DHANRAJ BAID JAIN COLLEGE
(Autonomous)

(Owned & Managed Tamil Nadu Educational and Medical Trust)

Rajiv Gandhi Salai, Jyothi Nagar, IT Corridor,Thoraipakkam, Chennai – 600097

Approved by the Government of Tamilnadu

Affiliated to the University of Madras

Co-Education

Re-Accredited with 'B+' Grade by

NAAC

DEPARTMENT OF COMMERCE

B.Com. (Commerce)

SYLLABUS

(WITH EFFECT FROM 2023-2024)

(Choice Based Credit System)

(As per TANSCHE)

Total No. of Semesters: **6**

Total No. of Credits: **140**

DHANRAJ BAID JAIN COLLEGE (AUTONOMOUS) CHENNAI- 97.
DEPARTMENT OF COMMERCE B.Com
DEGREE COURSE
Choice Based Credit System
(Effective from the academic year 2023-2024)

PROGRAMME OUTCOMES

1. The Programme facilitates students to acquire knowledge in the basic concepts of Accounting, Finance, Management, Marketing, Taxation, Business and Company laws.
2. It helps to develop intellectual skills in problem solving and applying knowledge and techniques appropriately.
3. It motivates students for self employment.
4. The course inculcates values that will promote ethical behaviour and socially responsible actions.
5. The students will be able to demonstrate the knowledge and skills acquired in practical situations in the context of work place/business affairs.

PROGRAMME SPECIFIC OUTCOMES

1. Students will be equipped with computing skills to face the challenges of technology driven environment.
2. Effective communication skills for gainful employment could be developed.
3. Students will apply theoretical knowledge to analyze and interpret legal provisions, case laws and draft reports and financial statements.
4. Students will be prepared to take up advanced studies in commerce and professional courses like CA, ICWA, MBA, ACS, and CMA.
5. Encourages students for suitable placements in the field of Finance, Marketing, Human Resource, IT and Public services.
6. Entrepreneurial competencies that would support them in business endeavors could be inculcated.

REGULATIONS

(AS PER THE INTEGRATED COMMON REGULATIONS OF THE UNIVERSITY OF MADRAS)

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce, shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras.

2. ELIGIBILITY FOR AWARD OF THE DEGREE:

A candidate shall be eligible for the award of the Degree only if he / she has undergone the prescribed course of study for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and the fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The Main Subject of Study for Bachelor Degree shall consist of the following.

Part - I FOUNDATION COURSES: The course shall comprise the study of:
Tamil or any other Modern (Indian or Foreign) or Classical
Languages; and
Part - II English
Part - III CORE COURSES consisting of (a) Core courses, (b) Electives (c) Practicals if any
Part - IV Consists of SEC / NME, FC, EVS, Value education & Internship.
Part - V Consists of professional competancy & extension activities.

5. COMPULSORY EXTENSION SERVICE:

Students shall be awarded a maximum of 1 Credit for Compulsory Extension Service. All the Students shall have to enroll for NSS /NCC/ NSO (Sports & Games) Rotract/ Youth Red Cross or any other Service Organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31stMarch in a year. If a student lacks 40 hours attendance in the first year, heor she shall have to compensate the same during the subsequent years. Those students who complete minimum attendance of 40 hours in one year will get 'half-a-credit and those who complete the attendance of 80 or more hours in Two Years will get 'one credit'. Literacy and Population Education and Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION SHALL BE GIVEN IN APPENDIX 'A'

7. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

(a) Candidates shall register their names for the First Semester Examination after admission in the UG Courses.

(b) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.

(c) Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed Semester by rejoining after completion of Final Semester of the Course, after paying the fee for the break of study as prescribed from time to time.

8. PASSING MINIMUM:

- There shall be no passing minimum for Internal.
- For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-Voce.
- In the aggregate [External/Internal] the passing minimum shall be of 40%.
- He / She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical wherever prescribed as per the scheme of the examinations by earning 140 CREDITS in Part I, II, III, IV, V&VI. He/she shall also fulfill the extension activities prescribed earning 1 credit to qualify for the Degree.

