

**SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS)**  
**SALEM – 16**  
**Reaccredited with ‘A’ Grade by NACC**  
**Affiliated to Periyar University**



***DEPARTMENT OF COMMERCE***  
**Syllabus and Question Paper Pattern**  
**B.Com.**

**SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.**

**DEPARTMENT OF COMMERCE**

**B.Com.**

**COURSE STRUCTURE UNDER CBCS**

*(For the students admitted in 2020 – 21)*

**Total Credits: 140 + 17\***

**I SEMESTER**

<b>Part</b>	<b>Course</b>	<b>Course Title</b>	<b>Code</b>	<b>Hrs./Week</b>	<b>Credits</b>
I	Tamil/Hindi/Sanskrit	Tamil/Hindi/Sanskrit Paper – I	20ULTC1/ 20ULHC1/ 20ULSC1	6	3
II	English	English Paper – I	20ULEC1	6	3
III	Core Course – I	Financial Accounting	20UCOC1	5	4
III	Core Course – II	Office Management	20UCOC2	5	4
III	Allied Course – I	Fundamentals of Insurance	20UCOAC1	5	5
IV	Skill Based – I	Personal Secretarial Practice – I	20UCOSC1	2	2
IV	Extension Activity	Group Project based on Extension Activity	20UEXAC	1	1
V	<ul style="list-style-type: none"> <li>• <i>Articulation and Idea Fixation Skills – 6 Hours per Semester (out of college hours)</i></li> <li>• <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Physical Fitness Practice – 35 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Certificate Course on MS Office – 30 Hours (out of college hours – 1 Credit extra)</i> <i>(Offered by the dept.)</i></li> </ul>				
<b>Total</b>				<b>30</b>	<b>22 + 2*</b>

**II SEMESTER**

<b>Part</b>	<b>Course</b>	<b>Course Title</b>		<b>Hrs./Week</b>	<b>Credits</b>
I	Tamil/Hindi/Sanskrit	Tamil/Hindi/Sanskrit Paper – II	20ULTC2/ 20ULHC2/ 20ULSC2	6	3
II	English	English Paper – II	20ULEC2	6	3
III	Core Course – III	Advanced Financial Accounting	20UCOC3	6	4
III	Core Course – IV	Business Organisation	20UCOC4	3	2
III	Allied Course – I	Fundamentals of Entrepreneurship	20UCOAC2	5	5
IV	Skill Based – II	Personal Secretarial Practice – II	20UCOSC2	2	2
IV	Environmental Studies	Group Project based on Environmental Studies	20UEVSPC	2	2
V	<ul style="list-style-type: none"> <li>• <i>Articulation and Idea Fixation Skills – 6 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Physical Fitness Practice – 35 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>General Certificate course - 30 Hours (out of college hours – 1 Credit extra)</i></li> </ul>				
<b>Total</b>				<b>30</b>	<b>21 + 4*</b>

### III SEMESTER

Part	Course	Course Title	Code	Hrs./Week	Credits
III	Core Course – V	Commercial Law	19UCOC5	5	4
III	Core Course – VI	Corporate Accounting	19UCOC6	6	4
III	Core Course – VII	Marketing	19UCOC7	5	4
III	Core Course – VIII	Business Correspondence	19UCOC8	5	4
III	Allied Course – II	Business Mathematics	19UCOAC3	5	5
IV	Skill Based – III	Investment Management	19UCOSC3	2	2
IV	Non Major Elective – I	Accountancy	19UCONEC1	2	2
V	<ul style="list-style-type: none"> <li>• <i>Articulation and Idea Fixation Skills–6 Hours per Semester (out of college hours)</i></li> <li>• <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Physical Fitness Practice – 35 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Certificate Course on TALLY – 30Hours (out of college hours – 1 Credit extra)</i></li> </ul>				
<b>Total</b>				<b>30</b>	<b>25 + 3*</b>

### IV SEMESTER

Part	Course	Course Title	Code	Hrs./Week	Credits
III	Core Course – IX	Company Law	19UCOC9	5	4
III	Core Course – X	Advanced Corporate Accounting	19UCOC10	6	4
III	Core Course – XI	Advertising and Salesmanship	19UCOC11	5	4
III	Elective – I	Personnel Management	19UCOEC1	5	5
III	Allied Course – III	Marketing Research	19UCOAC4	5	5
IV	Skill Based – IV	Customer Relationship Management	19UCOSC4	2	2
IV	Non Major Elective – II	Management Accounting	19UCONEC2	2	2
V	<ul style="list-style-type: none"> <li>• <i>Articulation and Idea Fixation Skills– 6 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Physical Fitness Practice – 35 Hours per Semester (out of college hours – 1 Credit extra)</i></li> </ul>				
<b>Total</b>				<b>30</b>	<b>26 + 3*</b>

### V SEMESTER

Part	Course	Course Title	Code	Hrs./Week	Credits
III	Core Course – XII	Banking Law and Practice	18UCOC12	6	4
III	Core Course – XIII	Income Tax – I	18UCOC13	6	4
III	Core Course – XIV	Business Management	18UCOC14	5	4
III	Core Course – XV	Auditing	18UCOC15	5	4
III	Elective – II	Cost Accounting	18UCOEC2	5	5
IV	Non Major Skill Based-I	Principles of Life Insurance	18UCONSC1	2	2
IV	Value Education		18UVENC	1	–
V	<ul style="list-style-type: none"> <li>• <i>Life Skills Promotion – 2 Hours per Semester (out of college hours)</i></li> <li>• <i>Physical Fitness Practice – 35 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Certificate Course – 30 Hours (out of college hours – 1 Credit extra)</i></li> <li>• <i>Summer Placement Training and Group Project based on Summer Placement Training – 15 days (out of college hours – 1 Credit extra)</i></li> </ul>				
<b>Total</b>				<b>30</b>	<b>23 + 3*</b>

### VI SEMESTER

Part	Course	Course Title	Code	Hrs./Week	Credits
III	Core Course – XVI	Modern Banking	18UCOC16	6	4
III	Core Course – XVII	Income Tax – II	18UCOC17	6	4
III	Core Course – XVIII	Labour Laws	18UCOC18	5	3
III	Core Course – XIX	Management Accounting	18UCOC19	5	3
III	Elective – III	Financial Management	18UCOEC3	5	5
IV	Non Major Skill Based-II	Human Resource Management	18UCONSC2	2	2
IV	Value Education		18UVENC	1	2
V	<ul style="list-style-type: none"> <li>• <i>Life Skills Promotion – 2 Hours per Semester (out of college hours – 1 Credit extra)</i></li> <li>• <i>Physical Fitness Practice – 35 Hours per Semester (out of college hours – 1 Credit extra)</i></li> </ul>				
<b>Total</b>				<b>30</b>	<b>23 + 2*</b>

- *Free and Open Source Software (FOSS) – 2 Hours per Semester (out of college hours)*

\* *Extra Credits*

## **ELECTIVE**

### **Semester IV: Elective - I**

<b>SUBJECTS</b>	<b>CODE</b>	<b>HOURS / WEEK</b>	<b>CREDITS</b>
Personnel Management	19UCOEC1	5	5
Managerial Economics	19UCOEC1A	5	5

### **Semester V: Elective - II**

<b>SUBJECTS</b>	<b>CODE</b>	<b>HOURS / WEEK</b>	<b>CREDITS</b>
Cost Accounting	18UCOEC2	5	5
E-Business	18UCOEC2A	5	5

### **Semester VI: Elective - III**

<b>SUBJECTS</b>	<b>CODE</b>	<b>HOURS / WEEK</b>	<b>CREDITS</b>
Financial Management	18UCOEC3	5	5
Financial Services	18UCOEC3A	5	5

**NON MAJOR ELECTIVE OFFERED TO UG NON COMMERCE STUDENTS**

<b>SUBJECTS</b>	<b>CODE</b>	<b>HOURS / WEEK</b>	<b>CREDITS</b>
III Semester : Accountancy	19UCONEC1	2	2
IV Semester : Management Accounting	19UCONEC2	2	2

