



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]

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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 2024-2025 Onwards)**

REGULATIONS AND SYLLABUS FOR B.COM. PROGRAMME

(For Students Admitted in the College from the Academic Year 2024-2025 Onwards)

1. VISION OF THE DEPARTMENT

To inculcate high quality research in commerce and to bestow good education with academic brilliance for overall upliftment of the college and society.

2. MISSION OF THE DEPARTMENT

The Department of Commerce aims to impart socially conscious, accountably skilled, intellectually competent, and critically potential to raise employability. It builds and increases quality of the students through value-based education.

3. DEFINITIONS

(i) Program: Program means a course of study leading to the award of the degree in a discipline.

(ii) Course: Course refers to the subject offered under the Degree Program.

4. AIMS OF THE PROGRAMME

1. Exercising professional skills, values, team spirit, high leadership, challenges and opportunities existing in the industries and academics.
2. Possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce studies.
3. Contributes an environment to nurture students with a high level of knowledge and competence to effectively contribute for the society with commitment and integrity.
4. This course is designed to meets the industrial demands in the fields of Accounting, Finance and Taxation.
5. Provides basic and in-depth knowledge in the areas of Accounting Standards, Financial Investment Analysis, Management, Law, Corporate Tax and Planning, Foreign Exchange Market and International Marketing.
6. There is a lot of scope in finance, taxation, marketing operations, banking, insurance sectors, stock markets, state and central government jobs, teaching, tally and industries. There is lot of scopes in the field of entrepreneurship in India and abroad.
7. The Syllabi of Commerce Department is periodically updated and designed according to the developments in the internal and external sectors of Indian economy and global market.
8. It incorporates syllabi of various professional bodies/competitive examination like SET, UGC-NET, CA, ICWA, Civil Services, Bank Exams, TRB Exams and similar kind of other exams.

9. To enrich knowledge of the students, the Department periodically organizes Workshops, Seminars, Conferences, Guest Lectures, Educational Tours and Industrial Visits.
10. The education imparted here aims to nurture self-confidence, a commitment to excellence, "out of the box" thinking, sensitization to social and environmental needs and a holistic outlook on life, along with students' discipline.

5. PROGRAM OUTCOMES (PO)

PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Critical thinking: Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
PO8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
PO9	Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.
PO10	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO11	Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
PO12	Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO13	Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to ones work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO14	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal

	development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.
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6. PROGRAM SPECIFIC OUTCOMES (PSO)

PSO1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
PSO3	Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO4	Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit

7. ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the UG degree program shall be required to **have passed the higher secondary examination** (Commerce and Accountancy) or (Commerce / Accountancy / Mathematics / Business Mathematics / Statistics / Computer Science / Corporate Secretaryship / Information Technology / Computer Applications / Computer Technology as one of the subjects) conducted by the Government of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Academic Council, subject to such other conditions as may be prescribed therefor.

8. DURATION OF THE PROGRAM

The course shall extend over a period of **three years comprising** of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects. Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole program has 2,700 teaching hours.

9. FEATURES OF CHOICE BASED CREDIT SYSTEM

Under Choice Based Credit System (CBCS), a set of Courses consisting of Core Courses, Elective Courses, Skill Based Elective Courses and Non-Major Elective Courses are offered. Beside the Core Courses, which are totally related to the major subject, the students have the advantage of studying supportive papers and Non-Major Courses. This provides enough opportunity to the students to learn not only the major courses but also inter disciplinary and application oriented courses.

10. SYLLABUS

Part – I Tamil

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic and Urdu. The subject shall be offered during the **first Four semesters** with one examination at the end of each semester (4 courses – 12credits).

Part – II English

The subject shall be offered Communicative English during the **first Four semesters** with one examination at the end of each semester (4 courses with 12 credits).

Part – III Core Subject

As prescribed in the scheme of examination, the examination shall be conducted in the core subjects at the end of every semester. For the programs with 4 semester languages, 15 core courses with 60 credits are to be offered.

Electives Courses

Eight elective courses with 24 credits are to be offered one in the I Semester and one in the VI Semester. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned. Any one group can be selected.

Part – IV

(a) Those who have not studied Tamil up to 10th Standard / 12th Standard and taken a Non-Tamil language under Part – I shall take Tamil comprising of two courses with 2 credits each (4 credits). The course content of which shall be equivalent to that prescribed for the 6th Standard by the Board of Secondary Education and they shall be offered in the **third and fourth semesters**.

There shall be no external (University) examinations and the students shall be assured as per the scheme of continuous internal assessment (CIA) for the total marks prescribed.

(OR)

(b) Those who have studied Tamil up to 12th Standard and taken a Non-Tamil language under Part – I shall take Advanced Tamil comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters.**

(OR)

(C) Others who do not come under the above a + b categories can choose the following non-major electives comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters.**

1. Skill Enhancement Course

All the UG programs shall offer 7 courses of **Skill Enhancement Course** in I and IV Semesters with 2 credits each (13 credits) for which examination shall be conducted at the end of the respective semesters.

2. Environmental Studies

All the UG programs shall offer a course in Environmental Studies subjects and it shall be offered in the **Fourth semester.** Examination shall be conducted at the end of the semester (one course with 2 credits).

3. Value Education

All the UG programs shall offer a course in “Value Education – Manavalakkalai Yoga” subjects and it shall be offered in the **Fifth semester.** Examination shall be conducted at the end of the semester (one course with 2 credits).

4. Ability Enhancement Compulsory Courses – Soft Skill

As per the norms of TANSCHS Syllabus B.Com Program shall offer two Ability Enhancement Compulsory Courses – Soft Skill – I & IV for Commerce in first to Fourth Semester with 8 credits each.

Part – V Extension Activities (One Credit)

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programs.

NSS, NCC, Sports, YRC and Other Extra Curricular Activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

- 20% of marks for Regularity of attendance.
- 60% of marks for Active Participation in Classes/ Camps/ Games/ Special Camps/ Programs in the College/ District/ State/ University Activities.
- 10% of marks for Exemplary Awards/ Certificates/ Prizes.
- 10% of marks for Other Social components, such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A –	Exemplary	– 80 and above
B –	Very good	– 70 – 79
C –	Good	– 60 – 69
D –	Fair	– 50 – 59
E –	Satisfactory	– 40 – 49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

Internship

As per the norms of Periyar University B.Com Program shall offer Internship in fifth semester. No credit and no mark awarded for the internship. Only Commended and Highly Commended is suggested in the mark statement.

(For the Students Admitted During the Academic Year 2024 – 2025 and Onwards)

MODEL SCHEME OF EXAMINATIONS

CBCS PATTERN (WITH 2 SEMESTER LANGUAGE PAPERS)

Sl. No.	Part	Nature of Course	Course Code	Name of the Course	Hours/ Week	Credits	Marks		
							CIA	ESE	Total
SEMESTER – I									
1	I	Language	24UTA1F01	Tamil – I	6	3	25	75	100
2	II	Language	24UEN1F01	English – I	6	3	25	75	100
3	III	Core – I	24UCM1C01	Financial Accounting – I	5	5	25	75	100
4		Core – II	24UCM1C02	Principles of Management	5	5	25	75	100
5		Elective – I	24UCM1E01	Business Communication	4	3	25	75	100
		Elective – I	24UCM1E02	Indian Economic Development					
		Elective – I	24UCM1E03	Business Economics					
6	IV	SEC – I (NME)	24UCM1N01	Skill Enhancement Course - NME (Business Organisation)	2	2	25	75	100
7		FC	24UCM1FC01	Foundation Course (Elements of Industry 4.0)	2	2	25	75	100
Total					30	23	175	525	700
SEMESTER – II									
8	I	Language	24UTA2F02	Tamil – II	6	3	25	75	100
9	II	Language	24UEN2F02	English – II	6	3	25	75	100
10	III	Core – III	24UCM2C03	Financial Accounting – II	5	5	25	75	100
11		Core – IV	24UCM2C04	Business Law	5	5	25	75	100
12		Elective – II	24UCM2E04	Business Environment	4	3	25	75	100
		Elective – II	24UCM2E05	Insurance and Risk Management					
		Elective – II	24UCM2E06	International Trade					
13	IV	SEC – II (NME)	24UCM2N02	Skill Enhancement Course – NME (Advertising)	2	2	25	75	100
14		SEC - III	24UCM2S01	Skill Enhancement Course (Industrial Law)	2	2	25	75	100
Total					30	23	175	525	700
SEMESTER – III									
15	I	Language	24UTA3F03	Tamil – III	6	3	25	75	100
16	II	Language	24UEN3F03	English – III	6	3	25	75	100
17	III	Core – V	24UCM3C05	Corporate Accounting – I	5	5	25	75	100
18		Core – VI	24UCM3C06	Company Law	5	5	25	75	100
19		Elective – III	24UCM3E07	Business Legislation	4	3	25	75	100

