about BSE ,NSE ,Sensex ,nifty and depositories role..	K1to K5
CO5	Analyzing the Indian economy system .	K1to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT – I

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market. **(12 Hours)**

UNIT - II

Investors protection- The role of SEBI- Investors investment attitude. **(12 Hours)**

UNIT - III

Rating agencies- Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS . **(12 Hours)**

UNIT - IV

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories. **(12 Hours)**

UNIT - V

Stock price movement and Indian economy system- Inflation and GDP. **(12 Hours)**

TEXT BOOK:

1. Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai

BOOKS FOR REFERENCE:

1. Capital Market in India – Reforms and Regulations, Deepak Rathe.
2. Capital Market and Securities market - Sangeeth Kedia.
3. Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
4. Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

Subject code: 18U5CME01

Semester: V

Credit: 2

Hours: 60

B.COM

ELECTIVE: PRACTICAL AUDITING

Objectives:

1. To gain knowledge of the principles and practice of auditing.
2. To learn about the accounting principles with standards

Learning Outcome:

- Students will be able to understand the auditing and investigation and various methods of auditing.
- Students will be able to know about audit programme and vouching and kinds of verification.
- Students will be able to know qualification of auditor. .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing	K1to K5
CO2	Understanding the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing	K1to K5
CO3	Analysing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets	K1to K5
CO4	Understanding the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification	K1to K5
CO5	Understanding the concept of ERP, the impact of computerization on audit approach and online computer system audit	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT-I

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit- Auditing Standards.

(12Hours)

UNIT-II

Audit Programme - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit – External Audit

(12Hours)

UNIT-III

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

(12 Hours)

UNIT-IV

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

12 Hours)

UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents – E-Auditing.

(12 Hours)

Content beyond the Syllabus

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing
- 4.

TEXT BOOK :

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

REFERENCE BOOKS:

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

Subject Code: 18U6CMC17

Semester: VI

Credit: 6

Hours: 90

B.COM

MANAGEMENT ACCOUNTING

Objectives:

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

Learning Outcome:

- Students will be able to understand scope of management accounting
- Students will be able to know about concepts of ratio and funds flow statement.
- Students will be able to marginal costing and managerial decision making.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the concept of management accounting, and analysing the difference between financial accounting and management accounting	K1to K5
CO2	Understanding the financial statements, and analysing the financial statements to know the financial position of a company with respect to solvency and profitability	K1to K5
CO3	Understanding the concept of ratios, and applying the ratios to find out the solvency and profitability of a company, to make an forecasting regarding the future of the financial position of a company.	K1to K5
CO4	Understanding the funds flow and cash flow of the company and analysing to control the flow of cash and also use of budgetary control for effective means of control of funds.	K1to K5
CO5	Understanding the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets, make or buy decisions etc.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT - I

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting (18 Hours)

UNIT – II

Financial Statement Analysis - Ratio analysis - Meaning - Classifications of ratio- Uses and Limitations. (18 Hours)

UNIT – III

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits - Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash Flow Statement. (18 Hours)

UNIT – IV

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget – Capital Budgeting. (18 Hours)

UNIT – V

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance – Salient features of Marginal Costing and its Limitations – P/V Ratio – Break Even Analysis and Margin of Safety - Profit Planning - Absorption Costing. (18 Hours)

Note: Distribution of marks – Problems 70% and Theory 30%

Content beyond the Syllabus

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

TEXT BOOKS:

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.

REFERENCE BOOK:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Management Accounting - Dr.R.Ramachandran & Dr.R. Srinivasan, Sriram Publications- Trichy.
3. Management Accounting - Sharma &Shashi K.Gupta, Kalyani Publishers, NewDelhi.

Subject code: 18U6CMC18

Semester: VI

Credit: 5

Hours: 90

B.COM

INCOME TAX LAW AND PRACTICE – II

Objectives:

1. Income Tax law and practice - DinkarPagare, Sultan Chand & Sons, New Delhi.
To enable the students to gain knowledge in the application of accounting to Management.
1. To access the financial status of the organization.
2. To learn about budgeting tactics and implementation.