9. CLASSIFICATION OF SUCCESSFUL CANDIDATES

(I) FOUNDATION COURSES

(a) LANGUAGE OTHER THAN ENGLISH: Successful candidate passing the examinations for the Language and securing marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(b) ENGLISH: Successful candidates passing the examination for English and securing the marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(II) CORE COURSES (consisting) of (a) Main Subjects (b) Allied Subjects (c) Application Oriented Subjects and Practical, etc., if any)

Successful candidates passing the examinations for Core Courses together and securing the marks (i) 60 percent and (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core Courses together shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

10. RANKING:

Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for Classification / Ranking / Distinction.

Provided in the case of Candidates who pass all the examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations.7.(c) supra are only eligible for Classification / Distinction.

Contents

i. PO and PSO Description

ii. UG – Template

iii. Methods of Evaluation & Methods of Assessment

iv. Semester Index.

v. Subjects – Core, Elective, Non major, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency

1) *Course Lesson Box*
2) *Course Objectives*
3) *Units*
4) *Learning Outcome*
5) *Reference and Text Books*
6) *Web Sources*
7) *PO & PSO Mapping tables*

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.Com General**
Programme Code:	**36**
Duration:	**UG - 3 years**
Programme Outcomes:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. **PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. **PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group

	or a team in the interests of a common cause and work efficiently as a member of a team **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society. **PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. **PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. **PO 13: Moral and ethical awareness/reasoning**: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. **PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

Programme Specific Outcomes:	**PSO1 – Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. **PSO 2 - Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations **PSO3 – Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO4 – Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO 5 – Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1 . Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course – / Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic / Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic / Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic / Discipline Specific	3	4	6.5 Elective VIII Generic / Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic / Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement - (Foundation Course)	2	2	2.7 Skill Enhancement Course – SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	**30**		**23**	**30**		**22**	**30**		**25**	**30**		**26**	**30**		**21**	**30**
Total – 140 Credits																	

Credit Distribution for UG Programme

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	SEC-1 – Public Speaking	2	2
	Foundation Course – Campus to Corporate	2	2
		23	**30**

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	SEC-2 – Basics of Retail Marketing	2	2
	SEC-3 (Discipline / Subject Specific)- FinTech	2	2
		23	**30**

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	**30**

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	**30**

Third Year
Semester-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	**30**

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	**30**

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	**140**

***Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other**

components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	**25 Marks**
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	**75 Marks**
Total		**100 Marks**

METHODS OF ASSESSMENT	
Remembering (K1)	• Thelowestlevelofquestionsrequirestudentstorecallinformation fromthecoursecontent • Knowledgequestionsusuallyrequirestudentstoidentifyinformation inthetextbook.
Understanding (K2)	• Understandingoffactsandideasbycomprehendingorganizing ,comparing,translating,interpolating and interpreting in their own words. • Thequestionsgobeyondsimplerecallandrequirestudentstocombinedatatogether
Application (K3)	• Studentshavetosolveproblemsbyusing/applyingaconceptlearnedintheclassroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	• Analyzingthequestionisonethatasksthestudentstobreakdownsomethingintoitscomponentparts. • Analyzingrequiresstudentstoidentifyreasonscausesormotivesandreachconclusionsorgeneralizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questionstobeaskedtojudgethevalueofanidea,acharacter,aworkofart,orasolutiontoaproblem. • Studentsareengagedindecision-makingandproblem–solving. • Evaluationquestionsdonothavesinglerightanswers.
Create (K6)	• Thequestionsofthiscategorychallengestudentstogetengaged increativeandoriginalthinking. • Developingoriginalideasandproblemsolvingskills

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.

- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.

- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.

- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.

- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.

- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.

- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.

- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	**Foundation Course** To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	• Instill confidence among students • Create interest for the subject
I, II, III, IV	**Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial)	• Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable
		• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects
		• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.
		• Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment
		• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	• Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background • Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates

		designing of statistical models in the respective sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	• Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	• Self-learning is enhanced • Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	• Curriculum design accommodates all category of learners; 'Statistics for Advanced Explain' component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • 'Training for Competitive Examinations' –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: **For Advanced Learners / Honors degree**		• To cater to the needs of peer learners / research aspirants
Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**6**
Part III		Core Paper I –**Financial Accounting I**	**5**	**5**
Part III		Core Paper II - **Principles of Management**	**5**	**5**
Part III		Elective I - Business Communication	**3**	**4**
		Elective I - Indian Economic Development		
		Elective I - Business Economics		
Part IV		SEC – 1 - Public Speaking	**2**	**2**
		Foundation Course FC – Campus to Corporate	**2**	**2**
		TOTAL	**23**	**30**
SECOND SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**6**
Part III		Core Paper III –**Financial Accounting II**	**5**	**5**
Part III		Core Paper IV-**Business Law**	**5**	**5**
Part III		Elective II - Business Environment	**3**	**4**
		Elective II - Insurance and Risk Management		
		Elective II – International Trade		
Part IV		SEC – 2 – Basics of Retail Marketing	**2**	**2**
		SEC 3 – Naan Mudhalvan- FinTech	**2**	**2**
		TOTAL	**23**	**30**
SECOND YEAR				
THIRD SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**6**
Part III		Core Paper V- **Corporate Accounting I**	**5**	**5**
Part III		Core Paper VI -**Company Law**	**5**	**5**
Part IV		Elective III – Business Legislation	**3**	**4**
		Elective III – Business Mathematics &Statistics		
		Elective III – E-Commerce		
Part IV		Skill Enhance Course SEC – 4	**1**	**1**
		Skill Enhancement Course – SEC 5	**2**	**2**

		Environmental Studies		**1**
		TOTAL	**22**	**30**
FOURTH SEMESTER				
Part I		Language – Tamil	**3**	**6**
Part II		English	**3**	**6**
Part III		Core Paper VII–**Corporate Accounting II**	**5**	**5**
Part III		Core Paper VIII- **Principles of Marketing**	**5**	**5**
Part III		Elective IV– Financial Services	**3**	**3**
		Elective IV– Consumerism & Consumer Protection		
		Elective IV- Operations Research		
Part IV		Skill Enhance Course SEC – 6	**2**	**2**
		Skill Enhancement Course – SEC 7	**2**	**2**
		Environmental Studies	**2**	**1**
		TOTAL	**25**	**30**
THIRD YEAR				
FIFTH SEMESTER				
Part III		Core Paper IX –**Cost Accounting I**	**4**	**5**
Part III		Core Paper X - **Banking Law and Practice**	**4**	**5**
Part III		Core Paper XI – **Income Tax Law and Practice I**	**4**	**5**
Part III		Core Paper XII – Project Viva vove **Auditing and Corporate Governance**	**4**	**5**
Part III		Discipline Specific Elective 1/2 - Financial Management / Indirect Taxation	**3**	**4**
		Discipline Specific Elective 3/4 – Human Resource Management / Office Management & Secretarial Practice	**3**	**4**
Part IV		Value Education	**2**	**2**
		Summer Internship / Industrial Training	**2**	**-**
		TOTAL	**26**	**30**

SIXTH SEMESTER				
Part III		Core Paper XIII –**Cost Accounting - II**	**4**	**6**
Part III		Core Paper XIV-**Management Accounting**	**4**	**6**
Part III		Core Paper XV- **Income Tax Law and Practice II**	**4**	**6**
Part III		Discipline Specific Elective ⅝- Entrepreneurial Development / Computer Application in Business	**3**	**5**
		Discipline Specific Elective 7/8- Logistics and Supply Chain Management/ 8/8 - Spreadsheet for Business	**3**	**5**
		General awareness for Competitive Examination	**2**	**2**
Part V		Extension Activity	**1**	**-**
		TOTAL	**2 1**	**30**
GRAND TOTAL			**140**	**180**

