

**SRI SARADA COLLEGE FOR WOMEN
(AUTONOMOUS)**

SALEM – 16

Reaccredited with 'B++' Grade by NAAC

Affiliated to Periyar University



Outcome Based Syllabus

***PG & RESEARCH DEPARTMENT OF
COMMERCE***

B.Com.

(For the Batch 2021 – 24)

B.COM.
PROGRAMME OUTCOMES

- P01*** To understand and apply fundamentals of commerce and accounting to solve business problems
- P02*** To develop diverse knowledge in accounting, business laws, corporate laws, finance, taxation and its applicability in business environment
- P03*** To equip the students to face the challenges in the field of commerce and business with positive attitude to situations and complexities
- P04*** To enhance the proficiency of the students with ethical principles to appear in competitive examinations
- P05*** To prepare the students to acquire practical skills to work as tax consultants, audit assistants and financial advisors
- P06*** To develop and strengthen theoretical and applied aspects of commerce for higher education with team working skills
- P07*** To acquire business skills, general and specific capabilities by using modern tools to execute solutions to industry requirements

SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.
PG AND RESEARCH DEPARTMENT OF COMMERCE
B.Com.

PROGRAMME STRUCTURE UNDER CBCS

(For the students admitted in 2021-22)

Total Credits: 140 + Extra Credits (Maximum 28)

I SEMESTER

Part	Course	Course Title	Code	Hrs./ Week	Credits
I	Language – I	Tamil/Hindi/Sanskrit – I	21ULTC1/ 21ULHC1/ 21ULSC1	6	3
II	English- I	Communicative English – I	21ULEC1	6	3
III	Core Course – I	Financial Accounting	21UCOC1	5	4
III	Core Course – II	Office Management	21UCOC2	5	4
III	Allied Course – I	Fundamentals of Insurance	21UCOAC1	5	5
IV	Skill Based – I	Personal Secretarial Practice – I	21UCOSC1	2	2
V	Extension Activity	Group Project based on Society Connect Activity	21UEXAC	1	1
		Total		30	22
VI	Articulation and Idea Fixation Skills				
	Physical Fitness Practice – 35 hours per Semester				
	Advanced Diploma in Digitalised Business				
	Level -1: Certificate Course 100 hours per year				

II SEMESTER

Part	Course	Course Title		Hrs./ Week	Credits
I	Language – II	Tamil/Hindi/Sanskrit – II	21ULTC2/ 21ULHC2/ 21ULSC2	6	3
II	English – II	Communicative English – II	21ULEC2	6	3
III	Core Course – III	Advanced Financial Accounting	21UCOC3	6	4
III	Core Course – IV	Business Organisation	21UCOC4	3	2
III	Allied Course – I	Fundamentals of Entrepreneurship	21UCOAC2	5	5
IV	Skill Based – II	Personal Secretarial Practice – II	21UCOSC2	2	2
IV	Environmental Studies	Environmental Studies	21UEVSC	2	1
		Group Project based on Environmental Studies	21UEVSPC		1
		Total		30	21
VI	Articulation and Idea Fixation Skills – 1 Extra Credit				
	Physical Fitness Practice – 35 hours per Semester – 1 Extra Credit				
	Certificate Course in Yoga – 30 hours – 1 Extra Credit				
	Advanced Diploma in Digitalised Business Level -1: Certificate Course 100 hours per year – 2 Extra Credits				
	Extra credits are given for extra skills and courses qualified in MOOC/NPTEL				

III SEMESTER

Part	Course	Course Title	Code	Hrs./Week	Credits
III	Core Course – V	Commercial Law	21UCOC5	5	4
III	Core Course – VI	Corporate Accounting	21UCOC6	6	4
III	Core Course – VII	Principles of Marketing	21UCOC7	5	4
III	Core Course – VIII	Business Correspondence	21UCOC8	5	4
III	Allied Course – II	Business Mathematics	21UCOAC3	5	5
IV	Skill Based – III	Commerce Practicals -I	21UCOSQC3	2	2
IV	Non-Major Elective – I			2	2
		Total		30	25
VI	Extension Activity	Group Project based on Extension Activity			
	Life Skill Courses	Course I: Communication Skill			2 (Extra)
	Articulation and Idea Fixation Skills				
	Physical Fitness Practice – 35 hours per Semester				
	Advanced Diploma in Digitalised Business Level -2: Diploma Course 100 hours per year				
	Extra credits are given for extra skills and courses qualified in MOOC/NPTEL				

Non-Major Elective – I For II BA/ B.Sc.	Accountancy	21UCONEC1
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IV SEMESTER

Part	Course	Course Title	Code	Hrs./Week	Credits
III	Core Course – IX	Company Law	21UCOC9	5	4
III	Core Course – X	Advanced Corporate Accounting	21UCOC10	6	5
III	Core Course – XI	Event Management	21UCOC11	5	4
III	Elective – I	Personnel Management/ Managerial Economics	21UCOEC1/ 21UCOESC1	5	4
III	Allied Course – III	Marketing Research	21UCOAC4	5	5
IV	Skill Based – IV	Commerce Practicals–II	21UCOSQC4	2	2
IV	Non-Major Elective – II			2	2
		Total		30	26
VI	Extension Activity	Group Project based on Society Connect Activity			2 (Extra)
	Life Skill Courses	Course II: Professional Skills			2(Extra)
	Articulation and Idea Fixation Skills - 1 Extra Credit				
	Physical Fitness Practice – 35 hours per Semester – 1 Extra Credit				
	Advanced Diploma in Digitalised Business Level -2: Diploma Course 100 hours per year – 2 Extra Credits				
	Extra credits are given for extra skills and courses qualified in MOOC/NPTEL and societal oriented group projects				

Non-Major Elective – II For II BA/ B.Sc.	Management Accounting	21UCONEC2
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V SEMESTER

Part	Course	Course Title	Code	Hrs./Week	Credits
III	Core Course – XII	Modern Banking	21UCOC12	6	4
III	Core Course – XIII	Income Tax – I	21UCOC13	6	5
III	Core Course – XIV	Business Management	21UCOC14	5	4
III	Core Course – XV	Auditing	21UCOC15	5	4
III	Elective – II	Cost Accounting/ Consumer Behaviour	21UCOEC2A/ 21UCOEC2B	5	4
IV	Non-Major Skill Based-I			2	2
IV	Value Education		21UVENC	1	–
		Total		30	23
VI	Extension Activity	Group Project based on Extension Activity			
	Life Skill Courses	Course III : Leadership and Management Skills			2 (Extra)
	Articulation and Idea Fixation Skills				
	Physical Fitness Practice – 35 hours per Semester				
	Advanced Diploma in Digitalised Business Level -3: Advanced Diploma Course 100 hours per year				
	Internship Training – 1 Extra Credit				
	Extra credits are given for extra skills and courses qualified in MOOC/NPTEL				

Non-Major Skill Based-I For III BA/ B.Sc.	Tally Practical – I	21UCOQNSC1
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VI SEMESTER

Part	Course	Course Title	Code	Hrs./Week	Credits
III	Core Course – XVI	Banking Law and Practice	21UCOC16	6	4
III	Core Course – XVII	Income Tax – II	21UCOC17	6	5
III	Core Course – XVIII	Financial Management	21UCOC18	5	3
III	Core Course – XIX	Management Accounting	21UCOC19	5	3
III		Group Project	21UCOEPC	5	4
IV	Non-Major Skill Based-II			2	2
IV	Value Education		21UVENC	1	2
		Total		30	23
VI	Extension Activity	Group Project based on Society Connect Activity			2 (Extra)
	Life Skill Courses	Course IV: Universal Human Values			2 (Extra)
	Articulation and Idea Fixation Skills – 1 Extra Credit				
	Physical Fitness Practice – 35 hours per Semester - 1 Extra Credit				
	Advanced Diploma in Digitalised Business Level -3: Advanced Diploma Course 100 hours per year – 2 Extra Credits				
	Extra credits are given for extra skills and courses qualified in MOOC/NPTEL				

Non-Major Skill Based-II For III BA/ B.Sc.	Tally Practical - II	21UCOQNSC2
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Programme Title : B.Com.

Course Title : FINANCIAL ACCOUNTING

Course Code : 21UCOC1

Hours/Week: 5

Semester : I

Credits: 4

Course Objectives :

1. To impart knowledge about concepts, conventions, methods and types of accounts.
2. To provide knowledge about rectification of errors and methods of providing depreciation.
3. To provide knowledge about preparation of accounts for trading, non-trading concerns and hire purchase & Installment system.

SYLLABUS

UNIT – I (Hours: 20)

Meaning and Functions of Accounting – Basic Accounting Concepts and Conventions – Persons interested in Accounting Information.

Double Entry Book-keeping – Objects, Advantages – Classification of Accounts, Journal and Ledger – Preparation of Trial Balance- Final Accounts of Trading concerns – Preparation – Closing and Adjustment entries.

UNIT – II (Hours: 10)

Types of Errors – Rectification of Errors – Suspense Account – Effects of Errors and Rectification on Profit and Loss account and Balance sheet.

UNIT – III (Hours: 20)

Meaning of Depreciation – Need – Methods of providing Depreciation – Fixed percentage on Original Cost – Fixed percentage on Diminishing Balance, Annuity Method – Sinking Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Machine Hour Method.

UNIT – IV (Hours: 10)

Accounting of Non-trading concerns – Receipts and Payments Account – Income and Expenditure Account- Preparation of Balance Sheet.

UNIT – V (Hours : 15)

Hire Purchase and Installment Purchase – Meaning and Legal Position – Accounting aspects – Default and Repossession – Hire Purchase Trading Account – Accounting for Installment System.