**SKILL BASED COURSES**

**FOR B.Com. STUDENTS**

<b>SUBJECTS</b>	<b>CODE</b>	<b>HOURS / WEEK</b>	<b>CREDITS</b>
I Semester : Personal Secretarial Practice – I	20UCOSC1	2	2
II Semester : Personal Secretarial Practice – II	20UCOSC2	2	2
III Semester : Investment Management	19UCOSC3	2	2
IV Semester : Customer Relationship Management	19UCOSC4	2	2

**NON MAJOR SKILL BASED FOR UG NON COMMERCE STUDENTS**

<b>SUBJECTS</b>	<b>CODE</b>	<b>HOURS / WEEK</b>	<b>CREDITS</b>
V Semester : Principles of Life Insurance	18UCONSC1	2	2
VI Semester : Human Resource Management	18UCONSC2	2	2

**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

**B.COM.**  
**PROGRAMME SPECIFIC OUTCOMES**

- PSO1** To imbibe knowledge about commercial activities, its importance to enable students to excel in various fields of accounts, management, law, finance, marketing, banking and taxation.
- PSO2** To impart the skill of managing and administering the organizational activities and personnel in the business, thus gaining the potentiality for employment to meet the requirements of the industry
- PSO3** To provide knowledge to gain professional skills to start up new ventures and projects thus succeed as new entrepreneurs
- PSO4** To gain expertise in all concepts to pursue higher education in the field of commerce to carry out projects and training programmes and pursue their career successfully
- PSO5** To gain knowledge to critically assess and apply skills to solve complex problems



**Programme Title : B.Com.**  
**Course Title : FINANCIAL ACCOUNTING**  
**Course Code : 20UCOC1 Hours/Week: 5 Credits: 4**  
**Semester : I Batch: 2020-21**

**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** **No. of Hours: 12**

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** **No. of Hours: 12**

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

**UNIT – III** **No. of Hours: 12**

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** **No. of Hours: 12**

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

**UNIT – V** **No. of Hours: 12**

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:**

1. 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
1.	Understand the fundamental accounting concepts, principles, conventions and final accounts.	K2
2.	Acquire the knowledge about rectification of errors.	K2
3.	Gain knowledge regarding methods of providing depreciation.	K2,K3
4.	Impart knowledge with relevance to preparation of accounts for non- trading concerns.	K2,K3
5.	Gain Knowledge about preparation of accounting for Hire Purchase and Instalment system.	K3

**K1- Remember, Understand, K2- Apply, Analyse, K3- Evaluate, Create**

**Mapping of COs with POs and PSOs:**

CO \ PO/ PSO	PO							PSO				
	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	PSO4	PSO5
C01	M	M	M	M	M	M	M	M	M	M	M	S
C02	M	M	M	M	M	M			M	M	M	S
C03	M	M	M	M	M	M		M	M	M	M	S
C04	S	S	S	S	S	S		S	S	S	S	S
C05	S	S	S	S	S	S		M		M	M	S

**Programme Title : B.Com.**  
**Course Title : OFFICE MANAGEMENT**  
**Course Code : 20UCOC2 Hours/Week: 5 Credits: 4**  
**Semester : I Batch: 2020-21**

**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 No. of Hours: 12**

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

**UNIT –II No. of Hours: 12**

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 No. of Hours: 12**

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 No. of Hours: 12**

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 No. of Hours: 12**

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:**

1. 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
1.	Understand basic concepts of the office management, functions and responsibilities of Office Manager.	K1,K2
2.	Acquire basic knowledge with respect to organization chart, office manual, and layout and office environment.	K2
3.	Acquaint with types of office forms and stationery.	K1, K2
4.	Know about the principles in the selection of office furniture and machines and types of office furniture and machines.	K1,K2
5.	Develop an idea regarding methods of training the office staff and responsibilities of an office supervisor.	K2, K3

**Mapping of COs with POs and PSO:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
C01	M		M			M	M	M	M	M	M	S
C02	M		M			M	M	M	M	M	M	S
C03	S		S			S	S		S		S	S
C04	S		S			S	S		S	S		S
C05	S		S			S	S		S		S	S

**Programme Title : B.Com.**  
**Course Title : FUNDAMENTALS OF INSURANCE**  
**Course Code : 20UCOAC1 Hours/Week: 5 Credits: 5**  
**Semester : I Batch: 2020-21**

**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.

**UNIT – I**

**No. of Hours: 12**

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**

**No. of Hours: 12**

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**

**No. of Hours: 12**

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

**UNIT – IV**

**No. of Hours: 12**

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

**UNIT – V**

**No. of Hours: 12**

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.

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

CO Number	CO Statement	Knowledge Level
1.	To acquire knowledge of fundamentals of insurance and functions of IRDA.	K1,K2
2.	Understand about different types of life policies and procedure for settlement of death and maturity claims.	K2
3.	Understand fire insurance and settlement of claims.	K1, K2
4.	Acquire knowledge about marine insurance and settlement of claims.	K1,K2
5.	Update knowledge of job related requirements.	K2

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S		S	M		S	S	S	S	S	S	S
C02	S		S	M		S	S	S	S	S	S	S
C03	S		S	M		S	S	S	S	S	S	S
C04	S		S	M		S	S	S	S	S	S	S
C05	S		S	M		S	S	S	S	S	S	S

**Programme Title : B.Com.**

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

**Course Code : 20UCOSC1                      Hours/Week: 2                      Credits: 2**

**Semester : I    Batch: 2020-21**

**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

**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:**

1. 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**





**Programme Title : B.Com.**  
**Course Title : ADVANCED FINANCIAL ACCOUNTING**  
**Course Code : 20UCOC3 Hours/Week: 6 Credits: 4**  
**Semester : II Batch: 2020-21**

**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.

**UNIT – I No. of Hours: 14**

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

**UNIT – II No. of Hours: 14**

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

**UNIT – III No. of Hours: 14**

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

**UNIT – IV No. of Hours: 14**

Retirement and Death of a Partner – Memorandum Revaluation Account.

**UNIT – V No. of Hours: 14**

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:**

1. 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**

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
1.	Familiarize the concept of branch accounts.	K2
2.	Understand the concept of departmental accounting.	K1,K2
3.	Know the accounting procedure in case of admission of a partner.	K1,K2
4.	Understand the concept of retirement and death of a partner.	K2
5.	Prepare accounts in case of amalgamation and dissolution of partnership firm and insolvency of a partner and all partners.	K3

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
C01	M	M	M		M	M	M		S	S	S	M
C02	M	M	M		M	M	M		S	S	S	M
C03	S	S	S	S	S	S		S	S	S	S	M
C04	S	S	S		S	S		S	S	S	S	M
C05	S	S	S	S	S	S	S					M

**Programme Title : B.Com.**  
**Course Title : BUSINESS ORGANISATION**  
**Course Code : 20UCOC4 Hours/Week: 3 Credits: 2**  
**Semester : II Batch: 2020-21**

**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.

**UNIT – I No. of Hours: 8**

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

**UNIT – II No. of Hours : 8**

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 No. of Hours: 8**

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

**UNIT – IV No. of Hours: 8**

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 No. of Hours: 8**

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

**Book for Study:**

1. Y.K Bhushan & G.L Tayal – Fundamentals of Business Organisation

**Books for Reference:**

1. S.A.Sherlekar – Business Organisation and Management, Himalaya Publishing House, Bombay, 2016.



**Programme Title : B.Com.**  
**Course Title : Allied -II :FUNDAMENTALS OF ENTREPRENEURSHIP**  
**Course Code : 20UCOAC2 Hours / Week: 5 Credits: 5**  
**Semester : II Batch: 2020-21**

**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.

**UNIT – I No. of Hours: 12**

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 No. of Hours: 12**

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 No. of Hours: 12**

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 No. of 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 No. of Hours: 12**