20		Elective – III	24UCM3E08	Business Mathematics & Statistics					
21		Elective – III	24UCM3E09	E – Commerce					
22		SEC – IV	24UCM3SP02	Skill Enhancement Course (Tally Practical)	1	1	25	75	100
23	IV	SEC – V	24UCM3S03	Skill Enhancement Course (Capital Market)	2	2	25	75	100
24		General	-	Environmental Studies	1	-	-	-	-
Total					30	22	175	525	700
SEMESTER – IV									
24	I	Language	24UTA4F04	Tamil – III	6	3	25	75	100
25	II	Language	24UEN4F04	English – III	6	3	25	75	100
26	III	Core – VII	24UCM4C07	Corporate Accounting – II	5	5	25	75	100
27		Core – VIII	24UCM4C08	Principles of Marketing	5	5	25	75	100
28		Elective – IV	24UCM4E10	Financial Services	3	3	25	75	100
29		Elective – IV	24UCM4E11	Consumerism & Consumer Protection					
30		Elective – IV	24UCM4E12	Operation Research					
31	IV	SEC – VI	24UCM4S04	Skill Enhancement Course (Service Marketing)	2	2	25	75	100
32		SEC – VII	24UCM4S05	Skill Enhancement Course (Commerce Practical)	2	2	25	75	100
33		General	24UES401	Environmental Studies	1	2	25	75	100
Total					30	25	200	600	800
SEMESTER – V									
33		Core – IX	24UCM5C09	Cost Accounting – I	5	4	25	75	100
34		Core – X	24UCM5C10	Banking Law and Practice	5	4	25	75	100
35		Core – XI	24UCM5C11	Income Tax Law and Practice – I	5	4	25	75	100
36		Core – XII	24UCM5C12	Auditing and Corporate Governance	5	4	25	75	100
37	III	Elective – V	24UCM5E13	Financial Management	4	3	25	75	100
			24UCM5E14	Indirect Taxation					
38		Elective – VI	24UCM5E15	Human Resource Management	4	3	25	75	100
			24UCM5E16	Office Management & Secretarial Practice					
39	IV	General	24UVE501	Value Education	2	2	25	75	100
40		General	24UCMIP01	Summer Internship / Industrial Training	-	2	-	-	-

Total					30	26	175	525	700
SEMESTER – VI									
41	III	Core – XIII	24UCM6C13	Cost Accounting – II	6	4	25	75	100
42		Core – XIV	24UCM6C14	Management Accounting – II	6	4	25	75	100
43		Core – XV	24UCM6C15	Income Tax Law and Practice – II	6	4	25	75	100
44		Elective – VII	24UCM6E17	Entrepreneurial Development	5	3	25	75	100
			24UCM6E18	Computer Application in Business					
45		Elective – VIII	24UCM6E19	Logistics and Supply Chain Management	5	3	25	75	100
			24UCM6E20	Spreadsheet for Business					
46		General	24UCM6GA01	General awareness for Competitive Examination	2	2	25	75	100
47	V	Extension Activities	24UEX601	Extension Activities *	–	1	-	-	-
Total					30	21	150	450	600
Grand Total					180	140	1050	3150	4200

*** No University Examinations. Only Credit is Given.**

Note:

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations

13. BREAK-UP OF MARKS AND CREDITS

The break-up of marks and credits for the B.Com Degree Program is as follows:

Sl. No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil	400	12
2.	II	Language – English	400	12
3.	III	Core – Theory/Practical	1500	60
		Major Elective Courses	800	24
4.	IV	Skill Enhancement Course	500	9
		Non - Major Elective	200	4
		Foundation Course	100	2
		General awareness for Competitive Examination	100	2
		Value Education	100	2
		Environmental Studies	100	2
		Summer Internship / Industrial Training	-	2
5.	V	Extension Activities	-	1
Total			4200	140

15. EXAMINATIONS

The examinations consist of Continuous Internal Assessment (CIA) and end of semester examinations (ESE). The ESE shall be of Three Hours duration for each theory courses at the end of every semester. The candidate failing in any course(s) will be permitted to appear for each failed course(s) in the subsequent examination. The end of semester practical examinations shall be of Three Hours for the each practical course conducted at the end of every even semester.

To maintain uniformity, particularly for interdepartmental transfer of credits, there shall be a uniform pattern of examination to be adopted by all the teachers offering courses. There shall be three tests, one seminar and one assignment for CIA and ESE during each semester. The distribution of marks for CIA and ESE shall be 25 marks and 75 marks, respectively. Further, the distribution of CIA will be 10 marks for test, 5 marks for assignment, 5 marks for attendance and 5 marks for student discipline. The average of the highest two test marks out of the three CIA tests will be taken for CIA.

16. QUESTION PAPER PATTERN

Part – I, II & III – Theory: 75 Marks.

Knowledge Level	Section	Marks	Description	Total Marks
K1 & K2	A (Answer All the Questions)	$15 \times 1 = 15$	Multiple Choice Question (MCQ's)	75
K3 & K4	B (Answer 3 out of 5)	$3 \times 5 = 15$	Short Answer	
K5 & K6	C (Either or Pattern)	$5 \times 9 = 45$	Descriptive / Detailed	

Bloom's Taxonomy Based Assessment Pattern

I. End of Semester (ESE) Examinations

1. Theory: 75 Marks

Knowledge Level	Section	Marks	Description	Total Marks
K1 & K2	A (Answer All the Questions)	$15 \times 1 = 15$	Multiple Choice Questions (MCQ's)	75
K3 & K4	B (Answer 3 out of 5)	$3 \times 5 = 15$	Short Answers	
K5 & K6	C (Either Or Pattern)	$5 \times 9 = 45$	Descriptive/Detailed	

2. Practical Examinations: 75 Marks

Knowledge Level	Section		Total Marks
	Practical	Record Work	
K1 & K2	50	25	75
K3 & K4			
K5 & K6			

II. Continuous Internal Assessment (CIA)

Test – I, II & III: 10 Marks (Theory)

Knowledge Level	Section	Marks	Description	Total Marks
K1 & K2	A (Answer All the Questions)	$15 \times 1 = 15$	Multiple Choice Questions (MCQ's)	75 Marks Converted to 10 Marks
K3 & K4	B (Answer 3 out of 5)	$3 \times 5 = 15$	Short Answers	
K5 & K6	C (Either Or Pattern)	$5 \times 9 = 45$	Descriptive/Detailed	

Components of Continuous Internal Assessment (CIA)

Component		Calculation	CIA Total Marks
Model Exam (3 No.)	10	$10 + 05 + 05 + 05 = \frac{100 \times 25}{100} = 25$	25
Assignment (3 No.)	05		
Attendance	05		
Student Discipline	05		

17. DISTRIBUTION OF MARKS

Table – 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for **theory papers of UG programs**.

Table – 1 (A)

Total Marks	External		Internal		Overall Passing Minimum for Total Marks (Internal + External)
	Maximum Marks	Passing Minimum for External alone	Maximum Marks	Passing Minimum for Internal Alone	
100	75	30	25	10	40

Table – 1(B): The following are the distribution of marks for the Continuous Internal Assessment in the theory papers of UG programs:

Table – 1 (B)

S. No.	For Theory – UG Courses	Distribution of Marks
1.	Model Exam (3 No.)	10
2.	Assignment (3 No.)	05
3.	Attendance	05
4.	Student Discipline	05
	Total Marks	25

Table – 2(A): The following are the distribution of marks for college (external) examinations and continuous internal assessments and passing minimum marks for the practical courses of UG programs.

Table – 2 (A)

Total Marks	External		Internal		Overall Passing Minimum for Total Marks (Internal + External)
	Maximum Marks	Passing Minimum for External alone	Maximum Marks	Passing Minimum for Internal Alone	
100	75	30	25	10	40

Table – 2(B): The following are the distribution of marks for the Continuous Internal Assessment in UG Practical's:

Table – 2 (B)

S. No.	For Practical – UG Courses	Distribution of Marks
1.	Model Exam (3 No.)	10
2.	Assignment (3 No.)	05
3.	Attendance	05
4.	Student Discipline	05
	Total Marks	25

The following courses shall have end semester examinations and Continuous Internal Assessment:

Table – 3

S. No.	Subject	Internal	External	Total Marks
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100

However, for those students who select “Tamil” under Part IV, the examinations shall be **only on a Continuous Internal Assessment (CIA)** as furnished in the syllabus. The marks shall be furnished to the COE by the respective colleges.

18. MAXIMUM DURATION FOR THE COMPLETION OF THE B.COM. PROGRAMME

The maximum duration for completion of the B.Com Degree Program shall not exceed twelve semesters.

