

Bachelor of



Commerce



**SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE**  
**(Autonomous)**

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

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

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

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

**Tamil Nadu, India**

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

**REGULATIONS AND SYLLABUS FOR**

**B.COM. PROGRAMME**  
**(SEMESTER PATTERN)**

**(For Students Admitted in the College from  
the Academic Year 2021-2022 Onwards)**



### Programme Outcomes (POs)

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

### Programme Specific Outcomes (PSOs)

<b>PSO1</b>	Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
<b>PSO2</b>	Students will prove themselves in different professional exams like C.A., CS, CMA, MPSC, and UPSC as well as other coerces.
<b>PSO3</b>	Students will get the confidence of self-employment and also apply different concepts in starting and managing business, realize the social responsibilities, social realities and inculcate an essential value system of business.
<b>PSO4</b>	Develop competency of students to make them employable in the global market.
<b>PSO5</b>	Enhance practical knowledge of Students to prepare various accounts in order to meet the national requirements.



# SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

Bachelor of Commerce (B.COM)

Programme Pattern and Syllabus (CBCS)

(For Students Admitted in the College from the Academic Year 2021-2022 Onwards)

Sl. No.	Part	Nature of Course	Course Code	Name of the Course	Hours/Week	Credits	Marks		
							CIA	ESE	Total
<b>SEMESTER – I</b>									
1	I	Language	21UTA1F01	Tamil – I	5	3	25	75	100
2	II	Language	21UEN1CE01	Communicative English – I	5	3	25	75	100
3	III	Core – I	21UCM1C01	Financial Accounting – I	6	4	25	75	100
4		Core – II	21UCM1C02	Business Communication	4	4	25	75	100
5		Allied – I	21UBA1A01	Business Economics	5	4	25	75	100
6	IV	Value Education	21UVE101	Manavalakkalai Yoga	2	2	25	75	100
7		Add-on Course	21UCM1AO01	Professional English – I	3	4	25	75	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – II</b>									
8	I	Language	21UTA2F02	Tamil – II	5	3	25	75	100
9	II	Language	21UEN2CE02	Communicative English – II	5	3	25	75	100
10	III	Core – III	21UCM2C03	Financial Accounting – II	6	4	25	75	100
11		Core – IV	21UCM2C04	Business Management	4	4	25	75	100
12		Allied – II	21UBA2A02	Indian Economy	5	4	25	75	100
13	IV	Common Paper	21UES201	Environmental Studies	2	2	25	75	100
14		Add-on Course	21UCM2AO02	Professional English – II	3	4	25	75	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>

<b>SEMESTER – II</b>									
15	III	Core – V	21UCM3C05	Business Law	5	4	25	75	100
16		Core – VI	21UCM3C06	Corporate Accounting – I	6	4	25	75	100



17		Core – VII	21UCM3C07	Banking Theory Law & Practice	5	4	25	75	100
18		Allied – III	21UMA3A03	Business Statistical Methods	6	4	25	75	100
19	IV	SBEC – I	21UCM3S01	Capital Market	3	3	25	75	100
20		SBEC – III (Skill Practical)	21UCM3SP0 1	MS–Office Practical – I	3	3	25	75	100
21		NMEC – I	21UCM3N01	Marketing (Offered by Our Department to Other Department)	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – IV</b>									
22	III	Core – VIII	21UCM4C08	Company Law	5	5	25	75	100
23		Core – IX	21UCM4C09	Corporate Accounting – II	6	5	25	75	100
24		Core – X	21UCM4C10	Principles of Marketing	5	4	25	75	100
25		Allied – IV	21UMA4A04	Business Mathematics and Statistical Techniques	6	4	25	75	100
26	IV	SBEC – IV	21UCM4S02	Project Methods and Techniques.	3	3	25	75	100
27		SBEC – V (Skill Practical)	21UCM4SP0 2	Tally Practical – II	3	3	25	75	100
28		NMEC – II	21UCM4N02	Human Resource Management (Offered by Our Department to Other Department)	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – V</b>									
29	III	Core – XI	21UCM5C11	Cost Accounting	6	5	25	75	100
30		Core – XII	21UCM5C12	Practical Auditing	6	5	25	75	100
31		Core – XIII	21UCM5C13	Income Tax Law and Practice – I	6	5	25	75	100
32		Core – XIV	21UCM5C14	E–Commerce	6	4	25	75	100
33		Elective – I		Elective – I	6	5	25	75	100
34	V		21UCMIP01	Internship Training	-	-	-	-	-
<b>Total</b>					<b>30</b>	<b>24</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>SEMESTER – VI</b>									
35	III	Core – XV	21UCM6C15	Management	6	5	25	75	100



				Accounting					
36		Core – XVI	21UCM6C16	Entrepreneurial Development	6	5	25	75	100
37		Core – XVII	21UCM6C17	Income Tax Law and Practice – II	6	5	25	75	100
38		Core – XVIII (Core Practical)	21UCM6CP1	Commerce Practical	6	5	25	75	100
39		Elective – II		Elective – II	6	5	25	75	100
40	V	Extension Activities		Extension Activities *	–	1			
<b>Total</b>					<b>30</b>	<b>26</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>Grand Total</b>					<b>180</b>	<b>148</b>	<b>950</b>	<b>2850</b>	<b>3800</b>

\* No University Examinations. Only Credit is Given.

#### Extra Credit Courses (Part – VI)

Semester	Course	Credit
II	SWAYAM and MOOC	2
IV	SWAYAM and MOOC	2
VI	SWAYAM and MOOC	2
<b>Total</b>		<b>6</b>

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

Group A	21UCM5PR1	I	Project Work
	21UCM6E01	II	Fundamentals of Insurance
Group B	21UCM5E02	I	Office Organization
	21UCM6E03	II	Secretarial Practice
Group C	21UCM5E04	I	Human Resource Management
	21UCM6E05	II	Indian Financial Services
Group D	21UCM5E06	I	Campus to Corporate
	21UCM6E07	II	Customer Relationship Management

#### Note

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment



ESE – End of Semester Examinations

Program: B.Com.				
Core – I		Course Code: 21UCM1C01		Course Title: Financial Accounting – I
Semester I	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

### Course Objectives

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

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**

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

### **UNIT – IV**

Depreciation – Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity.

**UNIT – V**

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

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

**Text Books**

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2020.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2020.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2021.

**Reference Books**

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2020.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2020.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2021.

**Course Outcomes (COs)**

On completion of the course, students should be able to

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

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



**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**





Program: B.Com.				
Core – II		Course Code: 21UCM1C02		Course Title: Business Communication
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	4	60	4	100

### Course Objectives

1. To facilitate the students to understand the concepts of communication to develop better written and oral business communication skills among students.
2. To enhance their writing skills in various forms of business letters and reports.
3. To know basic techniques involved in modern forms of communication.

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**

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

### **UNIT – IV**



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

#### **UNIT – V**

Report – Meaning – Writing of Report – Meeting – Agenda – Minutes – Memorandum – Office Order – Circular Notes – Resolutions of Company Meetings.

**NOTE:** Question Paper Shall Cover 100% Theory

#### **Text Books**

1. Rajendra Pal and J.S. Korahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2019.
2. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd., Mumbai, 2021.
3. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi, 2021.

#### **Reference Books**

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R S. Chand and Co. Publishers, New Delhi, 2021.
2. R.S.N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2020.
3. Sathya Swaroop Debasish and Bhagaban Das, Business Communication, PHI Learning Pvt., Ltd., New Delhi, 2020.



### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs

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

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com.				
Allied – I		Course Code: 21UBA1A01		Course Title: Business Economics
Semester I	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

### Course Objectives

1. To gain knowledge about the nature and scope of managerial economics.
2. To acquire knowledge about law of demand, cost analysis and pricing techniques.
3. To help students be equipped with economic tools for business analysis.

#### **UNIT – I**

Managerial Economics – Nature – Scope – Methods – Basic Economic Problems – Role of Managerial Economist – Goals of Business Firm.

#### **UNIT – II**

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

#### **UNIT – III**

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

#### **UNIT – IV**

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

#### **UNIT – V**

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

**NOTE:** Question Paper Shall Cover 100% Theory

#### **Text Books**



1. S. Sankaran, Business Economics, Margham Publications, Chennai, 2020.
2. P.N. Reddy and H.R. Appanniah, Economics for Business, Himayala Publications House, New Delhi, 2021.
3. M.L. Jhingan, Advanced Economic Theory, Vrindha Publications, New Delhi, 2021.

### Reference Books

1. T. Aryamala, Business Economics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2021.
2. M.L. Jhingan, Micro Economic Theory, Vrindha Publications, New Delhi, 2021.
3. R.K. Lekhi, Managerial Economics, Kalyani Publishers, Ludhiana, 2021.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about role of economist to achieve the business goals.	K1 & K2
CO2	Gain the knowledge about demand analysis and demand forecast.	K2 & K3
CO3	Know about factors of productions and economics of large scale of productions.	K4
CO4	Analyse about cost functions and difference between short run and long run cost functions.	K5
CO5	Acquire knowledge about market structure and pricing.	K6

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

### Mapping of COs with POs

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



S – Strong

M – Medium

L – Low

Program: B.Com.				
ADD-ON COURSE		Course Code: 21UCM1PE01		Course Title: Professional English – I
Semester I	Hours/Week 3	Total Hours 45	Credits 4	Total Marks 100

### Course Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To develop strategic competence that will help in efficient communication.
3. To sharpen students critical thinking skills and make students culturally aware of the target situation.