Book for Study:

T.S.Reddy and A. Murthy – Financial Accounting, Margham Publications, New Delhi, 2018

Books for Reference:

1. T.S.Grewal – Introduction to Accountancy, Chand & Co, New Delhi, 2016.
2. M.C.Shukla and T.S.Grewal – Advanced Accounts, S. Chand& Sons, New Delhi, 2016.
3. S.P. Jain and K.L.Narang – Advanced Accountancy, Kalyani Publishers, New Delhi–Ludhiana,2014.
4. R.L.Gupta and M.Radhaswamy – Advanced Accountancy, Sultan Chand& Sons, New Delhi, 2018.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Apply the principles of financial accounting for the preparation of final accounts and rectification of errors	K3
CO2	Apply the various methods of providing depreciation for fixed assets	K3
CO3	Analyse accounts of non-trading concerns, hire purchase system and instalment system	K4

K1- Remember, K2 - Understand, K3 - Apply, K4 - Analyse, K5 - Evaluate, K6 -Create

Mapping of COs with POs

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	L	L	S	M	S
CO2	S	S	L	L	S	S	S
CO3	S	S	L	L	S	S	S

L- Low

M-Medium

S- Strong

Programme Title : B.Com.
Course Title : OFFICE MANAGEMENT
Course Code : 21UCOC2 **Hours/Week: 5**
Semester : I **Credits: 4**

Course Objectives:

1. To understand the roles and responsibilities of office manager.
2. To acquire the basic knowledge about different office appliances and machines.
3. To impart knowledge about methods and procedures adopted by modern office.

SYLLABUS

UNIT – I (Hours: 15)

Office Management – Scientific Office Management – Functions and status of office manager – Administrative office management – Responsibilities of the office manager.

UNIT –II (Hours: 15)

Organisation Charts- Office manuals – Contents – Advantages – Disadvantages – Principal departments of a modern office – Office accommodation and layout – Office environment – Elements of office environment.

UNIT – III (Hours: 15)

Office forms – Types of forms – Forms control – Objects – Steps – Quantity to be ordered – Forms design – Principles – Guidelines – Rationale use of forms.

Types of stationery – Essentials of good system of regulating stationery – Selection, Purchase, Storage and record – Control of quantity in stock – Issue of stationery – Continuous stationery – Regulating consumption.

UNIT – IV(Hours: 15)

Basic principles in selection of furniture, equipment and machines – Office furniture – Desks, tables, chairs, miscellaneous furniture – Advantages – Disadvantages – Mechanisation of office work – Types of office machines.

UNIT – V (Hours: 15)

Management of office personnel – Training of office staff – Methods of training – Office Supervisor – Qualities – Functions – Duties and Responsibilities – Requisites of effective supervision.

Book for Study:

R.S.N. Pillai & V. Bagavathi –Office management, S. Chand & Company Ltd, New Delhi, 2013.

Books for Reference:

1. C.B. Gupta – Office Management, Sultan Chand & Sons, New Delhi, 2008.
2. Dr. R.K. Chopra, Mrs. Ankita Bhetia – Office Management, Himalaya Publishing House, New Delhi, 2012.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts of office management and office environment	K2
CO2	Make use of the principles in the selection of office forms, stationery, furniture and machines to manage them economically	K3
CO3	Identify the methods of training the office personnel and outline the responsibilities of an office supervisor	K2, K3

Mapping of COs with POs

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S			S	S
CO2	S	S	M			S	S
CO3	S	S	S			S	S

Programme Title : B.Com.

Course Title : FUNDAMENTALS OF INSURANCE

Course Code : 21UCOAC1

Hours/Week: 5

Semester : I

Credits: 5

Course Objectives:

1. To enable the students to know the fundamentals of insurance.
2. To impart knowledge about an Insurance Agent.
3. To acquire knowledge about the principles and types of insurance.

SYLLABUS

UNIT – I (Hours: 15)

Insurance – Features – Functions – Principles – Types – Life, Fire and Marine – Difference between life, fire and marine insurance – Advantages of insurance to individuals, business, society and nation – Reinsurance and Double insurance – Functions of IRDA.

UNIT –II (Hours: 15)

Life Insurance – Features – Principles – Procedure for effecting life insurance – Different types of life policies – Assignment and Nomination – Surrender Value – Claims – Procedure for settlement of death and maturity claims.

UNIT – III (Hours: 15)

Fire insurance – Features – Principles – Kinds – Procedure for taking fire insurance policy – Settlement of claims.

UNIT – IV (Hours: 15)

Marine Insurance – Features – Principles – Kinds – Procedure for effecting marine insurance – Settlement of claims.

UNIT – V (Hours: 15)

Insurance Agent – Functions – Rights and Duties – Procedure for becoming an agent – Pre-requisite for obtaining a license – Miscellaneous Insurance – Motor insurance – Medical insurance – Personal accident insurance – Credit insurance.

Book for Study:

Dr. A. Murthy – Elements of Insurance, Margham Publications, Chennai, 2007.

Books for Reference:

1. M. N. Mishra and S. B. Mishra –Insurance Principles and Practice, S. Chand & Company, New Delhi, 2014.

2. Dr. N. Premavathy – Principles and Practice of Insurance, Sri Vishnu Publications, Chennai, 2006.
3. P.K.Gupta – Fundamentals of Insurance – Himalaya Publishing House, New Delhi, 2012.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the principles of insurance, Life policies and settlement of claims	K2
CO2	Demonstrate the concepts of fire and marine insurance and the settlement of their claims	K2
CO3	Develop an idea about insurance agent and miscellaneous insurances	K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	M	S	M	S
CO2	S	S	S	M	S	M	S
CO3	S	S	S	M	S	M	S

Programme Title : B.Com.

Course Title : SKILL BASED I: PERSONAL SECRETARIAL PRACTICE - I

Course Code : 21UCOSC1

Hours/Week: 2

Semester : I

Credits: 2

Course Objectives:

1. To gain knowledge in performance of personal secretarial duties
2. To understand the procedure for the arrangement and conduct of meetings
3. To make the students familiarize with report preparation

SYLLABUS

UNIT – I

Secretary – Definition – Types of Secretary – Qualities and Qualifications – Daily routine of a Personal Secretary.

UNIT – II

Handling of Telephone – Internal use of telephone – External use of telephone – Duties of secretary in handling of telephone – Handling callers – Types of Callers.

UNIT – III

Meetings – Kinds (excluding company meetings) – Requisites of a valid meeting – Arrangement and conduct of meetings.

UNIT – IV

Motions, Amendments and Resolutions – Minutes – Conferences and Conventions.

UNIT – V

Report – Meaning – Importance – Reports of meeting – Press report – Business report – Classification of business reports – Parts of report – Steps in report preparation – Essential characteristics of a good report.

Book for Study:

Dr. R. Rajeswari and Dr. P. Pirakatheeswari – Personal Secretarial Practice, Goniv Publications, Chidambaram, 2015.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarize the role of personal secretary in an organization	K2
CO2	Organize meetings, conferences and prepare business reports	K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S

Programme Title : B.Com.

Course Title : ADVANCED FINANCIAL ACCOUNTING

Course Code : 21UCOC3

Hours/Week: 6

Semester : II

Credits: 4

Course Objectives :

1. To acquire knowledge in the preparation of accounts for branches and departments.
2. To know the accounting procedure from the formation to the dissolution of a partnership firm.
3. To acquire knowledge about insolvency of partners and realization of assets.

SYLLABUS

UNIT – I (Hours:22)

Branch Accounts – Types of Branches – Stock and Debtors system – Treatment of Wholesale and Retail profits – Accounts for Independent Branches (Foreign Branch excluded.)

UNIT – II (Hours: 18)

Departmental Accounts – Basis of allocations of expenses – Inter departmental transfer at cost or selling price – Preparation of Departmental Accounts.

UNIT – III (Hours:20)

Partnership Accounts – Treatment of Interest on Capital and Drawings – Fixed and Fluctuating Capitals – Valuation of Goodwill - Admission of Partners.

UNIT – IV (Hours: 15)

Retirement and Death of a Partner – Memorandum Revaluation Account.

UNIT – V (Hours: 15)

Amalgamation – Dissolution of Partnership – Insolvency of a partner – Garner Vs. Murray – Insolvency of all Partners - Gradual Realisation of Assets and Piecemeal Distribution.

Book for Study:

T.S.Reddy and A. Murthy –Financial Accounting, Margham Publications, New Delhi,2012.

Books for Reference:

1. R.L.Gupta and M. Radhaswamy –Advanced Accountancy, S.Chand & Company, New Delhi,2018.

2. M.C.Shukla and T.S.Grewal – Advanced Accounts, S. Chand & Company, New Delhi, 2016.
3. S.P.Jain and K.L.Narang –Advanced Accountancy, Kalyani Publishers, New Delhi, 2014.
4. R.S.N Pillai, S.Uma Devi and Bagavathi - Fundamentals of Advance Accountancy, Vol-1, 2012.

Course Outcomes (CO) : On completion of the course, students should be able to

Co Number	Co Statement	Knowledge Level
CO1	Apply the principles in the preparation of branch and departmental accounting	K3
CO2	Analyse the accounts in case of admission and retirement of partners	K4
CO3	Solve problems with regard to death of a partner	K3
CO4	Analyse the procedure of dissolution of a firm and Insolvency of a partner	K4

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	M	S	S	S	S
CO2	S	S	M	S	S	S	S
CO3	S	S	M	S	S	S	S
CO4	S	S	M	S	S	S	S

Programme Title : B.Com.

Course Title : BUSINESS ORGANISATION

Course Code : 21UCOC4

Hours/Week: 3

Semester : II

Credits: 2

Course Objectives :

1. To gain basic knowledge about different forms of Organisation.
2. To know about the types and forms of Business Combination.
3. To acquire knowledge about financial needs of business and sources of raising finance.

SYLLABUS

UNIT – I (Hours: 9)

Business: Meaning and definition – Essentials and Scope – Classification of business activities – Business Organisation: Meaning, definition, characteristics and objectives – Business and Profession.

UNIT – II (Hours: 9)

Forms of Business Organisation– Sole Proprietorship: Introduction – Evaluation, Suitability – Reasons for survival of sole trading concerns – Partnership: Characteristics, Types, Rights, Duties and Obligations of Partners – Evaluation.

UNIT – III (Hours: 9)

Joint Stock Companies: Characteristics, Kinds – Private, Public and Government Companies – Evaluation – Co-operatives: Features, Formation and Structure, Types and Evaluation.