19. COMMENCEMENT OF THIS REGULATION

This regulation and syllabus shall take effect from the academic year 2023–2024 for students who are admitted to the first year of the Programme during the academic year 2023–2024 and thereafter.

20. GRADING

Once the marks of the CIA and end–semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Table – 4

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/ Paper)

Range of Marks	Grade Points	Letter Grade	Description
90–100	9.0–10.0	O	Outstanding
80–89	8.0–8.9	D+	Excellent
75–79	7.5–7.9	D	Distinction
70–74	7.0–7.4	A+	Very Good
60–69	6.0–6.9	A	Good
50–59	5.0–5.9	B	Average
40–49	4.0–4.9	C	Satisfactory
00–39	0.0	U	Re–appear
ABSENT	0.0	AAA	ABSENT

C_i = Credits earned for course i in any semester.

G_i = Grade Point obtained for course i in any semester.

n = Refers to the semester in which such course were credited.

Grade Point Average (for a Semester):

Calculation of Grade Point Average Semester–Wise and Part–Wise is as Follows:

GRADE POINT AVERAGE [GPA] = $\sum C_i G_i / \sum C_i$

Sum of the multiplication of grade points by the credits of the courses offered under each part GPA

= _____

Sum of the credits of the courses under each part in a semester

Calculation of Grade Point Average (CGPA) (for the Entire Program):

A candidate who has passed all the examinations under different parts (Part – I to V) is eligible for the following part-wise computed final grades based on the range of CGPA:

$$\text{Cumulative Grade Point Average [CGPA]} = \frac{\sum \sum C_{ni} G_{ni}}{\sum \sum C_{ni}}$$

$$= \frac{\text{Sum of the multiplication of grade points by the credits of the entire program under each part}}{\text{Sum of the credits of the courses of the entire program under each part}} \quad \text{CGPA}$$

Table – 5

CGPA	GRADE
9.5 – 10.0	O+
9.0 and above but below 9.5	O
8.5 and above but below 9.0	D++
8.0 and above but below 8.5	D+
7.5 and above but below 8.0	D
7.0 and above but below 7.5	A++
6.5 and above but below 7.0	A+
6.0 and above but below 6.5	A
5.5 and above but below 6.0	B+
5.0 and above but below 5.5	B
4.5 and above but below 5.0	C+
4.0 and above but below 4.5	C
0.0 and above but below 4.0	U

21. IMPROVEMENT OF MARKS IN THE SUBJECTS ALREADY PASSED

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

22. CLASSIFICATION OF SUCCESSFUL CANDIDATES

A candidate who passes all the examinations in Part I to Part V securing following CGPA and Grades shall be declared as follows **for Part – I or Part – II or Part – III:**

Table – 6

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

- a. A candidate who has passed all the Part–III subjects examination in the first appearance within the prescribed duration of the UG programs and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in part III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class – Exemplary”**.
- b. A candidate who has passed all the Part–III subjects examination in the first appearance within the prescribed duration of the UG programs and secured a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in Part – III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class with Distinction”**.
- c. A candidate who has passed all the Part – I or Part – II or Part – III subjects examination of the UG programs and secured a CGPA of 6 to 7.5 and equivalent grades “A” or “A+” or “A++” shall be declared to have passed that parts in **“First Class”**.
- d. A candidate who has passed all the Part – I or Part – II or Part – III subjects examination of the UG programs and secured a CGPA of 5.5 to 6 and equivalent grades “B” or “B+” shall be declared to have passed that parts in **“Second Class”**.
- e. A candidate who has passed all the Part – I or Part – II or Part – III subjects examination of the UG programs and secured a CGPA of 4.5 to 5 and equivalent grades “C” or “C+” shall be declared to have passed that parts in **“Third Class”**.

- f. There shall be no classifications of final results, therefore, award of class for Part – IV and Part – VI however those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

23. CONFERMENT OF THE DEGREE

No candidate shall be eligible for conferment of the Degree unless he / she

- i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/ affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.
- ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

24. RANKING

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and Secures 1st Class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

25. ADDITIONAL DEGREE

- a. The following is the norms prescribed for students admitted from 2023– 24 onwards.

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for Part –III alone by granting exemption from appearing Part –I, Part – II, Part – IV, Part – V and Part – VI and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II Year of the course and he/she be permitted to appear for Part –III alone by granting exemption from appearing for Part –I, Part –II, Part – IV, Part – V and the common allied subjects. If any, already passed such candidates should obtain exemption from the university by paying a fee of Rs. 500/-.

- b. The following is for students admitted prior to 2023 – 2024:

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III Year of the course and he/she shall be permitted to appear for Part – III alone by granting exemption from appearing Part –I, Part –II, Part – IV, Part – V and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part –III alone by granting exemption from appearing for Part –I, Part –II, Part – IV, Part – V and Part – VI and the common allied subjects. If any, already passed such candidates should obtain exemption from the university by paying a fee of Rs. 800/-.

26. REVISION OF REGULATIONS AND CURRICULUM

The above Regulation and Scheme of Examinations shall be in vogue without any change for a minimum period of three years from the date of approval of their approval. The College may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

27. TRANSITORY PROVISION

Candidates who have undergone the Course of Study prior to the Academic Year 2023–2024 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2028 thereafter they shall be permitted to take the Examination only under the Regulations in force at that time.

Program: B.Com				
Core – I		Course Code: 24UCM1C01		Course Title: Financial Accounting - I
Semester I	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

UNIT – I

Fundamentals of Financial Accounting

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance.

Final Accounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UNIT – II

Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.

UNIT – III

Depreciation and Bills of Exchange

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

UNIT – IV

Accounting from Incomplete Records – Single Entry System

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

UNIT - V

Royalty and Insurance Claims

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

Question Paper Shall Cover 20% Theory & 80% Problems

Text Books

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1 & K2
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K3
CO3	Analyse the various methods of providing depreciation	K4
CO4	Evaluate the methods of calculation of profit	K5
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K6

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

Mapping with Programme Outcomes And Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Core - II		Course Code: 24UCM1C02		Course Title: Principles of Management
Semester I	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. To understand the basic management concepts and functions
2. To know the various techniques of planning and decision making
3. To familiarize with the concepts of organisation structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

UNIT – I

Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

UNIT – II

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT – III

Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT – IV

Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UNIT – V

Directing

Motivation –Meaning – Theories – Maslow X Theory and Y Theory – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand &Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the importance of principles of management.	K1 & K2
CO2	Paraphrase the importance of planning and decision making in an organization.	K3 & K4
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K4 & K5
CO4	Enumerate the various methods of Performance appraisal	K5
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective – I	Course Code: 24UCM1E01		Course Title: Business Communication	
Semester I	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
2. To develop the students to understand about trade enquiries
3. To make the students aware about various types of business correspondence.
4. To develop the students to write business reports.
5. To enable the learners to update with various types of interviews

UNIT – I

Introduction to Business Communication

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

UNIT – II

Trade Enquiries

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars

UNIT – III

Banking & Insurance Correspondence

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

UNIT – IV

Secretarial Correspondence

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

UNIT – V

Interview Preparation

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd-NewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO statement	Knowledge Level
CO1	Acquire the basic concept of business communication.	K1 & K2
CO2	Exposed to effective business letter	K2 & K3
CO3	Paraphrase the concept of various correspondences.	K4
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K5
CO5	Acquire the skill of preparing an effective resume	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective – I		Course Code: 24UCM1E02		Course Title: Indian Economic Development
Semester I	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand the concepts of Economic growth and development
2. To know the features and factors affecting economic development
3. To gain understanding about the calculation of national income
4. To examine the role of public finance in economic development
5. To understand the causes of inflation

UNIT – I

Economic Development and Growth

Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development

UNIT – II

Classification of Nations on the basis of development

Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

UNIT – III

National Income

Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

UNIT – IV

Public Finance

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

UNIT – V

Money Supply

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2. V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3. Remesh Singh, Indian Economy, McGraw Hill, Noida.
4. Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5. Sanjeverma, The Indian Economy, unique publication, Shimla.