Learning Outcome:

- Students will be able to understand capital gain and loss on capital gain.
- Students will be able to know about income from other sources.
- Students will be able to know computation of tax liability and income tax authority.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains	K1 to K5
CO2	Analyzing the various provisions and calculating the Income from other sources	K1 to K5
CO3	Using the guidelines provided to calculate the clubbing of income and set off and carry forward of losses	K1 to K5
CO4	Thorough knowledge on the provisions regarding deductions u/s 80	K1 to K5
CO5	Knowledge on the assessment of the individual returns and the official proceedings	K1 to K5

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

UNIT- I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss –Tax on Capital Gain (Sec 45).

(18 Hours)

UNIT- II

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources.

(18Hours)

UNIT -III

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses.

(18 Hours)

UNIT- IV

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms.

(18 Hours)

UNIT –V

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions.

(18 Hours)

Note: Distribution of marks – Problems 70% and Theory 30%

Content beyond the Syllabus

1. Transfer Pricing
2. Wealth Tax Act 1956
3. Collection and Recovery of Tax

TEXT BOOK:

1. V.P.Gaur & D.B.Narang - Kalyani Publishers, New Delhi.2
2. IncomeTax Law and Practice I - Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS

1. Income Tax Law and Practice – Vinoth K Sinhanian, Taxman Publications, NewDelhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications , NewDelhi.
3. Student Guide to Income Tax- Vinod K Singhania& Monica Singhania, Taxmann Publications PVT LTD
- 4.Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

Subject Code: 18U6CMC19

Semester: VI

Credit: 5

Hours: 90

**B.COM
FINANCIAL MANAGEMENT**

Objectives:

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints. The purpose of this course to prepare managers to handle Business finances, Balance Sheet preparation and analysis, investment management & break even point analysis, Risk Analysis and Foreign Exchange Management. It also enhances the understanding of the capital market involving investors, institutions and instruments.

Learning Outcome:

- Students will be able to understand the financial management and decision.
- Students will be able to know about time value of money and cost of capital.
- Students will be able to know working capital management.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the Financial Management background and its scope and objectives	K1to K5
CO2	Knowledge about the Capital structure and Leverage systems	K1to K5
CO3	Understanding the working of cost of capital.	K1to K5
CO4	Understanding the Dividend policies.	K1to K5
CO5	Analysing the working capital and its problems	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT-1

Financial Management – Meaning – Scope - Need and Importance – Objectives & functions of Financial Management -Financial decisions- Approaches.

(18 Hours)

UNIT-II

Time Value of Money - Valuation of securities- Risk & Trade off-Techniques - Compounding and Discounting (Problems)

(18 Hours)

UNIT-III

Cost of Capital – Meaning – Definition- Importance- Classification of Cost- Factors Determining Cost of capital-. Capital Structure- Meaning –Theories of capital structure- Approaches.**(18 Hours)**

UNIT-IV

Capital Budgeting - Importance- Factors determining Decision making process- Methods of Capital Budgeting - Factors influencing Capital Expenditure Decision. **(18 Hours)**

UNIT-V

Working Capital Management -Concept – Types – Advantages- Disadvantages – Factors Determining Working Capital – Estimation of working capital requirements-Sources of Working Capital. **(18 Hours)**

Note: Distribution of marks – Problems 60% and Theory 40%

TEXT BOOK:

1. Fundamentals of Financial Management -Dr.S.N.Maheswari,Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

- 1.Basics of Financial Management - V.K.Saxena,C.D.Vashist, Sultan Chand & Sons, New Delhi.
- 2.Financial Management - Sharma & Gupta, Kalyani Publications. New Delhi.
- 3.Financial Management - Dr.R.Ramachandran and Dr.R.Srinivasan,SriRam Publications,Trichy.