UNIT – IV (Hours: 9)

Business Combination –Meaning, Causes, Objectives, Types – Horizontal, Vertical, Lateral, Diagonal and Circular – Forms of combinations– Associations, Trade Associations, Trade Unions, Chambers of Commerce and Informal Agreements – Social Responsibilities of Business.

UNIT – V (Hours: 9)

Business Finance – Financial needs of business – Methods and sources of finance.

Book for Study:

Y.K Bhushan – Fundamentals of Business Organisation and Management, Sultan Chand & Sons, New Delhi, 2013.

Books for Reference:

1. S.A.Sherlekar – Business Organisation and Management, Himalaya Publishing House, Bombay, 2016.
2. DinkarPagare – Business Organisation and Management, Sultan Chand & Sons, New Delhi, 2018.
3. R.K.Sharma & Shashi Guptha - Business Organisation and Management, Kalyani Publications, New Delhi, 2008.
4. Kathiresan & Dr. Radha, - Business Organisation , Prasanna Publishers, Chennai, 2010

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain about business and business organization	K2
CO2	Analyse and evaluate the concepts of sole proprietorship and partnership	K4, K5
CO3	Outline the concepts of joint stock companies, business combinations and its forms	K2
CO4	Examine the financial needs of a business, methods and sources of raising finance	K4

Mapping of COs with POs :

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	M
CO2	S	S	S	S	S	S	M
CO3	S	S	S	S	S	S	M
CO4	S	S	S	S	S	S	M

Programme Title : B.Com.

Course Title : FUNDAMENTALS OF ENTREPRENEURSHIP

Course Code : 21UCOAC2

Hours / Week: 5

Semester : II

Credits: 5

Course Objectives :

1. To provide conceptual background of types and patterns of entrepreneurship.
2. To motivate students to make their mind set for taking up entrepreneurship career.
3. To develop entrepreneurship competencies among students.

SYLLABUS

UNIT – I (Hours: 13)

Entrepreneur: Characteristics, functions and types – Entrepreneurship: concepts, elements and characteristics – Factors responsible for the emergence and growth of entrepreneurship – Importance and Barriers to Entrepreneurship.

UNIT – II (Hours: 15)

Entrepreneurial Behaviour and Motivation – Social responsibilities of an entrepreneur – Women Entrepreneur – Concepts, role and opportunities – Problems and prospects – Role of Women Entrepreneurs Association.

UNIT – III (Hours: 15)

Small Enterprises – Definition – Characteristics – Objectives – Scope – Opportunities for an Entrepreneurial Career – Problems of Small-Scale Industries – Growth Strategies in Small Business – Objectives – Stages and types – Procedure to Setup SSI.

UNIT – IV (Hours: 12)

Entrepreneurship Development Programmes (EDP) – Meaning and objectives – Phases involved – Relevance, Achievements and Problems – Entrepreneurial Development Cycle – Role of Government in organizing EDPs.

UNIT – V (Hours: 20)

Institutional Support to Entrepreneurs – Need for Institutional Support – Role of NSIC, SIDO, SSIB, SSIDCS, SISI, DICs, TCOs – Institutional Finance to Entrepreneurs – Role of IDBI, ICICI, SFC, SIDBI and EXIM Bank.

Book for Study:

E. Gordan and K. Natarajan - Entrepreneurship Development, Himalaya Publishing House, Mumbai, 2015.

Books for Reference:

1. S. S. Khanka - Entrepreneurial Development, S. Chand & Company Ltd., New Delhi, 2014.
2. Dr. C.B Gupta and Dr. N. P.Srinivasan - Entrepreneurship development in India, Sultan Chand & Sons, New Delhi, 2013.
3. Dr. P.T. Vijayshree & Dr. M. Alagammai - Entrepreneurship and Small Business Management, Margham Publications, Chennai, 2016.
4. Jayshree Suresh - Entrepreneurial Development, Margham Publications, Chennai, 2012.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Utilize conceptual background of entrepreneurship competencies	K3
CO2	Outline the social responsibilities of entrepreneurs, the problems and prospects of women entrepreneurs	K2
CO3	Make use of the procedure to set up small scale industry	K3
CO4	Identify about EDPs and financial institutions supporting entrepreneurs	K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	L	M	M	S
CO2	S	S	S	L	M	M	S
CO3	S	S	S	L	M	M	S
CO4	S	S	S	L	S	M	S

Programme Title : B.Com.

Course Title : SKILL BASED II: PERSONAL SECRETARIAL PRACTICE - II

Course Code : 21UCOSC2

Hours / Week: 2

Semester : II

Credits: 2

Course Objectives :

1. To understand the concept of records management in the office.
2. To know about the internal communication system.
3. To acquire knowledge about internet and its concepts.

SYLLABUS

UNIT – I

Record Management – Meaning of records – Categories of records – Significance – Principles of records management.

UNIT – II

Filing – Definition – Importance and advantages – Functions of filing system – Centralised and Decentralised filing system – Merits and Demerits – Essentials of good filing system – Classification and Methods of filing – Old and Modern – Filing routine – Filing manual.

UNIT – III

Indexing – Definition – Objectives – Essentials of good indexing system – Filing Vs Indexing – Methods of indexing.

UNIT – IV

Internal communication – Importance – Characteristics of good system of internal communication – Types of internal communication – Oral – Written – Mechanical devices for transmission of documents.

UNIT – V

Internet – Introduction – Application of internet – Internet Access – Protocols – WWW – E-mail – SMS – Whatsapp – Merits and Demerits.

Book for Study:

Dr. R. Rajeswari and Dr. P. Pirakatheeswari – Personal Secretarial Practice, Goniv Publications, Chidambaram, 2015.

CO Number	CO Statement	Knowledge Level
CO1	Apply the principles of records management for efficient record keeping	K3
CO2	Identify a good filing system with proper indexing in an office environment	K3
CO3	Make use of good internal communication methods by efficiently handling mechanical devices in an office	K3
CO4	Utilize internet for sending and receiving mails	K3

Course Outcomes (CO): On completion of the course, students should be able to

Mapping of COs with POs:

PO	PO						
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	L	L	S	S	S	S
CO2	S	L	L	S	S	S	S
CO3	S	L	L	S	S	S	S
CO4	S	L	L	S	S	S	S

Programme Title : B.Com.

Course Title : COMMERCIAL LAW

Course Code : 21UCOC5

Hours / Week: 5

Semester : III

Credits: 4

Course Objectives :

1. To acquire knowledge about essential elements of a valid contract
2. To know the law relating to contract of agency, bailment and pledge
3. To gain knowledge about Sale of Goods Act

SYLLABUS

UNIT –I (Hours: 15)

Nature of Contract – Essential elements of a Valid Contract – Classification of contracts – Consensus ad idem – Offer – Acceptance – Consideration – Legal rules – Stranger to Contract – Contract without Consideration is Void – Exceptions.

UNIT – II (Hours: 15)

Capacity to Contract – Minors – Persons of Unsound mind – Other persons – Free Consent – Legality of Object – Agreements opposed to public policy – Contingent Contracts – Rules regarding contingent contracts – Wagering agreements.

UNIT – III (Hours: 15)

Performance of Contract – Discharge of Contracts – Remedies for breach of contract – Quasi contracts.

UNIT – IV (Hours: 15)

Contract of Agency – Creation of Agency – Classification of Agents – Relationship between Principal and Agent – Personal liability of an Agent – Termination of Agency.

UNIT – V (Hours: 15)

Bailment and Pledge – Classification – Duties and Rights of Bailor and Bailee – Lien – Finder of lost goods – Pledge – Rights and Duties of Pawnor and Pawnee – Pledge by Non-owners – Contract of Indemnity and Guarantee.

Books for Study:

P.P.S. Gogna – Business Laws, S.Chand Publishing, New Delhi, 2018

Books for Reference:

1. R.S.N.Pillai & V.Bagavathi – Business law, S.Chand, New Delhi, 2005.
2. N.D. Kapoor – Business Laws, Sultan Chand & Co, New Delhi, 2007.
3. P.Saravanel & S.Sumathi – Legal Systems in Business, Himalaya Publishing House, 2009.
4. M.C. Kuchal & Vivek Kuchal – Business Laws

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the elements of a valid contract in commercial transactions and distinguish between wagering and contingent contracts	K4
CO2	Demonstrate performance and breach of contracts	K2
CO3	Identify quasi contracts and interpret the contract of agency	K2, K3
CO4	Inspect the aspects of bailment,pledge& contract of guarantee	K4

Mapping of COs with POs:

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S

Programme Title : B.Com.
Course Title : CORPORATE ACCOUNTING
Course Code : 21UCOC6 **Hours/Week: 6**
Semester : III **Credits: 4**

Course Objectives :

1. To equip the students with accounting methods for joint stock companies.
2. To learn the preparation of accounts for companies.

SYLLABUS

UNIT – I (Hours: 18)

Issue of equity shares – At par, premium and discount – Forfeiture and reissue of shares.

UNIT – II (Hours: 21)

Issue and redemption of shares – Issue and redemption of debentures. (Excluding Own Debentures)

UNIT – III (Hours: 18)

Profit prior to Incorporation – Preparation of final accounts.

UNIT – IV (Hours: 18)

Valuation of Goodwill and Shares- Factors affecting the valuation – Methods – Average profit, Super Profit, Annuity and Capitalisation Methods – Valuation of shares- Net Assets, Yield and Face Value Methods.

UNIT – V (Hours: 15)

Liquidation of Companies - Statement of Affairs and Liquidator's final statement of Account.

Book for Study:

T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publications, New Delhi, 2008.

Books for Reference:

1. R.L. Gupta & M. Radhaswamy –Corporate Accounting, S. Chand & Company, New Delhi, 2008.
2. M.C. Shukla and T.S. Grewal– Corporate Accounting, S. Chand & Company, New Delhi, 2019.