Reference Books

1. Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2. Sukumoy Chakravorthy : Development Planning- Indian Experience, OUP, New Delhi.
3. Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4. Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5. Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Elaborate the role of State and Market in Economic Development	K1 & K2
CO2	Explain the Sectorial contribution to National Income	K3
CO3	Illustrate and Compare National Income at constant and current prices.	K4
CO4	Describe the canons of public expenditure	K5
CO5	Understand the theories of money and supply	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective – I		Course Code: 24UCM1E03		Course Title: Business Economics
Semester I	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand the approaches to economic analysis
2. To know the various determinants of demand
3. To gain knowledge on concept and features of consumer behaviour
4. To learn the laws of variable proportions
5. To enable the students to understand the objectives and importance of pricing policy

UNIT – I

Introduction to Economics

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,

UNIT – II

Demand & Supply Functions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

UNIT – III

Consumer Behaviour

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and

Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT – IV

Theory of Production

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium

UNIT – V

Market Structure

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the positive and negative approaches in economic analysis	K1 & K2
CO2	Understood the factors of demand forecasting	K3
CO3	Know the assumptions and significance of indifference curve	K4
CO4	Outline the internal and external economies of scale	K5
CO5	Relate and apply the various methods of pricing	K6

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

Mapping with Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
SEC – I - NME		Course Code: 24UCM1N01		Course Title: Business Organisation
Semester I	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. Understand business, profession, organization, social responsibilities, and business ethics.
2. Explore business forms, distinguish public and private sectors.
3. Comprehend industry location factors, analyze large-scale operation advantages.
4. Familiarize with stock exchanges, understand business combinations.
5. Understand trade associations and chambers of commerce in India.

UNIT – I

Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.

UNIT – II

Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector

UNIT – III

Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates – district industries centres.

UNIT – IV

Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India – SEBI Functions.

UNIT – V

Trade association - importance – functions-Chamber of commerce - Functions - Objectives - Working in India

Text Books

1. Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2. Prakash & Jagedesh, Business organization & Management.
3. Reddy & Gulshar, Principles of Business Organization & Management
4. Vasudevan & Radhasivam, Business Organization.

Reference Books

1. Business organisation and management , Publisher : P. Allan (January 1, 1978)

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	K1 & K2
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	K3
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.	K4
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects	K5
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	14	14	12	13	10	13	13	15	10	12
AVERAGE	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
FC		Course Code: 24UCM1FC01		Course Title: Elements of Industry 4.0
Semester I	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. Learn the essentials of Industry 4.0
2. Understand the need and applications of Artificial Intelligence
3. Set a base for big data and Internet of Things
4. Familiarize the applications and tools of Industry4.0
5. Train on the skills required by industries

UNIT – I

Introduction To Industry4.0

Industry: Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Technologies of Industry 4.0

UNIT – II

Artificial Intelligence

Artificial Intelligence: History of AI - Foundations of AI -The AI environment - Challenges of AI

UNIT – III

Big Data

Big Data : Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications

UNIT – IV

IoT

Internet of Things (IoT) : Introduction to IoT – Applications of IoT

: Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics.

UNIT – V

Impact of industry 4.0

Impact of Industry 4.0 on Society, Business, Government and People. Framework for aligning Education with Industry 4.0

Text Books

1. Seema Acharya J, Subhashini Chellappan, (2019) “Big Data and Analytics”, 2nd Edition, Wiley Publication, New Delhi.
2. Russel S, Norvig P (2010), “Artificial Intelligence: A Modern approach”, 3rd Edition, Prentice Hall, New York.
3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications

Reference Books

1. Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, “Big Data for Dummies”, John Wiley & Sons, Inc.
2. Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Define and explain the technologies of industry 4.0	K1 & K2
CO2	Analyze and apply AI in the relevant sector	K3
CO3	Summarize the characteristics of big data	K4
CO4	Apply the tools of Industry 4.0	K5
CO5	Adapt to the changing needs of the industry	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3
TOTAL	14	13	13	13	10	13	13	15	10	12
AVERAGE	2.8	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Core – III		Course Code: 24UCM2C03		Course Title: Financial Accounting – II
Semester II	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
2. To understand the allocation of expenses under departmental accounts
3. To gain an understanding about partnership accounts relating to Admission and retirement
4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5. To know the requirements of international accounting standards

UNIT – I

Hire Purchase and Instalment System

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession
- Hire Purchase Trading Account - Instalment System - Calculation of Profit

UNIT – II

Branch and Departmental Accounts

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

UNIT – III

Partnership Accounts - I

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT – IV

Partnership Accounts - II

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT – V

Accounting Standards for financial reporting

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India. AS 10 – AS 13 – AS 29.

Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

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

Text Books:

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	To evaluate the Hire purchase accounts and Instalment systems	K3
CO2	To prepare Branch accounts and Departmental Accounts	K3
CO3	To understand the accounting treatment for admission and retirement in partnership	K4
CO4	To know Settlement of accounts at the time of dissolution of a firm.	K5
CO5	To elaborate the role of IFRS	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Core – IV		Course Code: 24UCM2C04		Course Title : Business Law
Semester II	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. To know the nature and objectives of Mercantile law and the essentials of valid contract
2. To gain knowledge on performance contracts
3. To be acquainted with the rules of Indemnity and Guarantee
4. To make aware of the essentials of Bailment and pledge
5. To understand the provisions relating to sale of goods

UNIT – I

Elements of Contract

Indian Contract Act 1872: Definition of Contract – Classification of Contract - Essentials of Valid Contract - Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

UNIT – II

Performance of Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

UNIT – III

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

UNIT – IV

Bailment and Pledge

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT – V

Sale of Goods Act 1930:

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the Objectives and significance of Mercantile law	K1 & K2
CO2	Understand the clauses and exceptions of Indian Contract Act.	K3 & K4
CO3	Outline the contract of indemnity and guarantee	K4 & K5
CO4	Familiar with the provision relating to Bailment and Pledge	K5 & K6
CO5	Explain the various provisions of Sale of Goods Act 1930	K6

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

**Mapping with Programme Outcomes
And Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective – II		Course Code: 24UCM2E04		Course Title: Business Environment
Semester II	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social and Cultural Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment / Technological Environment

UNIT – I

Business Environment – Introduction

Meaning – definition-The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT – II

Political Environment

Political Environment – **importance of political environment- functions**, Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNIT – III

Social and Cultural Environment

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.

UNIT – IV

Economic Environment

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of

Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT – V

Technological Environment

Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.

NOTE: Question Paper Shall Cover 100% Theory.

Text Books

1. C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Reference Books

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the nexus between environment and business.	K2 & K3
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K4
CO3	Analyze the various aspects of Social and Cultural Environment.	K4
CO4	Evaluate the parameters in Economic Environment.	K5
CO5	Create a conducive Technological Environment for business to operate globally.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective – II		Course Code: 24UCM2E05		Course Title Insurance and Risk Management
Semester II	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To know the concepts and principles of contract of insurance
2. To understand the basic concepts of life insurance
3. To gain knowledge on the principles of general insurance
4. To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
5. To know the risk management process

UNIT – I

Introduction to Insurance

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.

UNIT – II

Life Insurance

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance

UNIT – III

General Insurance

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

UNIT – IV

Risk Management

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.

UNIT – V

IRDA Act 1999

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts. Introduction: Indian

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5. Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

Reference Books

1. John C. Hull, Risk Management and Financial Institutions (Wiley Finance), John Wiley & sons, New Jersey.
2. P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Dr. Sunilkumar, Insurance and Risk Management, Gollgadia publishers, New Delhi.
4. Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5. Anand Ganguly – Insurance Management, New Age International Publishers.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the workings of insurance and hedging	K1 & K2
CO2	Evaluate the types of insurance policies and settlement	K3
CO3	Settle claims under various types of general insurance	K4
CO4	Know the protection provided for insurance policy holders under IRDA	K5
CO5	Evaluate the assessment and retention of risk	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective – II		Course Code: 24UCM2E06		Course Title: International Trade
Semester II	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To enable students, familiarise with the basics of International Trade.
2. To know the various theories of international trade.
3. To impart knowledge about balance of trades and exchange rates.
4. To gain knowledge about international institutions.
5. To gain insights on World Trade Organisation

UNIT – I

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context

UNIT – II

Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

UNIT – III

Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism.

Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

UNIT – IV

International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

UNIT – V

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS
- TRIPS – TRIMS.

Text Books

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5. BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books

1. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2. Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4. S Sankaran , International Trade, Margham Publication, Chennai
5. C B Gupta, International Business, S Chand Publishing, New Delhi

Course Outcomes (COs):

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Distinguish between the concept of internal and international trade.	K1 & K2
CO2	Define the various theories of international trade.	K3
CO3	Examine the balance of trade and exchange rates	K4
CO4	Appraise the role of IMF and IBRD.	K5
CO5	Define the workings of WTO and with special reference to India.	K6

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

**Mapping with Programme Outcomes
And Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
SEC – II - NME		Course Code: 24UCM2N02		Course Title: Advertising
Semester II	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.
2. Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship
3. Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture
4. Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises
5. Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising

UNIT – I

Advertising Introduction:

Advertising meaning-definition-objectives-scope- functions-purpose- benefits-Elements-Media in Advertising – **Modern Advertising**.

UNIT – II

Advertising Agency:

Advertising agency Features-Types of advertising agencies –Agency selection criteria-Maintaining Agency client relationship.

UNIT – III

Social and economic aspects of advertising:

Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.