## UNIT – I

### COMMUNICATION

**Listening:** Listening to Audio Text and Answering Questions – Listening to Instructions

**Speaking:** Pair Work and Small Group Work

**Reading:** Comprehension Passages – Differentiate Between Facts and Opinion

**Writing:** Developing a Story with Pictures.

**Vocabulary:** Register specific – Incorporated into the LSRW Tasks

## UNIT – II

### DESCRIPTION

**Listening:** Listening to process description – Drawing a flow chart.

**Speaking:** Role play (formal context)

**Reading:** Skimming/Scanning – Reading Passages on Products, Equipment and gadgets.

**Writing:** Process Description – Compare and Contrast Paragraph – Sentence Definition and Extended Definition – Free Writing.

**Vocabulary:** Register Specific – Incorporated into the LSRW Tasks.

**UNIT – III****NEGOTIATION STRATEGIES**

**Listening:** Listening to Interviews of Specialists / Inventors in Fields (Subject specific)

**Speaking:** Brainstorming. (Mind mapping) – Small Group Discussions (Subject – Specific)

**Reading:** Longer Reading Text.

**Writing:** Essay Writing (250 words)

**Vocabulary:** Register specific – Incorporated into the LSRW Tasks

**UNIT – IV****PRESENTATION SKILLS**

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing Recommendations – Interpreting Visuals inputs

**Vocabulary:** Register Specific – Incorporated into the LSRW Tasks

**UNIT – V****CRITICAL THINKING SKILLS**

**Listening:** Listening Comprehension – Listening for Information.

**Speaking:** Making Presentations (with PPT- practice).

**Reading:** Comprehension Passages –Note Making.

**Comprehension:** Motivational Article on Professional Competence, Professional Ethics and Life Skills)

**Writing:** Problem and Solution Essay– Creative Writing – Summary Writing

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Book:**



1. English for Commerce and Management, Tamil Nadu State Council for Higher Education English for Commerce & Management (TANSCHHE).

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Recognise the students' ability to improve their own competence in using the language.	K1 & K2
CO2	Use language for speaking with confidence in an intelligible and acceptable manner.	K3
CO3	Understand the importance of reading for life and read independently unfamiliar texts with comprehension.	K4
CO4	Understand the importance of writing in academic life.	K5
CO5	Write simple sentences without committing error of spelling or grammar.	K6

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

### Mapping of COs with POs

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

S – Strong

M – Medium

L – Low





Program: B.Com.				
Core – III		Course Code: 21UCM2C03		Course Title: Financial Accounting – II
Semester II	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

#### Course Objectives

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

#### **UNIT – I**

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

#### **UNIT – II**

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

#### **UNIT – III**

Royalty Accounts – Meaning – Methods of Recoupment – Fixed and Flexible Method. Self-Balancing Ledger – Debtor or Sales Ledger – Creditor or Purchase Ledger – General or Impersonal or Nominal Ledger

**UNIT – IV**

Partnership Fundamental – Admission of a Partner – Profit Sharing Ratio – Adjustment of Goodwill – Revaluation of Assets and Liabilities – Adjustment of Reserve and Profits – Adjustment of Capital – Retirement of a Partner – Death of a Partner.

**UNIT – V**

Dissolution of a Partner – Insolvency of a Partner – Gradual Realization of Garner vs. Murray – Piecemeal Distribution.

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

**Text Books**

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2020.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2020.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2021.

**Reference Books**

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2020.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2020.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2021.



### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs

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

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com.				
Core – IV		Course Code: 21UCM2C04		Course Title: Business Management
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

### Course Objectives

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

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**



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

#### **UNIT – IV**

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

#### **UNIT – V**

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

**NOTE:** Question Paper Shall Cover 100% Theory

#### **Text Books**

1. Dinkar Pagare, Business Management, Sultan Chand and Sons, New Delhi, 2020.
2. L.M. Prasad, Principles and Practice of Management, Sultan Chand and Sons, New Delhi, 2020.
3. C.B. Gupta, Business Organization & Management, Sultan Chand & Sons, 2019

#### **Reference Books**

1. S.A. Sherlekar, Principles of Business Management, Himalaya Publishing House, Mumbai, 2020.
2. P.C. Tripathi and P.N. Reddy, Principles of Management, Tata McGraw Hill, New Delhi, 2019.
3. Dr. V.R. Palanivelu, Principles of Management, Himalaya publishing House, Mumbai, 2020.



### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs

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

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
Allied - II		Course Code: 21UBA2A02		Course Title: Indian Economy
Semester II	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

### Course Objectives

1. To acquire sufficient knowledge about India's economic features, growth and development.
2. To impart knowledge about relative share of India as an emerging economic power in the world market.
3. To enable students to understand nature of different sector of our country & planning.

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**

Place of Agriculture in Indian Economy – Causes for Low Productivity – Credit Needs of the



Indian Farmers – Sources of Rural Credit – Present System of Indian Agricultural Marketing – Measures to Improve Agricultural Marketing in Brief New Agricultural Strategy – Green Revolution.

#### **UNIT – IV**

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

#### **UNIT – V**

Services Sectors – Information Technology – Information Technology Enabled Services (ITES) – BPO –Types of BPO – Call Centre Services – On Site – Off Site Services – NITIAYOG.

**NOTE:** Question Paper Shall Cover 100% Theory

#### **Text Books**

1. Dutt and Sundaram, Indian Economy, Sultan Chand and Sons, New Delhi, 2020.
2. Misra and Puri, Indian Economy, Himalaya Publishing House, Mumbai, 2021.
3. Jhingan, Economic Development and Planning, M.L. Vrindha Publications, New Delhi, 2021.

#### **Reference Books**

1. Five Year Plan Reports – Govt. of India.
2. S. Sankaran, Indian Economy, Margham Publications, Chennai, 2021.
3. Dhingara, Indian Economy, I.C. Sultan and Sons, New Delhi, 2021.





### Course Outcomes (COs)

On completion of the course, students should be able to

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

### Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



Program: B.Com.				
SBEC – II		Course Code: 21UCMPE02		Course Title: Professional English – II
Semester II	Hours/Week 3	Total Hours 45	Credits 4	Total Marks 100

### Course Objectives

1. Develop students' competence in the use of English with particular reference to the workplace situation.
2. Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
3. Help students with a research bent of mind develop their skills in writing reports and research proposals.

### UNIT – I

#### Communicative Competence

**Listening:** – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

**Speaking:** Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)

**Reading:** Two subject-based reading texts followed by comprehension activities/exercises

**Writing:** Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

### UNIT – II

#### Persuasive Communication

**Listening:** Listening to a product launch- sensitizing learners to the nuances of persuasive communication



**Speaking:** Debates – Just – A Minute Activities

**Reading:** reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

**Writing:** dialogue writing – writing an argumentative /persuasive essay.

### UNIT – III

#### Digital Competence

**Listening to interviews (subject related)**

**Speaking:** Interviews with subject specialists (using video conferencing skills)

**Creating Vlogs** (How to become a vlogger and use vlogging to nurture interests – subject related)

**Reading:** Selected sample of Web Page (subject area)

**Writing:** Creating Web Pages

**Reading Comprehension:** Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS-Office and how they can be utilized in relation to work in the subject area

### UNIT – IV

#### Creativity and Imagination

**Listening to short** (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

**Speaking:** Making oral presentations through short films – subject based  
**Reading:** Essay on Creativity and Imagination (subject based)

**Writing**

- Basic Script writing for short films (subject based)
- Creating blogs, flyers and brochures (subject based)

**Poster Making**

- writing slogans/ captions (subject based)

### UNIT – V

#### Workplace Communication & Basics of Academic Writing

**Speaking:** Short academic presentation using PowerPoint

**Reading & Writing:** Product Profiles, Circulars, Minutes of Meeting. Writing an



introduction, paraphrasing

**Punctuation:** (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Book:**

1. English for Commerce and Management, Tamil Nadu State Council for Higher Education English for Commerce & Management (TANSCHE).

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Adapt easily into the work place context, having become communicatively competent.	K1 & K2
CO2	Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace	K3
CO3	Develop their competence and competitiveness and thereby improve their employability skills.	K4
CO4	Help students with a research bent of mind develop their skills in writing reports and research proposals.	K5
CO5	Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.	K6

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

**Mapping of COs with POs**

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

**S – Strong**

**M – Medium**

**L – Low**



### Course Objectives

Program: B.Com.				
Core - V		Course Code:21UCM3C05	Course Title: Business Law	
Semester III	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

1. To acquire knowledge about essential elements of a valid contract
2. To know the law relating to contract of agency, bailment and pledge
3. To cultivate understanding of various trade laws – with an expert knowledge of Indian Contract Act, Sale of Goods Act.

#### UNIT – I

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

#### UNIT – II

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

#### UNIT – III

Contract of Indemnity – Introduction – Rights of Indemnity Holder and Indemnifier – Guarantee – Definition, Features, Types, Revocation – Bailment – Rights and Duties – Pledge – Rights and Duties - Pledge by Non - Owner.

#### UNIT – IV

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

#### UNIT - V



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

NOTE: Question Paper Shall Cover 100% Theory

### Text Books

1. P.P.S. Gogna – Business Laws, S.Chand Publishing, New Delhi, 2021.
2. Tulsian J.P.C, Business Law, Pearson Publications, New Delhi, 2020.
3. Kapoor, Business Law, N.D., Sultan Chand and Sons, New Delhi, 2021.