Subject code: 18U6CMC20

Semester: VI

Credit: 3

Hours: 60

B.COM

BUSINESS REGULATORY FRAMEWORK

COURSE OBJECTIVES:

- 1) To provide basic legal knowledge to commerce Students
- 2) To create awareness about selective laws
- 3) To Create exposure to commerce student about Business Regulatory Framework of India

COURSE OUTCOME

To simplify the regulation for businesses, while retaining protections for people looking for work

Learning Outcome:

- Students will be able to understand the Business Regulatory Framework.
- Students will be able to know about The Indian Contract Act 1872.
- Students will be able to know The Right to Information Act 2005.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the Business Regulatory Framework: Law and business law, Legal Environment.	K1 to K5
CO2	Knowledge about the Elements of valid contract and performance of contract, Discharge of contract.	K1 to K5
CO3	Understanding the The Sale of Goods Act 1930: Formation of Contract of Sale, Sale and Agreement to sell, Transfer of property in goods, Sale of Auction, Hire Purchase Agreement	K1 to K5
CO4	Understanding the Right to Information Act 2005.	K1 to K5
CO5	Analysing the Consumer Protection Act 1986	K1 to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

Unit – I:

Introduction of Business Regulatory Framework: Law and business law- Meaning – Nature – Objective – Sources of Business Law – Legal Environment – Object and need of knowledge of Business Law.

(12 Hours)

Unit – II:

The Indian Contract Act 1872: Meaning- Nature of Contract–Elements of valid contract- Proposal - Acceptance-Free consent - Consideration – Agreement declared as void-performance of contract – Discharge of contract- Remedies for Breach of Contract.

(12 Hours)

Unit – III:

The Sale of Goods Act 1930: Formation of Contract of Sale - Sale and Agreement to sell – Condition and Warranties – Transfer of property in goods – Transfer of title by Unpaid Seller and his rights - Sale of Auction - Hire Purchase Agreement.

(12 Hours)

Unit – IV:

The Right to Information Act 2005: Nature – Scope– Right to information- Procedure of getting information – Public Authorities- The Central Information Commission- Constitution and Powers and Functions- The State Information Commission-Constitution and Powers and Functions- Appeal- Penalties.

(12 Hours)

Unit – V :

The Consumer Protection Act 1986: Definition: Consumer- Complainant – Complaint – defect - deficiency – Consumer Dispute – Scope of Consumer Protection Act – Rights of Consumer Dispute Redressal Agencies : District Forum – State Commission – National Commission.

(12 Hours)

CONTENT BEYOND THE SYLLABUS:

1. Cyber Laws in India
2. Labour Law & Taxation Laws
3. SEBI & Stock Exchanges

TEXT BOOK:

1. Kapoor.N.D.- Business Law, Sutan Chand and Sons.,New Delhi.
2. Desai. T.R. Indian Contract Act, S.C. Sarkar and sons Pvt.Ltd-

REFERNCE BOOKS:

1. Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd, Mumbai.
2. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
3. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata.

B.COM
OFFICE ORGANISATION

Learning Outcome:

- Students will be able to understand the office organization and centralization..
- Students will be able to know about modern office
- Students will be able to know office system ,office furniture &criteria for selection..

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Knowledge about the modern office and location and layout of an office. .	K1to K5
CO2	Understanding the Office Organisation, Organizational chart ,Centralisation , Centralisation Vs Decentralization ,Types of Reports .	K1to K5
CO3	Analysing the office system and design of office form.	K1to K5
CO4	Understanding the stationery and contro of stationery system.	K1to K5
CO5	Understanding the office furniturean criteria foe selection.	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT: I

Modern office – Meaning – Importance – Functions – Location and layout of an office – Open and Private – Physical conditions of the office (12 Hours)

UNIT: II

Office Organisation – Importance – Types – Organizational chart – Office manuals – Delegation of authority and responsibility – Centralisation – Centralisation Vs Decentralization – Office Reports- Types of Reports – Essentials of a good report . (12 Hours)

UNIT: III

Office systems – Flow of work – Role of Office Manager – Office forms and their control – Objects and purpose of office forms – Advantages and disadvantages of office forms – Design of office forms – Office correspondence – Inward and outward correspondence (12 Hours)

UNIT: IV

Stationery – Importance – Control of stationery cost – purchasing – stationery supplies – Filing – Importance – Functions- Characteristics of good filing system – Indexing – Meaning , Importance and kinds (12 Hours)

