



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

[An Autonomous College Affiliated to Periyar University, Salem, Tamil Nadu]

[Accredited by NAAC with 'A' Grade with CGPA of 3.27]

[Recognized 2(f) & 12(B) Status under UGC Act of 1956]

Katteri – 636 902, Uthangarai (Tk), Krishnagiri (Dt)

Tamil Nadu, India

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DEGREE OF BACHELOR OF COMMERCE **CHOICE BASED CREDIT SYSTEM (CBCS)**

REGULATIONS AND SYLLABUS FOR

B.COM. PROGRAMME

(SEMESTER PATTERN)

**(For Students Admitted in the College from
the Academic Year 2020-2021 Onwards)**



Programme Outcomes (POs)

| | |
|------------|---|
| PO1 | Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, Business laws and Corporate Laws. |
| PO2 | Students can equip professional interpersonal and entrepreneurial skills. |
| PO3 | After completing three years Bachelors of Commerce (B.Com.) course, students would gain a through deep knowledge in Fundamentals of Commerce, Banking and MS – Office |
| PO4 | All-inclusive outlooks of the course offer a number of value based and job-oriented courses, which ensure that students are trained up-to-date. |
| PO5 | Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce and other related fields. |

Programme Specific Outcomes (PSOs)

| | |
|-------------|--|
| PSO1 | Students will demonstrate progressive affective domain development of values, the role of accounting in society and business. |
| PSO2 | Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. |
| PSO3 | Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing. |
| PSO4 | Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. |
| PSO5 | Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books. |



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

Bachelor of Commerce (B.COM)

Programme Pattern and Syllabus (CBCS)

(For Students Admitted in the College from the Academic Year 2020-2021 Onwards)

| Sl. No. | Part | Nature of Course | Course Code | Name of the Course | Hours/Week | Credits | Marks | | |
|-----------------------|------|-----------------------------|-------------|-------------------------------|------------|-----------|------------|------------|------------|
| | | | | | | | CIA | ESE | Total |
| SEMESTER – I | | | | | | | | | |
| 1 | I | Language | 20UTA1F01 | Tamil – I | 6 | 3 | 25 | 75 | 100 |
| 2 | II | Language | 20UEN1F01 | English – I | 6 | 3 | 25 | 75 | 100 |
| 3 | III | Core – I | 20UCM1C01 | Financial Accounting – I | 5 | 4 | 25 | 75 | 100 |
| 4 | | Core – II | 20UCM1C02 | Business Communication | 5 | 4 | 25 | 75 | 100 |
| 5 | | Allied – I | 20UEC1A01 | Business Economics | 6 | 4 | 25 | 75 | 100 |
| 6 | IV | Value Education | 20UVE101 | Manavalakkalai Yoga | 2 | 2 | 25 | 75 | 100 |
| Total | | | | | 30 | 20 | 150 | 450 | 600 |
| SEMESTER – II | | | | | | | | | |
| 7 | I | Language | 20UTA2F02 | Tamil – II | 6 | 3 | 25 | 75 | 100 |
| 8 | II | Language | 20UEN2F02 | English – II | 6 | 3 | 25 | 75 | 100 |
| 9 | III | Core – III | 20UCM2C03 | Financial Accounting – II | 5 | 4 | 25 | 75 | 100 |
| 10 | | Core – IV | 20UCM2C04 | Business Management | 5 | 4 | 25 | 75 | 100 |
| 11 | | Allied – II | 20UEC2A02 | Indian Economy | 6 | 4 | 25 | 75 | 100 |
| 12 | IV | Common Paper | 20UES201 | Environmental Studies | 2 | 2 | 25 | 75 | 100 |
| Total | | | | | 30 | 20 | 150 | 450 | 600 |
| SEMESTER – III | | | | | | | | | |
| 13 | III | Core – V | 20UCM3C05 | Business Law | 5 | 4 | 25 | 75 | 100 |
| 14 | | Core – VI | 20UCM3C06 | Corporate Accounting – I | 6 | 4 | 25 | 75 | 100 |
| 15 | | Core – VII | 20UCM3C07 | Banking Theory Law & Practice | 5 | 4 | 25 | 75 | 100 |
| 16 | | Allied – III | 20UMA3A03 | Business Statistical Methods | 6 | 4 | 25 | 75 | 100 |
| 17 | IV | SBEC – I | 20UCM3S01 | Capital Market | 3 | 3 | 25 | 75 | 100 |
| 18 | | SBEC – II (Skill Practical) | 20UCM3SP01 | MS–Office Practical – I | 3 | 3 | 25 | 75 | 100 |
| 19 | | NMEC – I | 20UCM3N01 | Marketing (Offered) | 2 | 2 | 25 | 75 | 100 |



| | | | | | | | | | |
|----------------------|-----|-------------------------------|------------|---|-----------|-----------|------------|------------|------------|
| | | | | by Our Department to Other Department) | | | | | |
| Total | | | | | 30 | 24 | 175 | 525 | 700 |
| SEMESTER – IV | | | | | | | | | |
| 20 | III | Core –VIII | 20UCM4C08 | Company Law | 5 | 5 | 25 | 75 | 100 |
| 21 | | Core – IX | 20UCM4C09 | Corporate Accounting – II | 6 | 5 | 25 | 75 | 100 |
| 22 | | Core – X | 20UCM4C10 | Principles of Marketing | 5 | 4 | 25 | 75 | 100 |
| 23 | | Allied – IV | 20UMA4A04 | Business Mathematics and Statistical Techniques | 6 | 4 | 25 | 75 | 100 |
| 24 | IV | SBEC – III | 20UCM4S02 | Project Methods and Techniques. | 3 | 3 | 25 | 75 | 100 |
| 25 | | SBEC – IV (Skill Practical) | 20UCM4SP02 | Tally Practical – II | 3 | 3 | 25 | 75 | 100 |
| 26 | | NMEC – II | 20UCM4N02 | Human Resource Management (Offered by Our Department to Other Department) | 2 | 2 | 25 | 75 | 100 |
| Total | | | | | 30 | 26 | 175 | 525 | 700 |
| SEMESTER – V | | | | | | | | | |
| 27 | III | Core – XI | 20UCM5C11 | Cost Accounting | 6 | 5 | 25 | 75 | 100 |
| 28 | | Core – XII | 20UCM5C12 | Practical Auditing | 6 | 5 | 25 | 75 | 100 |
| 29 | | Core – XIII | 20UCM5C13 | Income Tax Law and Practice – I | 6 | 5 | 25 | 75 | 100 |
| 30 | | Core – XIV | 20UCM5C14 | E-Commerce | 6 | 4 | 25 | 75 | 100 |
| 31 | | Elective – I | | Elective – I | 6 | 5 | 25 | 75 | 100 |
| Total | | | | | 30 | 24 | 125 | 375 | 500 |
| SEMESTER – VI | | | | | | | | | |
| 32 | III | Core – XV | 20UCM6C15 | Management Accounting | 6 | 5 | 25 | 75 | 100 |
| 33 | | Core – XVI | 20UCM6C16 | Entrepreneurial Development | 6 | 5 | 25 | 75 | 100 |
| 34 | | Core – XVII | 20UCM6C17 | Income Tax Law and Practice – II | 6 | 5 | 25 | 75 | 100 |
| 35 | | Core – XVIII (Core Practical) | 20UCM6P01 | Commerce Practical | 6 | 5 | 25 | 75 | 100 |
| 36 | | Elective – II | | Elective – II | 6 | 5 | 25 | 75 | 100 |



| | | | | | | | | | |
|--------------------|---|----------------------|--|------------------------|------------|------------|------------|-------------|-------------|
| 37 | V | Extension Activities | | Extension Activities * | – | 1 | | | |
| Total | | | | | 30 | 26 | 125 | 375 | 500 |
| Grand Total | | | | | 180 | 140 | 900 | 2700 | 3600 |

* No University Examinations. Only Credit is given.