### Reference Books

1. R.S.N. Pillai and Bagavathy, Business Laws, S. Chand and Co, New Delhi, 2021.
2. M.C. Kuchhal, Mercantile Law, Vikas Publications, New Delhi, 2021.
3. J. Jayasankar, Business Law, Margham Publications, Chennai, 2022.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	To familiarizes about the contracts act.	K1 & K2
CO2	To provide practical exposure in capacity to contract, contingent contracts, wagering agreements and breach of contract.	K3
CO3	Application of knowledge about contract of indemnity, bailment, and pledge.	K4
CO4	Understand about the contract of agency and its termination.	K5
CO5	Gain knowledge about sales of goods act, 1930.	K6

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



**Mapping of COs with POs**

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

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com.				
Core - VI		Course Code: 21UCM3C06		Course Title: Corporate Accounting – I
Semester III	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

### Course Objectives

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

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**

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

### **UNIT – IV**

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

### **UNIT – V**





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

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

### **Text Books**

1. R. L. Gupta and Radhaswamy, Corporate Accounting, S. Chand Publications, New Delhi, 2021.
2. M. Sumathy and G. Sasikumar, Advanced Corporate Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2021.
3. S.P.Jain and K.L. Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2021.

### **Reference Books**

1. M.C. Shukla and T.S. Grewal, Advanced Accountancy, S. Chand Publishing Ltd, New Delhi, 2021.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, Part – I, Himalaya Publications, New Delhi, 2020.
3. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2022.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

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

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

### **Mapping of COs with POs**



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

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core - VII	Course Code: 21UCM3C07		Course Title: Banking Theory Law & Practice	
Semester III	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

### Course Objectives

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

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**

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

### **UNIT – IV**

Negotiable Instrument – Definition – Features – Promissory Note – Bill of Exchange and Cheque – Crossing of a Cheque – Types of Crossing – Endorsement – Negotiation & Dishonour and Discharge of Negotiable Instrument – Protection of Collecting Banker and Paying Banker



– Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of Collecting Banker.

### **UNIT – V**

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

**NOTE:** Question Paper Shall Cover 100% Theory

### **Text Books**

1. E. Gordon and Dr. K. Natarajan, Banking Theory and Practice, Himalaya Publishing House, 2021.
2. Sundharam and Varshney, Banking Theory Law and Practice, Sultan Chand and Sons, New Delhi, 2021.
3. Rajesh. R, Sivagnanasithi. T, Banking Theory Law and Practice, Tata McGraw– Hill Publishing Co Ltd, 2022.

### **Reference Books**

1. Dr. A. Rama, A. Arunadevi, Banking Technology, New Century Book House (P) Ltd, Chennai, 2021.
2. Dr. P.K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, Mumbai, 2021.
3. Shekar K.C., Lekshmi Shekar, Banking Theory and Practice, Vikas Publishing House Pvt. Ltd, 2021.



### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs

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

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com.				
Allied - III		Course Code: 21UMA3A03		Course Title :
				Business Statistical Methods
Semester III	Hours/Week	Total Hours	Credits	Total Marks
	6	90	4	100

### Course Objectives

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

### **UNIT – I**

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

### **UNIT – II**

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

### **UNIT – III**

Correlation – Types of Correlation – Measures of Correlation – Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple Regression Analysis – Regression Equation, Fitting of Regression Lines – Relationship Between Regression Co-efficient and Correlation Co-efficient.

### **UNIT – IV**

Index Number, Definition of Index Numbers, Uses – Problems in the Construction of Index Numbers, Simple and Weighted Index Numbers. Chain and Fixed Base Index – Cost of Living Index Numbers.

### **UNIT – V**

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular



Trend, Measure of Seasonal Variation. (Method of Simple Average Only.)

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

### **Text Books**

1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons, New Delhi, 2021.
2. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy, 2022.
3. Wilson .M, Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2022.

### **Reference Books**

1. S.P. Rajagopalan and Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2022.
2. D.C. Sanchati and V.K. Kapoor, Statistics, Sultan Chand and Sons, New Delhi, 2022.
3. S. C. Gupta, Fundamental of Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2021.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

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

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



**Mapping of COs with POs**

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

**S – Strong**

**M – Medium**

**L – Low**





### Course Objectives

Program: B.Com.				
Core – VIII		Course Code: 21UCM4C08	Course Title: Company Law	
Semester IV	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

1. To help students to understand significant provisions of the companies act.
2. To enable the students to understand about statutory control and framework within which the business be conducted by formation of company
3. To expose students to understand management of a company, appointment of director and their duties and responsibility.

#### **UNIT – I**

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

#### **UNIT – II**

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

#### **UNIT – III**

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

#### **UNIT – IV**

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

#### **UNIT – V**



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

**NOTE:** Question Paper Shall Cover 100% Theory

### **Text Books**

1. N.D. Kapoor, Company Law, Sultan Chand and Sons, New Delhi, 2021.
2. P. Saravanavel, Company Law, Himalaya Publishing House Pvt. Ltd, Mumbai, 2021.
3. P.P.S. Gogna, A Text Book of Company Law, Sultan Chand and Sons, New Delhi, 2021.

### **Reference Books**

1. Thothadri and Gaffoor, Company Law, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2021.
2. Dr. M. Sreenivasan, Company Law and Secretarial Practice, Margham Publications, Chennai, 2021.
3. M.C. Shukla and S.S. Gulshan, Principles of Company Law, S. Chand and Company Ltd, New Delhi, 2021.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

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

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



**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com.				
Core – IX		Course Code: 21UCM4C09		Course Title: Corporate Accounting – II
Semester IV	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

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

#### **UNIT – I**

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

#### **UNIT – II**

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

#### **UNIT – III**

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

#### **UNIT – IV**

Accounting of Insurance Companies Life – Preparation of Revenue Account, Profit & Loss Account Balance Sheet and Valuation Balance Sheet – Fire and Marine – (New format).

#### **UNIT – V**

Accounting of Holding Companies as per AS 21 – Meaning, Definition, Capital Profit,



Minority Interest, Revenue Profit, Capital Reserve, Goodwill, Unrealized profit (Excluding Inter Company Holdings).

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

**Text Books:**

1. R. L. Gupta and Radhaswamy, Corporate Accounting, S. Chand Publications, New Delhi, 2021.
2. M. Sumathy and G. Sasikumar, Advanced Corporate Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2021.
3. S.P.Jain and K.L.Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2022.

**Reference Books**

1. M.C. Shukla and T.S. Grewal, Advanced Accountancy, S. Chand Publishing Ltd, New Delhi, 2021.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, Part – I, Himalaya Publications, New Delhi, 2022.
3. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2021.

**Course Outcomes (COs)**

On completion of the course, students should be able to



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

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

### Mapping of COs with POs

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

S – Strong

M – Medium

L – Low

Program: B.Com.		
Core – X	Course Code: 21UCM4C10	Course Title : Principles of Marketing



Semester	Hours/Week	Total Hours	Credits	Total Marks
IV	5	75	4	100

### Course Objectives

1. To provide basic knowledge of concepts, principles, tools and techniques in marketing
2. To enable students to understand elements of the marketing mix.
3. To highlight various marketing functions and to impart necessary skills with help of students to choose a career in the field of marketing.

#### **UNIT – I**

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

#### **UNIT – II**

Marketing mix – Product Mix – Meaning of Product – Product Life Cycle – Branding – Labeling - New product development

#### **UNIT – III**

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

#### **UNIT – IV**

Price mix – Importance – Pricing Objectives – Pricing Methods – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place mix – Importance of Channels of Distribution – Functions of Middleman – Importance of Retailing in Today's Context

#### **UNIT – V**

Marketing and Government – Agricultural Marketing – Problems – Remedial Measures — Recent Developments in Marketing – Global Marketing – E-marketing and Tele Marketing –



Meaning and Concepts – Marketing Ethics – Career Opportunities in Marketing – Green Marketing – Online Marketing – Service Marketing – Service Quality.

**NOTE:** Question Paper Shall Cover 100% Theory

### Text Books

1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand and Co Ltd, New Delhi, 2022.
2. Senthilkumar. K and Sasikumar, Principles of Marketing, G. Himalaya Publishing House, Mumbai, 2022.
3. Rajan Nair, Marketing, Sultan Chand and Sons, New Delhi, 2022.

### Reference Books

1. J . Jayasankar, Marketing, Margham Publications, Chennai, 2021.
2. Dr. L. Natarajan, Marketing, Margham Publications, Chennai, 2021.
3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi, 2021.

### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs

PO	PO1	PO2	PO3	PO4	PO5
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<b>CO</b>					
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S – Strong

M – Medium

L – Low

Program: B.Com.

Allied – IV

Course Code:

Course Title:



		<b>21UMA4A04</b>		Business Mathematics and Statistical Techniques	
<b>Semester IV</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 4</b>	<b>Total Marks 100</b>	

**Course Objectives**

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

**UNIT – I**

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

**UNIT – II**

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

**UNIT – III**

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

**UNIT – IV**

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

**UNIT – V**

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

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



### Text Books

1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy, 2021.
2. Wilson .M, Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2022.
3. S.P. Gupta and Dr. P.A. Gupta, Business Statistics and Operation Research, Himalaya Publishing House Pvt. Ltd., Mumbai, 2022.

### Reference Books

1. Mr. M. Wilson, Business Mathematics, Himalaya Publishing House Pvt.Ltd., Mumbai, 2021.
2. S.P. Rajagopalan and Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2022.
3. Dr. S.K. Sharma, Dr. Gurmeet Kaur, Business Mathematics, Sultan Chand and Sons, New Delhi, 2022.

### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5



<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**

**Program: B.Com.**



SBEC – I		Course Code: 21UCM3S01		Course Title
				Capital Market
Semester	Hours/Week	Total Hours	Credits	Total Marks
III	3	45	3	100

### Course Objectives

1. To Know the basic capital Market operations and then to understand the various economic activity through capital market.
2. To identify importance of diverse facts of services in the development of Indian financial system.
3. To Understand the International market and role of broker in the capital market.