B.COM. – GENERAL – CREDIT DISTRIBUTION

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING I

(COMMOM TO B.COM - GENERAL, A&F, C.A., ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	**15**
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	**15**
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	**15**

IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	**15**
V	**Royalty and Insurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)	**15**
TOTAL		**75**
THEORY 20% & PROBLEM 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 012	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

COMMON TO B.COM A&F

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	**15**
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	**15**
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	**15**

IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	**15**
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	**15**
	Total	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interviews

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Business Communication** Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	**12**
II	**Trade Enquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	**12**
III	**Banking & Insurance Correspondence** Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Letter of Correspondence – Marine Insurance and Fire Insurance.	**12**
IV	**Secretarial Correspondence** Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	**12**
V	**Interview Preparation** Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the concepts of Economic growth and development
LO2	To know the features and factors affecting economic development
LO3	To gain understanding about the calculation of national income
LO4	To examine the role of public finance in economic development
LO5	To understand the causes of inflation

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Economic Development and Growth** Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development	**12**
II	**Classification of Nations on the basis of development** Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	**12**
III	**National Income** Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare	**12**
IV	**Public Finance** Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	**12**
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply	**12**
TOTAL		**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.

Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

COMMON TO B.COM A&F

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Economics** Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	**12**
II	**Demand & Supply Functions** Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	**12**
III	**Consumer Behaviour** Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	**12**

IV	**Theory of Production** Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	**12**
V	**Market Structure** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing

Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE SCE - 1

FIRST YEAR – SEMESTER – I

PUBLIC SPEAKING

COMMON TO B.COM A&F

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
NME	2				2	2	25	75	100

Learning Objectives

LO1	To understand the goals and benefits of public speaking.
LO2	Identify strategies for choosing a topic and identifying a purpose and thesis of the speech.
LO3	Identify how an informative speech can meet the needs of the audience.
LO4	Acquiring knowledge of speech delivery, nonverbal communication, pronunciation and speech rehearsal.
LO5	T

Unit	Contents
I	Introduction to public speaking: Benefits of public speaking, communication processes, ethical speaking and categories of speeches,
II	Selecting the topic- Purpose and Thesis of your speech, General and specific purpose speeches, developing a thesis and timed speeches- Researching the speech-Research strategies and types, source reliability and supporting materials
III	Organizing the speech- Organizational patterns for information and persuasive speeches, main ideas and supporting ideas- Outlining the speech – Introduction, body and conclusion of a speech
IV	Selecting and Incorporating Visual supports- Advantages and disadvantages of PowerPoint, copyright and fair us issues and preparing visual aids- Types of speeches- Informative, persuasive and special occasion speeches
V	Reasoning and rhetorical Visual Proof –Significance of ethos, logos and pathos; persuasive speech and types of reasoning – speech Evaluation – Why evaluation speeches is important, assessing yourself as a speaker and assessing the speaking abilities of others – Preparing for your Impromptu Speeches Developing, Preparing and making an impromptu speech on short notice
	TOTAL

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	To understand the importance of ethics in Public Speaking and identify the key principles of ethical communication.
CO2	To identify the characteristics of effective speech
CO3	To recognize different types of informative speeches.
CO4	Recognizing the objectives and characteristics of a persuasive speech.
CO5	Identify the social and historical context of speech, Oratory and rhetoric speech
	Textbooks
1	The art of public speaking – Dale Carnegie , Rupa publications India (20 july 2018)
2	
3	Business Communication – V.R. Palanivelu & N. Subburaj, Himalaya Publishing **Pvt. Ltd, Mumbai**
	Reference Books
1	Effective Business English and Correspondence - M. S. Ramesh and Pattenshetty - R S. Chand & Co, Publishers, New Delhi - 2.
2	Commercial Correspondence – R. S. N. Pillai and Bhagavathi. S. Chand Publications, New Delhi.
3	Business Communication – Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt. Ltd., New Delhi 2010 Edition
4	Communication conquer : A Handbook of group discussion and Job Interview – Pushpalatha & Kumar, PHI Learning Publisher.
NOTE: Latest Edition of Textbooks May be Used	