Extra Credit Courses (Part – VI)

| Semester | Course | Credit |
|--------------|-----------------|----------|
| II | SWAYAM and MOOC | 2 |
| IV | SWAYAM and MOOC | 2 |
| VI | SWAYAM and MOOC | 2 |
| Total | | 6 |

List of Elective Papers (Colleges Can Choose Any One Group)

| Group | Code | Semester | Course |
|---------|-----------|----------|----------------------------------|
| Group A | 20UCM5PR1 | I | Project Work |
| | 20UCM6E01 | II | Fundamentals of Insurance |
| Group B | 20UCM5E02 | I | Office Organization |
| | 20UCM6E03 | II | Secretarial Practice |
| Group C | 20UCM5E04 | I | Human Resource Management |
| | 20UCM6E05 | II | Indian Financial Services |
| Group D | 20UCM5E06 | I | Campus to Corporate |
| | 20UCM6E07 | II | Customer Relationship Management |

Note

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations



PROGRAMME SYLLABUS



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|---|
| Core – I | | Course Code: 20UCM1C01 | | Course Title: Financial Accounting – I |
| Semester I | Hours/Week 5 | Total Hours 75 | Credits 4 | Total Marks 100 |

Course Objectives

1. To familiarize basic concepts of accounting and its features.
2. To understand procedures involved in accounting process and its applications.
3. To acquire knowledge of preparation of final accounts of companies.

UNIT – I

Basic Concepts: Fundamentals of Book Keeping – Meaning – Definition – Book Keeping Vs. Accounting – Objectives – Advantages and Limitations of Accounting – Methods of Accounting – Double Entry System – Meaning – Advantages – Types of Accounts – Accounting Rules – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary Books – Cash Book – Trial Balance – Rectifications of Errors.

UNIT – II

Final Accounts of a Sole Trading Concern – Trading, Profit & Loss a/c and Balance Sheet with Adjustments, Difference Between Trading a/c, P&L a/c and Balance Sheet.

UNIT – III

Bank Reconciliation statement – Causes for Difference – Preparation of Bank Reconciliation statement – Average Due Date.

UNIT – IV

Depreciation – Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity – Provisions and reserves.

UNIT – V

Accounting Standards – Meaning – Objectives – Indian accounting standards (Theory only).

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

**Text Books**

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2019
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2018
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2020

Reference Books

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2019.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2018.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2019.

Course Outcomes (COs):

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand fundamental accounting concepts, principles, conventions and methods of accounting. | K1 & K2 |
| CO2 | Preparation of final accounts of companies. | K2 & K3 |
| CO3 | Gather knowledge about BRS and Average Due Date. | K3 & K4 |
| CO4 | Gain knowledge regarding methods of providing depreciation. | K5 |
| CO5 | Learn about the Indian Accounting Standards. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|---|
| Core – II | | Course Code: 20UCM1C02 | | Course Title: Business Communication |
| Semester I | Hours/Week 5 | Total Hours 75 | Credits 4 | Total Marks 100 |

Course Objectives

1. To develop better written and oral business communication skills among students and enable them to know effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.
3. To know basic techniques involved in modern forms of communication.

UNIT – I

Business Communication: Meaning – Objectives – Media – Barriers – Importance of Effective Business Communication – Modern Communication Methods – Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.

UNIT – II

Enquiries – Replies – Offers and Quotations – Orders and Their Execution – Credit and Status Enquiries – Meaning – Trade and Bank References – Complaints and Adjustments – Collection Letters – How to Write Effective Collection Letters – Sales Letters – Circular Letters.

UNIT – III

Banking Correspondence – Introduction – Correspondence with Customer, Head Office – Insurance Correspondence – Life Insurance – Fire insurance – Marine Insurance – Agency Correspondence.

UNIT – IV

Application for Jobs: Preparation of Resume – Interviews – Meaning – Types of Interview – Candidates Preparing for an Interview Guidelines to be Observed During an Interview – Appointment letter – Modern forms – Fax – Email – Video Conference – Internet – Websites – Uses of the Various Forms of Communication.

**UNIT – V**

Company Secretarial Correspondence – Agenda, Minutes and Report Writing – Types – Characteristics of Good Report – Report of individuals – Memorandum.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Rajendra Pal and J.S. Korlahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2016.
2. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd., Mumbai, 2018.
3. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi, 2019.

Reference Books

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R S. Chand and Co. Publishers, New Delhi, 2019.
2. R.S.N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2016.
3. Sathya Swaroop Debasish and Bhagaban Das, Business Communication, PHI Learning Pvt., Ltd., New Delhi, 2018.

Course Outcomes (COs):

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand about various modern methods of communication. | K1 & K2 |
| CO2 | Learn how to write trade letters replies, circular letter and sales letter. | K2 & K3 |
| CO3 | Know about correspondence with banking and insurance companies. | K3 & K4 |
| CO4 | Familiarize effective communication skills by drafting application letters and resume. | K5 |
| CO5 | Creation of agenda, reports and minutes. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|-------------------------------------|
| Allied - I | | Course Code: 20UEC1A01 | | Course Title: Business Economics |
| Semester I | Hours/Week 6 | Total Hours 90 | Credits 4 | Total Marks 100 |

Course Objectives

1. To promote ability to understand basic concepts of economics.
2. To enable students acquire capacity to make relevance of economics in business decisions.
3. To help students be equipped with economic tools for business analysis.

UNIT – I

Meaning and definition of Economics – Nature and Scope of Economics – Business Economics – Meaning, Objectives, Nature and Scope of Business Economics – Basic Economic Problems – Relationship Between Micro and Macro Economics.

UNIT – II

Demand Analysis – Demand Schedule – Demand Curve – Elasticity of Demand – Types – Measurement – Its Importance – Demand Forecasting – Different types of Demand Forecasting and Methods.

UNIT – III

Factors of Production – Law of Returns – Law of variable proportions – Law of Returns to Scale – Economics of Large Scale Production.

UNIT – IV

Cost and Revenue Analysis – Different Types of Cost and Their Relations to Each Other – Average Cost – Marginal cost – Various types of revenue curve short term and long term – Diagrammatic Representation.

**UNIT – V**

Market Structure and Pricing – Pricing Under Perfect Competition – Pricing Under Monopoly – Monopolistic Competition – Oligopoly and Duopolistic Competition.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. S. Sankaran, Business Economics, Margham Publications, Chennai, 2019.
2. P.N. Reddy and H.R. Appanniah, Economics for Business, Himayala Publications House, New Delhi, 2018.
3. M.L. Jhingan, Advanced Economic Theory, Vrindha Publications, New Delhi, 2019.

Reference Books

1. T. Aryamala, Business Economics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2019.
2. M.L. Jhingan, Micro Economic Theory, Vrindha Publications, New Delhi, 2018.
3. R.K. Lekhi, Managerial Economics, Kalyani Publishers, Ludhiana, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand about nature and scope of economics and relationship between micro and macro-economics. | K1 & K2 |
| CO2 | Gain the knowledge about demand analysis and demand forecast. | K2 & K3 |
| CO3 | Know about factors of productions and economics of large scale of productions. | K4 |
| CO4 | Analyse about cost functions and difference between short run and long run cost functions. | K5 |
| CO5 | Acquire knowledge about market structure and pricing. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|--|
| Core - III | | Course Code: 20UCM2C03 | | Course Title: Financial Accounting – II |
| Semester II | Hours/Week 5 | Total Hours 75 | Credits 4 | Total Marks 100 |

Course Objectives

1. To enable students to understand branch and departmental accounts.
2. To enable students to acquire the knowledge about preparation of non- trading concern.
3. To make students understand partnership accounts and apply the same in the real business world.