#### **UNIT – I**

Introduction: Indian Capital Market and its Functions – International Market – International Capital Commodity Market – Market Analysis- Capital Market line

#### **UNIT – II**

Investor's Protection – The Role of SEBI – Functions and Powers of SEBI – Risk and Returns of Investor

#### **UNIT – III**

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

#### **UNIT – IV**

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

#### **UNIT – V**

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

**NOTE:** Question Paper Shall Cover 100% Theory



### Text Books

1. E. Gordan and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai, 2020.
2. Prof. Dr. Vanitha Tripathi Delhi School of Investing Analysis, New Delhi, 2021.
3. Frederic S. Miskin, Financial Markets, Institutions pearson Publication, NewDelhi, 2021.

### Reference Books

1. Dr. J. Fabozzi, Capital Market institutions and Instruments, Franco Modigliani Publications, Pune, 2020
2. Dr. L. Natarajan, Securities Laws and Market Operations, Margham Publications, Chennai, 2021.
3. Dr. K.Gora, Financial Institution and Market, Maragham Publications, Chennai, 2020.

### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs



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

S – Strong

M – Medium

L – Low

Program: B.Com.



<b>SBEC – II</b>		<b>Course Code: 21UCM3SP01</b>		<b>Course Title : MS Office Practical – I</b>	
<b>Semester III</b>	<b>Hours/Week 3</b>	<b>Total Hours 45</b>	<b>Credits 3</b>	<b>Total Marks 100</b>	

### Course Objectives

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

#### **I – MS WORD**

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

#### **II – MS EXCEL**

1. Prepare a Mark List of Your Class (Minimum 5 Subjects) and Perform the Following Operations:
2. Data Entry, Total, Average, Result and Ranking by Using Arithmetic and Logical Functions and Sorting.
3. Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by Using Formula.
4. Draw the Different Type of Charts (Line, Pie, Bar) to Illustrate Year–Wise Performance of Sales, Purchase, Profit of Company by Using Chart Wizard.
5. Prepare a Statement of Bank Customer’s Account Showing Simple and Compound Interest Calculations for 10 Different Customers Using Mathematical and Logical Functions.





6. Prepare a Product Life Cycle Which Should Contain the Following Stages: Introduction, Growth, Maturity, Saturation, and Decline.
7. Working of Financial Modeling

### III – MS POWER POINT

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

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

### Course Outcomes (COs):

On completion of the course, students should be able to

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

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**

<b>Program: B.Com.</b>		
<b>SBEC – III</b>	<b>Course Code: 21UCM4S02</b>	<b>Course Title: Project Methods and Techniques</b>



Semester	Hours/Week	Total Hours	Credits	Total Marks
IV	3	45	3	100

### Course Objectives

1. To understand concepts of project management for planning and execution of projects.
2. To Know about various Project analytical tool and then to Know New analytical method of Project.
3. To help students for preparation of research report.

#### **UNIT – I**

Introduction: Meaning and Definition of Research – Characteristics – Objectives - Dissertation V/S Thesis – Types of Research – Process and Step of Research.

#### **UNIT – II**

Problem selection – Identification Sources of the Research Problems – Types of accounting Research – Types of Research in Enterprise – Review of Literature.

#### **UNIT – III**

Collection of Data – Sampling – Sampling Types – Selection of Sample – Hypothesis – Types of Hypothesis – Testing of Hypothesis.

#### **UNIT – IV**

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

#### **UNIT – V**

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

**NOTE: Question Paper Shall Cover 100% Theory**

#### **Text Books**

1. Dr.V. Janarthanam, Project Management, Institutions Pearson Publication, New Delhi, 2021.



2. C.R. Kothari, Gourav Garg, Research Methodology – Methods and Techniques, New Age International Publishers, New Delhi, 2022.
3. Dr. R. Azhamand Patil, Basic of Project Management, IES Master Publication, Hyderabad 2022.

### Reference Books

1. Pratheep Pai, Project Management, Pearson Publishers, Chennai, 2022.
2. Dr. R. Ravilochanan, A Guide to Projects, Margham Publications, Chennai, 2022.
3. A.R. Kandha Dass , Pearson Publication, New Delhi, 2022.

### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs



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

S – Strong

M – Medium

L – Low

Program: B.Com.



<b>SBEC – IV</b>		<b>Course Code: 21UCM4SP02</b>		<b>Course Title: Tally Practical – II</b>	
<b>Semester IV</b>	<b>Hours/Week 3</b>	<b>Total Hours 45</b>	<b>Credits 3</b>	<b>Total Marks 100</b>	

### Course Objectives

1. To enable students introduced to computerized accounting environment.
2. To import knowledge of Tally, computerized accounting software is imparted to the students.
3. To train the students in preparations of final accounts and other financial statements in Tally.

#### **UNIT – I**

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

#### **UNIT – II**

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

#### **UNIT – III**

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

#### **UNIT – IV**

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

#### **UNIT – V**



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

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

### Reference Books

1. S. Palanivel, Tally – Accounting Software, Margham Publications, Chennai, 2021.
2. Dr. P. Rizwan Ahmed, Tally ERP 9, Margham Publications, Chennai, 2021.
3. Namrata Agrawa, Tally 11 Course Kit., Dreamtech press, Chennai, 2021.
4. Firewall, Computer Accounting with Tally 9.2., Laxmi Publications, 2021.

### Skill Based Elective Papers

#### Note:

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

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

### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs



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

S – Strong

M – Medium

L – Low





Program: B.Com.				
NMEC – I		Course Code: 21UCM3N01		Course Title : Marketing
Semester III	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

**Course Objectives**

1. To provide basic knowledge of concepts, principles, tools and techniques of marketing.
2. To understand about marketing function and product life cycle.
3. To provide basic knowledge about various types of marketing.

**UNIT – I**

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

**UNIT – II**

Marketing Functions – Buying – Selling – Transportation – Marketing Segmentation – Concept – Importance and Bases – Product Differentiation Vs Market segmentation.

**UNIT – III**

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

**UNIT – IV**

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

**UNIT – V**

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

**NOTE:** Question Paper Shall Cover 100% Theory



### Text Books

1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand and Co Ltd, New Delhi, 2022.
2. Philip Kotlar , Principles of Marketing, Pearson Publication, New Delhi, 2021
3. Kailash Chandra, Digital Marketing Himalaya Publication Bangalore, 2021.

### Reference Books

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai, 2020.
2. J. Jayasankar, Marketing, Margham Publications, Chennai, 2021.
3. Dr. L. Natarajan, Marketing, Margham Publications, Chennai, 2021.

### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs



<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S – Strong

M – Medium

L – Low

Program: B.Com



NMEC – II				
NMEC – II		Course Code: 21UCM4N02		Course Title : Human Resource Management
Semester IV	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

### Course Objectives

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

#### **UNIT – I**

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

#### **UNIT – II**

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

#### **UNIT–III**

Recruitment – Sources of Recruitment, Selection Process.

#### **UNIT – IV**

Interview – Types of Interviews, Employees Training.

#### **UNIT – V**

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

**NOTE:** Question Paper Shall Cover 100% Theory.



### Books for Study

1. Venkataraman C.S and Srivastava B.K, Human Resource Management, Tata McGraw Hill, New Delhi, 2020.
2. D.K. Bhattacharyya, Human Resource Management, Himalaya Publishing House, Mumbai, 2021.
3. S.S. Khanka, Human Resource Management, S. Chand, New Delhi, 2021.

### Reference Books

1. C.B. Mamoria and S.V. Gankar, Personnel Management, Himalaya Publishing House, Mumbai, 2020.
2. J. Jayasankar, Human Resource Management, Margham Publications, Chennai, 2020.
3. P.C. Michael, Human Resource Management, Himalaya Publications, Mumbai, 2021.

### Course Outcomes (COs)

### Mapping of COs with POs

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



S – Strong

M – Medium

L – Low

Program: B.Com.				
Allied – I (Our Department to CS and BCA Department)		Course Code: 21UCM3A01		Course Title: Principles of Accountancy
Semester III	Hours/Week 5	Total Hours 75	Credits 3	Total Marks 100

**Course Objectives**

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

**UNIT – I**

Basic Concepts: Accounting – Objectives – Advantages and Limitations of Accounting – Methods of Accounting – Types of Accounts – Accounting Rules – Accounting Concepts and Conventions – Journal – Ledger - Subsidiary books – Trial Balance.

**UNIT – II**

Final Accounts of a Sole Trader Trading Account – Profit & Loss Account – Balance Sheet – Adjustments.

**UNIT – III**

Final Accounts of non-trading concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet.

**UNIT – IV**

Bank Reconciliation Statement – Causes for Difference – Preparation of Bank Reconciliation statement

**UNIT – V**

Depreciation – Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity.

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

**Text Books**

1. S.P Jain and K.L. Narang, Financial Accounting, Kalyani publishers, Ludhiana, 2021.
2. M. Sumathy and G. Sasikumar, Financial Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2022.
3. R.L Gupta and V.K Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi, 2022.

**Reference Books**

1. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai – 17, 2022.
2. Dr. S Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil,



2021.

3. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2021.

### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs

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

S – Strong

M – Medium

L – Low

Program: B.Com.





<b>Allied – II</b> (Our Department to CS and BCA Department)		<b>Course Code:</b> 21UCM4A02	<b>Course Title:</b> Cost and Management Accounting		
<b>Semester</b> IV	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100	

### Course Objectives

1. To familiarize students with the importance of cost ascertainment, reduction and control.
2. To help students be aware of basic principles and techniques of management accounting.
3. To help learners to understand application of various management accounting tools in decision-making.
4. To acquire knowledge on budgetary control and how to prepare budgets.