3. S.P. Jain and K.L. Narang – Corporate Accounting, Kalyani Publishers, New Delhi, 2015.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Utilize accounting concepts for issue, forfeiture and reissue of equity shares	K3
CO2	Solve accounting problems for issue and redemption of debentures, preference shares and inspect the pre and post incorporation profits	K3
CO3	Interpret final accounts and analyse the various methods of valuing goodwill and shares	K2, K4
CO4	Apply the procedure for the preparation of liquidators' final statement of accounts	K3

Mapping of COs with POs:

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	M	S	M	S	M
CO2	M	S	M	S	M	M	M
CO3	S	M	S	S	M	M	S
CO4	S	M	S	S	M	S	S

Programme Title	: B.Com.	
Course Title	: PRINCIPLES OF MARKETING	
Course Code	: 21UCOC7	Hours/Week: 5
Semester	: III	Credits: 4

Course Objectives :

1. To make the students understand about the Modern Marketing, Other Marketing concepts and the functions of marketing.
2. To enable the students to understand about Consumer Behaviour.
3. To make the students to gain knowledge about Product, Pricing, Personal Selling and Advertising.
4. To make the students understand about Agricultural Marketing, Consumerism and Consumer Rights.

SYLLABUS

Unit I (Hours : 15)

Introduction and Emerging Trends in Marketing:

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.

Unit II (Hours : 15)

Functions of Marketing:

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardisation - Market Information

Unit III (Hours : 15)

Buyer Behaviour:

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

Unit IV (Hours : 15)

Marketing Mix:

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context

Unit V(Hours : 15)

Marketing and Government:

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – AGMARK – Consumerism – Consumer protection – Rights of consumers.

Books for Study:

1. Pillai R.S.N. and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi.
2. Rajan Nair R., Marketing, Sultan Chand & Sons, New Delhi 2005 Edition.

Books for Reference:

1. Dr. Natarajan L., - Marketing, Margham Publications, Chennai, 2019
2. Sundar k., Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91, 2016
3. Jayasankar J., Marketing, Margham Publications, Chennai, 2013.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand marketing concept, latest trends in marketing and marketing functions	K2
CO2	Identify Buyer Behaviour, Product Lifecycle, Pricing Methods, Personal	K3
CO3	Examine and understand Marketing and Governments, Consumerism	K2, K4

Mapping of COs with POs:

PO CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	M	S	M	L	L	S
CO2	S	S	S	S	L	M	S
CO3	S	S	S	S	L	M	S

Programme Title : B.Com.

Course Title : BUSINESS CORRESPONDENCE

Course Code : 21UCOC8

Hours/Week: 5

Semester : III

Credits: 4

Course Objectives :

1. To acquire the ability to communicate.
2. To know the importance of effective communication in business.
3. To gain practical knowledge in writing different types of business letters.

SYLLABUS

UNIT – I (Hours: 15)

Business letter – Need and functions – Essentials of effective business letter – Language – Layout – Application letters.

UNIT – II (Hours: 15)

Trade letters – Enquiries and replies – Orders and their execution – Credit and status enquiries – Claims and adjustments.

UNIT –III (Hours: 15)

Collection letter – Circular letter – Sales letter.

UNIT – IV (Hours: 15)

Banking – Insurance – Import, export agencies correspondence.

UNIT – V (Hours: 15)

Correspondence with Government department and public bodies – Correspondence of a company secretary – Letters to editors.

Books for Study:

1. Rajendra Pal and J.S.Koralahalli –Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 1912.
2. R. S.N. Pillai & Bagavathi - Modern Commercial Communication, S. Chand & Company, New Delhi, 2103

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Organize business letters and application letters and make correspondence for trade enquiries	K3
CO2	Analyse and write collection, circular and sales letters	K4
CO3	Plan banking, insurance and import and export correspondence	K3
CO4	Develop skill to correspond with government departments and communicate as a secretary	K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	M	L	L	M	S	S
CO2	S	M	L	L	M	S	S
CO3	S	M	S	L	M	S	S
CO4	S	M	S	L	M	S	S

Programme Title : B.Com.
Course Title : SKILL BASED III: COMMERCE PRACTICALS - I
Course Code : 21UCOSQC3 **Hours/Week: 2**
Semester : III **Credits: 2**

Course Objectives :

1. This course acquaints students with the basic issues in preparing various forms.
2. To enable the students to fill up various applications useful in day-to-day life.
3. To impart knowledge on secretarial practices.

SYLLABUS

UNIT - I

Preparation of invoice- receipts- voucher, delivery challan, Entry pass, Gate pass - debit and credit notes. Preparation of transactions from the receipts, vouchers, credit notes and debit notes.

UNIT - II

Preparation of Agenda and Minutes of meetings for Annual General Meeting and Board of Directors Meetings.

UNIT - III

Preparation of audit programmes - Preparation of audit report and replies to audit objections .

UNIT – IV

Preparation of an advertisement copy- collection of advertisements from dailies and journals-critically evaluating the advertisement copy.

UNIT – V

Application for permanent account number -Filing up of Income Tax Returns – E-Filing of Income Tax Returns.

NOTE:

Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted on.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Organise the receipt and vouchers of business concern	K3
CO2	Build Construct agenda and minutes of meetings	K3
CO3	Identify audit programmes and advertisement copy	K3
CO4	Develop skill to file income tax returns through electronic mode	K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S

Programme Title : B.Com.

Course Title : NME- I - ACCOUNTANCY

Course Code : 21UCONEC1

Hours/Week: 2

Semester : III

Credits: 2

Course Objectives:

1. To enable the non-accountancy students to acquire knowledge in basic accounting concepts.
2. To acquire practical knowledge in preparing final accounts.

SYLLABUS

UNIT – I

Accounting – Meaning and attributes – Book Keeping and Accounting – Objectives – Groups interested in accounting information – Methods of accounting – Types of accounts – Accounting rules.

UNIT – II

Accounting Concepts and Conventions – Journal.

UNIT – III

Ledger – Meaning- Forms of Ledger Accounts, Posting, Procedure and Balancing of an account -Trial Balance – Preparation – Difference between Balance Sheet and Trial Balance.

UNIT – IV

Subsidiary Books – Sales Book – Sales Returns Book – Purchases Book – Purchase Returns Book – Cash Book (Single column only).

UNIT – V

Final Accounts of Sole Proprietorship – Adjustments regarding stock, depreciation, outstanding and prepaid expenses, accrued income, income received in advance (Simple Problems only).

Book for Study:

T.S. Reddy and A. Murthy–Financial Accounting, Margham Publications, New Delhi, 2008.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Illustrate the principles of accounting	K2
CO2	Examine the various books of accounts	K4
CO3	Analyse the final accounts of sole trading concerns	K4

Programme Title : B.Com.

Course Title : COMPANY LAW

Course Code : 21UCOC9

Hours/Week: 5

Semester : IV

Credits: 4

Course Objectives :

1. To gain knowledge about the various documents involved in the formation of a company.
2. To acquire knowledge about the directors' duties and responsibilities.
3. To study about the various kinds of meetings and winding up methods.

SYLLABUS

Unit - I (Hours: 15)

Joint Stock Company - Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on "Other Objects" - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialisation.

Unit - II (Hours: 15)

Share Capital and Debentures - Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

Unit – III (Hours: 15)

Managerial Personnel - Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

Unit - IV (Hours: 15)

Meetings and Resolutions- Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee.

Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

Unit -V (Hours: 15)

Winding up of Company -Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members. Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

Book for Study:

N. D. Kapoor – Company Law, S. Chand & Company, New Delhi, 2013.

Book for Reference:

P.P.S. Gogna – A Text Book of Company Law, S. Chand & Company, New Delhi, 2016.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpret the concepts of formation and incorporation of companies as per the provisions of Companies Act, 2013	K2
CO2	Develop the skill of raising capital and management of joint stock companies	K3
CO3	Examine the procedure for conducting meetings and winding up of the company	K4

Mapping of COs with POs:

PO CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S

Programme Title : B.Com.

Course Title : ADVANCED CORPORATE ACCOUNTING

Course Code : 21UCOC10

Hours/Week: 6

Semester : IV

Credits: 5

Course Objectives :

1. To familiarize with internal and external reconstruction of companies.
2. To lay down a foundation for drafting accounts for holding companies.
3. To gain expertise in the preparation of accounts for banking, insurance Companies, Double accounting system as per accounting standards.

SYLLABUS

Unit - I (Hours: 18)

Amalgamation, Absorption and External Reconstruction – Purchase Consideration- Methods – Amalgamation in the nature of merger or purchase – Absorption.

UNIT – II (Hours: 18)

Alteration of Share Capital – Different kinds of alteration of share capital
- Internal Reconstruction or Capital Reduction

Holding Companies: Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies- Presentation of Accounts-Principles of Consolidation-Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities- Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend- -Consolidated Profit and Loss Account-

Unit III (Hours: 18)

Accounts of Banking Companies Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend - Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet-Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-

Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

Unit IV (Hours: 18)

Accounts of Insurance Companies Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts.

Unit V (Hours: 18)

Double Accounting System - Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

Book for Study:

T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publications, New Delhi, 2008.

Books for Reference:

1. R.L. Gupta & M. Radhaswamy –Corporate Accounting, S. Chand & Company, New Delhi, 2008.
2. M.C. Shukla and T.S. Grewal– Corporate Accounting, S. Chand & Company, New Delhi, 2019.
3. S.P. Jain and K.L. Narang– Corporate Accounting, Kalyani Publishers, New Delhi, 2015.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Build knowledge about the internal and external reconstruction of companies	K4
CO2	Analyse and prepare Consolidated Balance sheet of Holding Companies	K3
CO3	Construct the accounts of Banking, Insurance Companies and Double Accounting System as per accounting standards	K3

Mapping of COs with POs :

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	M	S	S	S	S
CO2	S	S	M	S	S	S	S
CO3	S	S	M	S	S	S	S

Programme Title : B.Com.
Course Title : EVENT MANAGEMENT
Course Code : 21UCOC11 **Hours/Week: 5**
Semester : IV **Credits: 4**

Course Objectives

1. The course aims to equip learners with the skills to plan and manage events.
2. To enhance the skills of preparing and presenting the advertising material
3. To acquaint with event associates and sponsorship

SYLLABUS

Unit 1: Introduction (Hours:15)

Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.