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

FOUNDATION COURSE

FIRST YEAR – SEMESTER – I

CAMPUS TO CORPORATE

COMMON TO B.COM A&F

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
NME	2				2	2	25	75	100

Learning Objectives	
LO1	To enable the students understand the corporate policies.
LO2	To make the students knowledge about various types of business correspondences and practical applications.
LO3	To enable the students eligible for corporate level practices
LO4	To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
LO5	Develop skills to excel in job market.

Unit	Contents
I	Meaning of corporate – Campus and corporate –Verbal and non-verbal communications – Importance – various types of business correspondences.
II	Fundamentals of English – Constructing sentences – Correct use of tenses – Articles – International Phonetic Alphabet –listening – Principles of good listening – Accent comprehension – Practical exercise
III	Business letters – Meaning – Enquiries and Replies – Orders and Execution – Claims and Adjustments – Sales letters – Preparation of resume – Application for jobs.
IV	Reports – Meaning – qualities of a good business report – Reports by group and individuals– Meetings – types – Preparing of Agenda and Minutes.
V	Corporate etiquette – Dressing and grooming skills – Workplace culture – Email – Professional competencies – Time management – team skills – stress management – Interaction with Groups in the companies.

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	1	1	2	1	1	1	2	1	1	1	12
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	1	1	-	1	-	1	-	1	1	1	08
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	1	-	-	1	-	1	-	1	-	1	05
TOTAL	3	2	2	3	1	3	2	3	2	3	25

CO	Course Outcomes
CO1	Summarize Procedure for incorporation of the company.
CO2	Analysing the principles of good listening ,accent comprehension, practical exercise
CO3	Evaluate Role and importance of Company Secretary and key managerial personnel.
CO4	Preparing of Agenda and Minutes of corporate companies
CO5	Identify the Professional competencies, Time management &team skills
	Textbooks
1	Essentials of Business Communication - Rajendra Pal, J.S. korahilli, Sultan Chand & Sons, New Delhi.
2	Business Communication - N.S.Raghunathan & B.Santhanam, Margham Publications Chennai.
3	Business Communication – V.R. Palanivelu & N. Subburaj, Himalaya Publishing **Pvt. Ltd, Mumbai**
	Reference Books
1	Effective Business English and Correspondence - M. S. Ramesh and Pattenshetty - R S. Chand & Co, Publishers, New Delhi - 2.
2	Commercial Correspondence – R. S. N. Pillai and Bhagavathi. S. Chand Publications, New Delhi.
3	Business Communication – Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt. Ltd., New Delhi 2010 Edition
4	Communication conquer : A Handbook of group discussion and Job Interview – Pushpalatha & Kumar, PHI Learning Publisher.
NOTE: Latest Edition of Textbooks May be Used	

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Hire Purchase and Instalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	15
II	**Branch and Departmental Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
III	**Partnership Accounts - I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15

V	**Accounting Standards for financial reporting (Theory only)** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	**15**
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 012	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To know the nature and objectives of Mercantile lawand the essentials of valid contract
LO2	To gain knowledge on performance contracts
LO3	To be acquainted with the rules of Indemnity and Guarantee
LO4	To make aware of the essentials of Bailment and pledge
LO5	To understand the provisions relating to sale of goods

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Elements of Contract** **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	**15**
II	**Performance of Contract** Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	**15**
III	**Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	**15**
IV	**Bailment and Pledge** Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	**15**
V	**Sale of Goods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	**15**
	TOTAL	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	1	1	2	1	1	1	2	1	1	1	12
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	1	1	-	1	-	1	-	1	1	1	08
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	1	-	-	1	-	1	-	1	-	1	05
TOTAL	3	2	2	3	1	3	2	3	2	3	25