UNIT – I

Branch Accounts – Meaning, Definition – Dependent Branches – Stock and Debtor System – Independent Branches (Foreign Branches Excluded) — Departmental Accounts — Meaning, Definitions, Features, Basis for Allocation of Expenses – Inter Departmental Transfer at Cost or Selling Price.

UNIT – II

Single Entry System – Meaning – Features – Statement of Affairs Method and Conversion Method – Self–Balancing ledger.

UNIT – III

Final accounts of Non–Trading Concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet – Difference between Receipts and Payments Account & Income and Expenditure Account.

UNIT – IV

Partnership – Admission of a Partner – Retirement of a Partner – Death of a Partner.

UNIT – V

Dissolution of a Partner – Insolvency of a Partner Gradual Realization of Garner vs. Murray — Piece Meal Distribution.

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

**Text Books**

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2018.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2019.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2020.

Reference Books

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2018.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2018.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Familiarize concept of branch accounts and departmental accounts. | K1 & K2 |
| CO2 | Preparation of single entry accounts. | K2 & K3 |
| CO3 | Impart knowledge with relevance to preparation of accounts for non-trading concerns. | K4 |
| CO4 | Know about accounting procedure in case of admission of a partner and also understand accounting concept of retirement and death of a partner. | K5 |
| CO5 | Prepare accounts in case of dissolution of partnership firm and insolvency of a partner and partners. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|--------------------------------------|
| Core - IV | | Course Code: 20UCM2C04 | | Course Title: Business Management |
| Semester II | Hours/Week 5 | Total Hours 75 | Credits 4 | Total Marks 100 |

Course Objectives

1. To enable students to understand and appreciate contribution made by management thinkers.
2. To familiarize students with principles, functions and techniques used to effectively manage Business enterprises.
3. To provide opportunities to apply general functions of management in day-to-day managerial practice.

UNIT – I

Management – Definition – Importance – Nature and Scope of Management – Functions of Management – Principles of Management – Administration and Management – Role and Functions of Managers – Levels of Management – Scientific Management – Contribution by Henry Fayol – F.W. Taylor – Mary Parker Follet – McGregor and Peter F. Drucker.

UNIT – II

Planning – Meaning – Definition – Nature and Importance of Planning – Steps in Planning – Limitations of Planning. Forecasting – Decision Making Process – Types of Decision – Steps in Decision Making.

UNIT – III

Organization – Meaning – Nature and Importance of organization – Principles – Types of Organisation – Organization Chart – Departmentation – Span of control – Delegation and Decentralization – Centralization vs. Decentralization – Authority – Responsibility Relationship – Line, Line and Staff – Functional.

**UNIT – IV**

Directing – Meaning – Elements – Principles – Importance – Leadership – Meaning – Definition – Nature and Characteristics – Importance – Leadership Styles – Motivation – Meaning – Definition – Nature and Characteristics of Motivation – Importance of Motivation – Maslow’s Need Hierarchy and McGregor Theories.

UNIT – V

Co-ordination – Nature – Importance – Principles of Co-ordination. Control – Meaning – Definition – Nature – Importance – Problems – Steps in control – Essentials of Effective Control – Techniques of control.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Senthil Kumar .K and Sasi Kumar, Business Management, G. Himalaya Publishing Pvt., Ltd., Mumbai, 2018.
2. Dinkar Pagare, Business Management, Sultan Chand and Sons, New Delhi, 2019.
3. L.M. Prasad, Principles and Practice of Management, Sultan Chand and Sons, New Delhi, 2019.

Reference Books

1. S.A. Sherlekar, Principles of Business Management, Himalaya Publishing House, Mumbai, 2018.
2. P.C. Tripathi and P.N. Reddy, Principles of Management, Tata McGraw Hill, New Delhi, 2019.
3. J. Jayasankar, Principles of Management, Margham Publications, Chennai, 2019.



Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand basic concepts of business management and theories of management. | K1 & K2 |
| CO2 | Acquire knowledge of nature of planning. | K2 & K3 |
| CO3 | Know about organization and departmentation. | K3 & K4 |
| CO4 | Learn about concept of direction and leadership. | K4 & K5 |
| CO5 | Gather the information about co-ordination and controlling. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|---------------------------------|
| Allied - II | | Course Code: 20UEC2A02 | | Course Title: Indian Economy |
| Semester II | Hours/Week 6 | Total Hours 90 | Credits 4 | Total Marks 100 |

Course Objectives

1. To acquire sufficient knowledge about India's economic features, growth and development.
2. To impart knowledge about relative share of India as an emerging economic power in the world market.
3. To enable students to understand nature and structure of Indian economy and five years planning.

UNIT – I

Meaning and Definitions of Under Development – Features of Less Developed and Developing Economics. Economic Development – Economic and Non–Economic Factors Impending Economic Development – Concept of Growth and Development – Stages of Economic Growth – Indicators of Economic Development.

UNIT – II

Capital Formation – Human and Physical, Savings and Investment Pattern Since 1991 – National Income – Methods, trends, Limitation – Distribution – Recent trends in National Income – Black Money – Corruption.

UNIT – III

Place of Agriculture in Indian Economy – Causes for Low Productivity – Credit Needs of the Indian Farmers – Sources of Rural Credit – Present System of Indian Agricultural Marketing – Measures to Improve Agricultural Marketing in Brief New Agricultural Strategy – Green Revolution.

**UNIT – IV**

Role of Industrialization – Cottage and Small Scale Industries – Some Large Scale Industries (Cotton, Sugar, Iron And Steel, Tea and Petro Chemical) Industrial Policy – 1991 – Industrial Sickness in India – Subsidies of Incentives for Industries – LPG – Objectives and Specialization – New Economic Policy (NEP) – Objectives.

UNIT – V

Planning in India – Strategy of India Planning – Resources for Financing Plan – Agriculture and Industrial Development – Planning Techniques – Investment Proprieties – General objectives – Targets, Achievements and Failures – 11th and 12th Five year Plans – NITIAYOG.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Dutt and Sundaram, Indian Economy, Sultan Chand and Sons, New Delhi.
2. Misra and Puri, Indian Economy, Himalaya Publishing House, Mumbai.
3. Jhingan, Economic Development and Planning, M.L. Vrindha Publications, New Delhi.

Reference Books

1. Five Year Plan Reports – Govt. of India.
2. S. Sankaran, Indian Economy, Margham Publications, Chennai.
3. Dhingara, Indian Economy, I.C. Sultan and Sons, New Delhi.



Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand about developed, developing and under developing countries economics. | K1 & K2 |
| CO2 | Acquire concepts of savings pattern and national income. | K2 & K3 |
| CO3 | Gather knowledge about agriculture revolution. | K3 & K4 |
| CO4 | Know about role of industrialization and industrial policy. | K5 |
| CO5 | Learn about the five years planning and development. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|------------|------------------------|---------|----------------------------|
| Core - V | | Course Code: 20UCM3C05 | | Course Title: Business Law |
| Semester | Hours/Week | Total Hours | Credits | Total Marks |
| III | 5 | 75 | 4 | 100 |

Course Objectives

1. To help students to learn about elements of general contract.
2. To understand various contracts in business or profession.
3. To cultivate understanding of various trade laws – with an expert knowledge of Indian Contract Act, Sale of Goods Act.