UNIT – IV

Brand Building:

The communication process-AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.

UNIT – V

Fundamentals of Creativity in Advertising:

Essentials of copywriting, copy- elements –types-layout-principles-execution styles-Pre testing and post testing of advertisements-methods and objectives.

Text Books

1. Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing

Reference Books

1. Rathor, B.S.-Advertising management-Himalaya Publishing House
2. Myers-Advertising management-PHI Norms-Advertising-PHI
3. Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4. Brand Positioning-Strategies for competitive Advantage by Subroto Sengupta-Tata McGraw Hill Publication

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising	K1 & K2
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.	K3
CO3	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.	K4
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises.	K5
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	2	3	3	3	3	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	3	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	13	13	15	13	10	13	13	15	13	12
AVERAGE	3	2.6	2.6	3	2.6	2	2.6	2.6	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
SEC – III		Course Code: 24UCM2S01		Course Title: Industrial Law
Semester II	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. To Understand and apply the concept of Factories act
2. To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes
3. To expose students to the principles relating to health and safety laws in the workplace
4. To explain the relevant laws governing ESI Act 1948 and EPF Act 1952
5. To know the development and the judicial setup of Payment of Bonus Act.

UNIT – I

Factories Act 1948.

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT – II

Industrial Disputes Act, 1947.

Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure

UNIT – III

The Workmen’s Compensation Act.

Nature and Scope – Definitions – Workmen’s Compensations – Employ’s Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).

UNIT – IV

Employees State Insurance Act 1948.

Objects-definitions-ESI Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes- contribution and recovery.

UNIT – V

The Payment of Bonus Act 1965.

Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.

Text Books

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

Reference Books

1. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
2. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
3. "Industrial Relations and Labour Laws" - S C Srivastava -Vikas Publishing
4. "Industrial Relations and Labour Laws" - Piyali Ghosh and Shefali Nandan- McGraw Hill India

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall the various concepts of Factories act 1948	K1 & K2
CO2	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947	K3
CO3	Analyse the various measures and policies in The Workmen's Compensation Act.	K4
CO4	Examine the different aspects of ESI and EPF Act.	K5
CO5	Critically evaluate the Case studies relating to Bonus Act.	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Core – V		Course Code: 24UCM3C05	Course Title: Corporate Accounting – I	
Semester III	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. To understand about the pro-rata allotment and Underwriting of Shares
2. To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
3. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
4. To examine the various methods of valuation of Goodwill and shares
5. To identify the Significance of International financial reporting standard (IFRS)

UNIT – I

Issue of Shares

Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

UNIT – II

Issue & Redemption of Preference Shares

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.

UNIT – III

Issue & Redemption of Debentures

Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

UNIT – IV

Final Accounts

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration

UNIT – V

Valuation of Goodwill & Shares

Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.

Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

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

Text Books

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts Vol II, S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2. D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	K1 & K2
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	K3
CO3	Construct Financial Statements applying relevant accounting treatments	K4
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	K5
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Core - VI		Course Code: 24UCM3C06		Course Title: Company Law
Semester III	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

UNIT – I

Introduction to Company law

Companies Act 2013 – Definition of a Company, Characteristics of Company Stages of Incorporation- Effects of Registration-Docctrine of constructive notices – Ultravires and indoor management – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

UNIT – II

Formation of Company

Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

UNIT – III

Meeting

Meeting and Resolution – Types – Requisites – Voting & Poll Independent Director and Whole time Key managerial Personnel – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor,

UNIT – IV

Management & Administration

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit.

UNIT – V

Winding up

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C.Kuchal, Business Law, Vikas Publication, Noida

Reference Books

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5. PreethiAgarwal, Business Law, CA foundation study material

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the classification of companies under the act	K1 & K2
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K3
CO3	Know the qualification and disqualification of Auditors	K4
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K5
CO5	Analyse the modes of winding up	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective – III		Course Code: 24UCM3E07		Course Title : Business Legislation
Semester II	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To impart knowledge on the Factories Act, 1948
2. To provide insights on the Foreign Exchange Management Act, 1999
3. To inculcate knowledge about the Prevention of Money Laundering Act, 2002
4. To enable the students to learn about the Competition Act 2002
5. To familiarise the students about the existence of Intellectual Property Rights

UNIT – I

Factories Act 1948

Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.

UNIT – II

Foreign Exchange Management Act, 1999

Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.

UNIT – III

Prevention of Money Laundering Act, 2002

Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.

UNIT – IV

Competition Act, 2002

Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.

UNIT – V

Intellectual Property Rights

Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2. R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3. Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4. P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi

Reference Books

1. Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida.
2. Shawn Kopel, Guide to business law, Oxford University Press, England
3. M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4. C.L. Bansal. Business law, Taxmann, New Delhi

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on Factories Act, 1948	K1 & K2
CO2	Analyse the role of Foreign Exchange Management Act, 1999	K3 & K4
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	K5
CO4	Evaluate the importance of Competition Act, 2002	K5
CO5	Gain knowledge on Intelligence Property Rights	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective - III		Course Code: 24UCM3E08		Course Title: Business Mathematics & Statistics
Semester III	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To impart knowledge on the basics of ratio, proportion, indices and proportions
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarise with the measures of central tendency
4. To conceptualise with correlation co-efficient
5. To gain knowledge on time series analysis

UNIT – I

Ratio

Ratio, Proportion and Variations, Indices and Logarithms.

UNIT – II

Interest and Annuity

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

UNIT – III

Business Statistics Measures of Central Tendency

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

UNIT – IV

Correlation and Regression

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

UNIT – V

Time Series Analysis and Index Numbers

Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

Text Books

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

Reference Books

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the basics of ratio, proportion, indices and logarithm	K1 & K2
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K3
CO3	Determine the various measures of central tendency	K4
CO4	Calculate the correlation and regression co-efficient.	K5
CO5	Assess problems on time series analysis	K6

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

**Mapping with Programme Outcomes
And Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective - III		Course Code: 24UCM3E09		Course Title: E – Commerce
Semester III	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To know the goals of Electronic commerce
2. To understand the various Business models in emerging E-commerce areas
3. To have an insight on the internet marketing technologies
4. To understand the benefits and implementation of EDI
5. To examine the ethical issues of E-commerce

UNIT – I

Introduction to E-Commerce

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.

UNIT – II

E-Commerce Business Models & Consumer Oriented E Commerce

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

UNIT – III

E-Commerce Marketing Concepts

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.

UNIT – IV

Electronic Data Interchange & Security

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

UNIT – V

Ethics in E-Commerce

Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

NOTE: Question Paper Shall Cover 100% Theory.

Text Books

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

Reference Books

1. Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Elias M Awad, Electronic Commerce : From Vision to Fulfilment. PHI Learning Pvt. Ltd., New Delhi
4. Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5. J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the role and features of world wide web	K1 & K2
CO2	Understand the Benefits and model of e-tailing	K3 & K4
CO3	Use the web enabled services	K5
CO4	Tackle the threats in internet security system	K6
CO5	Know about the Ethical principles Privacy and Information Rights	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
SEC – IV		Course Code: 24UCM3SP02		Course Title: Tally Practical
Semester III	Hours/Week 2	Total Hours 30	Credits 1	Total Marks 100

Course Objectives

1. To enable the students to acquire sound knowledge of basics of tally
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers	K1, K2, K3, K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations	K5, K6

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

Teaching pedagogy:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

UNIT – I

Introduction and Accounting Features of Tally:

Introduction to Tally - Salient features of Tally - Accounting features of Tally

UNIT – II

Company Information

Components of Tally – Create a company - Select company - Shut a company- Alter a company - Delete a company – Split company Data – Backup and Restore

UNIT – III

Gateway of Tally - Accounts Info

Introduction to groups –Single and Multiple Group Creation, display and altering

UNIT – IV

Introduction to ledgers - creating a ledger – single and multiple Ledger creation, Display and altering

UNIT – V

Accounting Features of Tally: Introduction to voucher type - Creating - Displaying and altering a voucher type - Creating accounting voucher - Introduction to invoices- Creating an invoice entry - Reports in the tally: Basic features of displaying reports - Balance Sheet - Profit & Loss Account - Trial Balance – Daybook

Text Books

Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

Reference Books

Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd

Distribution of marks for practical is as follows:

External Marks	
1. Practical	60 Marks, (2 Questions x 30marks = 60 marks), 5 questions – 1 each from every unit
2. Record Note	15 Marks
External Total Marks	75 Marks
Internal Marks	25 Marks
Total	100 Marks

Program: B.Com.				
SEC – V		Course Code: 24UCM3S03		Course Title: Capital Market
Semester III	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. To understand the Indian capital market, primary market methods, and the functioning of the secondary market
2. To Explore the features and characteristics of mutual funds and understand their operation.
3. Define the depository system and comprehend the process of dematerialization.
4. To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).
5. To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market

UNIT – I

Indian capital market: Primary Market (New Issue Market) – methods of floating new issues – parties involved in new issue market – Secondary Market (Stock Exchange) – definition of Stock Exchange – BSE, NSE & OTCEI.