#### **UNIT – I**

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

#### **UNIT – II**

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

#### **UNIT – III**

Management Accounting – Meaning and Definition – Objectives – Importance and Scope – Distinguish Between Management accounting and Financial Accounting – Management Accounting and Cost Accounting – Comparative Statement – Common Size Statement – Trend Analysis.

#### **UNIT – IV**



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

### UNIT – V

Marginal costing – Significance and Limitations of Marginal Costing - Break-Even Analysis for Profit Planning and Control -P/V ratio - BEP and Margin of safety

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

### Text Books

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

### Reference Books

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

### Course Outcomes (COs)

On completion of the course, students should be able to

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

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



**Mapping of COs with POs**

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

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com.				
<b>Allied Practical - I</b> (Our Department to CS and BCA Department)		<b>Course Code:</b> 21UCM4P01		<b>Course Title:</b> Allied Commerce Practical
<b>Semester</b> IV	<b>Hours/Week</b> 3	<b>Total Hours</b> 45	<b>Credits</b> 2	<b>Total Marks</b> 100

**Course Objectives**

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

**LIST OF EXERCISES FOR COMMERCE PRACTICAL**

**UNIT – I**

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

**UNIT – II**

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

**UNIT – III**

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

**UNIT – IV**

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

**UNIT – V**

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

**Note :**

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

**Distribution of marks for Practical is as follows:**

Practical	:	50 Marks (5 questions x 10 Marks = 50 Marks)
Record Note	:	25 Marks
Viva-Voce	:	25 Marks
		-----
<b>Total</b>	<b>:</b>	<b>100 Marks</b>
		-----



### Course Outcomes (COs)

On completion of the course, students should be able to

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

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

### Mapping of COs with POs

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

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
Core – XI		Course Code: 21UCM5C11		Course Title : Cost Accounting
Semester V	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To familiarize students with the importance of cost ascertainment, reduction and control.
2. To develop skills needed to apply costing technique for each element of business.
3. To help students to understand procedures to calculate cost of products and services.

### **UNIT – I**

Cost Accounting – Meaning – Definition – Objectives – Importance – Scope – Advantages and Limitations – Difference Between Cost Accounting and Financial Accounting – Elements of Cost – Preparation of Cost Sheet.

### **UNIT – II**

Material Management – Purchase Procedure – Various Stock Levels – Economic Order Quantity – Bin Card and Stores Ledger – Pricing of Issues – FIFO, LIFO, HIFO, Base Stock, Standard Price – Simple Average and Weighted Average Methods.

### **UNIT – III**

Labour Cost – Importance – Various Methods of Labour Cost Control – Methods of Wage Payment (Taylor's Differential Pieces Rate System, Merrick's Bonus Plan, Gantt's Task Bonus Plan) – Various Incentive Schemes (Halsey Plan, Halsey Weir Plan, Rowan Plans) – Labour turnover.

### **UNIT – IV**

Overheads – Classification – Apportionment of Overheads – Redistribution of overheads – Absorption of overheads – Calculation of machine hour rate.

### **UNIT – V**



Process Costing – Normal loss – Abnormal Loss and Abnormal Gain (Excluding Inter Process Profit and Equivalent Production) – Joint Product and by Product.

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

### Text Books

1. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, 2020
2. Jain and Narang, Cost Accounting, Kalyani Publishers, Ludhiana, 2018.
3. Senthilkumar .K and Maruthamuthu .K, Advanced Cost Accounting, Vikas Publishing House, New Delhi, 2019.

### Reference Books

1. Pillai and Bagavathi, Cost Accounting, Sultan Chand and Sons, New Delhi, 2017.
2. Bhattacharya, Cost Accounting, PHI Learning Pvt. Ltd, New Delhi, 2018.
3. Wilson, Cost Accounting, M. Himalaya Publishing House Pvt. Ltd., Mumbai, 2018.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop skills needed to apply costing technique for each element of business.	K1 & K2
CO2	Gather the knowledge about materials management and inventory control techniques.	K3 & K4
CO3	Know about wage payment system.	K5
CO4	Classify the overheads and apportionment.	K5
CO5	Understand procedures to calculate cost of products and services.	K6

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

### Mapping of COs with POs





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

S – Strong

M – Medium

L – Low

Program: B.Com



<b>Core – XII</b>		<b>Course Code: 21UCM5C12</b>		<b>Course Title: Practical Auditing</b>	
<b>Semester V</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 5</b>	<b>Total Marks 100</b>	

### Course Objectives

1. To appreciate role of auditing in accounting for business and to create interest in the minds of students towards auditing profession.
2. To familiarize with provisions of companies act relating to the appointment, conduct and liabilities of an auditor
3. To gain fair working knowledge of importance of vouching and internal check in practice to various organizations.

### **UNIT – I**

Auditing – Meaning and Objectives of Audit – Difference Between Auditing and Accountancy – Techniques of Auditing – Qualities of an Auditor – Standards of Auditing – Kinds of Audit – Advantages and Limitations of Audit – Audit Programs – Audit Note Book and Working Papers.

### **UNIT – II**

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

### **UNIT – III**

Vouching – Meaning – Objects – Features of Good Voucher – Procedure and Importance – Vouching of Impersonal Ledger – Vouching of Cash Transactions – Verification of Assets and Liabilities.

### **UNIT – IV**



Internal Control – Meaning and Object – Internal Check – Meaning and Object – Internal Control Regarding Cash Purchases, Sales, Payment of Wages – Internal Audit – Audit Evidence.

### UNIT – V

Specialized audits – Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital, Hotel – Electronic Data Processing Audit (EDP) – Green Audit.

**NOTE:** Question Paper Shall Cover 100% Theory.

### Text Books

1. B.N. Tandon, A Text book of Practical Auditing, S. Chand Publishing Pvt. Ltd, New Delhi, 2018.
2. R.G. Saxena, Auditing, Himalaya Publishing House Pvt. Ltd., Mumbai, 2019.
3. Dinkar Pagare, Auditing, Sultan Chand and Sons, New Delhi, 2018.

### Reference Books

1. Practical Auditing, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2019.
2. S. Vengadamani, Practical Auditing, Margham Publication, Chennai, 2018.
3. Dr. Nanje Gowda, Principles of Auditing, Vision Book House, New Delhi, 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the role of auditing in accounting for business.	K1 & K2
CO2	Familiarize with provisions of the companies act relating to appointment, duties and liabilities of an auditor.	K3
CO3	Gather knowledge of importance of vouching and internal check in practice of various organizations.	K4
CO4	Analyse the internal check and internal control of audit.	K5
CO5	Create interest in the minds of students auditing in different business.	K6

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



**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
Core – XIII		Course Code: 21UCM5C13	Course Title: Income Tax Law and Practice – I	
Semester V	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To impart knowledge of basic principles of income tax law to the students.
2. To equip students with application of income tax under various heads of income.
3. To familiarize students with provisions of Income tax law for tax planning.

#### **UNIT – I**

Income Tax Act 1961 – Objectives of Taxation – Canons of Taxation – Tax System in India – Basic Concepts and Definitions – Assessee – Person – Previous Year – Assessment Year – Income – Casual Income – Gross Total Income – Total Income – Basis of Charge – Scope of Total Income – Residence and Tax Liability – Incomes Which do Not Form Part of Total Income.

#### **UNIT – II**

Heads of Income – Income Under the Head Salaries – Definition, Features – Computation of Salary Income – PF – Allowances – Perquisites.

#### **UNIT – III**

Other Items Included in Salary – Pension, Gratuity, Leave Salary, Profit in Lieu of Salary – Deduction Under Salary – Tax – Tax Rebate, Relief of Income Tax.

#### **UNIT – IV**

Income From House property – Definition – Basis of Charge – Exempted HP Incomes – Computation of Income From HP – Gross Annual Value (GAV) – Net Annual Value (NAV) – Deductions – Let Out and Self Occupied Houses.

**UNIT – V**

Business and Profession – Definition of Business and Profession – Profits and Gains in Business and Profession – Income Chargeable Under Profits and Gains – Deductions – Specific Allowances – Deemed Profit – Computation of Business Income and Professional Income – Depreciation.

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

**Text Books**

1. V.P. Gaur and Narang, Income Tax Law and Practice, Kalyani Publisher, New Delhi, 2020.
2. Dr. Sharma, Income Tax Law and Practice, Himalaya Publishing House Pvt. Ltd., Mumbai, 2020.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand and Sons, New Delhi 2020.

**Reference Books**

1. A. Murthy, Income Tax Law and Practice, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2020.
2. T.S. Reddy and Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai, 2020.
3. Dr. H.C. Mehrotra, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra 2020.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic principles of income tax law and residential status.	K1 & K2
CO2	Application of knowledge for calculation of salary like basic, PF and allowance.	K3 & K4
CO3	Gain knowledge about different items include in the salary.	K5
CO4	Gather information about taxation procedure of self and let-out house property.	K6
CO5	Learn the taxable procedures of income from business and profession.	K6

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

**Mapping of COs with POs**



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

S – Strong

M – Medium

L – Low

Program: B.Com



Core – XIV		Course Code: 21UCM5C14		Course Title E-Commerce	
Semester V	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100	

### Course Objectives

1. To enable students to understand technology of E-Commerce for business application.
2. To gather knowledge about consumer oriented electronic commerce.
3. To know about network security and fire walls in the E-Transactions.

#### **UNIT – I**

E-Commerce – Framework – Classification of Electronic Commerce – Anatomy of E-Commerce Applications– Components of the I-Way – Network Access Equipment – Internet Terminology.

#### **UNIT – II**

Electronic Data Interchange – Benefits – EDI Legal, Security and Privacy Issues – EDI Software Implementation – Value Added Network – Internal Information Systems – Customization and Internal Commerce.