UNIT – I

Business Law – Introduction – Meaning – Objectives – Sources – Origin – (Custom –Law of England – Equity Precedents Nature of Law) Indian Contract Act, 1872 – Contract – Definition– Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract – Offer and Acceptance – Consideration.

UNIT – II

Agreement –Wagering Agreement – Contingent Contract, Quasi Contract – Types of Contingent Contract – Performance of a Contract – Discharge of a Contract – By Performance Mutual Consent, by Impossibility, By Contract, By Breach – Remedies for Breach of Contract.

UNIT – III

Contract of Indemnity – Introduction – Rights of Indemnity Holder and Indemnifier – Guarantee – Definition, Features, Types, Revocation – Bailment – Pledge – Hypothecation – Charge Mortgage – Meaning and Definitions.

UNIT – IV

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent – Relation of Principal and Third Parties – Distinction Between a Sub Agent and Substituted Agent – Termination of Agency.

**UNIT – V**

Sale of Goods Act – Definition of Sale and Agreement to Sell – Condition and Warranties – Transfer of Property – Transfer of Title – Performance – Remedies for Breach – Unpaid Seller – Rights of Unpaid Seller – Auction Sale – Rules Relating Delivery of Goods.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. M.C. Shukla, Commercial Law, S. Chand and Sons, New Delhi, 2017.
2. Tulsian J.P.C, Business Law, Pearson Publications, New Delhi, 2018.
3. Kapoor, Business Law, N.D., Sultan Chand and Sons, New Delhi, 2019.

Books for Reference

1. R.S.N. Pillai and Bagavathy, Business Laws, S. Chand and Co, New Delhi, 2019.
2. M.C. Kuchhal, Mercantile Law, Vikas Publications, New Delhi, 2018.
3. J. Jayasankar, Business Law, Margham Publications, Chennai, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Demonstrate an understanding of law of contracts. | K1 & K2 |
| CO2 | Know about the capacity to contract, contingent contracts and wagering agreements. | K3 |
| CO3 | Application of knowledge about contract of indemnity, bailment, and pledge. | K4 |
| CO4 | Understand about the contract of agency and its termination. | K5 |
| CO5 | Gain knowledge about sales of goods act, 1930. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|-----------------|-----------------|---------------------------|--------------|---|
| Core - VI | | Course Code: 20UCM3C06 | | Course Title: Corporate Accounting – I |
| Semester III | Hours/Week 6 | Total Hours 90 | Credits 4 | Total Marks 100 |

Course Objectives

1. To familiarize students with accounting treatment for issue of shares and debenture to run the company with long term source of funds.
2. To enable students to prepare financial statements of joint stock companies.
3. To understand procedure for valuing goodwill and shares of companies to acquire a business.

UNIT – I

Equity Shares: Meaning – Definition – Features – Issue at Par, at Premium and at Discount – Under Subscription, Over Subscription – Call in Arrears, Call in Advance – Forfeiture and Re-Issue of Share.

UNIT – II

Preference Shares: Issue of Preference Shares – Kinds of Preference Shares – Advantages & Disadvantages of Preference Shares – Provisions Relating to Redemption of Preference Shares – Capital Profits and Revenue Profits – Redemption out of Revenue Reserves and Fresh Issue of Bonus Shares.

UNIT – III

Debentures: Meaning – Definition – Classification – Difference Between Shares and Debentures – Factors to be Considered in Relation to Redemption of Debentures – Various Methods of Redemption, Writing Off Discount on Redemption of Debentures.

UNIT – IV

Profits Prior to Incorporation: Apportionment of Expenses – Various Types – Pre-incorporation, Post-incorporation – Preparation of Final Accounts of Companies. Company Balance Sheet.

**UNIT – V**

Underwriting of Shares: Marked, Unmarked & Firm Underwriting, Complete Underwriting, Partial Underwriting – Valuation of Goodwill and Shares – Meaning, Need for Valuation – Methods of Valuation of Shares – Net Assets Method – Yield Method – Fair Value Method.

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. R. L. Gupta and Radhaswamy, Corporate Accounting, S. Chand Publications, New Delhi, 2018.
2. M. Sumathy and G. Sasikumar, Advanced Corporate Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2019.
3. S.P.Jain and K.L. Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2018.

Reference Books

1. M.C. Shukla and T.S. Grewal, Advanced Accountancy, S. Chand Publishing Ltd, New Delhi, 2017.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, Part – I, Himalaya Publications, New Delhi, 2016.
3. T.S. Reddy and A. Murthy, Corporate accounting, Margham Publications, Chennai, 2020.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Know about accounting treatment for shares issued at par, premium, discount, forfeiture and reissue of shares. | K1 & K2 |
| CO2 | Gain knowledge regarding redemption of preference shares. | K3 & K4 |
| CO3 | Learn about issue and redemption of debentures. | K4 & K5 |
| CO4 | Prepare the final accounts of joint stocks companies. | K5 |
| CO5 | Evaluation of goodwill and shares of Companies. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|-----------------|-----------------|---------------------------|--------------|--|
| Core - VII | | Course Code: 20UCM3C07 | | Course Title: Banking Theory Law & Practice |
| Semester III | Hours/Week 5 | Total Hours 75 | Credits 4 | Total Marks 100 |

Course Objectives

1. To familiarize students with the functions of commercial banks.
2. To update students with changing trends in banking industry.
3. To provide exposure to the students with latest development in the banking field such as ECS, EFT, CBS, SWIFT, KYC etc.

UNIT – I

Origin and Development of Banks – Banking Regulations Act 1949 – Definition of Banking – Licensing – Opening of Branches – Importance and Functions of Banks – Inspection – Relationship Between Banker and Customer – Special Types of Banker's Customers – Customer Grievances and Redressal.

UNIT – II

Commercial Banks – Universal Banking – Management of Deposits and Advances – Classification and Nature of Deposit Accounts – Advances – Types of Advances – Lending Practice – Principles of Sound Bank Lending.

UNIT – III

Central Bank – Reserve Bank of India – Objectives – Organization – Functions – Monetary Policy – Credit Control Measures and Their Effectiveness – Types of Banks: Scheduled and Non-Scheduled Banks, RRB and NABARD.

UNIT – IV

Negotiable Instrument – Definition – Features – Promissory Note – Bill of Exchange and Cheque – Holder and Holder in Due Course – Crossing of a Cheque – Types of Crossing – Endorsement – Negotiation & Dishonour and Discharge of Negotiable Instrument – Protection of Collecting Banker and Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of Collecting Banker.

**UNIT – V**

E-Banking – Meaning – Benefits – Electronic Transfer – NEFT – ECS – ATM – Debit Card and Credit Card – RTGS – Mobile Banking – WAP – Tele Banking – Internet Banking – Bank Assurance – Banking Ombudsman Scheme – Demat Account.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. E. Gordon and Dr. K. Natarajan, Banking Theory and Practice, Himalaya Publishing House, 2019.
2. Sundharam and Varshney, Banking Theory Law and Practice, Sultan Chand and Sons, New Delhi, 2019.
3. Rajesh. R, Sivagnanasithi. T, Banking Theory Law and Practice, Tata McGraw– Hill Publishing Co Ltd, 2016.