UNIT: V

Office furniture – Types of furniture – Selection of furniture – Equipments and machines – types of office machines – Object of Mechanization – Advantages and disadvantages , Mechanization of office work – Criteria for selection (12 Hours)

Text book

1. **B.N.Tandon** – Office management and correspondence –
2. **R.C.Bhatia** – Office management and commercial correspondence

Reference Books:

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation –

Subject Code: 18U6CME02

Semester: VI

Credit: 2

Hours: 60

B.COM
ELECTIVE: INSURANCE PRACTICE

Objectives:

1. To acquire specialized knowledge of practice relating to Insurance.
2. To Know about the growth and structure of Insurance in India

Learning Outcome:

- Students will be able to understand the Principles of Insurance
- Students will be able to know about . Life assurance contracts.
- Students will be able to know Fire Insurance and marine insurance. .

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the Insurance and economic development, Fundamentals/ Principles of Insurance. Contract of Insurance.	K1to K5
CO2	Knowledge about the General Principles and Concepts of Insurance Insurable Interest.	K1to K5
CO3	Understanding the Principles and practice of life assurance	K1to K5
CO4	Understanding the - The basic principles of Fire Insurance contracts,- Insurable interest and value disclosure Marine Policy.	K1to K5
CO5	Analysing the Insurance Intermediaries and Agents and Procedure for Becoming an Agent; Pre requisite for obtaining a license.	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
C01	✓	✓	✓	✓	✓
C02	✓	✓	✓	✓	✓
C03	✓	✓	✓	✓	✓
C04	✓	✓	✓	✓	✓
C05	✓	✓	✓	✓	✓

UNIT-I

Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool; Insurance and economic development, Fundamentals/ Principles of Insurance. Contract of Insurance. **(12 Hours)**

UNIT-II

General Principles and Concepts of Insurance Insurable Interest - Indemnity - Uberrimae fidei - Proximate Cause - Subrogation and Contribution - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure – Moral Hazards **(12 Hours)**

UNIT-III

Life Insurance – Principles and practice of life assurance. Life assurance contracts, their nature and characteristics, Parties to the contract and their rights and duties. Conditions and terms of policy and effects of non-compliance thereof. Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments. Mortality Table, Present structure & growth of Life insurance in India.

(12 Hours)

UNIT-IV

Fire Insurance - The basic principles of Fire Insurance contracts. Fire Policy, conditions, Assignment of Policy, Claims. Marine Insurance – General Principles – Insurable interest and value disclosure Marine Policy and their conditions, Premium; double insurance; assignment of policy' warranties' the voyage. Loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity. Subrogation. An elementary knowledge of accident and motor insurance.

(12 Hours)

UNIT-V

Insurance Intermediaries – Agents and Procedure for Becoming an Agent; Pre requisite for obtaining a license; Duration of license; Cancellation of license. Revocation of suspension/ termination of agent.

(12 Hours)

Content Beyond the Syllabus

1. General Insurance Products.
2. Ethics and Corporate Governance Framework for Insurance Companies.
3. Regulatory Environment.

TEXT BOOK:

1. Insurance Law and Practice - Rajiv Jain, Vidhi Publication Private Limited. Second Edition, 2014
2. M.N.Srinivasan – Principles of Insurance Law, Wadhwa Publication, Maharashtra, Third Edition 2012

REFERENCE BOOKS:

1. Dr.Avatar Singh – Law of Insurance , Universal Publication Pvt. Limited, First Edition 2013
2. George E. Rejda - Principles of Risk Management and Insurance, Vidhi Publication Private Limited. First Edition, 2014

QUESTION PAPER PATTERN
(For Theory & Problem oriented subjects)

Time: 3 Hours

Max. Marks: 75

PART – A (20 x1 = 20 Marks)
Answer All the Questions
(From each unit two questions)

PART – B (5 x 5 = 25 Marks)
Answer All Questions (Either or Type)
(From each unit one question)

PART – C (3 x 10 = 30 Marks)
Answer Any Three out of Five Questions
(From each unit one question)