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:**

S. S. Khanka - Entrepreneurial Development, S. Chand & Company Ltd., New Delhi, 2014

**Books for Reference:**

1. Entrepreneurial Development – Dr.Radha, Prassanna & Co., Chennai.

2. Entrepreneurship Development in India – Dr. C.B.Gupta and Dr. N.P Srinivasan, Sultan Chand & Sons, New Delhi.

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

CO Number	CO Statement	Knowledge Level
1.	Develop conceptual background of entrepreneurship competencies.	K2
2.	Understand the social responsibilities of entrepreneurs and problems and prospects of women entrepreneurs.	K2
3.	Gain knowledge about the procedure to set up small scale industry.	K2,K3
4.	Obtain awareness with regard to Entrepreneurship Development programmes (EDP).	K2,K3
5.	Gets an exposure of the financial institutions supporting entrepreneurs.	K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S		S	M		S	S	S	S	S	S	S
CO2	S		S	M		S	S	S	S	S	S	S
CO3	S		S	M		S	S	S	S	S	S	S
CO4	S		S	M		S	S	S	S	S	S	S
CO5	S		S	M		S	S	S	S	S	S	S

**Programme Title : B.Com.**

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

**Course Code : 20UCOSC2**

**Hours / Week: 2**

**Credits: 2**

**Semester : II**

**Batch: 2020-21**

**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.

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Understand the principles of record management and different types of records in business organisation.	K1, K2
2.	Get an idea regarding proper filing methods in an organization	K2
3.	Understand the various types of indexing system to enhance easy access of documents.	K2
4.	Acquire the skills of internal communication and knowledge about mechanical devices for transmission of documents	K1, K2
5.	Use internet as a means of communication.	K1, K2

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	M	M	M	S	M	M	M	M	S	M	S	M
CO2	M	S	M	S	M	M	M	S	S	M	M	M
CO3	S	M	S	S	S	S	S	M	M	M	M	M
CO4	S	M	S	S	S	S	S	L	M	M	M	M
CO5	S	M	S	S	S	S	S	S	M	M	M	M



**Programme Title : B.Com.**  
**Course Title : COMMERCIAL LAW**  
**Course Code : 19UCOC5 Hours / Week: 5 Credits: 4**  
**Semester : III Batch: 2018 - 19**  
**Course Objectives :**

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

### **SYLLABUS**

**UNIT – I No. of Hours: 12**

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 No. of Hours: 12**

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 No. of Hours: 12**

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

**UNIT – IV No. of Hours: 12**

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

**UNIT – V No. of Hours: 12**

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:**

N.D. Kapoor–Business Laws, Sultan Chand& Co, New Delhi, 2007.



**Programme Title : B.Com.**  
**Course Title : CORPORATE ACCOUNTING**  
**Course Code : 19UCOC6 Hours/Week: 6 Credits: 4**  
**Semester : III Batch: 2019 – 2020**  
**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** **No. of Hours: 14**  
Issue of equity shares – At par, premium and discount – Forfeiture and reissue of shares.

**UNIT – II** **No. of Hours: 14**  
Issue and redemption of shares – Issue and redemption of debentures. (Excluding Own Debentures)

**UNIT – III** **No. of Hours: 14**  
Profit prior to Incorporation – Preparation of final accounts.

**UNIT – IV** **No. of Hours: 14**  
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** **No. of Hours: 14**  
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
1.	Know the accounting treatment for shares issued at par, premium and discount and the forfeiture and reissue of shares.	K2
2.	Gain knowledge regarding redemption of shares and debentures.	K2,K3
3.	Get deep insight into profit prior to incorporation and the preparation of final accounts of companies.	K3
4.	Gain knowledge about the valuation of Goodwill and Shares of companies.	K2,K3
5.	Acquire knowledge about winding up of companies and preparation of liquidator’s statement of affairs and final statement of account.	K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	P0	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	M	S	M	S	M	M	S	M	S	S
C02	M	S	M	S	M	M	M	S	S	M	M	S
C03	S	M	S	S	M	M	S	M	M	M	M	M
C04	S	M	S	S	M	S	S	L	M	M	M	M
C05	S	M	S	S	M	S	S	S	M	M	M	M

**Title : B.Com.**

**Course Title : MARKETING**

**Course Code : 19UCOC7                      Hours/Week: 5                      Credits: 4**

**Semester : III                                      Batch: 2018 - 19**

**Course Objectives :**

1. To know about the functions of marketing.
2. To acquire knowledge about distribution channels and pricing.
3. To understand the concept of consumer behavior.

## **SYLLABUS**

### **UNIT – I**

**No. of Hours: 12**

Marketing: Concept, meaning, importance and objectives – Marketing and Selling – Marketing Mix – Meaning and Composition – Marketing Research – Forms – Elements – Marketing Research Process.

### **UNIT – II**

**No. of Hours: 12**

Marketing Functions - Buying and Assembling, Selling – Transportation and storage – Standardisation and grading – AGMARK and ISI – Financing and Risk Bearing

### **UNIT – III**

**No. of Hours: 12**

Formulation of new product strategy – Idea generation and screening – Product Mix – Brand Strategies – Test Marketing – Demarketing, Remarketing and Counter Marketing – Product Life Cycle.

### **UNIT – IV**

**No. of Hours: 12**

Pricing – Objectives - Pricing Theories- Kinds of Pricing.  
Channels of Distribution- Functions – Factors to be considered in selecting channels – Types of Channels – Classification of Middlemen.

### **UNIT – V**

**No. of Hours: 12**

Consumer Behaviour – Meaning – Consumer Needs and Motives – Buying Decision Process- Theories of Consumer Behaviour – Market Segmentation – Criteria for Market Segmentation – Methods of Market Segmentation – Basis of Market Segmentation.

**Book for Study:**

1. R.S.N. Pillai & Bagavathi – Modern Marketing Principles & Practices, S. Chand & Company, New Delhi, 2014.

**Books for Reference:**

1. R. Rajan Nair –Marketing, Sultan Chand & Company, New Delhi, 2008.
2. Kathiresan & Radha – Marketing, Prasanna Publishers, Chennai – 2010

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

CO Number	CO Statement	Knowledge Level
1.	Identify core concepts of marketing and marketing research process.	K2
2.	Gain knowledge about marketing functions.	K2
3.	Formulate new product strategy and brand strategies.	K2,K3
4.	Understand pricing practices and channels of distribution.	K2,K3
5.	Understand the concept of consumer behaviour and market segmentation.	K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M		M	S	S	S	S	M	S	M	S	S
CO2	S		S	S	M	M	S	S	S	M	M	S
CO3	M		M	M	M	M	M	M	M	M	M	M
CO4	L		L	M	M	M	M	L	M	M	M	M
CO5	S		S	M	M	M	M	S	M	M	M	M



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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Demonstrate effective communication skills by drafting application letters.	K1
2.	To know how to write trade letters and replies.	K2
3.	Know about collection letter, circular letter and sales letter.	K1,K3
4.	Know how to prepare banking, insurance and import and export correspondence.	K2
5.	Understand correspondence with government departments and company secretary.	K2,K3

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	S		M			S		S	M	S	M	L
CO2	S		S			S		S	M	S	M	L
CO3	M		M			M		S	M	S	M	L
CO4	M		L			M		S	M	S	M	L
CO5	M		S			M		S	M	S	M	L



**Programme Title : B.Com.**  
**Course Title : SKILL BASED III: INVESTMENT MANAGEMENT**  
**Course Code : 19UCOSC3 Hours/Week: 2 Credits: 2**  
**Semester : III Batch: 2018 - 19**

**Course Objectives :**

1. To know about the essential features of investment.
2. To gain knowledge about the methods of trading in stock exchange.
3. To acquire knowledge about SEBI and its guidelines.

## **SYLLABUS**

### **UNIT – I**

Definition of investment – Classification of investment – Essential features of investment – Factors favouring investment.

### **UNIT – II**

Primary Market – Functions – Methods – Parties involved in new issue market – Problems.

### **UNIT – III**

Secondary Market – Meaning – Characteristics – Control process – Functions of stock exchange – Kinds of brokers – Methods of trading.

### **UNIT – IV**

Depository system – Meaning – Objectives – Functions – Benefits – Problems – Measures.