UNIT – II

Mutual Fund: Features & Characteristics – Mechanism of mutual fund operation – benefits of mutual fund – types & various schemes of mutual fund.

UNIT – III

Depository System: Meaning & definition of Depository system – process of dematerialization – NSDC – CDSL.

UNIT – IV

Securities Exchange Board of India (SEBI) – objectives & Functions – powers of SEBI – SEBI guidelines for primary market & Secondary market – measures for investor protection.

UNIT – V

Derivatives – characteristics for derivatives – participants in derivative market – types of financial derivatives – forwards, futures, options & Swaps.

Text Books

1. Capital Markets: Institutions and Instruments by Fabozzi and Frank J

Reference Books

1. Financial Market & Services – E. Gardon & Natrajan, Himalaya Publishing House.
2. Financial Services – D. Santhanam, Margham Publication.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).	K1 & K2
CO2	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation	K3
CO3	Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.	K4
CO4	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.	K5
CO5	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Core – VII		Course Code: 24UCM4C07		Course Title Corporate Accounting – II
Semester IV	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. To know the types of Amalgamation, Internal and external Reconstruction
2. To know Final statements of banking companies
3. To understand the accounting treatment of Insurance company accounts
4. To understand the procedure for preparation of consolidated Balance sheet
5. To have an insight on modes of winding up of a company

UNIT – I

Amalgamation, Internal & External Reconstruction

Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings).

Internal & External Reconstruction

Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

UNIT – II

Liquidation of Companies

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

UNIT – III

Accounting of Banking Companies

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT – IV

Insurance Company Accounts:

Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.

UNIT – V

Consolidated Financial Statements

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). AS 04 – AS 14 – AS 28.

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

Text Books

1. S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Books

1. B.Raman, Corporate Accounting, Taxmann, New Delhi
2. M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3. Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	K1 & K2
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K3
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	K4
CO4	Give the consolidated accounts of holding companies	K5
CO5	Preparation of liquidator's final statement of account	K6

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

Mapping with Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Core – VIII		Course Code: 24UCM4C08		Course Title: Principles of Marketing
Semester IV	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. To know the concept and functions of marketing
2. To understand the importance of market segmentation
3. To examine the stages of new product development
4. To gain knowledge on the various advertising medias
5. To analyse the global market environment

UNIT – I

Introduction to Marketing

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.

UNIT – II

Market Segmentation

Meaning and definition - Benefits–Criteria for segmentation–Types of segmentation – Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour– Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.

UNIT – III

Product & Price

Marketing Mix—an overview of 4P’s of Marketing Mix - Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies - Objectives–Factors Influencing Pricing – Kinds of Pricing.

UNIT – IV

Promotions and Distributions

Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods – Channel Members – Channels of Distribution for Industrial Goods.

UNIT – V

Competitive Analysis and Strategies

Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E-Marketing & M-Marketing – E-Tailing – CRM –Market Research – MIS and Marketing Regulation.

NOTE: Question Paper Shall Cover 100% Theory.

Text Books

- 1.Philip Kotler, Principles of Marketing: A South Asian Perspective , Pearson Education. New Delhi
- 2.Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
- 3.Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai.
- 4.Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
- 5.Neeru Kapoor Principles Of Marketing, PHIL earning, New Delhi

Reference Books

1. Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3. Assael, H. Consumer Behaviour and Marketing Action, USA: PWS- Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behavior, USA: Houghton Mifflin Company
5. Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop an understanding on the role and importance of marketing	K1 & K2
CO2	Apply the 4p's of marketing in their venture	K3 & K4
CO3	Identify the factors determining pricing	K4
CO4	Use the different Channels of distribution of industrial goods	K5
CO5	Understand the concept of E-marketing and E-Tailing	K6

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

Mapping with Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Elective – IV	Course Code: 24UCM4E10		Course Title: Financial Service	
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

Course Objectives

1. To impart knowledge on the role and function of the Indian financial system.
2. To enrich their knowledge on key areas relating to management of financial products and services
3. To familiarize students about Venture Capital, Leasing.
4. To make them understand the Credit Rating system.
5. To provide insights into mutual funds and the operation of NSDL and CSDL.

UNIT – I

Introduction to Financial System

Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

UNIT – II

Introduction to Financial Services

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

UNIT – III

Venture Capital and Leasing

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

UNIT – IV

Credit Rating

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

UNIT – V

Mutual Funds

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

NOTE: Question Paper Shall Cover 100% Theory.

Text Books

1. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2. C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3. M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4. E. Dharmaraj, Financial Services, S.Chand, New Delhi.

Reference Books

1. Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2. Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3. E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4. B. Santhanam, Financial Services, Margham Publications, Chennai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Summarise the role and function of the financial system	K1 & K2
CO2	Gain practical knowledge on key areas relating to management of financial products and services	K3
CO3	Familiarize students about Venture Capital, Leasing.	K4
CO4	Infer the importance of the Credit Rating system.	K5
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – IV		Course Code: 24UCM4E11		Course Title: Consumerism & Consumer Protection
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

Course Objectives

1. To understand the nature of consumers and consumerism
2. To know how consumers are exploited
3. To be familiar with consumer rights and duties
4. To learn about Consumer Protection Act
5. To gain insights into consumerism in India.

UNIT – I

Consumerism

Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.

UNIT – II

Consumer Exploitation

Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.

UNIT – III

Consumer Rights and Duties

Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.

UNIT – IV

Consumerism in India

Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.

UNIT – V

Consumer Protection Act 2019

Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.

NOTE: Question Paper Shall Cover 100% Theory.

Text Books

1. Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2. Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4. Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

Reference Books

1. Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2. Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3. G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall aspects in consumerism	K3 & K4
CO2	Identify the reasons for consumer exploitation	K5
CO3	Discover the rights and duties of a consumer	K6
CO4	Create an environment which protects the consumers in India	K6
CO5	Critically appraise the consumer Protection Act	K6

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

**Mapping with Programme Outcomes
And Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – IV		Course Code: 24UCM4E12		Course Title: Operation Research
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

Course Objectives

1. To introduce the students to operations research and linear programming.
2. To impart knowledge about transportation and assignment problems.
3. To get acquainted with game theory and simulation.
4. To develop abilities to analyse and manage inventories using various methods.
5. To acquire knowledge on network analysis.

UNIT – I

Introduction to Operations research and Linear Programming Problem

Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method

UNIT – II

Transportation and Assignment problem

Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem

UNIT – III

Game Theory and Simulation

Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation

UNIT – IV

Inventory Management

Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination

of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)

UNIT – V

Network Analysis

Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost-Crashing a project- Scheduling of a project- Application of PERT and CPM.

Text Books

1. C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
2. V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3. Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4. M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5. S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

Reference Books

1. S Kalavathy, Operations Research, Vikas Publications, Noida
2. S.P. Gupta, “Statistical Methods”, S.Chand & Sons Publisher, New Delhi. 2019
3. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4. ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5. P.R.Vittal - Operation Research, Margham Publications, Chennai

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Frame a linear programming problem for quantitative decisions in business planning.	K1 & K2
CO2	Optimise economic factors by applying transportation and assignment problems.	K3
CO3	Apply the concept of game theory and simulation for optimal decision making.	K4
CO4	Analyse and manage inventories to meet the changes in market demand.	K5
CO5	Construct networks including PERT, CPM for strategic management of business projects.	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium , 1- Low

Program: B.Com.				
SEC – VI		Course Code: 24UCM4S04		Course Title: Service Marketing
Semester IV	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. To know the service concept, its evolution and growth.
2. To understand Marketing Mix in service marketing and its effective management.
3. To know the service marketing techniques applied in various sectors.
4. To emphasises the distinctive aspects of Services Marketing
5. To Visualize the different Service Marketing Strategies.

UNIT – I

Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope
Characteristics – Challenges and issues of service marketing- Service marketing in India –
Classifications of services

UNIT – II

Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and
Tactics, Promotion of Service - additional dimension in Services Marketing – People, Physical
Evidence and Process.

UNIT – III

Positioning of services – Designing service delivery System – Pricing of services – objectives –
methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.

UNIT – IV

Managing service operations- Participants in services- Employees and customer's role in service
delivery- Mass production and delivery- Importance of quality in services - Delivering Quality
Service.

UNIT – V

Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.