Unit 2: Planning and Organizing for Events (Hours:15)

Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.

Unit 3: Managing Team (Hours:15)

Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication.

Unit 4: Event Marketing, Advertising, & PR (Hours:15)

Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.

Unit 5: Sponsorship (Hours:15)

Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

Book for Study:

Dr. Ashutosh Chaturvedi - Event Management, Global India Publications, New Delhi.

Gopal J. Kalantri - Event Management, Vision Publications (Pune).

Reference Books:

1. Anukrati Sharma/ Shruti Arora - Event Management and Marketing, Bharti Bhawan Publication.
2. Prof. D.C. Vashishth - Simplified Events Management, Orange Books Publication.
3. Dr. Hoshi Bhiwandiwalla, Bhavana Chaudhari - Event Management, Nirali Prakashan.
4. Abhijeeth Bhattacharjee - Event Management, Penman Books.
5. Devesh Kishore, Ganga Sagar Singh - Event Management, Har - Anand Publications PVT Ltd.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Organize a formal event and make critical analysis about the success of events	K3, K4
CO2	Design, organize and manage teams	K4
CO3	Analyse the concept of event marketing and promotional activities	K4
CO4	Construct sponsorship proposal for effective implementation	K3

Mapping of COs with POs:

PO CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	L	S	S	S	S	S
CO2	S	L	S	S	S	S	S
CO3	S	L	S	S	S	S	S
CO4	S	L	S	S	S	S	S

Programme Title : B.Com.

Course Title : PERSONNEL MANAGEMENT

Course Code : 21UCOEC1

Hours/Week: 5

Semester : IV

Credits: 4

Course Objectives :

1. To gain basic knowledge about personnel management and human resource planning.
2. To know about the recruitment process and training and development procedures.
3. To acquire knowledge about Grievances and compensation to employees.

SYLLABUS

UNIT – I (Hours: 15)

Personnel Management – Meaning, objectives, functions, characteristics and role –Personnel records, reports, audit and research.

UNIT – II (Hours: 15)

HR Planning – Need and Process – Job Analysis – Purpose, uses, contents and steps – Job Description – Uses, contents and limitations – Job Specification – Meaning – Job Evaluation – Definition, Objectives and Principles.

Recruitment – Steps and Sources – Selection Procedure – Pre-requisites of a good recruitment policy – Factors affecting recruitment.

UNIT – III (Hours: 15)

Promotion – Types, Programmes, Procedure and Policies – Transfer – Policies and Procedure – Labour Turnover – Meaning, impact, causes and measures to control.

UNIT – IV (Hours: 15)

Training – Need, importance and methods.

Performance Appraisal – Importance, purpose, approaches, methods and techniques.

Human Relations – Meaning, importance and objectives - Grievances – Need and elements of grievance procedure – Redressal machinery – Discipline – Features, objectives and types – Disciplinary action – Guidelines and procedure.

UNIT – V (Hours: 15)

Compensation and Maintenance - Compensation - Concept and policies-wage and Salary administration - Methods of wage payments and incentive plans -

Fringe benefits - Performance linked compensation - Employee health, welfare and safety - social security - Employer-Employee relations- grievance handling and redressal.

Books for Study:

1. Dr.Mamoria C.D and Gankar S.V – Personnel Management, Himalaya Publishing House, Mumbai, 2007.
2. Khanka S.S – Human Resource Management, S. Chand & Co, New Delhi, 2016.

Books for Reference:

1. Balaji C.D - Human Resource Management, Margham Publications, Chennai, 2019.
2. Gupta C.B - Human Resource Management , S.Chand & Co, New Delhi, 2018

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the concepts of personnel management, recruitment procedure and its effective implementation in an organization	K2
CO2	Apply the principles of promotion training and methods of performance appraisal	K3
CO3	Examine the causes of grievances and methods of handling them and methods of compensation	K4

Mapping of COs with POs:

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	L	S	S	S	S	S
CO2	S	L	S	S	S	S	S
CO3	S	L	S	S	S	S	S

Programme Title : B.Com.

Course Title : MANAGERIAL ECONOMICS

Course Code : 21UCOESC1

Hours/Week: 5

Semester : IV

Credits: 4

Course Objectives :

1. To gain knowledge about the nature and scope of managerial economics.
2. To acquire knowledge about law of demand, cost analysis and pricing techniques.
3. To create an awareness about the concepts of national income and international trade.

SYLLABUS

UNIT – I (Hours: 15)

Managerial Economics – Nature – Scope – Methods – Role of Managerial Economist – Goals of business firm.

UNIT – II (Hours: 15)

Law of Demand – Elasticity of Demand – Demand Forecasting – Types and methods – Production analysis – Production function – Laws of production – Law of supply – Economies of scale.

UNIT – III (Hours: 15)

Cost analysis – Concepts and classification – Cost-Output relationship – Price and output decisions under different markets – Perfect Competition – Monopoly – Monopolistic Competition.

UNIT – IV (Hours: 15)

Pricing techniques – Objectives – Demand and Cost related pricing techniques – Pricing methods – Pricing Policies.

UNIT – V (Hours: 15)

National Income – Concepts – Importance – Methods of measuring national income – Problems of measurement – International trade – Terms of trade – Balance of Payment.

Book for Study :

S. Sankaran–Business Economics, Margham Publications, Chennai, 2008.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the nature and scope of managerial economics	K2
CO2	Demonstrate the law of demand, production analysis and economies of scale	K2
CO3	Interpret the aspects of cost analysis and different market conditions	K2
CO4	Analyse pricing techniques, methods and policies	K4
CO5	Evaluate national income, methods of measuring it, international trade and the balance of payment	K5

Mapping of COs with POs:

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S
CO5	M	S	S	S	S	S	S

Programme Title : B.Com.

Course Title : MARKETING RESEARCH

Course Code : 21UCOAC4

Hours/Week: 5

Semester : IV

Credits: 5

Course Objectives :

1. To enable the students to learn the process, tools and techniques of marketing research.
2. To know about the Averages, Measures of Dispersion, Correlation and Regression.
3. To acquire knowledge about Index Numbers and Analysis of Time Series.

SYLLABUS

UNIT – I (Hours: 15)

Introduction to Marketing Research: Importance, Nature and Scope of Marketing Research –Marketing Research Process – Problem Identification and Definition. Sources of Data- Sampling- Methods- Primary Data – Collection Methods – Observation- Interview – Mail Survey- Questionnaire – Interview Schedule – Secondary data.

Unit II (Hours: 15)

Introduction and Measures of Central Tendency: Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

Unit III (Hours: 15)

Measures of Dispersion: Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

Unit IV (Hours: 15)

Correlation and Regression: Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

Unit V (Hours: 15)

Index Numbers: Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers.

Analysis of Time Series: Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only.

Books for Study:

1. Pillai R.S.N and Bhagavathi – Marketing Management, S. Chand & Company, New Delhi, 2012.
2. Pillai R.S.N & V. Bhagavathi – Statistics, S. Chand & Company Ltd., 2008.

Books for Reference:

1. Rajan Nair R. – Marketing, Sultan Chand & Sons, New Delhi-2, 2008.
2. Gupta S.P – Elementary Statistical Methods, Sultan Chand & Sons, New Delhi-2, 2014.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the scope of marketing research and choose sampling techniques	K2, K3
CO2	Examine the techniques of Standard Deviation, Correlation and Regression	K4
CO3	Apply the concepts of trend and understand its application in Marketing Research	K2, K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	M	M	S	S	S	S
CO2	S	M	M	S	S	S	S
CO3	S	M	M	S	S	S	S

Programme Title : B.Com.
Course Title : SKILL BASED IV: COMMERCE PRACTICALS - II
Course Code : 21UCOSQC4 **Hours/Week: 2**
Semester : IV **Credits: 2**
Course Objectives :

1. This course acquaints students with the basic issues in preparing various forms.
2. To enable the students to fill up various applications useful in day-to-day life.
3. To impart knowledge on preparing a resume.

SYLLABUS

UNIT - I

Filling up of account opening forms for Saving bank account, Current account, Fixed Deposits and Recurring deposits - Filling up of loan application forms - Filling up of pay in slips - Demand draft application

UNIT – II

Format of pass book - Filling up of various banks withdrawal slips, requirements for withdrawal - Filling up of jewel loan application form – Procedure for releasing of jewelry from jewel loans and repayment.

UNIT – III

Filling up of various banks Cheques- Drawing, endorsing and crossing cheques - Types of crossing Cheques - Drawing and endorsing of bills of exchange and promissory notes.

UNIT – IV

E-banking – Uses, Modes & Working Operations of Online Banking transactions (Bank Apps, Google Pay, Phone Pay, Amazon Pay, PayPal, Paytm).

UNIT – V

Enhancing the spontaneous speaking skills of the students- Self -introduction at the interviews-Role playing - Mock interviews-Preparation of application for the job - Preparation of a resume for recruitment.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Show skill to fill up account opening forms and withdrawal slips of banks	K2
CO2	Inspect pass book entries, cheque book and filling up of cheques	K4
CO3	Utilise e-banking services and preparation of resume	K3

Mapping of COs with POs:

PO	PO						
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	L	L	S	S	S	S
CO2	S	L	L	S	S	S	S
CO3	S	L	L	S	S	S	S

Programme Title : B.Com.

Course Title : NME – II - MANAGEMENT ACCOUNTING

Course Code : 21UCONEC2

Hours/Week: 2

Semester : IV

Credits: 2

Course Objectives:

1. To enable the non-accountancy students to understand the basic theoretical and practical aspects of management accounting.
2. To gain knowledge on investment decisions.
3. To acquire knowledge on future prediction for expenses and profits.

SYLLABUS

UNIT: I

Management Accounting– Meaning – Nature – Functions – Scope – Limitations – Analysis and Interpretation of financial statements (Theory Only).

UNIT: II

Ratio Analysis – Meaning and significance – Gross Profit ratio – Net Profit ratio – Current ratio – Liquid ratio –Turnover ratios – Debt Equity ratio.

UNIT: III

Standard Costing – Material Variance–Labour Variance (simple problems only).