### **UNIT – V**

SEBI – Objectives – Functions – Powers – Guidelines – Measures to protect the investors.

### **Book for Study:**

Dr.L. Natarajan, Investment Management, Margham Publications, Chennai, 2012.

### **Books for Reference:**

1. V.A.Avadhani – Investment Management, Himalaya Publishing house, Mumbai, 2014.
2. V.K.Bhalla – Investment Management, S.Chand& Company Ltd, New Delhi, 2006.
3. Preethi Singh – Investment Management, Himalaya Publishing House, Mumbai, 2006.

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

Co Number	CO Statement	Knowledge Level
1.	Get an idea about investment alternatives in the capital market.	K1
2.	Gain knowledge regarding proceedings of stock exchange.	K2
3.	Analyse the various investment options available in terms of risk and return and depository system.	K2,K3
4.	Develop an understanding SEBI guidelines to protect the investors	K2,K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S		S	M	S	M	L	S	M	S		L
CO2	S	S	S	M	S	M	L	M	M	S		L
CO3	S		S	M	S	M	L	S	S	S		L
CO4	S	S	S	M	S	M	L	M	S	S		L

**Programme Title : B.Com.**  
**Course Title : NME- I ACCOUNTANCY**  
**Course Code : 19UCONEC1 Hours/Week: 2 Credits: 2**  
**Semester : III Batch: 2018 - 19**

**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:**

1. 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**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Gain information about book-keeping and the methods of maintaining accounts.	K1
2.	Familiarize with the concept of journal and ledger.	K1,K2
3.	Gain knowledge about various subsidiary books.	K1
4.	Prepare and final accounts with simple adjustments.	K1,K2

**Programme Title : B.Com.**  
**Course Title : COMPANY LAW**  
**Course Code : 19UCOC9 Hours/Week: 5 Credits: 4**  
**Semester : IV Batch: 2018 – 19**

**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 winding up methods.

**SYLLABUS**

**UNIT – I No. of Hours: 12**

Joint Stock Company – Features – Kinds of Companies – Differences between Private and Public companies – Companies Act, 2013.

**UNIT –II No. of Hours: 12**

Formation of a company – Promotion – Memorandum of Association and its contents – Articles of Association and its contents – Certificate of incorporation and commencement of business.

**UNIT –III No. of Hours: 12**

Prospectus – Contents – Statement in lieu of Prospectus – Consequences of mis-statements in a Prospectus – Kinds of shares and debentures.

**UNIT – IV No. of Hours: 12**

Directors – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers – Duties and Liabilities.

**UNIT – V No. of Hours: 12**

Merger and Amalgamation – Meaning - Winding up of a company – Types of winding up – Consequences of winding up.

**Book for Study:**

1. 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**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Acquire knowledge about joint stock companies.	K1
2.	Gain knowledge relating to promotion and incorporation of a joint stock company.	K1,K2
3.	Get an idea about rising of capital through issue of shares and debentures.	K2
4.	Get an understanding with respect to management of companies.	K2,K3
5.	Get an insight into the winding up procedure for a company.	

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	S	S	M	M	S	M	L	S	S	M	M	L
CO2	S	S	S	M	S	M	L	M	S	M	M	L
CO3	S	M	S	M	S	M	L	S	S	M	M	L
CO4	S	S	S	M	S	M	L	M	S	M	M	L
CO5	S	S	S	M	S	M	L	M	S	M	M	L



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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Familiarise with the preparation of Consolidated Balance sheet of Holding company accounts.	K1
2.	Gain knowledge about alteration of share capital and internal reconstruction of companies.	K1,K2
3.	Get an idea about amalgamation, absorption and external reconstruction of companies.	K2
4.	Get deep insight into the preparation of final accounts for banking and insurance companies.	K2,K3

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
C01	S	S	M	M	S	M	L	S	S	M	M	M
C02	S	S	S	M	S	M	L	S	S	M	M	M
C03	S	M	S	M	S	M	L	S	S	M	M	M
C04	S	S	S	S	S	S	L	S	S	M	M	M



**Programme Title : B.Com.**  
**Course Title : ADVERTISING AND SALESMANSHIP**  
**Course Code : 19UCOC11 Hours/Week: 5 Credits: 4**  
**Semester : IV Batch: 2018 – 19**

**Course Objectives:**

1. To introduce the advertisement concepts to the students.
2. To introduce the salesmanship concepts to the students.
3. To understand the role of advertising and salesmanship in sales management.

**SYLLABUS**

**UNIT – I No. of Hours: 12**

Advertising as means of communication – Importance to sales – Legal, ethical and social aspects of advertising – Advertising budget – Factors influencing size of advertising budget.

**UNIT – II No. of Hours: 12**

Advertising Process – Purpose of advertising – Message development, evaluation, selection and execution – Media selection – Factors influencing media selection.

**UNIT – III No. of Hours: 12**

Measuring advertising effectiveness – Advertising Agency – Advertising Research.

**UNIT – IV No. of Hours: 12**

Salesmanship – Definition – Features of salesmanship – Salesmanship – Art, science or profession? – Types of salesman – Pre-requisites of effective selling – Personal selling system – Qualities of a good salesman – Sales process – Advantages and disadvantages of personal selling.

**UNIT – V No. of Hours: 12**

Management of Sales force – Recruitment of salesman – Supervision and direction – Motivation of salesman – Control of salesman – Sales Territories.

**Book for Study:**

P. Saravanavel and S. Sumathy – Advertising and Salesmanship, Margham Publications, Chennai, 2012.

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Understand the importance of advertisement and their legal, ethical and social aspects.	K1,K2
2.	Gain knowledge regarding advertising process and factors influencing media selection.	K2
3.	Acquire knowledge with respect to advertising research and effectiveness of advertising.	K2,K3
4.	Understand the features of salesmanship and personal selling.	K2
5.	Apply procedure for management of sales force.	K2,K3

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
C01	S		S			S	S	S	S	M	M	L
C02	M		S			S	S	M	S	M	M	L
C03	S		S			S	S	S	S	M	M	S
C04	M		S			S	S	M	S	M	M	M
C05	M		S			S	S	M	S	M	M	M

**Programme Title : B.Com.**

**Course Title : PERSONNEL MANAGEMENT**

**Course Code : 19UCOEC1 Hours/Week: 5 Credits: 5**

**Semester : IV Batch: 2018 – 19**

**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 human relations and redressal machinery for grievances.

### **SYLLABUS**

#### **UNIT – I**

**No. of Hours: 12**

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

#### **UNIT – II**

**No. of Hours: 12**

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**

**No. of Hours: 12**

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

#### **UNIT – IV**

**No. of Hours: 12**

Training – Need, importance and methods.

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

#### **UNIT – V**

**No. of Hours: 12**

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.

**Book for Study:**

1. Dr.C.B.Mamoria and S.V.Gankar – Personnel Management, Himalaya Publishing House, Mumbai, 2008.

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

CO Number	CO Statement	Knowledge Level
1.	Gain knowledge about Personnel Management, its objectives and functions.	K1
2.	Gain knowledge on job descriptions, specifications and the recruitment procedure for a job.	K1, K2
3.	Be familiar with the aspects of promotions and transfers related to a job and the causes and the measures to control labour turnover.	K2
4.	Get accustomed with the aspects of training and methods of performance appraisal	K2, K3
5.	Know about the importance of Human Relations, causes of grievances and the methods to handle them.	K2, K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S		S	S	M	M	M	S	S	M	M	M
CO2	M		M	S	M	M	M	M	S	M	M	M
CO3	S		S	S	M	M	M	S	S	M	M	M
CO4	M		M	S	M	M	M	M	S	M	M	M
CO5	M		M	S	M	M	M	M	S	S	S	M

**Programme Title : B.Com.**  
**Course Title : MANAGERIAL ECONOMICS**  
**Course Code : 19UCOESC1      Hours/Week: 5      Credits: 5**  
**Semester : IV      Batch: 2018 - 19**  
**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.