Text Books

1. S.M. Jha, Services marketing, Himalaya Publishers, India
2. Baron, Services Marketing, Second Edition. Palgrave Macmillan

Reference Books

1. Dr. B. Balaji, Services Marketing and Management ,S. Chand & Co , New Delhi.
2. Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
3. Thakur .G.S. Sandhu supreet& Dogra Babzan , Services marketing , kalyanni Publishers, Ludhianna.
4. Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.
5. Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Concept of Services and intangible products	K1 & K2
CO2	Discuss the relevance of the services Industry to Industry	K3
CO3	Examine the characteristics of the services industry and the modus operandi	K4
CO4	Analyse the role and relevance of Quality in Services	K5
CO5	Critically Visualise future changes in the Services Industry	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
SEC – VII		Course Code: 24UCM4SP05		Course Title: Commerce Practical
Semester IV	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. To understand the fundamentals of concepts and applications in Indian Accounting Standards.
2. To grasp the practical knowledge in Advertising
3. To train them in secretarial practices like preparation of agenda and minutes for company meetings.
4. To provide practical knowledge to fill forms like insurance, bank, loan, application, membership form, income tax return forms etc.
5. To Explore in share market applications

UNIT – I

Accounting Standard Practice

Concept and it application.

- a. Accounting standard I
- b. Accounting standard II
- c. Accounting standard III

UNIT – II

Advertising practice:

Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.

UNIT – III

Secretarial practice:

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).

UNIT – IV

Banking practices:

Drawing, Endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts.

Application for Opening Bank Account – Saving Account & Current Account.

UNIT – V

Share Market Application

1. Application for PAN (Permanent Account Number) Application for Opening DEMAT Account

NOTE: Question Paper Shall Cover 100% Practical.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall the various concepts of Indian Accounting Standards and its compliances.	K1 & K2
CO2	Demonstrate a practical model of advertisement for new products	K3
CO3	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.	K4
CO4	Applying the rules in filling the applications forms for banking transactions.	K5
CO5	Evaluate the share markets applications and trained in opening the DEMAT Accounts.	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com				
Core – IX		Course Code: 24UCM5C09		Course Title: Cost Accounting – I
Semester V	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

Course Objectives

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile Cost accounts.
3. To gain knowledge regarding valuation methods of material.
4. To familiarize with the different methods of calculating labour cost.
5. To know the apportionment of Overheads.

UNIT – I

Introduction of Cost Accounting

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.

UNIT – II

Cost Sheet and Methods of Costing

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts – Unit Costing-Job Costing.

UNIT – III

Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

UNIT – IV

Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT – V

Overheads Costing

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

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

Text Books

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3. Dr. S. N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

Reference Books

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall the various concepts of cost accounting	K1 & K2
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K2 & K3
CO3	Analyse the various valuation methods of issue of materials.	K4
CO4	Examine the different methods of calculating labour cost.	K5
CO5	Critically evaluate the apportionment of Overheads.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Core – X		Course Code: 24UCM5C10		Course Title: Banking Law and Practice
Semester V	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

Course Objectives

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

UNIT – I

Introduction to Banking

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System- Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion

UNIT – II

Central Bank and Commercial Bank

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

UNIT – III

Banking Practice

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.

Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.

UNIT – IV

Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics - Types of negotiable instruments.

Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.

Endorsement - Meaning-Components-Kinds of Endorsements-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal.

UNIT – V

Digital Banking

Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking

Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

NOTE: Question Paper Shall Cover 100% Theory.

Text Books

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

Reference Books

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. KatakaitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5. NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1 & K2
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	K2 & K3
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	K4
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K5
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K6

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

**Mapping with Programme Outcomes
And Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Core – XI		Course Code: 24UCM5C11		Course Title: Income Tax Law and Practice – I
Semester V	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

Course Objectives

1. To understand the basic concepts & definitions under the Income Tax Act, 1961.
2. To compute the residential status of an assessee and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

UNIT – I

Introduction to Income Tax

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Assessee – Person – Previous year – Assessment Year – income - Income exempted under Section 10.

UNIT – II

Residential Status

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

UNIT – III

Income from Salary

Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income.

UNIT – IV

Income from House Property

Income from House Property –Basis of Charge – Exempted Income - Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.

UNIT – V

Profits and Gains from Business or Profession

Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Computation of Income from Business or Profession.

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

Text Books

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

Reference Books

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K. Bhargava Taxman.
4. Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1 & K2
CO2	Assess the residential status of an assessee & the incidence of tax.	K2 & K3
CO3	Compute income of an individual under the head salaries.	K4
CO4	Ability to compute income from house property.	K5
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K6

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

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Core – XII		Course Code: 24UCM5C12		Course Title: Auditing and Corporate Governance
Semester V	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

Course Objectives

1. To enable students to understand process of auditing and its classification.
2. To impart knowledge on internal check and internal control.
3. To illustrate the role of auditors in company.
4. To help students understand the framework, theories and models of Corporate Governance.
5. To provide insights into the concept of Corporate Social Responsibility

UNIT – I

Introduction to Auditing

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations

UNIT – II

Audit Procedures and Documentation

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation – Fixed Assets – Stock – Current Liabilities.

UNIT – III

Company Auditor

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.

UNIT – IV

Introduction to Corporate Governance

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors

UNIT – V

Corporate Social Responsibility

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3. Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

Reference Books

1. Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3. C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Define auditing and its process.	K1 & K2
CO2	Compare and contrast essence of internal check and internal control.	K2 & K3
CO3	Identify the role of auditors in companies.	K4
CO4	Define the concept of Corporate Governance.	K5
CO5	Appraise the implications of Corporate Social Responsibility	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – V (1)		Course Code: 24UCM5E13		Course Title: Financial Management
Semester V	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To introduce the concept of financial management.
2. To learn the capital structure theories.
3. To gain knowledge about techniques in capital budgeting
4. To learn about dividend payment models.
5. To understand the needs and calculation of working capital in an organization.

UNIT – I

Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return.

UNIT – II

Financial Decision

Capital Structure – Definition - Meaning- **Capital Structure** - Theories- Factors determining Capital Structure – Various approaches of Capital structure

Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Operating and Financial Leverage

UNIT – III

Investment Decision

Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).

Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index. **Capital Budgeting under risk – Adjusted Discount rate.**

UNIT – IV

Dividend Decision

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model. Hypothesis model.

UNIT – V

Working Capital Decision

Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.

NOTE: Question Paper Shall Cover 60 % Problems and 40 % Theory.

Text Books

1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books

1. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2. I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4. A.Murthy, Financial Management, ,Margham Publications, Chennai.
5. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the concepts in financial management.	K1 & K2
CO2	Apply the various capital structure theories.	K3
CO3	Apply capital budgeting techniques to evaluate investment proposals.	K4
CO4	Determine dividend pay-outs.	K5
CO5	Estimate the working capital of an organization.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – V (2)		Course Code: 24UCM5E14		Course Title: Indirect Taxation
Semester V	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To get introduced to indirect taxes
2. To have an overview of Indirect taxes
3. To be familiar the CGST and IGST Act
4. To learn procedures under GST
5. To gain knowledge about Customs Duty.

UNIT – I

Introduction to Indirect Tax

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023

UNIT – II

An Overview of Goods & Service Tax (GST)

Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

UNIT – III

CGST & IGST Act 2017

Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment

UNIT – IV

Procedures under GST

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

UNIT – V

Customs Act 1962

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

Reference Books

1. V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquaintance with Indirect tax laws	K1 & K2
CO2	Exposed to the overview of GST.	K3
CO3	Apply provisions of CGST and IGST	K4
CO4	Summarise procedures of GST	K5
CO5	Discuss aspects of Customs Duty in India	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – VI (3)		Course Code: 24UCM5E15		Course Title: Human Resource Management
Semester V	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objective

1. To explore to the aspects relating of Human resource management
2. To equip with the various processes of Recruitment and Selection
3. To be acquainted with Training methods and the concept of Performance Appraisal
4. To learn about Industrial Relations
5. To assimilate knowledge on employee welfare.

UNIT – I

Introduction to HRM

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

UNIT – II

Recruitment and Selection

Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.

UNIT – III

Training and Development

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

UNIT – IV

Industrial Relations

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.

UNIT – V

Employee Welfare

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4. P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

Reference Books

1. L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3. Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	K1 & K2
CO2	Formulate action plans for employee Recruitment and Selection.	K2 & K3
CO3	Choose appropriate methods of Training	K4
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	K5
CO5	Formulate strategies for employee welfare.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – VI (4)		Course Code: 23UCM5E16		Course Title: Office Management & Secretarial Practice
Semester V	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To familiar with modern office management.
2. To familiar with the work atmosphere
3. To train the students in maintaining and running the office effectively.
4. To understand and organize data records
5. To gain knowledge about the role of a secretary

UNIT – I

Modern Office and Its Function

Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office—Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.

UNIT – II

Office Space and Environment Management

Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.