#### **UNIT – III**

Network Security and Firewalls – Client Server Network Security – Emerging Client Server Security Threats – Firewalls and Network Security – Data and Message Security – Hypertext Publishing – Security and the Web.

#### **UNIT – IV**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications – Mercantile Process Models – Mercantile Models from the Consumers Perspective – Mercantile Models from the Merchants Perspective.

#### **UNIT – V**





Electronic Payment Systems – Types – Digital Token Based Electronic Payment System – Smart Card & Credit Card Electronic Payment Systems – Risk – Designing Electronic Payment System.

**NOTE:** Question Paper Shall Cover 100% Theory.

### Text Books

1. Bharat Bhasker, Electronic Commerce, Tata McGraw Hill Publishing Ltd, New Delhi, 2017.
2. Daniel Minoli, Web Commerce Technology Handbook, Emma Minoli, Tata McGraw Hill Publishing Co Ltd, New Delhi, 2018.
3. Kamallesh K Bajaj, E-Commerce – The Cutting Edge of Business, Debjani Nag TMH, New Delhi, 2019.

### Reference Books

1. Ravi Kalakota and Andrew B. Whinston, Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt. Ltd, 2019.
2. Dr. C.S. Rayudu, E-Commerce & E-Business, Himalaya Publishing House, New Delhi, 2018.
3. Murthy C.S.V, E-Commerce Concepts Models and Strategies, Himalaya Publications, New Delhi, 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the technology of E-Commerce for business application.	K1 & K2
CO2	Gain knowledge about the EDI and internet in commerce.	K3
CO3	Know about network security systems.	K4
CO4	Learn about customer oriented applications.	K5
CO5	Create the awareness of techniques in application of EPS.	K6

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



**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
Core – XV		Course Code: 21UCM6C15		Course Title: Management Accounting
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To help students be aware of basic principles and techniques of management accounting.
2. To help learners to understand application of various management accounting tools in decision-making.
3. To acquire knowledge on budgetary control and how to prepare budgets.

### **UNIT – I**

Management Accounting – Meaning – Objectives – Functions – Importance and Scope – Distinguish Between Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting. Financial Statement Analysis – Nature, Objectives, Tools – Methods – Comparative Statements, Common Size Statement and Trend Analysis

### **UNIT – II**

Ratio Analysis – Uses and Limitations of Ratio Analysis – Types of Ratios – Analysis of Profitability – Solvency – Turnover ratios.

### **UNIT – III**

Fund Flow Analysis: Uses, Significance and Importance of Fund Flow Statement – Cash Flow Analysis (New Format) – Comparison Between Fund Flow Analysis and Cash Flow Analysis.

### **UNIT – IV**

Budgets and Budgetary Control – Definition – Importance – Essentials – Classification of Budgets – Master Budget – Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget, Material Budget and Flexible Budget.

### **UNIT – V**



Marginal Costing – Significance and Limitations of Marginal Costing – Absorption Costing – P/V ratio – BEP and Margin of Safety– Practical Application of Marginal Costing Technique to Different Situations.

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

### Text Books

1. Dr. Ramachandran and Dr. R. Srinivasan, Management Accounting, Sri Ram Publication, Tiruchy, 2019.
2. T.S. Reddy and Y. Hari Prasad Reddy, Management Accounting, Margham Publication, Chennai, 2020.
3. J. Madagowda, Management Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2018.

### Reference Books

1. S.N. Maheswari, Management Accounting, Sultan Chand and Sons, New Delhi, 2016.
2. Dr. V.R. Palanivelu, Accounting for Management, University Science Press, New Delhi, 2019.
3. S.P. Jain and K.L. Narang, Cost and Management Accounting, Kalyani Publishers, New Delhi, 2018.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain basic knowledge of management accounting.	K1 & K2
CO2	Interpret the financial statements through ratio analysis.	K3 & K4
CO3	Know the concepts of fund flow and cash flow analysis.	K4
CO4	Acquire knowledge on budgetary control and how to prepare budgets.	K5
CO5	Gain knowledge about computation of marginal costing.	K6

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

### Mapping of COs with POs

PO	PO1	PO2	PO3	PO4	PO5



CO					
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low

Program: B.Com



Core – XVI									
Semester VI		Hours/Week 6		Total Hours 90		Credits 5		Total Marks 100	
Course Code: 21UCM6C16			Course Title: Entrepreneurial Development						

### Course Objectives

1. To enable students to understand concept of entrepreneurship and to learn professional behaviour about entrepreneurship.
2. To identify significant changes and trends to create business opportunities.
3. To provide conceptual exposure on converting idea to an entrepreneurial firm.

### **UNIT – I**

Entrepreneur – Meaning – Types – Qualities of an Entrepreneur – Characteristics of Entrepreneur – Classification of Entrepreneur – Factors Influencing Entrepreneurship – Role of Entrepreneur in Economic Development.

### **UNIT – II**

Problems of Entrepreneurs – Women entrepreneurs – Concept of Women Entrepreneurs – Features of Women Entrepreneurs – Women Entrepreneurship in India – Growth and Problems of Women Entrepreneurs – Suggestions to Promote Women Entrepreneurship – Entrepreneurial Development Programs (EDP).

### **UNIT – III**

Business Idea Generation – Identification of Business Opportunities – Feasibility – Marketing – Financial – Economic – Technical – Managerial – Project appraisal – Project Report.

### **UNIT – IV**

MSME – Meaning – Features – Role – Problems – Rural Entrepreneurship – Meaning – Need and Problems – Small Scale Sector in India – Rationale and Objective of SSI – Problems of SSI – Entrepreneurship Skill Development.

### **UNIT – V**

Financial Assistance and Services; DIC – SIPCOT – TIIIC – NSIC – SIDO – SIDC – KVIC – SIDBI – EDII – SFC – IDBI – ICICI – IFCI.



**NOTE:** Question Paper Shall Cover 100% Theory.

### Text Books

1. Dr. Gordon and Natarajan, Entrepreneurial Development, HPH, Mumbai, 2018.
2. S.S. Kanka, Entrepreneurial Development, S. Chand and Co., New Delhi, 2019.
3. Renu Arora and S.K. Sooj, Fundamentals of Entrepreneurship and Small Business, Kalyani Publishers, New Delhi, 2019.

### Reference Books

1. Raj Shankar, Entrepreneurial Development, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2018.
2. Jayshree Suresh, Entrepreneurial Development, Margham Publications, Chennai, 2019.
3. S. Anil Kumar, S.C. Poornima, Mini K. Abraham and K. Jayasri, Entrepreneurial Development, New Age International Publishers, 2018.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop conceptual background of entrepreneurship Competencies.	K1 & K2
CO2	Understand social responsibilities of entrepreneurs and problems and prospects of women entrepreneurs.	K3
CO3	Know about business idea generations.	K4
CO4	Gain knowledge about procedure to set up small scale industry and its challenges.	K5
CO5	Get exposures of financial institutions supporting tot the entrepreneurs.	K6

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

### Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5



<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S – Strong

M – Medium

L – Low

**Program: B.Com**

**Core – XVII**

**Course Code:  
21UCM6C17**

**Course Title :**  
Income Tax Law and Practice – II





Semester	Hours/Week	Total Hours	Credits	Total Marks
VI	6	90	5	100

### Course Objectives

1. To provide in depth knowledge of provisions of Income Tax Act.
2. To enable students to assess financial status of an organization and deductions for computing.
3. To help students for computation of tax liability of Individuals, HUF, Firms and Companies.

#### **UNIT – I**

Capital Gain – Basis of Charge – Capital Assets – Transfer of Capital Assets – Types of Capital Gain – Exemptions – Computation of Capital Gains – Capital Loss – Tax on Capital Gains.

#### **UNIT – II**

Income From Other Sources – General Income – Specific Income – Deductions in Computing Income From Other Sources – Computation of Income From Other Sources.

#### **UNIT – III**

Aggregation of income or Clubbing of income – Deemed incomes – Set off and Carry Forward of Losses.

#### **UNIT – IV**

Deduction From Gross Total Income (Chapter VI A – New Amendments) – Computation of Tax Liability – Rules of Income Tax – Surcharge – Tax Free Incomes – Tax Rebates – Tax Relief.

#### **UNIT – V**

Computation of Tax Liability of Individual, HUF and Firms – Income Tax Authorities – Powers – Assessment Procedure – Types of Assessment – Appeals and Revisions.

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



### Text Books

1. V.P. Gaur and Narang, Income Tax Law and Practice, Kalyani Publisher, New Delhi, 2023.
2. Dr. Sharma, Income Tax Law and Practice, Himalaya Publishing House Pvt. Ltd, Mumbai, 2023.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand and Sons, New Delhi, 2023.

### Reference Books

1. A. Murthy, Income Tax Law and Practice, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2023.
2. T.S. Reddy and Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai, 2023.
3. Dr. H.C. Mehrotra, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra, 2023.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about calculation of capital gain.	K3 & K4
CO2	Acquire knowledge about the income from other sources.	K5
CO3	Gain information about the set off and carry forward the losses.	K6
CO4	Gather the knowledge about general deductions and rules for tax liability.	K6
CO5	Develop the skills of the students to assess the tax liability of an Individuals, HUF, Firms and filing of returns.	K6

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

### Mapping of COs with POs

PO	PO1	PO2	PO3	PO4	PO5



<b>CO</b>					
<b>CO1</b>	M	M	S	S	S
<b>CO2</b>	M	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S – Strong

M – Medium

L – Low

<b>Program: B.Com</b>		
<b>Core – XVIII</b>	<b>Course Code: 21UCM6P01</b>	<b>Course Title: Commerce Practical</b>



Semester	Hours/Week	Total Hours	Credits	Total Marks
VI	6	90	5	100

### Course Objectives

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

### List of Exercises for Commerce Practical

#### **UNIT – I**

1. Preparation of Invoice, Receipts, Vouchers, Delivery Challan, Entry Pass, Gate Pass, Debit Notes and Credit Notes.
2. Preparation of Application for Shares and Allotment – Letter of Shares Allotment – Transfer forms.