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social and Cultural Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment / Technological Environment

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**An Introduction** Meaning – definition- Objectives – scope and features Types of Environment – internal, external, micro and macro environment – Strategic decision making – Overview of environmental factors.	12
II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	12
IV	**Economic Environment** Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	**Technological Environment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	12
	TOTAL	60

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To know the concepts and principles of contract of insurance
LO2	To understand the basic concepts of life insurance
LO3	To gain knowledge on the principles of general insurance
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
LO5	To know the risk management process

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Insurance** Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	**12**
II	**Life Insurance** Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	**12**
III	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	**12**
IV	**Risk Management** Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.	**12**
V	**IRDA Act 1999** Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To enable students familiarise with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Virtual Trade Mission – Industry Collaboration –Elastic Logistic.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT – Trade flow of G7 Economics.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.

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

Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

Skill Enhancement course SEC- 2

BASICS OF RETAIL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

Learning Objectives	
LO1	**To expose the students to various trend in retail business.**
LO2	**To provide the basic understanding to board set of specialized activities and techniques in managerial retail business.**
LO3	**To motivate the students to take up retailing business as a carrier.**
LO4	Methods of communication tools in retailing like window display, advertisement are covered.
LO5	Fundamentals of supply chain management along with importance of IT in retailing are covered

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	**Retailing – Definition – Retail marketing – Growth of organized retailing in India – importance of retailing**
II	**Function of Retailing – Characteristics of Retailing – Types of Retailing – Store Retailing – Non store retailing.**
III	**Retail Location Factors – Branding in Retailing – Private Labelling – Franchising Concept.**
IV	**Communication tools used in retailing – Sales Promotion, E – Tailing – Window Display**
V	**Supply Chain Management – Definition – Importance – Role of Information technology in Retailing.**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTA
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Basics of retailing, meaning of retail marketing, and growth of retailing are covered.
CO2	Students learn about functions of retailing and types of retailing with characteristics
CO3	The factors influencing retail location like branding, labeling and franchising are taught
CO4	Methods of communication tools in retailing like window display, advertisement are covered
CO5	Fundamentals of supply chain management along with importance of IT in retailing are covered.

Textbooks	
1	**Berman & Evans, (2001), Retail Management, Elm Street Publication, New Delhi**
2	David Gilbert, (2009), Retail Marketing Management, Pearson Education, New Delhi
3	**Gilbert Pearson , (2001), Retail Marketing ,Education Asia ,New Delhi**
4	Jesko Perrey& Dennis, (2011), Retail Marketing and Branding, A John Wiley & Sons Ltd. publications, United Kingdom.

Reference Books	
1	**Natarajan L., (2016), Retail Marketing, MarghamPublication, Chennai.**
2	**Tata Mc, (2001), Retail Management, McGraw Hill, New Delhi.** Vedamani Gibson, (2000), Retail Marketing, Jaico Publishing House, New Delhi
3	**Vedamani Gibson, (2000), Retail Marketing, Jaico Publishing House, New Delhi.**
Web Recourses	
1	https;//endearhq.com/blog/retail-marketing
2	https;//www.domontconsulting.com
3	https;//www.mbaknol.com

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

1 – Strong, 2- Medium, 3- Low

FIRST YEAR – SEMESTER -II

Skill Enhancement course SEC-3

NAAN MUDHALVAN

AUTONOMOUS

SECOND YEAR – SEMESTER - III

CORE – V: CORPORATE ACCOUNTING I

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To understand about the pro-rata allotmentand Underwriting of Shares
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the various methods of valuation of Goodwill and shares
LO5	To identify the Significance of International financial reporting standard (IFRS)

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	**15**
II	**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment	**15**

	Method.	
III	**Final Accounts** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	**15**
IV	**Valuation of Goodwill & Shares** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	**15**
V	**Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	**15**
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO 1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO 2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO 3	Construct Financial Statements applying relevant accounting treatments
CO 4	Compute the value of goodwill and shares under different methods and assess its applicability
CO 5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.