UNIT: IV

Marginal Costing– Break Even Point – P/V ratio – Margin of Safety (simple problems only).

UNIT: V

Budgeting – Sales Budget – Production Budget – Purchase Budget (simple problems only).

Book for Study:

P.Ramachandran & Srinivasan – Management Accounting, Sriram Publications, Trichy, 2009.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the concepts of management accounting and interpretation of financial statements through ratio analysis	K2, K3
CO2	Apply the formulas of standard costing, variance analysis and marginal costing techniques	K3
CO3	Explain budgetary control techniques and plan budgets	K2, K3

Programme Title : B.Com.

Course Title : MODERN BANKING

Course Code : 21UCOC12

Hours/Week: 6

Semester : V

Credits: 4

Course Objectives:

1. To know the historical development of banking regulation.
2. To know the current laws relating to the structure of banking.
3. To understand the modern concepts of e-banking and the asset and liability management of banks.

SYLLABUS

UNIT – I (Hours: 20)

Banking – Banking system –Unit banking – Branch banking – Mixed banking – Types of banks – Functions of commercial banks.

Money Market – Constituents of well-developed money market – Characteristics of a money market – Indigenous bankers – Money lenders.

UNIT – II (Hours: 20)

Credit creation – Balance sheet of commercial banks – Asset structure – Factors governing portfolio investment policy – Statutory cash reserves, liquidity ratios –Important Provisions of Banking Regulation Act, 1949 – Clearing House.

UNIT – III (Hours: 20)

Central Banking- Functions of Central Bank – System of currency management – Methods of Credit control – Important provisions of Reserve Bank of India Act, 1934

UNIT – IV (Hours: 20)

E-Banking – Mobile Banking – Internet Banking Services – ATM – Electronic Payment System – Credit, Debit and Smart Cards.

UNIT – V (Hours: 10)

An Overview of Asset and Liability Management – Interest Rate Risk – Techniques of interest rate risk management – Gap Analysis – Management of Deposits – Re-investment Scheme – Pricing Deposits – Pricing based on customer relationship and choosing a depository – Liability management and customer relationship doctrine – Non-deposit liabilities of commercial banks – Factors affecting non-deposit sources of funding.

<https://youtu.be/-4ZnYob5ujc>

<https://youtu.be/034TOH1bIV4>

<https://youtu.be/tE1f0aZ2rxc>

<https://youtu.be/xEsjuw12aYk>

https://youtube.com/playlist?list=PLbRMhDVUMngeBAuh698gdg_NoNixKtLo6

Text Book:

S.Gordon and Dr.K.Natarajan– Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai, 2016.

Reference Books:

1. Dr. S. Gurusamy– Banking Theory, Law and Practice, Vijay Nicole Imprints, Chennai, 2005.
2. K.P.M. Sundaram and P.N. Varshney – Banking Theory, Law and Practice, S.Chand & Company, New Delhi, 2015.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Compare the banking and financial system in India	K2
CO2	Explain the provisions of the Banking Regulation Act, 1949 and the role of RBI in the system of currency management	K2
CO3	Utilise the innovations of E-Banking services and examine the concepts of assets and liabilities management in banking system	K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S

Programme Title : B.Com.

Course Title : INCOME TAX - I

Course Code : 21UCOC13

Hours/Week: 6

Semester : V

Credits: 5

Course Objectives :

1. To provide an overall outlook of Income Tax Act.
2. To know theoretical concepts with illustrated problems under the three heads of income – Salary, House Property and Business or Profession.
3. To acquire knowledge about the latest amendments in the Income Tax Act through the Finance Act.

SYLLABUS

UNIT – I (Hours:15)

Tax- concept-objectives -canons of taxation-types – direct and indirect-Direct Tax-Need- features - Income Tax (as per Income Tax Act 1961) - Basic Concepts- Definitions–Assessee-Classes of assessee-Person- Previous year- assessment year- -Income- Causal income- Gross total income- Total income.

UNIT – II (Hours:15)

Residential status- Scope of Total Income-Income which do not form a part of Total Income

UNIT – III (Hours: 22)

Computation of income from Salaries -Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.

UNIT – IV (Hours:19)

Computation of income from House Property – Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income from House Property.

UNIT V (Hours:19)

Computation of income from Business and Profession- Meaning of business income,- Deductions and Disallowances under the Act-Computation of taxable income from Business and profession.

Book for Study:

V.P. Gaur, Puja Gaur, D.B. Narang, Rajeev Puri – Income Tax Law and Practice, 49th Edition, Kalyani Publishers, New Delhi, 2021

Books for Reference:

1. Dr. H.C. Mehrotra and Dr.S.P. Goyal – Income Tax Law and Practice, Sahityabhawan, Ag.
2. T.S. Reddy & Y. Hari Prasad Reddy – Income Tax Theory, Law and Practice, Margham Publications, Chennai.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge level
CO1	Summarize the basic concepts of income tax and scope of total income	K2
CO2	Determine the residential status of individuals and compute taxable income from salaries	K4
CO3	Apply the procedure to compute taxable income from house property, business and profession	K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S

Programme Title : B.Com.
Course Title : BUSINESS MANAGEMENT
Course Code : 21UCOC14
Semester : V

Hours/Week: 5
Credits: 4

Course Objectives:

1. To understand the scope and functions of management
2. To gain insight into the role of motivation, leadership and control as essentials of management
3. To get an insight into the modern management techniques.

SYLLABUS

UNIT – I (Hours : 15)

Management -Concept- Nature- Process and Significance of Management – Functional areas of management – F.W Taylor’s Scientific Management – Fayol’s Theory of management.

UNIT – II (Hours : 15)

Planning –Concept, process and types – Decision making – Concept and process.

UNIT – III (Hours : 15)

Organisation – Concept, nature and importance – Process and significance – Authority and responsibility – Delegation – Centralisation, Decentralisation and departmentation – Organisation structure

UNIT – IV (Hours : 20)

Motivation – Concept – Theories – Maslow’s Theory – Herzberg’s Theory of needs – McGregor’s “X” and “Y” Theories – Theory “Z” – Leadership – Concept– Types of leaders – Communication –Types – Barriers.

UNIT – V (Hours : 10)

Control – Concept – Process – Control devices – Traditional and modern devices

Modern management-meaning-Importance- Modern management skills-Modern management techniques.

<https://www.manageengine.com/products/desktop-central/modern-management.html#:~:text=Modern%20management%20is%20the%20process,compromising%20the%20security%20of%20endpoints>

https://youtu.be/w8vh3_pXbp0

<https://www.ckju.net/en/blog/top-10-management-skills-professional-growth>

<https://www.slideshare.net/mobile/ravirohilla10/modern-management-techniques-38602498>

Book for Study:

C.B.Gupta - Business Management, Sultan Chand & Sons, New Delhi, 2013.

Books for Reference:

1. Dinkar Pagare – Business Management, Sultan Chand & Sons, New Delhi, 2011.
2. Dr.S.C.Saksena- Principles of Business Management, SahityaBhavan Publications, 2018.
3. S. A. Sherlekar & V. S. Sherlekar – Modern Business Organisation and Management – Himalaya Publishing House, 2011.
4. R.C Bhatia – Principles of Management, Sterling Publishers, New Delhi, 2013.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the concepts, functions, principles of management and organization structure of management	K2
CO2	Apply the concepts of planning, organising, leadership and control	K3, K4
CO3	Make use of the theories of motivation and apply the modern management techniques	K2, K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S

Programme Title : B.Com.

Course Title : AUDITING

Course Code : 21UCOC15

Semester : V

Hours/Week: 5

Credits: 4

Course Objectives:

1. To gain knowledge about basics of audit procedures.
2. To know the procedure for vouching, valuation and verification of various items.
3. To gain knowledge about the auditing standards and new concepts of auditing.

SYLLABUS

UNIT – I (Hours: 10)

Basic principles of audit – Object of audit – Detection of errors and frauds – Internal audit and internal check – Periodic audit, final audit – Audit programme.

UNIT – II (Hours: 18)

Vouching – Importance – Duties of auditors – Vouching of receipts and payments – Test checks for audit – Auditor's liability there off – Audit report – Report Vs Certificate – Contents of the report – Qualification report.

UNIT – III (Hours: 19)

Valuation and verification of assets – Valuation and verification of stock – Auditor's duties and liabilities – Audit programme for hotel, cinema, club, hospital, school and college.

UNIT – IV (Hours: 18)

Appointment of auditors – Rights, duties, civil and criminal liabilities of auditors with reference to Companies Act, 2013.

UNIT – V (10 Hours) (Self – Study)

Auditing Standards-Audit of Companies - Management audit, Performance audit, Social audit, Environmental audit- Tax Audit-E Audit -Audit of Banking Companies and Insurance Companies.

- <https://www.youtube.com/watch?v=WiPaIPF-R9M>
- https://www.youtube.com/watch?v=dXD_gWhu8f0
- <https://www.youtube.com/watch?v=WwBquDjDGOA>
- <https://www.youtube.com/watch?v=3l-K5-w8Tng>
- <https://www.youtube.com/watch?v=V22Kl6ODO80>
- https://www.youtube.com/watch?v=dXD_gWhu8f0

Book for Study:

B.N. Tandon–Practical Auditing, Sultan Chand, New Delhi, 2007.

Books for Reference:

1. Kamal Gupta –Auditing, Tata McGraw Hill, Calcutta, 1996.
2. T.R.Sharma –Auditing, ShakityaBhavan, Calcutta, 1988.
3. Ravinder Kumar, Virendar Sharma- Auditing: Principles and Practice, Prentice Hall India Learning Private Ltd, 2015.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the various audit programmes	K2
CO2	Apply the principles of vouching, audit reports and identify the methods of valuation and verification of assets	K3, K2
CO3	Demonstrate the appointment of auditors, their rights, duties and liabilities	K2
CO4	Outline audit standards for companies, institutions and other new concepts of audits	K2

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S

Programme Title : B.Com.