#### **UNIT – II**

3. Drawing, Endorsing and Crossing of Cheques – Filling Up of Pay in Slips Demand Draft Application and Preparation of Demand Drafts
4. Making Entries in the Passbook and Filling Up of Account Opening Forms for SB Account, Current Account and FDR's.
5. Drawing and Endorsing of Bills of Exchange and Promissory Notes.

#### **UNIT – III**

6. Filling Up of Application Forms for Admission in Cooperative Societies.
7. Filling Up of Loan Application Forms and Deposit Challan.
8. Filling Up of Jewel Loan Application Form, Procedure for Releasing of Jewellery in Jewel Loans and Repayment.

#### **UNIT – IV**

9. 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)
10. Using Bin Card and Inventories.



11. Using Cost Sheets.

### UNIT – V

12. Filling Up of an Application Form for LIC Policy, Filling Up of the Premium Form – Filling up the Challan for Remittance of Premium.
13. Preparation of an Advertisement Copy, Collection of Advertisement in Dailies and Journals, Critically Evaluating the Advertisement Copy.
14. Filling Up Income – Tax Returns and Application for Permanent Account Number.

### Note :

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

### Distribution of marks for Practical is as follows :

Practical	:	50 Marks (5 questions x 10 Marks =50 Marks)
Record Note	:	25 Marks
Viva-Voce	:	25 Marks
<b>Total</b>	:	<b>100 Marks</b>

### Course Outcomes (COs)

On completion of the course, students should be able to

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



<b>CO5</b>	Create the tax return forms.	<b>K6</b>
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**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**

<b>Program: B.Com</b>				
<b>Group – A Elective – I</b>		<b>Course Code: 21UCM5PR1</b>		<b>Course Title: Project Work</b>
<b>Semester V</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 5</b>	<b>Total Marks 100</b>

**Course Objectives**

1. To make students understand about preparation of project report.
2. To increase the skills of students to Analyse, apply and appreciate tools and methodologies



for analysis of data.

- To gain the knowledge about giving of suitable solution about the particular problems.

### Organization of the Project

The students have to take up a group project work (5 to 7 students in a group) for 100 marks.

### Project Time Frame

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the V semester. This component will be included in the V semester itself.

### Areas of the Project

Commerce and its related applications.

### Work Diary

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week.

### Monitoring of the Project

The project work undertaken will be assessed in a phased manner on a regular basis.

### SCHEME OF EVALUATION

#### CIA Mark Distribution

I Review	Selection of the field of study, Topic & Research Design	10 Marks
II Review	Literature, Data Collection and Analysis	10 Marks
III Review	Work Diary	5 Marks
	✕ <b>Total</b>	<b>25 Marks</b>

### End Semester Examination

Evaluation of the Project	50 marks	(Jointly given by the External & Internal Examiner)
Viva-voce	25 marks	
Total	75 marks	

### Evaluation Process:

Viva-voce will be conducted by a panel of external and internal examiners including the HOD and staff co-ordinator guiding the project.



### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basics of research report.	K1 & K2
CO2	Identification of problem and collections of reviews.	K2 & K3
CO3	Analyses of hypothesis.	K4
CO4	Gather information about data collection and analysis.	K5
CO5	Create the skills of the students to prepare the project report.	K6

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

### Mapping of COs with POs

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

S – Strong

M – Medium

L – Low

Program: B.Com				
Group – A Elective – II		Course Code: 21UCM6E01		Course Title: Fundamentals of Insurance
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To understand nature of insurance and the principles that governs general insurance.
2. To gain an insight on nature of life insurance, fire insurance and marine insurance and to know procedures for making claims against different kinds of insurance policies.





3. To impart theoretical base on fundamental principles of insurance business.

### **UNIT – I**

Introduction to Insurance – Meaning, Definition of Insurance – General principles of Insurance – Types of Insurance Life, Fire and Marine – Difference Between Life and Other Types of Insurance, Growth & Development of Indian Insurance Industry – Regulations of Insurance Business and the Emerging Scenario.

### **UNIT – II**

Life Insurance – Introduction to Life Insurance – Features of Life Insurance – Essentials of Life Insurance, Different Types of Life Policies – Annuities, Formation of Life Insurance Contracts – Assignment and Nominations – Lapses and Revivals of Policies – Surrender Value, Paid Up Value, Loans – Claims – Procedure for Claims – Settlement of Claims – Death and Maturity.

### **UNIT – III**

Fire Insurance – Fire Insurance Contracts – Fire Insurance Coverage – Policies for Stocks – Rate Fixation in Fire Insurance – Settlement of Claims.

### **UNIT – IV**

Marine Insurance – Functions – Marine Perils – Types of Marine Policies – Clauses in General Use – Warranties and Conditions – Proximate Cause – Subrogation and Conciliation – Re-insurance – Doubt Insurance – Types of Marine Losses.

### **UNIT – V**

Miscellaneous Insurance – Motor Insurance – Employer's Liability Insurance – Personal Accident and Sickness Insurance – Aviation Insurance – Burglary Insurance – Fidelity Guarantee Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance.

**NOTE:** Question Paper Shall Cover 100% Theory.

### **Text Books**



1. Dr. Periyasamy, Fundamentals of Insurance, Himalaya Publishing Pvt. Ltd, Mumbai, 2018.
2. M.N. Mishra, Insurance Principles and Practice, Sultan Chand and Sons, New Delhi, 2019.
3. Dr. P.K. Guptha, Fundamentals of Insurance, Margham Publications, Chennai, 2016.

### Reference Books

1. Periasamy. P, Insurance Principles and Practice, Margham publications, Chennai, 2018.
2. Moorthy. A, Insurance Principles and Practice, Margham publications, Chennai, 2017.
3. Balu.V.and Premilan, Insurance Principles and Practice, Margham publications, Chennai, 2018.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature and principles of insurance.	K1 & K2
CO2	Gain information about different types of life insurance and its procedure.	K2 & K3
CO3	Analyse the important theoretical concepts of fire insurance contract and settlement.	K4
CO4	Learn about the types of marine policies, reinsurance and double insurance.	K5
CO5	Creating the awareness about miscellaneous insurance.	K6

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

### Mapping of COs with POs



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

S – Strong

M – Medium

L – Low

Program: B.Com				
Group – B Elective – I		Course Code: 21UCM5E02		Course Title: Office Organization
Semester V	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

#### Course Objectives

1. To understand management principles, techniques and their applications to the modern business office.
2. To emphasis on information systems and role of managerial personnel.
3. To enable students to learn office organization, types, office furniture and machines.

#### UNIT – I

Modern Office – Meaning, Importance – Function – Location of Office – Office Layout – Open and Private Offices – Office Environment, Lighting, Ventilation Freedom From Noise and Dust, Sanitary, Security and Secrecy.

**UNIT – II**

Office Organisation – Importance – Types – Organisation Chart – Office Manuals – Delegation of Authority and Responsibility – Centralization VS Decentralization – Records Management.

**UNIT – III**

Office Systems – Flow of work – Role of Office Manager – Office Forms – Forms of Control – Forms of Designing – Control of Correspondence – Handling Inward and Outward Mails.

**UNIT – IV**

Stationery – Importance – Control of Stationery Cost – Purchasing – Stationery supplies – Filing – Importance – Functions – Characteristics of Good Filing System – Indexing – Meaning, Importance and Kinds.

**UNIT – V**

Office Furniture – Types of Furniture – Office Machine and Equipment – Object of Mechanization – Types Office Machines – Computers and its Uses in Office – Criteria for Selection.

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Books**

1. R.K. Chopra, Office Management, Himalaya Publishing Pvt Ltd, Mumbai, 2018.
2. Dr. T.S. Devanarayanan and N.S. Raghunathan, Office Management, Margham Publications, Chennai, 2018.
3. Dr. I.M. Sahai, Office Management and Secretarial Practice, Sahitya Bhawan Publication, Agra, 2019.

**Reference Books**

1. R.S.N. Pillai and Bagavathi, Office Management, Sultan Chand and Sons, New Delhi, 2018.
2. Sharma .N.D, Modern Office Management, ABD Publications, Uttar Pradesh, 2018.
3. C. Agarwal, Dr. Piyush Shalya, Office Management, Sahitya Bhawan Publication, Agra, 2018.



### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the basic concept of modern office and its environment.	K1 & K2
CO2	Know about office organization, manual, authority and responsibility.	K2 & K3
CO3	Gather information of office system and correspondence.	K4
CO4	Gain knowledge about stationery management, filing system and indexing.	K5
CO5	Evaluate control and management office furniture's.	K6

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

### Mapping of COs with POs

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

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
<b>Group – B Elective – II</b>		<b>Course Code: 21UCM6E03</b>		<b>Course Title: Secretarial Practice</b>
<b>Semester VI</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 5</b>	<b>Total Marks 100</b>

**Course Objectives**

1. To understand nature of duties and responsibilities of a Secretary.
2. To develop essential skills in performing secretarial tasks.
3. To understand forms of organization structure.

**UNIT – I**

Company – Definition, Features, Kinds of Companies, Company Secretary – Appointment – Qualifications for Appointment as Secretary – General Legal Position – Duties – Rights – Liabilities and Types.