**UNIT – I      No. of Hours: 12**

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

**UNIT – II      No. of Hours: 12**

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      No. of Hours: 12**

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

**UNIT – IV      No. of Hours: 12**

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

**UNIT – V      No. of Hours: 12**

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

**Text Book :**

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

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Gain knowledge about the nature and scope of managerial economics.	K1
2.	Be familiar with the law of demand, production analysis and economies of scale.	K1, K2
3.	Get accustomed with the aspects of cost analysis and different market conditions.	K2
4.	Understand pricing techniques, methods and policies.	K2, K3
5.	Know the concept of national income, methods of measuring it, International Trade and the balance of payment.	K2, K3

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	S	M	S	S	M	M	M	S	S	S	S	M
CO2	S	M	S	S	M	M	M	M	S	S	S	M
CO3	S	M	S	S	M	M	M	S	S	S	S	M
CO4	S	M	M	S	M	M	M	M	S	S	S	M
CO5	M	M	S	M	M	M	M	S	S	S	S	M

**Programme Title : B.Com.**  
**Course Title : MARKETING RESEARCH**  
**Course Code : 19UCOAC4 Hours/Week: 5 Credits: 5**  
**Semester : IV Batch: 2018 - 19**  
**Course Objectives :**

1. To enable the students to learn the process, tools and techniques of marketing research.
2. To know about the various types of tools for collecting the data.
3. To acquire knowledge about various statistical tools and its application.

### **SYLLABUS**

**UNIT – I** **No. of Hours: 12**

Introduction to Marketing Research: Importance, Nature and Scope of Marketing Research –Marketing Research Process – Problem Identification and Definition.

**UNIT –II** **No. of Hours: 12**

Sources of Data- Sampling- Methods- Primary Data – Collection Methods – Observation- Interview – Mail Survey- Questionnaire – Interview Schedule – Secondary data.

**UNIT – III** **No. of Hours: 12**

Analysis of Univariate Data – Construction of a Frequency Distribution Table – Measures of Central Tendency. (Problems only).

**UNIT – IV** **No. of Hours: 12**

Measures of dispersion – Range - Quartile Deviation - Mean Deviation - Standard Deviation – Co – efficient of Variation. (Problems only).

**UNIT – V** **No. of Hours: 12**

Linear Analysis of Bivariate Data: Correlation – Types - Karl Pearson’s Co-efficient of Correlation – Rank Correlation - Concurrent Deviation Method – Lag and Lead in Correlation. (Problems only).

#### **Books for Study:**

1. R. S. N. Pillai and Bhagavathi – Marketing Management, S. Chand & Company, New Delhi, 2012.

2. R.S.N. Pillai & V. Bhagavathi – Statistics, S. Chand & Company Ltd., 2008

**Books for Reference:**

1. R. Rajan Nair – Marketing, Sultan Chand & Sons, New Delhi-2, 2008.
2. S.P. Gupta – 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
1.	Get an idea about scope of marketing research	K1,K3
2.	Know different types of sampling and its significance	K2,K3
3.	Get an idea about the analysis of Univariate data and computing basic statistical parameters	K2
4.	Gain knowledge about the analysis of Bivariate data	K2,K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S		S	S	M	S	S	S	S	M	M	S
CO2	M		M	S	M	M	S	M	S	M	M	S
CO3	S		S	S	M	S	S	S	S	M	M	S
CO4	M		M	S	M	M	S	M	S	M	M	S



**Programme Title : B.Com.**  
**Course Title : SKILL BASED IV: CUSTOMER RELATIONSHIP MANAGEMENT**  
**Course Code : 19UCOSC4 Hours/Week: 2 Credits: 2**  
**Semester : IV Batch: 2018 - 19**

**Course Objectives :**

1. To gain knowledge about CRM.
2. To learn about implementation of CRM in different sectors.
3. To acquire knowledge about e-CRM.

## **SYLLABUS**

### **UNIT – I**

CRM – Meaning and Definition – Importance – Advantages – Factors for the growth of CRM – Guidelines for effective CRM.

### **UNIT – II**

Basic roles of the Customer – Customer wants and needs – Customer Relationships – Foundations for relationship strategies – Developing relationships.

### **UNIT – III**

Aspects of CRM – Database – Data structure – Data warehouse – Data mining and CRM – Characteristics of Data mining – Tools and Techniques.

### **UNIT – IV**

CRM in Different Sectors – Financial Services – Telecom Sectors – Banks – Hospitals.

### **UNIT – V**

e-CRM – Concepts – Principles – Components – Steps to implement e-CRM – Components – Distinction between CRM and e-CRM – Benefits and Challenges of e-CRM.

### **Book for Study:**

P.P. Singh and N. Jinender Kumar, Customer Relationship Management, Regal Publications, New Delhi, 2009.

### **Books for Reference:**

1. Dr.S. Sheela Rani – Customer Relationship Management, Margham Publications, Chennai, 2016.
2. R.K. Sugandhi - Customer Relationship Management, New Age International Publications, 2008.
3. Dr. K. Govinda Bhat – Customer Relationship Management, Himalaya Publishing House, Mumbai, 2009

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Understand how customer relationship is important to the success of the business entity.	K1
2.	Recognize the importance of customer relation strategies.	K2
3.	Understand the aspects of CRM like Database, the tools and techniques to manage it.	
4.	Enhance good marketing practices and techniques for different sectors.	K2
5.	Understand the concepts of e-CRM and its implementation	K1,K2

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	M		S		S	M	M	S	S	M	S	S
CO2	M		S		S	M	M	M	S	M	S	S
CO3	M		S		S	M	M	S	S	M	S	S
CO4	M		S		S	M	M	M	S	M	S	S
CO5	M		S		S	M	M	S	S	M	S	S

**Programme Title : B.Com.**

**Course Title : NON MAJOR ELECTIVE – II  
MANAGEMENT ACCOUNTING**

**Course Code : 19UCONEC2 Hours/Week: 2 Credits: 2**

**Semester : IV Batch: 2018 - 19**

**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**

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Gain basic knowledge of management accounting and interpretation of financial statements through ratio analysis.	K1
2.	Understand the concepts of standard costing and variance analysis.	K2
3.	Gain knowledge about the significance of marginal costing and its computation.	
4.	Acquire knowledge on budgetary control and how to prepare budgets.	K1,K2

**Programme Title : B.Com.**  
**Course Title : BANKING LAW AND PRACTICE**  
**Course Code : 18UCOC12 Hours/Week: 6 Credits: 4**  
**Semester : V Batch: 2018-19**

**Course Objectives :**

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

**SYLLABUS**

**UNIT – I No. of Hours: 14**

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 No. of Hours: 14**

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 favorable to bankers and customers – Closure of accounts.

**UNIT – III No. of Hours: 14**

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 No. of Hours: 14**

Paying banker – Duties – Statutory protection – Return of cheques – Reasons.  
Collecting banker – Collection of cheques – Legal position – Duties – Responsibilities – Conversion – Statutory protection – Good faith and negligence.

**UNIT – V No. of Hours: 14**

Credit appraisal – Three C's – Source of Credit information – Margin requirements.  
Loans and advances – Procedure – Precautions – Types of securities – Documents of title to goods – Gilt-edged securities, goods, shares and debentures and life policy.