Course Title : ELECTIVE II: COST ACCOUNTING

Course Code : 21UCOEC2A

Hours/Week: 5

Semester : V

Credits: 4

Course Objectives:

1. To gain knowledge about the elements of cost and the procedure for procurement of materials.
2. To know about the systems of wage payment and the concepts of overhead expenses.
3. To acquire knowledge about the preparation of Job, Batch, Contract and Process costing in manufacturing concerns.

SYLLABUS

UNIT – I (Hours: 12)

Meaning – Scope of cost accounting – Elements of cost – Costing methods – Preparation of cost sheet – Tender.

UNIT – II (Hours: 17)

Materials – Purchasing of materials – Procedure and documentation involved in purchasing – Requisition for stores – Stock levels – EOQ – Perpetual inventory – ABC Analysis – Methods of valuing material issues – Control of wastage, scrap and spoilage.

UNIT – III (Hours: 16)

Labour – Labour cost – Systems of wage payment – Incentives and bonus plans– Idle time – Labour turnover. Overhead classification – Allocation and absorption – Calculation of Machine Hour Rate.

UNIT – IV (Hours: 15)

Job Costing - Features – Objectives – Advantages and Disadvantages - Procedure – Batch Costing – Elements – Economic Batch Quantity (EBQ) - Contract Costing- Features – Types – Comparison between Job and Contract Costing - Operating Costing.

- <https://nptel.ac.in/courses/110/101/110101132/>
- <https://www.youtube.com/watch?v=7x1Y2apUx-I>
- <https://www.digimat.in/nptel/courses/video/110101132/L03.html>
- <https://www.youtube.com/watch?v=00i68HyWSO8>
- <https://www.youtube.com/watch?v=5dIYBnDhipc>
- <https://www.youtube.com/watch?v=F2UeaYyoR3A>
- <https://www.youtube.com/watch?v=7x1Y2apUx-I>

UNIT – V (Hours: 15)

Process Costing – Features – Treatment of normal and abnormal losses (Excluding inter-process profits) – Statement of equivalent production (Excluding Joint Products and By Products)

Book for Study:

Ramachandran and Srinivasan – Cost Accounting, Sriram Publications, Trichy, 2012.

Books for Reference:

1. S.P. Jain and R.L. Narang – Cost Accounting, Kitab Kalyani Publishing, New Delhi, 1976.
2. M.S.Shukla, T.S.Grewal, Dr.M.P.Gupta - Cost Accounting Text and Problems, S.Chand- & Co, New Delhi, 2016.
3. M.Y.Khan & P.K.Jain - Cost Accounting, Tata McGraw Hill Education Pvt. Ltd., , New Delhi 2003.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Apply the elements of cost and prepare cost sheet	K3
CO2	Analyse the procedures for procurement and maintenance of materials in manufacturing organizations	K4
CO3	Examine the system of wage payment and maintain accounts of overheads	K4
CO4	Solve problems of job, batch, contract and process costing	K3

Mapping of COs with POs:

PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S

Programme Title : B.Com.
Course Title : CONSUMER BEHAVIOUR
Course Code : 22UCOEC2B **Hours / Week: 5**
Semester : V **Credits: 4**
Course Objectives :

1. To inculcate knowledge about Consumer Behaviour. Market Segmentation, Consumer Perception and Personality
2. To learn about the concepts of consumer attitude, consumer behaviour and marketing communication.
3. To acquire knowledge Cultural, social and group influence on consumer behaviour and consumer decision making process.

SYLLABUS

UNIT – I (Hours :15)

Consumer Behaviour – Definition, Consumers and Customers, Buyers and Users, Organisations as Buyers- Consumer Behaviour and its Applications in Marketing.

Marketing Segmentation and Positioning- Requirements for Effective Segmentation- Positioning Strategy-Consumer Motivation- Introduction, Needs and Goals, motivational Conflict, Defense Mechanisms, Motive Arousal, Motivational Theories, Maslow's hierarchy of needs

UNIT – II (Hours :15)

Consumer Perception- Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions

Consumer Personality: Introduction, Self-concept, personality Theories, Brand Personality, emotions

UNIT – III (Hours :15)

Consumer Attitudes- Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies

Consumer Behaviour and Marketing Communications: Introduction, Marketing Communication Flow, Communications Process, Interpersonal Communication, Persuasive Communications, source, message, message appeals, communication feedback

UNIT – IV (Hours :15)

Cultural Influences on Consumer Behaviour: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences, Cultural Differences in Non-verbal Communications

Social Class and Group Influences on Consumer Behaviour: Introduction, nature of Social Class, Social Class Categories, Money and Other Status Symbols, Source of Group Influences, Types of Reference Groups, Nature of Reference Groups, reference Group Influences, Applications of Reference Group Influences

UNIT – V (Hours :15)

Consumer Decision-making Process – Introduction, Problem Recognition, Information Search, Evaluation of Alternatives - Outlet Selection, and Purchase, Post Purchase Behaviour.

Books for Study:

1. P.C. Jain/Monika Bhatt - Consumer Behaviour, S.Chand Publication.
2. Varsha Jain/ DuareSchultx Jagadish Sheth - Consumer Behaviour, Pearson Education India.

Books for Reference:

1. Leon G. Schiffman, Joseph Wisenblit, S. Ramesh Kumar - Consumer Behaviour, Pearson Education.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the concepts of consumer behaviour and its application for marketing and market segmentation	K2
CO2	Determine consumer perception, personality and their attitude	K5
CO3	Identify the concepts of consumer behaviour and marketing communication	K2
CO4	Analyse the cultural, social class and group influences on consumer behavior	K4
CO5	Examine the consumer decision-making process	K4

Mapping of COs with POs

CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

Programme Title : B.Com.

Course Title : NMSB- I : TALLY PRACTICALS - I

Course Code : 21UCOQNSC1

Hours/Week: 2

Semester : V

Credits: 2

Course Objectives :

1. Understand the concepts and conventions of Accounting
2. Maintain transactions through Tally
3. Identify Stock, Purchase and Sales Management

SYLLABUS

UNIT - I

Accounting Concepts and Conventions

Introduction- Meaning of Accounting- Definition - Objectives of Accounting — Advantages & Limitations of Accounting- Accounting Concepts & Conventions -Kinds of Accounts - Double Entry system – Rules of Double Entry System (Golden rules) - Preparation of Journal.

UNIT - II

Final Accounts

Ledger – Meaning- Forms of Ledger Accounts, Posting, Procedure and Balancing of an account -Meaning of Trail balance - Preparation of Trial balance- Meaning of Final Accounts- Trading - Profit & Loss Account - Balance sheet.

UNIT - III

Company Creation and Features

Introduction to Tally Prime- Features- Importance- Company creation – Alteration of company details – Steps to delete a Company – Ways to shut a company - Accounting features – Inventory features- Other F11 features.

UNIT – IV

Groups and Ledgers

Group creation- Single group creation – Multiple group creation – Alter groups – Display groups - Ledger creation – Single ledgers- Multiple ledgers – Ledger alteration – Display ledgers.

UNIT -V

Stock Management

Stock items and Units- Multi Stock Groups Creation - Multi Stock Items Creation - Godowns – Locations – Godown creation and Stock tracking and valuation

Book for Study:

1. Tally.ERP 9 with GST in Simple Steps Paperback ,(2020) DT Editorial Services, India
2. Dr.Namrata Agrawal, Comdex Tally.ERP 9 Course Kit (2019), Dreamtech press , India

Books for Reference

1. Asok .K.Nadhani (2018), Tall. ERP 9 Training Guide, BPB Publications, India
2. Vikas Gupta (2018), Comdex Tally.ERP 9 Course Kit with GST and MS Excel, Dreamtechpress ,India
3. Shraddha Singh, Tally Erp 9, Vand S Publishers

Web Resources

<https://tallysolutions.com/learning-hub/>

<https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally>

https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Identify accounting principles and journal entry procedures	K2
CO2	Demonstrate and prepare trial balance and final accounts	K2
CO3	Understand the accounting features and altering them	K2
CO4	Create single ledgers and multiple ledgers and their groups	K2, K3
CO5	Manage stock items, godowns and stock valuation	K4

Programme Title : B.Com.

Course Title : BANKING LAW AND PRACTICE

Course Code : 21UCOC16

Hours/Week: 6

Semester : VI

Credits: 4

Course Objectives:

1. To understand how changes in financial legislation help in making our financial system more efficient.
2. To know the current laws relating to various types of deposits and bank instruments.
3. To know how the lending activities of the banks determine the money supply in the country.

SYLLABUS

UNIT – I (Hours:18)

Definition of banker and customer – Duration theory – Relationship between banker and customer – General relations and special relations – Obligation to honour cheques, maintain secrecy, right of set-off and appropriation of payments – Limitation Act.

UNIT – II (Hours: 18)

Different types of accounts – Current accounts, savings deposits, time deposits – Operations – Cheque book – Pay-in-slip – Pass book – Whether pass book can be relied on as settled account – Entries favourable to bankers and customers – Closure of accounts.

UNIT – III (Hours: 18)

Bill of Exchange – Cheque – Promissory Note – Noting and protesting – Cheque: Definition, essentials of a valid cheque, date, payee, amount in words and figures, signature – Material alteration and endorsements – Crossing – General and special crossing.

UNIT – IV (Hours: 18)

Paying banker – Collecting banker – Collection of cheques – Legal position – Duties – Responsibilities – Conversion – Statutory protection – Credit appraisal – Three C's – Source of Credit information – Margin requirements.

UNIT – V (Hours: 18)

Loans and advances – Advances against various securities- Non-Performing Asset (NPA) - Meaning – Definition- Types of Non-Performing Assets (NPA)- Recording Non-Performing Assets (NPA)- Sub-Classifications for Non-Performing Assets (NPAs)- Significance of NPAs- Categories of NPA.