Reference Books

1. Dr. A. Rama, A. Arunadevi, Banking Technology, New Century Book House (P) Ltd, Chennai, 2018.
2. Dr. P.K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, Mumbai, 2019.
3. Shekar K.C., Lekshmi Shekar, Banking Theory and Practice, Vikas Publishing House Pvt. Ltd, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand origin and development of banks. | K1 & K2 |
| CO2 | Familiarize with functions of commercial banks. | K2 & K3 |
| CO3 | Know about credit control measures of RBI. | K4 |
| CO4 | Update students with concept of negotiable instruments. | K5 |
| CO5 | Provides exposure to students with latest development in banking field such as ECS, EFT, CBS, SWIFT, KYC etc. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|-----------------|-----------------|---------------------------|--|--------------------|
| Allied - III | | Course Code: 20UMX3A03 | Course Title : Business Statistical Methods | |
| Semester III | Hours/Week 6 | Total Hours 90 | Credits 4 | Total Marks 100 |

Course Objectives

1. To facilitate students to understand fundamentals of statistics.
2. To promote skill of applying statistical techniques in business.
3. To enable students to apply the statistical tools in analysis and interpretation of data.

UNIT – I

Introduction – Meaning – Definition – Features – Scope – Collection and Tabulation of Statistical Data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT – II

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 – III

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 – IV

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.

**UNIT – V**

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. (Method of Simple Average Only.)

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons, New Delhi, 2018.
2. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy, 2019.
3. Wilson .M, Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2018.

Reference Books

1. S.P. Rajagopalan and Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2019.
2. D.C. Sanchati and V.K. Kapoor, Statistics, Sultan Chand and Sons, New Delhi, 2018.
3. S. C. Gupta, Fundamental of Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2016.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|------------------|---|------------------------|
| CO1 | Understand basic knowledge about statistics and measures of central tendency. | K1 & K2 |
| CO2 | Promote skill for calculation of measures of dispersion. | K3 |
| CO3 | Enable students to apply the statistical tools of correlation and regression analysis for interpretation of data. | K4 |
| CO4 | Gather information about index and construction of index number. | K5 |
| CO5 | Update knowledge of analysis of time series. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|------------|------------------------|---------------------------|-------------|
| Core – VIII | | Course Code: 20UCM4C08 | Course Title: Company Law | |
| Semester | Hours/Week | Total Hours | Credits | Total Marks |
| IV | 5 | 75 | 5 | 100 |

Course Objectives

1. To help students to understand significant provisions of the companies act.
2. To introduce students about formation process of a company.
3. To expose students to understand management of a company, appointment of director and their duties and responsibility.

UNIT – I

Meaning and Definition of a Joint Stock Company – Features – Kinds of companies – Advantages and Disadvantages of company – Differences Between Private And Public Companies – Difference Between Company and Partnership Firm – Amendments in 2013 and 2015.

UNIT – II

Formation of a Company – Promotion – Function of Promoters – Duties of Promoters Incorporation and Registration – Memorandum of Association and its Contents – Articles of Association and its Contents – Certificate of Incorporation and Commencement of Business.

UNIT – III

Prospectus – Contents – Statement in Lieu of Prospectus – Consequences of Misstatements in a Prospectus – Kinds of Shares and Debentures – Difference Between Share and Stock.

UNIT – IV

Company management – Director – Appointment – Rights – Duties – Liabilities of Managerial Personnel – Meetings – Minutes of Meeting – Resolutions.

**UNIT – V**

Winding up of a Company – Types of Winding Up – Consequences of Winding Up – Liquidator – Meaning – Powers and Duties

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. N.D. Kapoor, Company Law, Sultan Chand and Sons, New Delhi, 2016.
2. P. Saravanavel, Company Law, Himalaya Publishing House Pvt. Ltd, Mumbai, 2019.
3. P.P.S. Gogna, A Text Book of Company Law, Sultan Chand and Sons, New Delhi, 2019.

Reference Books

1. Thothadri and Gaffoor, Company Law, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2018.
2. Dr. M. Sreenivasan, Company Law and Secretarial Practice, Margham Publications, Chennai, 2018.
3. M.C. Shukla and S.S. Gulshan, Principles of Company Law, S. Chand and Company Ltd, New Delhi, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire knowledge about joint stock companies and amendments. | K1 & K2 |
| CO2 | Gain knowledge relating to promotion and incorporation of a joint stock company. | K3 |
| CO3 | Get an idea about raising of capital through issue of shares and debentures. | K4 |
| CO4 | Learn about the management of companies, appointment of director etc. | K5 |
| CO5 | Get an insight into the winding up procedure for a company. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|--|
| Core – IX | | Course Code: 20UCM4C09 | | Course Title: Corporate Accounting – II |
| Semester IV | Hours/Week 6 | Total Hours 90 | Credits 5 | Total Marks 100 |

Course Objectives

1. To expose students to practical aspects of accounting practiced by the companies.
2. To understand accounting procedure for amalgamation of companies in the nature of merger or purchase.
3. To help students prepare financial statements of special types of businesses like Banking and Insurance Companies.

UNIT – I

Amalgamation as per AS-14, Absorption and External Reconstruction – Types of Amalgamation – Methods of Accounting for Amalgamation – Computation of Purchase Consideration.

UNIT – II

Alteration of Share Capital – Meaning – Different Ways of Alteration of Share Capital – Internal Reconstruction – Meaning, Procedure for Reducing Share Capital – Liquidator's Final Statement of Accounts – Calculation of Liquidator's Remuneration.

UNIT – III

Accounting of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account – Guidelines for Profit and Loss Account – Balance Sheet Format As Per Form A (New Format) – Non-Performing Assets.

UNIT – IV

Accounting of Insurance Companies Life, Fire and Marine – (New format).

**UNIT – V**

Accounting of Holding Companies – Meaning, Definition, Capital Profit, Minority Interest, Revenue Profit, Capital Reserve, Goodwill, Unrealized profit (Excluding Inter Company Holdings).

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books:

1. R. L. Gupta and Radhaswamy, Corporate Accounting, S. Chand Publications, New Delhi, 2018.
2. M. Sumathy and G. Sasikumar, Advanced Corporate Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2019.
3. S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2018.

Reference Books

1. M.C. Shukla and T.S. Grewal, Advanced Accountancy, S. Chand Publishing Ltd, New Delhi, 2017.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, Part – I, Himalaya Publications, New Delhi, 2018.
3. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Develop the concept of amalgamation, absorption and external reconstruction of companies. | K3 |
| CO2 | Apply knowledge with the preparation of liquidator's final statement of account and internal reconstruction. | K3 |
| CO3 | Analyse accounting treatment of banking companies. | K4 |
| CO4 | Get deep insight into the accounting concept of insurance. | K5 |
| CO5 | Gain knowledge about accounting of holding company. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|---|
| Core – X | | Course Code: 20UCM4C10 | | Course Title : Principles of Marketing |
| Semester IV | Hours/Week 5 | Total Hours 75 | Credits 4 | Total Marks 100 |

Course Objectives

1. To expose students to importance of marketing in the business world.
2. To enable students to understand elements of the marketing mix.
3. To highlight various marketing functions and to impart necessary skills with help of students to choose a career in the field of marketing.

UNIT – I

Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept – Marketing Functions – Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information

UNIT – II

Marketing mix – Product Mix – Meaning of Product – Product Life Cycle – Branding – Labeling

UNIT – III

Introduction Consumer Behaviour – Meaning – Need for Study – Consumer Buying Decision Process – Factors Influencing Consumer Behaviour – Market Segmentation – Customer Relations Marketing – Buying Motives– Pricing Decisions – Creativity Marketing – Retail Marketing.

UNIT – IV

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**

Marketing and Government – Agricultural Marketing – Problems – Remedial Measures – Bureau of Indian Standards – AGMARK – Consumerism – Consumer Protection – Rights of Consumers – Global Marketing – E-marketing and Tele Marketing – Meaning and Concepts – Marketing Ethics – Career Opportunities in Marketing – Green Marketing – Online Marketing.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand and Co Ltd, New Delhi, 2017.
2. Senthilkumar. K and Sasikumar, Principles of Marketing, G. Himalaya Publishing House, Mumbai, 2018.
3. Rajan Nair, Marketing, Sultan Chand and Sons, New Delhi, 2018.