**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
1.	Familiarize banking system in India and understand better the customer relationship.	K1,K2
2.	Exposed to opening and operation of an account with the bank.	K2
3.	Gain an understanding of usage of negotiable instruments.	K2
4.	Acquire knowledge about legal position of the banker.	K2,K3
5.	Know the lending procedures adopted by the banks.	K2,K3

**Mapping of COs with POs:**

PO/ PSO CO	PO							PSO				
	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	M	M	L	S	S	S	S	M	M	L
C02	M	S	M	M	L	M	S	M	S	M	M	L
C03	S	S	M	M	L	S	S	S	S	M	M	L
CO4	M	S	M	M	L	M	S	M	S	M	M	L
CO5	S	S	M	M	L	S	S	S	S	M	M	L



**Books for Reference:**

1. Dr. H.C. Mehrotra and Dr.S.P. Goyal – Income Tax Law and Practice, Sahityabhawan, Agra.
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
1.	Know about the basic concepts of income tax.	K2
2.	Identify the provisions for solving problems in computation of salaries.	K2,K3
3.	Acquire knowledge about computation of income from house property.	K2,K3
4.	Gain an understanding about income from business and profession.	K3

**Mapping of COs with POs:**

PO/ PSO CO	PO							PSO				
	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	M	S	S	S	S	S	S	M	M	S
C02	M	S	M	S	S	M	S	M	S	M	M	S
C03	S	S	M	S	S	S	S	S	S	M	M	S
C04	M	S	M	S	S	M	S	M	S	M	M	S



**Programme Title : B.Com.**  
**Course Title : BUSINESS MANAGEMENT**  
**Course Code : 18UCOC14      Hours/Week: 5      Credits: 4**  
**Semester : V      Batch: 2018-19**  
**Course Objectives :**

1. To understand the scope and importance of management
2. To acquire knowledge about the functions of management
3. To gain insight into the role of decision making, motivation and leadership as essentials of management.

### **SYLLABUS**

**UNIT – I** **No. of Hours: 12**

Introduction: Concept, nature, process and significance of management – Functional areas of management – F.W. Taylor’s Scientific Management – Fayol’s Theory of management.

**UNIT – II** **No. of Hours: 12**

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

**UNIT – III** **No. of Hours: 12**

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

**UNIT – IV** **No. of Hours: 12**

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

**UNIT – V** **No. of Hours: 12**

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

#### **Book for Study:**

Dinkar Pagare – Business Management, Sultan Chand & Sons, New Delhi, 1911.

**Books for Reference:**

1. Dr.S.C.Saksena- Principles of Business Management, Sahitya Bhavan Publications, 1918
2. S. A. Sherlekar & V. S. Sherlekar & – Modern Business Organisation and Management – Himalaya Publishing House, 1911
3. R.C Bhatia – Principles of Management, Sterling Publishers, New Delhi, 1913.

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

CO Number	CO Statement	Knowledge Level
1.	Understand the concepts, functions and principles of scientific management	K1,K2
2.	Apply the concept of planning, organizing, co-ordinating and decision making to solve business problems.	K2
3.	Gain knowledge relating to organization structure	K2
4.	Gain knowledge about motivation and its theories and review the leadership qualities and styles to maximize employee productivity	K2,K3
5.	Employ effective methods of control to measure the performance and take corrective action.	K2,K3

**Mapping of COs with POs:**

PO/ PSO CO	PO							PSO				
	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S		S	S	M	M	S	S	S	M	M	L
C02	M		M	S	M	M	M	M	S	M	M	L
C03	S		S	S	M	M	S	S	S	M	M	L
C04	M		M	S	M	M	M	M	S	M	M	L
C05	S		S	S	M	M	S	S	S	M	M	L



2. T.R. Sharma –Auditing, Shakitya Bhavan, Calcutta, 1888.

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

CO Number	CO Statement	Knowledge Level
1.	Acquire basic knowledge about audit and appointment of auditors.	K1,K2
2.	Get an idea on vouching of receipts and payments.	K1,K2
3.	Know about valuation, verification of assets and audit programme for service institutions.	K2,K3
4.	Understand the rights, duties and liabilities of an auditor	K2,K3
5.	Get an exposure on audit of companies	K3

**Mapping of COs with POs:**

PO/ PSO CO	PO							PSO				
	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	M	M	L	S	S	S	S	M	M	S
C02	M	S	M	M	L	M	S	S	S	M	M	S
C03	S	S	M	M	L	S	S	S	S	M	M	S
C04	M	S	M	M	L	M	S	S	S	M	M	S
C05	S	S	M	M	L	S	S	S	S	M	M	S

**Programme Title : B.Com.**  
**Course Title : COST ACCOUNTING**  
**Course Code : 18UCOEC2 Hours/Week: 5 Credits: 5**  
**Semester : V Batch: 2018-19**

**Course Objectives :**

1. To gain knowledge about the procedures for procurement and maintenance of materials in manufacturing organisations.
2. To know about the systems of wage payment.
3. To acquire practical knowledge in preparing process accounts in manufacturing organisations.

**SYLLABUS**

**UNIT – I No. of Hours: 12**

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

**UNIT – II No. of Hours: 12**

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 No. of Hours: 12**

Labour- Labour cost – Systems of wage payment- Incentives and Bonus Plans – Idle Time – Control over Idle time- Labour Turnover- Meaning and Measurement.

**UNIT – IV No. of Hours: 12**

Overhead classification – Allocation and absorption – Calculation of Machine Hour Rate.

**UNIT – V No. of Hours: 12**

Process Costing – Features – Treatment of normal and abnormal losses - Inter-process profits – Statement of equivalent production – Joint products and by products.

**Book for Study:**

S.P. Jain and R.L. Narang – Cost Accounting, Kitab Kalyani Publishing, New Delhi, 1876.

**Books for Reference:**

1. Ramachandran and Srinivasan – Cost Accounting, Sriram Publications, Trichy.
2. M.S.Shukla, T.S.Grewal, Dr.M.P.Gupta - Cost Accounting Text and Problems, S.Chand- & Co, New Delhi, 1916.
3. M.Y.Khan & P.K.Jain - Cost Accounting, Tata McGraw Hill Education Pvt. Ltd., , New Delhi 1903.

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

CO Number	CO Statement	Knowledge Level
1.	Acquire knowledge about the elements and advantages of cost accounting	K1
2.	Acquire knowledge with regard to the control of material, labour and overheads	K2,K3
3.	Prepare accounts with regard to Process of products, joint products and its by products.	K2,K3

**Mapping of COs with POs:**

PO/ PSO CO	PO							PSO				
	P01	P02	P03	P04	P05	P06	P07	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	M	M	M	S	S	S	S	M	M	S
C02	M	S	M	M	M	M	S	M	S	M	M	S
C03	S	S	M	M	M	S	S	S	S	M	M	S

**Programme Title : B.Com.**  
**Course Title : E-BUSINESS**  
**Course Code : 18UCOESC2 Hours/Week: 5 Credits: 5**  
**Semester : V Batch: 2018-19**

### **COURSE OBJECTIVES**

1. To acquire knowledge in evaluating the opportunities and risk factors involved in conducting E-business.
2. To facilitate incorporation of E-business strategy into the organisation's goals and objectives.
3. To learn and evaluate E-business technologies and e-business concepts with analytical and technical orientation.

#### **UNIT – I**

**No. of Hours: 12**

E-Commerce: Introduction, meaning, advantages and disadvantages – Emergence of internet – Emergence of World Wide Web (WWW) – EDI – E-Commerce opportunities for industries – E-transition challenges for Indian corporates. Business models for E-Commerce – E-business model based on relationship of transaction parties – E-business model based on relationship of transaction types.

#### **UNIT – II**

**No. of Hours: 12**

E-Marketing : Meaning and definition – Traditional marketing Vs E-marketing – Online marketing – E-advertising – Internet marketing trends – E-branding – E-supply chain management.

#### **UNIT – III**

**No. of Hours: 12**

E-Payment system – Meaning – Digital payment requirements – Digital token based – E-based system – Classification of new payment system – Properties of E-cash– Cheque payment system on internet – Risk and E-payment system – Designing E-payment – Digital signature.

#### **UNIT – IV**

**No. of Hours: 12**

E-Trading: Meaning and definition of investors – Types of investors – Speculation – Kinds of speculators – Speculative transactions – E-exchange trading – New issue market and stock exchange and its relationship – Services or functions of stock exchange – Mechanics of floating new issues – Mechanics of securities trading in stock exchange.

#### **UNIT – V**

**No. of Hours: 12**

E-Banking: Meaning – Traditional banking vs E-banking – Facts of E-banking – E-banking transactions – Electronic delivery channels – Truncated cheques and electronic types – Model for E-banking – Complete centralized solutions – Features of complete centralized solutions – Cluster approach – Hi-Tech bank within bank – Advancements of E-banking – Constraints in E-banking – Security measures.