**UNIT – II**



Office Organisation and the Company Secretary – Maintenance of Records – Communication and Correspondence – Internal and External – Management and Staff.

### **UNIT – III**

Depository and Dematerialisation: Introduction – Definition – Advantages – Procedure for Dematerialization of Shares – Transfer & Transmission of Shares – Windup and Secretarial Duties.

### **UNIT – IV**

Role of Company Secretary in Conducting the Board Meetings – Frequency of Board Meetings – Notice for Agenda – Quorum – Resolution by Circulation – Procedure at Board Meetings – Minutes of the Board Meeting.

### **UNIT – V**

Statutory Meetings – Procedure – Secretarial Duties Relating to Statutory Meeting – Annual General Meeting and Extra Ordinary General Meeting – Drafting of Notices, Agenda and Minutes of a Company Meeting.

**NOTE:** Question Paper Shall Cover 100% Theory

### **Text Books**

1. B.N. Tandon, Secretarial Practice, Chand Publishing Pvt Ltd, New Delhi, 2019.
2. P. Saravanavel, Secretarial Practice Himalaya Publishing Pvt Ltd, Mumbai, 2018.
3. Dr. I.M. Sahai, Office Management and Secretarial Practice, Sahitya Bhawan Publication, Agra, 2018.

### **Reference Books**

1. M.C. Shukla and Gulshan, Secretarial Practice, S. Chand and Co, New Delhi, 2018.
2. Sherlekar, Secretarial Practice, Himalaya Publishing Pvt Ltd, Mumbai, 2019.
3. M. C. Kuchhal, Secretarial Practice, S. Chand and Co, New Delhi, 2019.



### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about concept of company secretary, appointment and duties.	K1 & K2
CO2	Gather essential skills of maintenances of records, communication and management.	K2 & K3
CO3	Gain knowledge about depository and dematerialization.	K4
CO4	Evaluate the role of company secretary and contacting board meeting.	K5
CO5	Develop knowledge about statutory meeting.	K6

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

### Mapping of COs with POs

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

**S – Strong**

**M – Medium**

**L – Low**





Program: B.Com				
<b>Group – C Elective – I</b>		<b>Course Code: 21UCM5E04</b>		<b>Course Title: Human Resource Management</b>
<b>Semester V</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 5</b>	<b>Total Marks 100</b>

**Course Objectives**

1. To understand the objectives and importance of human resource management.
2. To acquire knowledge about motivation and leadership.
3. To gain knowledge about personality development and organizational climate.

**UNIT – I**

Human Resource Management – Definition – Objectives and Functions – Role and Qualities of HR Manager – Personnel Principles and Policies.

**UNIT – II**

Human Resource Planning – Characteristics – Need of Planning – HRP Process – Job Analysis – Job Design – Job Description – Job Specification.

**UNIT – III**

Recruitment and Selection Process – Placement and Induction – Training and Development – Promotion – Demotions – Transfers – Separation – Performance Appraisal.

**UNIT – IV**

Discipline – Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of Knowing Grievance – Grievance Redressal Procedure.

**UNIT – V**

Organisation Conflict – Conflict in Organisational Behaviours – Individual aspect of Conflict – Organisational Conflict – Leadership – Leadership Theories.

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Books**

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

**Reference Books**

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

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
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<b>CO1</b>	Understand about the meaning, definition and functions of HRM.	K1 & K2
<b>CO2</b>	Know about the human resource of planning.	K3
<b>CO3</b>	Learn about the sources of recruitment and selection process.	K4
<b>CO4</b>	Provide information about Grievance Redressal Procedure.	K5
<b>CO5</b>	Gather the essential skills about management of conflicts.	K6

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

#### Mapping of COs with POs

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
<b>Group – C Elective – II</b>		<b>Course Code: 21UCM6E05</b>		<b>Course Title: Indian Financial Services</b>
<b>Semester VI</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 5</b>	<b>Total Marks 100</b>

**Course Objectives**

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

**UNIT – I**

Indian Financial Services – Introduction – Concept – Objectives – Functions – Money Market – Capital Market – Difference Between Capital and Money Market

**UNIT – II**

Merchant Banking – Meaning and Definition – Functions – Features – Types of Merchant



Banking.

### UNIT – III

Factoring – Concept of Factoring – Types of Factoring – Salient Features of Factoring – Functions of Factoring

### UNIT – IV

Mutual Funds – Definition – Operations of Mutual Funds in India – Types – Features of Mutual Fund

### UNIT – V

Credit Rating – Indian Credit Rating Agencies – Role of Credit Rating Agencies in India – Functions of Credit Rating

**NOTE:** Question Paper Shall Cover 100% Theory

### Text Books

1. Dr. S. Gurusamy, Financial Services, Vijay Nicole Imprints Private Limited, Chennai, 2018.
2. E. Gordan and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai, 2018.
3. B. Santhanam, Financial Services, Margham Publications, Chennai, 2019.

### Reference Books

1. Dr. Mahesh Kulkarni, Dr. Suhas Mahajan, Capital Market and Financial Services, Nirali Prakashan, New Delhi, 2018.
2. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning Pvt. Ltd., New Delhi, 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basics of financial services.	K1 & K2



<b>CO2</b>	Gain knowledge about merchant banking.	K3
<b>CO3</b>	Update knowledge about factoring services.	K4
<b>CO4</b>	Know about mutual fund services.	K5
<b>CO5</b>	Create the awareness about rating agencies in India.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com				
<b>Group – D Elective – I</b>		<b>Course Code: 21UCM5E06</b>		<b>Course Title: Campus to Corporate</b>
<b>Semester V</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 5</b>	<b>Total Marks 100</b>

**Course Objective**

1. To ensure that new joiners understand requirements for Campus to Corporate transition.
2. To help students gain understanding and practice of attitude, behavior & skills required in the corporate environment.
3. To develop essentials dressing skills, grooming skills, listening skills time management and stress management

**UNIT – I**

Overview of Corporate – History of Corporate – Campus and Corporate – BPO Industry in India and World – Oral and Written Communication Merits and Demerits – Communication Through Letters – Layout of Letter – Business Letter Format.

**UNIT – II**

Business Letters – Enquiries and Reply – Orders and Execution – Claims and Adjustments – Collection – Sales Letters – Bank Correspondence – Application for Jobs – Preparation of Resume.

**UNIT – III**

Reports – Types, Preparation, Structure and Organization of Reports – Reports by Individuals and Committees – Meetings – Kinds of Meetings – Preparing Agenda & Minutes.

**UNIT – IV**

Fundamentals of English – Constructing Sentences – Correct Use of Tenses – Articles – International Phonetic Alphabet – Vowel and Consonant Sounds – Syllable Stress – Intonation – Listening – Principles of Good Listening – Accent Comprehension – Practical Exercise.

**UNIT – V**

Corporate Etiquette – Dressing and Grooming Skills – Workplace Etiquette – Business Etiquette – Email Etiquette – Telephone and Meeting Etiquette – Presentation Skills – Professional Competencies : Analytical Thinking – Listening Skills – Time Management – Team Skills – Stress Management – Assertiveness – Facing Group Discussion and Interview.

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Books**

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2018.
2. N.S. Raghunathan and B. Santhanam, Business Communication, Margham Publications, Chennai, 2019.
3. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt Ltd, Mumbai, 2018.

**Reference Books**

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R. S. Chand and Co, Publishers, New Delhi, 2019.
2. R. S. N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2018.
3. Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition, 2018.





### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basics and over view of corporates.	K1 & K2
CO2	Know about business letters and preparations resumes.	K2 & K3
CO3	Preparation of reports.	K4
CO4	Learn the basics of English communication.	K5
CO5	Develop the personal skills.	K6

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

### Mapping of COs with POs

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

S – Strong

M – Medium

L – Low



### Course Objectives

Program: B.Com				
Group – D Elective – II		Course Code: 21UCM6E07		Course Title: Customer Relationship Management
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

1. To understand the methods that firms can create and enhance sources of value to customer through CRM
2. To enable students learn impact of CRM on customer experience, satisfaction and loyalty.
3. To familiarize about ECRM.

#### **UNIT – I**

Relationship Marketing – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention.

#### **UNIT – II**

CRM – Evolution, Meaning, Definition, Objectives, and Benefits – Relationship Between CRM & Technology – Creating a CRM Culture – Building Blocks of CRM – CRM Strategies – Types of CRM.

#### **UNIT – III**

Planning CRM Project – General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the HCRM Model, Way Forward.

**UNIT – IV**

Sales Force Automation (SFA) – Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call Centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process.

**UNIT – V**

CRM Marketing Initiatives – What is ECRM? – Levels, ECRM Tools – Difference between CRM and ECRM CRM: Opportunities, Challenges and Ways to avoid Pitfalls.

**NOTE:** Question Paper Shall Cover 100% Theory

**Text Books**

1. Dr. K. Govinda Bhat, Customer Relationship Management, Himalaya Publishing House, 2018.
2. Simon Knox, Customer Relationship Management, Taylor and Francis Publication, 2018.
3. R. K. Suganthi, Customer Relationship Management, New Age International Publication, 2019.

**Reference Books**

1. S. Shajahan, Relationship Marketing, McGraw Hill, 2018.
2. RCM, Paul Green Berg, Tata Mc Graw Hill, 2019.

**Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand about CRM and building of relationship.	K1 & K2
<b>CO2</b>	Learn about evolution of CRM and creating CRM culture.	K3
<b>CO3</b>	Gain knowledge about planning and implementation of CRM project.	K4
<b>CO4</b>	Overview the sales force automation.	K5
<b>CO5</b>	Evaluate marketing initiatives in ECRM.	K6



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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**