Reference Books

1. J . Jayasankar, Marketing, Margham Publications, Chennai, 2019.
2. Dr. L. Natarajan, Marketing, Margham Publications, Chennai, 2018.
3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand core concepts of marketing and methods of marketing and its functions. | K1 & K2 |
| CO2 | Gain knowledge about marketing mix, product mix and product life cycle. | K3 & K4 |
| CO3 | Know about the concept of consumer behaviour and factors affecting buying behavior. | K4 & K5 |
| CO4 | Learn about pricing practices and channels of distribution. | K5 & K6 |
| CO5 | Application of recent trends of marketing. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|---|
| Allied – IV | | Course Code: 20UMX4A04 | | Course Title: Business Mathematics and Statistical Techniques |
| Semester IV | Hours/Week 6 | Total Hours 90 | Credits 4 | Total Marks 100 |

Course Objectives

1. To provide advance statistical techniques for business data analysis.
2. To expose students in practical application of mathematical techniques in business.
3. To enable students to apply techniques of operations research in solving complex business problems.

UNIT – I

Matrix: Definitions – Operations on Matrix – Determinant of Matrix. Inverse of a Matrix (Ad-joint method only) – Application: Solving Linear Equations – Matrix Inverse Method; Crammers Method.

UNIT – II

Sequence and Series – Arithmetic Progression and Geometric Progression (Simple Problems Only) – Interpolation – Binomial Expansion Method – Newton's Forward and Backward Method – Lagrange's Method.

UNIT – III

Probability: Definition – Addition and Multiplication Theorems – Conditional Probability (Simple Problems Only).

UNIT – IV

Linear Programming: Formation of LPP, Solution to LPP – Graphical Simplex Method – BIG – M Method.

**UNIT – V**

Transportation Problem: North West Corner Method – Matrix Minima (or) Least Cost Method – Vogel's Approximation Method – MODI Method. Assignment Problem – Balanced Hungarian Assignment Method.

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. P.A.Navaneethan, Business Statistics, Jai Publishers, Trichy, 2019.
2. Wilson .M, Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2018.
3. S.P. Gupta and Dr. P.A. Gupta, Business Statistics and Operation Research, Himalaya Publishing House Pvt. Ltd., Mumbai, 2018.

Reference Books

1. Mr. M. Wilson, Business Mathematics, Himalaya Publishing House Pvt.Ltd., Mumbai, 2019.
2. S.P. Rajagopalan and Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2018.
3. Dr. S.K. Sharma, Dr. Gurmeet Kaur, Business Mathematics, Sultan Chand and Sons, New Delhi, 2018.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand introduction, basic concepts and working problems in matrix. | K2 & K3 |
| CO2 | Learn about sequence and series. | K4 |
| CO3 | Application of probability in business. | K4 |
| CO4 | Gain knowledge about techniques of liners programming operation research. | K5 |
| CO5 | Acquire knowledge about application of transportation problems. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|------------|------------------------|---------|-----------------------------|
| SBEC – I | | Course Code: 20UCM3S01 | | Course Title Capital Market |
| Semester III | Hours/Week | Total Hours | Credits | Total Marks |
| | 3 | 45 | 3 | 100 |

Course Objectives

1. To understand basics of financial services, its various dimensions and benefits to the economy.
2. To identify importance of diverse facts of services in the development of Indian financial system.
3. To enlighten students the role of capital markets in India.

UNIT – I

Introduction: Indian Capital Market and its Functions – International Market – Financial Innovations in Indian and International Market.

UNIT – II

Investor's Protection – The Role of SEBI – Functions and Powers of SEBI – Investors Investment Attitude.

UNIT – III

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

UNIT – IV

Indian Capital Market Trade Practices – BSE, NSE, Sensex, Nifty, Option and Derivatives Market – Demat Trading and Role of Depositories.

UNIT – V

Fundamental Analysis – Economic Analysis, Industrial Analysis and Company Analysis – Technical Analysis, Assumption, Types of Chart and Moving Average.

NOTE: Question Paper Shall Cover 100% Theory



Text Books

1. Dr. Mahesh Kulkarni and Dr. Suhas Mahajan, Capital Market and Financial Services, Nirali Prakashan, New Delhi, 2018.
2. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning Pvt. Ltd., New Delhi, 2019.
3. E. Gordan and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai, 2019.

Reference Books

1. Dr. L. Natarajan, Financial Markets and Services, Margham Publications, Chennai, 2019.
2. Dr. L. Natarajan, Securities Laws and Market Operations, Margham Publications, Chennai, 2018.
3. Dr. S. Gurusamy, Merchant Banking and Financial services, Vijay Nicole Imprints Pvt Ltd, Chennai, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand basics of financial services and its various dimensions. | K1 & K2 |
| CO2 | Gain knowledge about role and functions of SEBI. | K3 |
| CO3 | Identify the rating agencies and its services in India | K4 |
| CO4 | Gather information about Indian capital market trade practices. | K5 |
| CO5 | Create awareness about economic, industrial, company analysis | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|-----------------|-----------------|----------------------------|--------------|---|
| SBEC – II | | Course Code: 20UCM3SP01 | | Course Title : MS Office Practical – I |
| Semester III | Hours/Week 3 | Total Hours 45 | Credits 3 | Total Marks 100 |

Course Objectives

1. To provide basic knowledge about MS – Office to the students.
2. To enable the skills of students for basic of computer program.
3. To gain the knowledge about presentation skills in the power point.

I – MS WORD

1. Type Chairman’s Speech/ Auditor’s Report/ Minutes/ Agenda and Perform the Following Operations:
Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignment, Header & Footer, Inserting Pages and Page Numbers, Find and Replace.
2. Prepare an Invitation for the College Function Using Text Boxes and Clip Art.
3. Prepare a Class Time Table and Perform the Following Operations:
Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
4. Prepare a Shareholders Meeting Letter for 10 Members Using Mail Merge Operation.
5. Prepare Bio–Data by Using Wizard and Templates.

II – MS EXCEL

1. Prepare a Mark List of Your Class (Minimum 5 Subjects) and Perform the Following Operations:
Data Entry, Total, Average, Result and Ranking by Using Arithmetic and Logical Functions and Sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by Using Formula.



3. Draw the Different Type of Charts (Line, Pie, Bar) to Illustrate Year–Wise Performance of Sales, Purchase, Profit of Company by Using Chart Wizard.
4. Prepare a Statement of Bank Customer’s Account Showing Simple and Compound Interest Calculations for 10 Different Customers Using Mathematical and Logical Functions.
5. Prepare a Product Life Cycle Which Should Contain the Following Stages: Introduction, Growth, Maturity, Saturation, and Decline.

III – MS POWER POINT

1. Design Presentation Slides for a Product of Your Choice. The Slides Must Include Name, Brand Name, Type of Product, Characteristics, Special Features, Price, Special Offer etc. Add Voice if Possible to Explain the Features of the Product. The Presentation Should Work in Manual Mode.
2. Design Presentation Slides for Organization Details of 5 Levels of Hierarchy of a Company by Using Organization Chart.
3. Design Slides for the Headlines News of a Popular TV Channel. The Presentation Should Contain the Following Transactions:
Top Down, Bottom Up, Zoom In and Zoom Out. The Presentation Should Work in Custom Mode.
4. Design Presentation Slides About an Organization and Perform Frame Movement by Inserting Clip Arts to Illustrate Running of an Image Automatically.
5. Design Presentation Slides for the Seminar/ Lecture Presentation Using Animation Effects and Perform the Following Operations:
Creation of Different Slides, Changing Background Color, Font Color Using Word Art.