#### **Reference Books:**

1. P.T. Joseph– E-Commerce – A Managerial Perspective, PHI Learning Pvt. Ltd., Delhi, 2009.
2. R.S.N. Pillai and V. Bagavathi –Modern Marketing, McGraw Hill, Calcutta, 2006.
3. Preeti Singh– Investment Management, MJP Publishers, Agra, 2011.

4. E. Gordon and K. Natarajan–Financial Markets and Services, Himalaya Publishing, Delhi, 2000.

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

CO Number	CO Statement	Knowledge Level
1.	Gain knowledge about e commerce and internet.	K1
2.	Acquire knowledge about e marketing and supply chain management.	K2,K3
3.	Acquire knowledge with regard to the e payment systems and its classification.	K2,K3
4.	Apply various principles with regard to e trading and the trading mechanics in stock exchange.	K3
5.	Develop knowledge regarding ebanking and advancements of ebanking.	K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	M	S	S	S	S	M	M	S
CO2	M	S	M	M	M	M	S	M	S	M	M	S
CO3	S	S	M	M	M	S	S	S	S	M	M	S
CO4	M	S	M	M	M	M	S	M	S	M	M	S
CO5	S	S	M	M	M	S	S	S	S	M	M	S



**Programme Title : B.Com.**

**Course Title : NON- MAJOR SKILL BASED I :  
PRINCIPLES OF LIFE INSURANCE**

**Course Code : 18UCONSC1 Hours/Week: 2 Credits: 2**

**Semester : V Batch: 2018-19**

**Course Objectives :**

1. To know the different types of insurance schemes.
2. To know the procedures and documentation used for different insurance schemes.
3. To understand the concepts of surrender value and types of risks involved in insurance.

### **SYLLABUS**

#### **UNIT – I**

Insurance – Definition and Nature–Functions– Role and Importance– Essentials of Insurance Contract – Functions of IRDA.

#### **UNIT – II**

Life Insurance – Features – Advantages– Fundamental Principles– Life Policy Conditions.

#### **UNIT – III**

Classification of Life Insurance Policies.

#### **UNIT – IV**

Insurance Agent – Functions – Rights and Duties – Procedure for becoming an agent – Pre-requisite for obtaining a license – Assignment – Nomination – Lapses.

#### **UNIT – V**

Mortality Table – Surrender Value – Valuation and Surplus – Settlement of Claims.

#### **Book for Study:**

A. Murthy –Principles and Practice of Insurance, Margham Publications, Chennai, 1908.

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Understand the basic concepts and principles of insurance.	K1
2.	Gain knowledge about the importance and types of life insurance policies.	K2
3.	Acquire knowledge with regard to the procedure for becoming an insurance agent.	K2
4.	Develop knowledge regarding surrender value and settlement of claims.	K2

**Programme Title : B.Com.**  
**Course Title : MODERN BANKING**  
**Course Code : 18UCOC16 Hours/Week:6 Credits: 4**  
**Semester : VI Batch: 2018-19**

**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 how unregulated banks affect the economic stability.

## **SYLLABUS**

### **UNIT – I**

**No. of Hours: 14**

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**

**No. of Hours: 14**

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

### **UNIT – III**

**No. of Hours: 14**

Central Banking: Functions – System of currency management – Methods of Credit control – Important provisions of RBI Act.

### **UNIT – IV**

**No. of Hours: 14**

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

### **UNIT – V**

**No. of Hours: 14**

Foreign Exchange – Meaning – Methods of foreign payment – Foreign Exchange Market – Exchange Rate – Fixed and Variable rate of exchange – Factors affecting rate of exchange – RBI and Exchange.

### **Book for Study:**

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

### **Books for Reference:**

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
1.	Understand banking and financial system in India.	K1,K2
2.	Develop knowledge about credit creation by commercial banks and Banking Regulation Act 1949.	K2
3.	Recognize the role of RBI in the system of currency management.	K2
4.	Create awareness with respect to recent innovations in E-Banking services.	K2,K3
5.	Familiarise with the concepts of foreign exchange transactions and the role of RBI in foreign exchange.	K2,K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S	S	S	S	S	M	M	L
CO2	M	S	M	M	S	S	S	M	S	M	M	L
CO3	S	S	M	M	S	S	S	S	S	M	M	L
CO4	M	S	M	M	S	S	S	M	S	M	M	L
CO5	S	S	M	M	S	S	S	S	S	M	M	L

**Programme Title : B.Com.**  
**Course Title : INCOME TAX II**  
**Course Code : 18UCOC17      Hours/Week: 6      Credits: 4**  
**Semester : VI      Batch: 2018 - 19**

**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**

<b>UNIT – I</b>	<b>No. of Hours: 14</b>
Computation of capital gains – Income from other sources – Problems.	
<b>UNIT –II</b>	<b>No. of Hours: 14</b>
Total income – Deductions in computing total income.	
<b>UNIT – III</b>	<b>No. of Hours: 14</b>
Set off and carry forward of losses.	
<b>UNIT – IV</b>	<b>No. of Hours: 14</b>
Assessment of individuals.	
<b>UNIT – V</b>	<b>No. of Hours: 14</b>
Assessment procedures and Income Tax authorities.	

**Book for Study:**

1. V.P. Gaur and D.B. Narang – Income Tax Law and Practice, Kalyani Publications, New Delhi.

**Books for Reference:**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Acquire knowledge about capital gains and taxable capital gains and income from other sources.	K2
2.	Gain knowledge relating to the deductions to be made from gross total income u/s 80.	K2,K3
3.	Develop an idea about set off and carry forward of losses.	K2
4.	Compute total income and tax liability of an individual assessee.	K2,K3
5.	Gain knowledge about the role of income tax authorities, types of assessment, PAN and filing of income tax returns.	K3

**Mapping of COs with POs and PSOs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
C01	S	S	S	S	L	S	S	S	S	M	M	L
C02	M	S	M	M	L	M	S	M	S	M	M	L
C03	S	S	S	S	L	S	S	S	S	M	M	L
CO4	M	S	M	M	L	M	S	M	S	M	M	L
CO5	S	S	S	S	L	S	S	S	S	M	M	L

**Programme Title : B.Com.**  
**Course Title : LABOUR LAWS**  
**Course Code : 18UCOC18      Hours/Week:5      Credits: 3**  
**Semester : VI      Batch: 2018 - 19**

**Course Objectives :**

1. To create an awareness about the current important Acts on labour protection.
2. To gain knowledge about legal rules governing payment of wages, minimum wages and bonus.
3. To understand the importance and legal framework of providing suitable working conditions, compensation and machinery for settlement of industrial disputes.

### **SYLLABUS**

**UNIT – I      No. of Hours: 12**

#### **The Factories Act, 1948**

Approval, licensing and registration – Provision regarding health, safety and welfare of workers – Working hours, employment of women and young persons, leaves, authorities and their powers.

**UNIT –II      No. of Hours: 12**

#### **The Industrial Disputes Act, 1947**

Authorities and their power and duties – Strikes, lockouts, closure, layoff and retrenchment – Machinery for prevention and settlement of industrial disputes.

**UNIT – III      No. of Hours: 12**

#### **Workmen’s Compensation Act, 1923**

Objects – Employer’s liability for compensation – Amount of compensation, distribution of compensation – Notice and claims – Statements regarding fatal accidents – Medical examinations returns as to compensation – Commissioners of workmen’s compensation.

**UNIT – IV      No. of Hours: 12**

#### **Employees Provident Fund and Miscellaneous Provisions Act, 1952**

Employee’s provident fund and other schemes – Determination and recovery of money due from employees – Appointment of inspectors and their duties.

#### **Payment of Bonus Act, 1965**

Eligibility for bonus and payment of bonus – deduction from bonus payable.

**UNIT – V      No. of Hours: 12**

## Minimum Wages Act, 1948

Fixation and revision of minimum wages – Powers of appropriate bodies.

## Payment of Wages Act, 1936

Responsibility for payment of wages – Fixation of wage period – Time of payment – Deduction and fines – Appointment of authorities and adjudication of claims.