➤ <https://youtu.be/AffhWkHYqJY>

➤ <https://youtu.be/jzCTPwdsnqoQ>

➤ <https://youtu.be/p1KD-Y1e2Hg>

➤ <https://youtu.be/9VI98TXwCgs>

<https://youtu.be/9VI98TXwCgs>

Book for Study:

S. Gordon and Dr.K. Natarajan– Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai, 1916.

Books for Reference:

1. Dr. S. Gurusamy– Banking Theory, Law and Practice, Vijay Nicole Imprints, Chennai, 1905.
2. K.P.M. Sundaram and P.N. Varshney– Banking Law and Practice, Sultan Chand & Sons, New Delhi, 1915.
3. S.Natarajan & R.Parameswaran – Indian Banking, S.Chand & Co.Ltd., NewDelhi, 1916.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Relate the concepts of banking system, banker and customer	K1
CO2	Organise accounts operations and make use of negotiable instruments	K2
CO3	Identify the legal position of a banker and lending procedure of banks	K3

Mapping of COs with POs:

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S

Programme Title	: B.Com.	
Course Title	: INCOME TAX- II	
Course Code	: 21UCOC17	Hours/Week: 6
Semester	: VI	Credits: 5

Course Objectives:

1. To impart knowledge about the theoretical concepts with illustrated problems under capital gains, income from other sources and deductions.
2. To acquire knowledge about the Income Tax rules, procedures and Income Tax authorities.
3. To gain practical knowledge on assessment of individuals and filing of Income Tax returns.

SYLLABUS

UNIT – I (Hours: 18)

Computation of capital gains – . Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain

UNIT – II (Hours: 18)

Income from Other Sources -Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

UNIT – III (Hours: 18)

Aggregation of income - Deemed income - Set-off and Carry forward of losses; Deductions from gross total income; Rebates and reliefs;

UNIT –IV (Hours: 18)

Assessment of individuals- Computation of total income and tax liability of individuals

UNIT – V (Hours: 18)

Income Tax authorities and Assessment procedure - Preparation of Return of Income- TDS- TCS- Advance Payment of Tax

Electronic Filing of Income Tax Return- Meaning – Modes of E-filing –E-filing process -Preparation of Return of Income

Book for Study:

V.P. Gaur and D.B. Narang – Income Tax Law and Practice, Kalyani Publications, 49th Edition, New Delhi, 2021

Book for Reference:

T.S.Reddy & Y. Hari Prasad Reddy - Business Taxation, Margham Publications, Chennai, 2019.

2. Dr. H.C. Mehrotra and Dr.S.P. Goyal – Income Tax Law and Practice, Sahityabhawan, Agra.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify capital gains, income from other sources and the deductions from total income	K3
CO2	Apply the procedure for set off and carry forward	K3
CO3	Estimate total income and tax liability of an individual	K6
CO4	Summarize about income tax authorities, assessment procedure and e-filing process	K2

Mapping of COs with POs:

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	L	S	S	S	S
CO2	S	S	L	S	S	S	S
CO3	S	S	L	S	S	S	S

Programme Title : B.Com.
Course Title : FINANCIAL MANAGEMENT
Course Code : 21UCOC18 **Hours/Week: 5**
Semester : VI **Credits: 3**
Course Objectives :

1. To acquire knowledge about the scope and objectives of financial management and cost of capital.
2. To gain knowledge about the relationship between liquidity, profitability and dividend policy of any undertaking.
3. To enable the students to determine the working capital requirements and to know about project management techniques.

SYLLABUS

UNIT – I (Hours: 15)

Financial Management – Nature, scope and objectives – Finance functions – Profit maximization vs Wealth maximization – Role and responsibilities of finance manager- Cost of capital and its measurement

UNIT – II (Hours: 16)

Capital structure decisions – Financial leverage – Optimum capital structure.

Term financing – Financing of long-term capital requirements including lease financing and venture capital.

UNIT – III (Hours: 17)

Investment decision & Techniques - Dividend Policy – Influencing factors – Dividend theories – Optimum payout ratio.

UNIT – IV (Hours: 17)

Working capital – Concept, need and influencing factors – Management of inventory, receivables and cash – Estimating working capital requirements. (Simple Problems Only)

UNIT – V (Hours: 10) (Theory Only – Self Study)

Project Management - Preparation of Project Report - Appraisal of Project – Project Abandonment – Programme Evaluation and Review Technique (PERT) and Critical Path Method (CPM) - Time Value of Money- CAPM

➤ <https://youtu.be/TgF2XvjquUU>

Book for Study:

R.K. Sharma and Shashi K. Gupta– Management Accounting and Financial Management, Kalyani Publications, New Delhi.

Books for Reference:

1. S.N. Maheswari – Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2004
2. M. Pandey– Financial Management, Sultan Chand & Sons, Delhi, 1992.
3. P.V. Kulkarni – Financial Management, Tata McGraw Hill, Calcutta, 1999.
4. Prof T.S. Reddy & Dr.Y.Hari Prasad Reddy -Financial & Management Accounting, Margham Publications, Chennai

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpret the objectives of financial management and construct cost of capital	K3
CO2	Identify optimal capital structure for a firm	K3
CO3	Choose investment techniques, decide dividend policy and plan working capital requirements	K3
CO4	Evaluate project management review techniques	K5

Mapping of COs with POs:

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S

Programme Title : B.Com.
Course Title : MANAGEMENT ACCOUNTING
Course Code : 21UCOC19 **Hours/Week: 5**
Semester : VI **Credits: 3**
Course Objectives :

1. To understand the scope and application of management accounting and the importance of calculating ratios.
2. To acquire knowledge about fund flow, cash flow, budgets and application of marginal costing.
3. To understand the concepts of Human Resource Accounting and Responsibility Accounting.

SYLLABUS

UNIT – I (Hours: 15)

Management accounting – Meaning – Definition – Objectives – Relationship between cost, financial and management accounting – Financial statement analysis and interpretation.

Accounting Ratios– Analysis for liquidity, profitability and solvency- Limitations of Ratio Analysis.

UNIT – II (Hours: 16)

Fund flow and Cash flow analysis as per AS 3 (as per new standard)

UNIT - III (Hours: 17)

Budget and budgetary control – Objectives and advantages – Limitations – Master Budget and Functional Budgets – Sales, Production, Purchase and Cash budgets – Flexible budgets – Zero Based Budgeting.

UNIT – IV (Hours: 17)

Marginal costing and profit planning – Standard costing and variance analysis (Simple variances only)- Managerial Applications (Simple Problems Only)

UNIT – V (Hours: 10)(Only Theory – Self Study)

Human Resource Accounting- Meaning and Definition – Objectives – Characteristics – Importance – Methods – Advantages and Disadvantages - Responsibility accounting – Meaning and Definition – Features – Importance – Principles – Types – Advantages and Disadvantages.

- <https://youtu.be/TShJHrU6aFg>
- https://youtu.be/_8osqyqyWLk
- <https://youtu.be/Ri1BQIACVpM>
- <https://youtu.be/dtnbWUXOwgl>
- <https://youtu.be/z1ORVhB9A38>

Book for Study:

3. K. Ramachandran and Srinivasan – Management Accounting, Sriram Publications, Trichy, 2012.

Books for Reference:

2. R.K. Sharma & Shashi K. Gupta - Practical Problems in Management Accounting, Kalyani Publications, New Delhi, 2007.
3. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Management Accounting, Margham Publications, Chennai, 2015.
4. Manmohan and Dr. S.P. Goyal –Principles of Management Accounting, Tata McGraw Hill, Calcutta, 2000.
5. P. Saravanel – Management Accounting, Margham Publications, Chennai, 1988

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Analyse financial statements and apply ratios to know the company's financial position	K3. K4
CO2	Build cash flow and fund flow statements	K3
CO3	Outline the concepts of budgets	K3
CO4	Apply the techniques of marginal costing for effective decision making	K3
CO5	Explain the concepts of human resource accounting and responsibility accounting	K2

Mapping of COs with POs:

CO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S

Programme Title : B.Com.

Course Title : NMSB- II : TALLY PRACTICALS -II

Course Code : 21UCOQNSC2

Hours/Week: 2

Semester : VI

Credits: 2

Course Objectives :

1. Understand the concepts of vouchers
2. Maintain and manage bills for purchase and sales
3. Apply the concepts of budgets and cheques management
4. Prepare reports and generate final accounts

SYLLABUS

UNIT - I

Voucher Entries

Understanding Accounting vouchers – Contra voucher – Payment voucher – Receipt voucher – Journal voucher – Sales voucher – Credit Note voucher – Purchase voucher – Debit Note voucher.

UNIT - II

Bills Management

Billwise Debtors and Creditors Ledgers – Payment Vouchers – Allocation of Bills – Receipts voucher – Contra of Journal voucher - Sales and purchase order processing - Returns Management.

UNIT - III

BRS and Budgets

Bank Reconciliation Statement – Manual and Automatic – Budgets for Expenses – Cheque printing and Management

UNIT – IV

GST

Goods and Services Tax – GST Tax Structure Determination of Tax GST Registration Managing HSN CODE/SAC - GST Rate Structure - Supply of Goods and Services Invoicing - Input Tax Credit - Purchase voucher with GST – Inter-State Purchase Entry – Inter - state purchase entry in GST – Sales voucher with GST.

UNIT -V

Reports Preparation

Ledger reports – Cash/Bank Report – Bill receivable and payment – Day reports - Balance sheet – profit and loss A/C – Stock Summary – Stock Transfers – Order Summary

Book for Study:

1. Tally.ERP 9 with GST in Simple Steps Paperback ,(2020) DT Editorial Services, India
2. Dr.Namrata Agrawal, Comdex Tally.ERP 9 Course Kit (2019), Dreamtech press , India

Books for Reference

1. Asok .K.Nadhani (2018), Tall. ERP 9 Training Guide, BPB Publications, India
2. Vikas Gupta (2018), Comdex Tally.ERP 9 Course Kit with GST and MS Excel, Dreamtechpress ,India
3. Shraddha Singh, Tally Erp 9, Vand S Publishers

Web Resources

<https://tallysolutions.com/learning-hub/>

<https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally>

https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of Accounting vouchers and entering them	K2
CO2	Prepare and manage bills for purchases and sales transactions	K2
CO3	Understand the concepts of BRS and maintain Budgets	K2
CO4	Identify the concepts of GST and accounting them	K2, K3
CO5	Prepare reports and generate final accounts	K4