NOTE: Of the Total of Three Hours per Week One Hour Will be Theory.



Course Outcomes (COs):

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand about basics of computer. | K1 & K2 |
| CO2 | Gain knowledge about MS – Word. | K3 |
| CO3 | Know about functions of MS – Excel. | K4 |
| CO4 | Develop skills of designing and presentation in power point. | K5 |
| CO5 | Prepare resume, Invitation, time table, report etc. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|--------------|---|
| SBEC – III | | Course Code: 20UCM4S02 | | Course Title: Project Methods and Techniques |
| Semester IV | Hours/Week 3 | Total Hours 45 | Credits 3 | Total Marks 100 |

Course Objectives

1. To understand concepts of project management for planning and execution of projects.
2. To make students capable to Analyse, apply and appreciate contemporary project management tools and methodologies in Indian context.
3. To help students for preparation of research report.

UNIT – I

Introduction: Meaning and Definition of Research – Characteristics – Objectives – Types of Research – Process and Step of Research.

UNIT – II

Problem selection – Identification Sources of the Research Problems – Principles of Research Problem – Review of Literature

UNIT – III

Hypothesis – Meaning – Characteristics of Good Hypothesis - Types of Hypothesis – Sampling – Selection of sample – Collection of data.

UNIT – IV

Data analysis – Percentage and Trend Analysis – Interpretation, Needs, Techniques of interpretation

UNIT – V

Research Report Writing – Types of research report – Contents of report.

NOTE: Question Paper Shall Cover 100% Theory



Text Books

1. Senthil Kumar .K and Sasikumar .G, Project Methodology, Himalaya Publishing House, Mumbai, 2019.
2. C.R. Kothari, Gourav Garg, Research Methodology – Methods and Techniques, New Age International Publishers, New Delhi, 2018.
3. K. Nagarajan, Project Management, New Age International Publishers, New Delhi, 2018.

Reference Books

1. Pratheep Pai, Project Management, Pearson Publishers, Chennai, 2019.
2. Dr. R. Ravilochanan , A Guide to Projects, Margham Publications, Chennai, 2019.
3. Arun Kanda, Project Management, PHI Learning Pvt Ltd, 2018.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand about basics of research. | K1 & K2 |
| CO2 | Know about Identification of problem selections and collections of reviews. | K3 |
| CO3 | Gain knowledge about framing of hypothesis. | K4 |
| CO4 | Gather information about data collection and analysis. | K5 |
| CO5 | Learn about preparation of project report. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|----------------------------|--------------|---------------------------------------|
| SBEC – IV | | Course Code: 20UCM4SP02 | | Course Title: Tally Practical – II |
| Semester IV | Hours/Week 3 | Total Hours 45 | Credits 3 | Total Marks 100 |

Course Objectives

1. To impart knowledge regarding concepts of financial accounting in tally package.
2. To enable commerce students to get placements in different offices and companies.
3. To enable students to use tally package in wide range of business applications.

UNIT – I

Introduction: Tally Origin, General Features, Accounting Features, Inventory Features, Starting TALLY, Start-up Screen Component, Processing Icons, Multilingual Feature of TALLY, Quit TALLY – Buttons and the Button Panels.

UNIT – II

Accounting: Menu Related to Accounts – Groups – Creation of Groups (Single & Multiple groups) – Creation of ledger (Single & Multiple) – Inventory: Stock Groups (Single & Multiple) Stock Categories (Single & Multiple) – Stock Items (Single & Multiple)..

UNIT – III

Vouchers: Configuring Vouchers – Creation of Vouchers – Pre-defined Vouchers – Contra – Purchase – Sales – Debit Note – Credit Note – Payment – Receipt – Journals – Memo – Optional vouchers.

UNIT – IV

Inventory Voucher – Delivery Note – Receipt Note – Rejection In – Rejection Out – Stock Journal – Physical Stock – Goods and Service Tax.

UNIT – V

Reports: Trial Balance – Profit and Loss account – Balance Sheet (with five minimum adjustments) – Bank Reconciliation Statement – Backup and Restore in Tally.

NOTE: Of the Total of Three Hours Per Week One Hour Will Be Theory.



Reference Books

1. S. Palanivel, Tally – Accounting Software, Margham Publications, Chennai, 2019.
2. Dr. P. Rizwan Ahmed, Tally ERP 9, Margham Publications, Chennai, 2018.
3. Namrata Agrawa, Tally 11 Course Kit., Dreamtech press, Chennai, 2018.
4. Firewall, Computer Accounting with Tally 9.2., Laxmi Publications, 2019.

Skill Based Elective Papers

Note:

MS–Office – Practical I & Tally – Practical II Should be handled by commerce faculty only.

Likewise question paper setter, internal and external examiners for these papers should be commerce faculties.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Know about basics of tally. | K1 & K2 |
| CO2 | Gain the knowledge about accounting and Stock masters. | K3 |
| CO3 | Prepare the accounting vouchers. | K4 |
| CO4 | Create the inventory vouchers. | K5 |
| CO5 | Evaluate the Financial reports. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|-----------------|-----------------|------------------------|--------------|--------------------------|
| NMEC – I | | Course Code: 20UCM3N01 | | Course Title : Marketing |
| Semester III | Hours/Week 2 | Total Hours 30 | Credits 2 | Total Marks 100 |

Course Objectives

1. To highlight various marketing functions and to impart necessary skills that helps the students to choose a career in the field of Marketing.
2. To understand about transporting, product pricing and product life cycle.
3. To provide basic knowledge about the latest trends in marketing.

UNIT – I

Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept.

UNIT – II

Marketing Functions – Buying – Selling – Transportation – Storage – Financing –Risk Bearing – Standardisation – Market Information

UNIT – III

Marketing Mix – Product Mix – Meaning of Product – Product Life Cycle – Branding – Labeling.

UNIT – IV

Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman

UNIT – V

Global Marketing – E-Marketing and Tele Marketing – Meaning and Concepts – Marketing Ethics – Career Opportunities in Marketing – Green Marketing – Online Marketing.

NOTE: Question Paper Shall Cover 100% Theory



Text Books

1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand and Co Ltd, New Delhi, 2018.
2. Senthilkumar .K and Sasikumar .G, Principles of Marketing, Himalaya Publishing House, Mumbai, 2018.
3. Rajan Nair, Marketing, Sultan Chand and Sons, New Delhi, 2019.

Reference Books

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai, 2018.
2. J. Jayasankar, Marketing, Margham Publications, Chennai, 2019.
3. Dr. L. Natarajan, Marketing, Margham Publications, Chennai, 2018.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Gain knowledge about basics of marketing and modern marketing. | K1 & K2 |
| CO2 | Enlighten students about marketing functions. | K3 |
| CO3 | Know about of marketing mix and product life cycle. | K4 |
| CO4 | Highlight importance of pricing and its strategies and sales promotion. | K5 |
| CO5 | Update knowledge about recent trends in marketing. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|----------------|-----------------|---------------------------|---|--------------------|
| NMEC – II | | Course Code: 20UCM4N02 | Course Title : Human Resource Management | |
| Semester IV | Hours/Week 2 | Total Hours 30 | Credits 2 | Total Marks 100 |

Course Objectives

1. To highlight importance of HRM in an organization.
2. To familiarize students with the processes and mechanism of managing human resources.
3. To understand how Human Resources can become a competitive advantage in organizations.

UNIT – I

HRM & HRD – Meaning, Definition – Scope, functions of HRM, Importance of HRM & HRD

UNIT – II

Human Resource planning – Functions of Human Resource planning – Job analysis, Job evaluation.