### Book for Study:

1. N.D. Kapoor – Elements of Industrial Law, Sultan Chand & Sons, New Delhi, 2012.

### Books for Reference:

1. S.N. Maheswari – Industrial Law, Sultan Chand & Sons, New Delhi, 2001.
2. K.R. Bulchandani – Industrial Law–, Himalaya, Delhi, 2000.
3. S.N. Mishra – Labour and Industrial Law, Tata McGraw Hill, Calcutta, 1994.

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

CO Number	CO Statement	Knowledge Level
1.	Acquire basic knowledge about laws relating to factories.	K1,K2
2.	Get knowledge about the authorities and machineries available for Industrial disputes	K2,K3
3.	Understand the provisions relating to compensation for employees.	K3
4.	Gain knowledge about provisions of EPF and bonus for employees.	K2
5.	Gain knowledge about minimum wages and wages to be paid to the employees	K2,K3

### Mapping of COs with POs and PSOs:

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	L	S	S	S	S	M	M	L
CO2	M	S	M	M	L	M	S	M	S	M	M	L
CO3	S	S	S	S	L	S	S	S	S	M	M	L
CO4	M	S	M	M	L	M	S	M	S	M	M	L
CO5	S	S	S	S	L	S	S	S	S	M	M	L



**Programme Title : B.Com.**  
**Course Title : MANAGEMENT ACCOUNTING**  
**Course Code : 18UCOC19      Hours/Week:5      Credits: 3**  
**Semester : VI      Batch: 2018 - 19**

**Course Objectives :**

1. To understand the scope and application of management accounting.
2. To acquire practical knowledge in preparing various budgets and analysis and interpretation of financial statements.
3. To gain knowledge on the importance of calculating ratios and application of marginal costing.

**SYLLABUS**

**UNIT – I      No. of Hours: 12**

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

**UNIT –II      No. of Hours: 12**

Accounting Ratios – Significance, utility and limitations – Analysis for liquidity, profitability and solvency.

**UNIT – III      No. of Hours: 12**

Fund flow and Cash flow analysis.

**UNIT – IV      No. of Hours: 12**

Budget and budgetary control – Objectives and advantages – Limitations – Master Budget and functional budgets – Sales, production and cash budgets – Flexible budgets – Preparation thereof.

**UNIT – V      No. of Hours: 12**

Marginal costing and profit planning – Standard costing and variance analysis (Simple variances only).

**Book for Study:**

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

**Books for Reference:**

1. Manmohan and Dr. S.P. Goyal –Principles of Management Accounting, Tata McGraw Hill, Calcutta, 2000.
2. P. Saravanavel – 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
1.	Get proper idea about financial statement analysis.	K1,K2
2.	Understand and apply ratio analysis to know the company's financial position.	K2
3.	Develop the concept of fund flow and cash flow statement.	K2,K3
4.	Gain knowledge about budget preparation.	K3
5.	Apply the techniques of standard costing and variance analysis for effective managerial decision making.	K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S		S	S	M	M	S	S	S	M	M	L
CO2	M		M	S	M	M	M	M	S	M	M	L
CO3	S		S	S	M	M	S	S	S	M	M	L
CO4	M		M	S	M	M	M	M	S	M	M	L
CO5	S		S	S	M	M	S	S	S	M	M	L

**Programme Title : B.Com.**  
**Course Title : FINANCIAL MANAGEMENT**  
**Course Code : 18UCOEC3      Hours/Week: 5      Credits: 5**  
**Semester : VI      Batch: 2018 - 19**

**Course Objectives :**

1. To acquire practical knowledge in determining cost of equity capital, preference capital and debentures.
2. To gain knowledge about the relationship between liquidity and profitability of any undertaking.
3. To enable the students to determine minimum, maximum and reorder stock level of any organisation.

### **SYLLABUS**

#### **UNIT – I**

**No. of Hours: 12**

Financial Management – Nature, scope and objectives – Finance functions – Profit maximization vs. Wealth maximization – Role and responsibilities of finance manager.

#### **UNIT –II**

**No. of Hours: 12**

Investment decision – Techniques – Cost of capital and its measurement.

#### **UNIT – III**

**No. of Hours: 12**

Capital structure decisions – Financial leverage – Optimum capital structure.

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

#### **UNIT – IV**

**No. of Hours: 12**

Dividend policy – Influencing factors – Dividend theories – Optimum payout ratio – Retained earnings.

#### **UNIT – V**

**No. of Hours: 12**

Working capital – Concept, need and influencing factors – Management of inventory, receivables and cash – Estimating working capital requirements.

#### **Book for Study:**

S.N. Maheswari – Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2004.

#### **Books for Reference:**

1. M. Pandey– Financial Management, Sultan Chand & Sons, Delhi, 1992.
2. P.V. Kulkarni – Financial Management, Tata McGraw Hill, Calcutta, 1999.

3. Prasanna Chandra – Financial Management, Sri Venkateshwara Publications, Madurai, 2000.

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

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

CO Number	CO Statement	Knowledge Level
1.	Acquire knowledge about the nature and objectives of financial management.	K1
2.	Know about cost of capital and its computations.	K2,K3
3.	Decide optimal capital structure for a firm by identifying its long term requirements.	K3
4.	Gain information about dividend policy and payout ratios.	K2,K3
5.	Estimate working capital requirements.	K2,K3

**Mapping of COs with POs and PSOs:**

PO/ PSO CO	PO							PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	L	S	S	S	S	M	M	L
CO2	M	S	M	M	L	M	M	M	S	M	M	L
CO3	S	S	M	M	L	S	S	S	S	M	M	L
CO4	M	S	M	M	L	M	M	M	S	M	M	L
CO5	S	S	M	M	L	S	S	S	S	M	M	L



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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Acquire knowledge about the nature and objectives of financial services.	K1
2.	Know about Lease financing and its documentation aspects.	K2,K3
3.	Gain information about securitization procedure and demating of shares.	K3
4.	Gain information about procedural and financial aspects in factoring and forfeiting	K2,K3
5.	Get familiarity with Globalisation meaning and its importance and WTO.	K2,K3

**Mapping of COs with POs:**

<b>PO/ PSO CO</b>	<b>PO</b>							<b>PSO</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	S	S	M	M	L	S	S	S	S	M	M	L
CO2	M	S	M	M	L	M	M	M	S	M	M	L
CO3	S	S	M	M	L	S	S	S	S	M	M	L
CO4	M	S	M	M	L	M	M	M	S	M	M	L
CO5	S	S	M	M	L	S	S	S	S	M	M	L

**Programme Title : B.Com.**  
**Course Title : NON-MAJOR SKILL BASED II - HUMAN RESOURCE  
MANAGEMENT**

**Course Code : 18UCONSC2                      Hours/Week: 2                      Credits: 2**

**Semester : VI    Batch: 2018 - 19**

**Course Objectives :**

1. To create an awareness about the role of HR management.
2. To acquire knowledge about recruitment and job satisfaction.
3. To know the importance of human motivation, leadership and organizational development.

### **SYLLABUS**

#### **UNIT – I**

Human Resource Management – Objectives and importance – Role of human resource managers – Human resource planning– Process – Human resource planning at various levels.

#### **UNIT – II**

Recruitment – Sources – Selection – Process.

#### **UNIT – III**

Training and development – Need – Importance – Essentials of a good training programme – Process and methods of training.

#### **UNIT – IV**

Performance appraisal – Features and methods – Quality of Work Life (QWL)– Meaning.

#### **UNIT – V**

Motivation – Objectives – Importance–Theories of motivation – McGregor, Maslow, McClelland and Herzberg – Leadership – Qualities of a leader – Functions and responsibilities of a leader.

#### **Book for Study:**

1. J. Jayasankar – Human Resource Management, Margham Publications, Calcutta, 2009.

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
1.	Familiarize the basic concept of human resource management and human resource planning.	K1
2.	Understand the procedure for recruitment, selection and training of employees.	K2
3.	Gain knowledge about performance appraisal and quality of work life.	
3.	Understand the motivational techniques and leadership qualities.	K1,K2