UNIT – III

Office Systems and Procedures

The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment's. Office forms – Design, Management and Control

UNIT – IV

Records Management

Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralized vs. Decentralized Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Modern Tendencies in Records Making

UNIT – V

Secretarial Practice

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.

Reference Books

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarised with modern office management	K1 & K2
CO2	Adapt with the modern work atmosphere	K3
CO3	Trained in maintaining the office independently and effectively	K4
CO4	Ability to organize data records in office	K5
CO5	Motivated to act as a company secretary	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Core – XIII		Course Code: 23UCM6C13		Course Title: Cost Accounting – II
Semester VI	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To understand the standards in Cost Accounting
2. To know the concepts of contract costing.
3. To be familiar with the concept of process costing.
4. To learn about operation costing.
5. To gain insights into standard costing.

UNIT – I

Cost Accounting Standards

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

UNIT – II

Job Costing, Batch Costing and Contract Costing

Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.

UNIT – III

Process Costing

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production.

UNIT – IV

Operation Costing

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

UNIT – V

Standard Costing and Variance Analysis

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, and Sales Variances – Calculation of Variances. AS 02 – AS 16.

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

Text Books

1. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

Reference Books

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2. Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4. Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall standards in cost accounting	K1 & K2
CO2	Apply the knowledge in contract costing	K3
CO3	Analyze and assimilate concepts in process costing	K4
CO4	Understand various bases of classification cost and prepare operating cost statement.	K5
CO5	Set up standards and analyse variances.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Core – XIV		Course Code: 23UCM6C14		Course Title: Management Accounting
Semester VI	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To understand basics management accounting
2. To know the aspects of Financial Statement Analysis
3. To familiarize with fund flow and cash flow analysis
4. To learn about budgetary control
5. To gain insights into marginal costing.

UNIT – I

Introduction to Management Accounting

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

UNIT – II

Ratio Analysis

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

UNIT – III

Funds Flow & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities

UNIT – IV

Budget and Budgetary Control

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits

UNIT – V

Marginal Costing

Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.

Decision Making: Selection of a Product Mix – Make or Buy Decision – Limiting Factor or Key Factor.

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

Text Books

- 1.Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
- 2.Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
- 3.Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
- 4.Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
- 5.T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.

Reference Books

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall basics in management accounting	K1 & K2
CO2	Apply the knowledge of preparation of Financial Statements	K3
CO3	Analyse the concepts relating to fund flow and cash flow	K4
CO4	Evaluate techniques of budgetary control	K5
CO5	Formulate criteria for decision making using principles of marginal costing.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Core – XV		Course Code: 23UCM6C15		Course Title: Income Tax Law and Practice – II
Semester VI	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To understand provisions relating to capital gains
2. To know the provisions for computation of income from other sources.
3. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
4. To learn about assessment of individuals
5. To gain knowledge about assessment procedures.

UNIT – I

Capital Gains

Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains - **Cost of Acquisition - Cost of Improvement – Indexation** - Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

UNIT – II

Income From Other Sources & Clubbing of Income

Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept.

UNIT – III

Set Off and Carry Forward of Losses and Deductions From Gross Total Income

Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

UNIT – IV

Computation of Total Income – Individual

Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime) **Tax Rebate, Relief of Income Tax.**

UNIT – V

Income Tax Authorities

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN), e-PAN – **Advance payment of Income Tax.** AS 15.

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

Text Books

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference Books

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K. Bhargava Taxman, New Delhi.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall provisions on capital gains	K1 & K2
CO2	Apply the knowledge about income from other sources	K3 & K4
CO3	Analyse the set off and carry forward of losses provisions	K4
CO4	Learn about assessment of individuals	K5
CO5	Apply procedures learnt about assessment procedures.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – VII (5)		Course Code: 23UCM6E17		Course Title: Entrepreneurial Development
Semester VI	Hours/Week 5	Total Hours 75	Credits 3	Total Marks 100

Course Objectives

1. To know the meaning and characteristics of entrepreneurship
2. To identify the various business opportunities
3. To understand the Process of setting up an enterprise
4. To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
5. To develop an understanding of the role of MSME in economic growth

UNIT – I

Introduction to Entrepreneur

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

UNIT – II

Design Thinking

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

UNIT – III

Setting up of an Enterprise

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

UNIT – IV

Business Model Canvas and Formulation of Project Report

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

UNIT – V

MSME's and Support Institutions

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

NOTE: Question Paper shall cover 100% Theory.

Text Books

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4. RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Reference Books

1. Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2. Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3. Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5. E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the various traits of an entrepreneur	K1 & K2
CO2	Turn ideas into business opportunities	K3 & K4
CO3	Do feasibility study before starting a project	K4
CO4	Identify the sources of funds for funding a project	K5
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – VII (6)		Course Code: 23UCM6E18		Course Title: Computer Applications in Business
Semester VI	Hours/Week 5	Total Hours 75	Credits 3	Total Marks 100

Course Objectives

1. To apply various terminologies used in the operation of computer systems in a business environment.
2. To Understand the basic concepts of a word processing package
3. To apply the basic concepts of electronic spread sheet software in business.
4. To Understand and apply the basic concepts of PowerPoint presentation.
5. To generate electronic mail for communicating in an automated office for business environment.

UNIT – I

Word Processing

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.

UNIT – II

Mail Merge

Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.

UNIT – III

Preparing Presentations

Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.

UNIT – IV

Spreadsheet and its Business Applications

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.

UNIT – V

Creating Business Spreadsheet

Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

NOTE: Question Paper shall cover 100% Theory.

Text Books

1. R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2. Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3. Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4. Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5. Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books

1. Gupta, Swati , Office Automation System, Lap Lambert Academic Publication. USA.
2. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3. Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4. John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5. Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall various techniques of working in MS-WORD.	K1 & K2
CO2	Prepare appropriate business document.	K3
CO3	Create - Presentation for Seminars and Lecture.	K4
CO4	Understanding various tools used in MS-EXCEL.	K5
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – VIII (7)		Course Code: 23UCM6E19		Course Title: Logistics and Supply chain Management
Semester VI	Hours/Week 5	Total Hours 75	Credits 3	Total Marks 100

Course Objectives

1. To understand the origin and principles of logistics management
2. To know the types of inventory control
3. To gain insight on the importance of supply chain management
4. To identify the Key Enablers in Supply Chain Improvement
5. To analyse the SCOR model

UNIT – I

Logistics Management

Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.

UNIT – II

Transportation and Distribution

Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century.

UNIT – III

Supply Chain Management

Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.

UNIT – IV

Supply Chain Drivers

Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.

UNIT – V

Aligning the Supply Chain with Business Strategy

SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

NOTE: Question Paper shall cover 100% Theory.

Text Books

1. G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3. D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4. Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5. Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

Reference Books

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3. Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4. Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5. Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the importance of Customer Service in Logistics Management	K1 & K2
CO2	Develop an understanding on the Distribution Channel Management	K3
CO3	Interpret the Global applications of supply chain management	K4
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	K5
CO5	Identify the conflict resolution strategies	K6

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

Mapping with Programme Outcomes

And Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
Elective – VIII (8)		Course Code: 23UCM6E20		Course Title: Spreadsheet for Business
Semester VI	Hours/Week 5	Total Hours 75	Credits 3	Total Marks 100

Course Objectives

1. To introduce students to Excel as an important tool in business applications
2. To familiarize them with the features and functions of a spread sheet.
3. To understand the concepts of accounting, reporting and analysis using spread sheet.
4. To Construct formulas, including the use of built-in functions, and relative and absolute reference
5. To develop various applications using MS-Excel.

UNIT – I

Introduction

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

UNIT – II

Financial, Logical and Text Functions Financial Functions

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

UNIT – III

Statistical Analysis

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

UNIT – IV

Reference

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

UNIT – V

Projects and Applications

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

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

Text Books

1. John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.

Reference Books

1. Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3. Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop And Apply Fundamental Spread Sheet Skills.	K1 & K2
CO2	Understanding Various Tools Used In Ms-Excel.	K3
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	K4
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	K5
CO5	Develop Trending Application Using MS-Excel	K6

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

Mapping with Programme Outcomes

And Programme Specific Out comes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Program: B.Com.				
General		Course Code: 24UCM6GA01		Course Title: General Awareness for Competitive Examination
Semester VI	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
2. To build experiences for students as they grow into lifelong learners.
3. To know the basic concepts of various discipline

UNIT – I

Indian Polity

Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.

UNIT – II

Geography

Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

UNIT – III

Economy

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.

UNIT – IV

History

Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

UNIT – v

Environment and Ecology

Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation

NOTE: Question Paper shall cover 100% Theory.

Text Books

1. Class XI and XII NCERT Geography
2. History – Old NCERT'S Class XI and XII

Reference Books

1. M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2. Ramesh Singh (2022), Indian Economy, McGraw - Hill
3. G.C Leong, Physical and Human Geography, Oxford University Press
4. Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.