UNIT–III

Recruitment – Sources of Recruitment, Selection Process.

UNIT – IV

Interview – Types of Interviews, Employees Training.

UNIT – V

International Human Resource management – Meaning – Functions of HRM – Cultural studies – Cultural Diversity and HRM Models.

NOTE: Question Paper Shall Cover 100% Theory.



Books for Study

1. Venkataraman C.S and Srivastava B.K, Human Resource Management, Tata McGraw Hill, New Delhi, 2018.
2. D.K. Bhattacharyya, Human Resource Management, Himalaya Publishing House, Mumbai, 2019.
3. S.S. Khanka, Human Resource Management, S. Chand, New Delhi, 2019.

Reference Books

1. C.B. Mamoria and S.V. Gankar, Personnel Management, Himalaya Publishing House, Mumbai, 2018.
2. J. Jayasankar, Human Resource Management, Margham Publications, Chennai, 2019.
3. P.C. Michael, Human Resource Management, Himalaya Publications, Mumbai, 2019.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand the meaning, definition and functions of HRM. | K1 & K2 |
| CO2 | Know about the concept of human resource planning. | K3 |
| CO3 | Learn about sources of recruitment and selection process. | K4 |
| CO4 | Provide information about types of interview and trainings. | K5 |
| CO5 | Highlight about international human resource management. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|--|-----------------|---------------------------|--|--------------------|
| Allied – I (Our Department to CS and BCA Department) | | Course Code: 20UCM3A01 | Course Title: Principles of Accountancy | |
| Semester III | Hours/Week 5 | Total Hours 75 | Credits 3 | Total Marks 100 |

Course Objectives

1. To familiarize basic concepts of accounting and its features.
2. To understand procedures involved in the accounting process and its applications.
3. To identify various approaches in modern accounting practices.

UNIT – I

Introduction – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary Books – Trial Balance.

UNIT – II

Final Accounts of a Sole Trader – Adjustments.

UNIT – III

Final Accounts of Non-trading Concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet.

UNIT – IV

Average Due Date – Bank Reconciliation Statement.

UNIT – V

Depreciation – Methods – Fixed – Diminishing – Annuity – Depreciation Fund – Provision and Reserves.

NOTE: Question Paper shall cover 20% Theory and 80% Problems.



Text Books

1. S.P Jain and K.L. Narang, Financial Accounting, Kalyani publishers, Ludhiana, 2018.
2. M. Sumathy and G. Sasikumar, Financial Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2019.
3. R.L Gupta and V.K Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi, 2017.

Reference Books

1. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai -17, 2020.
2. Dr. S Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2019.
3. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2018.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|---|-----------------|
| CO1 | Understand fundamental accounting concepts, principles, conventions and final accounts. | K1 & K2 |
| CO2 | Prepare the final accounts of companies. | K3 & K4 |
| CO3 | Impart knowledge with relevance to preparation of accounts for non-trading concerns. | K4 |
| CO4 | Gather knowledge about BRS and average due date. | K5 |
| CO5 | Gain knowledge regarding methods of providing depreciation. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|---|-----------------|---------------------------|---|--------------------|
| Allied – II (Our Department to CS and BCA Department) | | Course Code: 20UCM4A02 | Course Title: Cost and Management Accounting | |
| Semester IV | Hours/Week 4 | Total Hours 60 | Credits 3 | Total Marks 100 |

Course Objectives

1. To familiarize basic concepts of cost and management accounting.
2. To understand procedures involved in preparation of cost, material control and Budget.
3. To know about preparation of marginal costing.

UNIT – I

Cost Accounting – Meaning, Scope Objectives – Advantages and Limitations – Differences between Cost Accounting and Financial Accounting – Activity Based Costing (ABC) – Elements of Cost – Preparation of Cost Sheet.

UNIT – II

Material Management – Purchase Procedure – Various Stock Levels – Economic Order Quantity – Bin card and Stores ledger – Pricing of Issues – FIFO, LIFO – Simple Average and Weighted Average Methods – Stock Control.

UNIT – III

Management Accounting: Nature and Scope – Meaning and Definition – Objectives – Advantages and Limitations – Tools and Techniques – Management Accounting and Financial Accounting – Management Accounting and Cost Accounting.

UNIT – IV

Budget and Budgetary control: Meaning – Importance – Objectives – Preparation of Sales Budget – Production Budget – Raw Materials Budget – Cash Budget – Flexible Budget.

**UNIT – V**

Marginal Costing – Break–Even Analysis for Profit Planning and Control – P/V Ratio – Break Even Point – Composite Break Even Point and Margin of Safety.

NOTE: Question Paper shall cover 20% Theory and 80% Problems.

Text Books

1. Dr. Ramachandran and Dr. R. Srinivasan, Management Accounting, Sri Ram Publication, Tiruchy, 2019.
2. T.S. Reddy and Y. Hari Prasad Reddy, Management Accounting, Margham Publication, Chennai, 2020.
3. J. Madagowda, Management Accounting, Himalaya Publishing Pvt Ltd., Mumbai, 2019.

Reference Books

1. S.N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2018.
2. Dr. V.R. Palanivelu, Accounting for Management, University Science Press, New Delhi, 2018.

Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Acquire the basic knowledge of cost and preparation of cost sheet. | K1 & K2 |
| CO2 | Understand about inventory management. | K3 & K4 |
| CO3 | Gain the knowledge about accounting for management decision. | K4 |
| CO4 | Prepare budgets. | K5 |
| CO5 | Working of marginal costing. | K6 |

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



Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



| Program: B.Com | | | | |
|--|-----------------|---------------------------|--------------|--|
| Allied Practical - I (Our Department to CS and BCA Department) | | Course Code: 20UCM4P01 | | Course Title: Allied Commerce Practical |
| Semester IV | Hours/Week 3 | Total Hours 45 | Credits 2 | Total Marks 100 |

Course Objectives

1. To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.
2. To enable students to gather the knowledge about the various functions of business.
3. To enable students to gain skills about filling of tax returns forms.

LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT – I

1. Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass, debit and credit notes.
2. Preparation of application for shares and allotment, letter of shares allotment, transfer forms.

UNIT – II

1. Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts
2. Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's.
3. Drawing and endorsing of bills of exchange and promissory notes.

UNIT – III

1. Filling up of application forms for admission in cooperative societies.
2. Filling up of loan application forms and deposit challan.
3. Filling up of Jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

**UNIT – IV**

1. Preparation of agenda and minutes of meetings, both general body and board of directors.(students are asked to write agenda and minutes of their own and should not use printed format)
2. Using bin card and inventories.
3. Using cost sheets.

UNIT – V

1. Filling up of an application form for LIC policy, filling up of the premium form- filling up the challan for remittance of premium.
2. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.
3. Filling up income tax returns and application for permanent account number.

Note :

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

Distribution of marks for Practical is as follows:

| | | |
|--------------|----------|--|
| Practical | : | 50 Marks (5 questions x 10 Marks = 50 Marks) |
| Record Note | : | 25 Marks |
| Viva-Voce | : | 25 Marks |
| | | ----- |
| Total | : | 100 Marks |
| | | ----- |



Course Outcomes (COs)

On completion of the course, students should be able to

| CO Number | CO Statement | Knowledge Level |
|-----------|--|-----------------|
| CO1 | Understand preparation of business forms and applications. | K1 & K2 |
| CO2 | Make banking entries and fill the forms. | K3 |
| CO3 | Gather knowledge about filling of forms in co-operative societies. | K4 |
| CO4 | Prepare the agenda and minutes of company meetings. | K5 |
| CO5 | Create awareness of filling tax return forms. | K6 |

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

Mapping of COs with POs

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

S – Strong

M – Medium

L – Low