2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To know Company Law 1956 and Companies Act 2013
LO2	To have an understanding on the formation of a company
LO3	To understand the requisites of meeting and resolution
LO4	To gain knowledge on the procedure to appoint and remove Directors
LO5	To familiarize with the various modes of winding up

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Company law** Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	15
II	**Formation of Company** Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	15
III	**Meeting** Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15
IV	**Management & Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	**Winding up** Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law,Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE - III: BUSINESS LEGISLATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100

Learning Objectives	
LO1	To impart knowledge on the Factories Act, 1948
LO2	To provide insights on the Foreign Exchange Management Act, 1999
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002
LO4	To enable the students to learn about the Competition Act 2002
LO5	To familiarise the students about the existence of Intellectual Property Rights

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Factories Act 1948** Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.	**12**
II	**Foreign Exchange Management Act, 1999** Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	**12**
III	**Prevention of Money Laundering Act, 2002** Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	**12**
IV	**Competition Act, 2002** Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	**12**
V	**Intellectual Property Rights** Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Acquire knowledge on Factories Act, 1948
CO2	Analyse the role of Foreign Exchange Management Act, 1999
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002
CO4	Evaluate the importance of Competition Act, 2002
CO5	Gain knowledge on Intelligence Property Rights
Textbooks	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai &Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi
Reference Books	
1	Ravinder Kumar, Legal aspects of business, Cengage Learning, Nioda
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, VivekKuchhal, Business Law, S Chand Publishers, New Delhi
4	C.L. Bansal. Business law, Taxmann, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE III : BUSINESS MATHEMATICS & STATISTICS

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Ratio** Ratio, Proportion and Variations, Indices and Logarithms.	**12**
II	**Interest and Annuity** Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	**12**
III	**Business Statistics Measures of Central Tendency** Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	**12**
IV	**Correlation and Regression** Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	**12**
V	**Numerical Methods -- Interpolation** **Interpolation methods – finite differences** -- Newton's Forward Method – Newton's Backward Method -- Lagrange's Method.	**12**
	TOTAL	**60**
	THEORY 20% & PROBLEMS 80%	

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

	Course Outcomes
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis
Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

ELECTIVE - III: E- COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100

Learning Objectives

LO1	To know the goals of Electronic commerce
LO2	To understand the various Business models in emerging E-commerce areas
LO3	To have an insight on the internet marketing technologies
LO4	To understand the benefits and implementation of EDI
LO5	To examine the ethical issues of E-commerce

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to E-Commerce** Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	**12**
II	**E-Commerce Business Models & Consumer Oriented E Commerce** E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	**12**
III	**E-Commerce Marketing Concepts** The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	**12**
IV	**Electronic Data Interchange & Security** Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	**12**
V	**Ethics in E-Commerce** Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights
Textbooks	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce-Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

Skill Enhance Course – 4

Quantitative Aptitude

COMMON TO B.COM A&F

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1				1	1	25	75	100

Learning Objectives	
LO1	To understand the basic concepts of numbers
LO2	Understand and apply the concept of percentage, profit & loss
LO3	To study the basic concepts of time and work, interests
LO4	To learn the concepts of permutation, probability, discounts
LO5	To study about the concepts of data representation, graphs

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	Numbers-HCF and LCM of numbers-Decimal fractions-Simplification-Square root and cube roots - Average-problems on Numbers.
II	Problems on Ages - Surds and Indices - percentage - profits and loss - ratio and proportion-partnership-Chain rule.
III	Time and work - pipes and cisterns - Time and Distance - problems on trains -Boats and streams - simple interest - compound interest - Logarithms - Area-Volume and surface area -races and Games of skill.
IV	Permutation and combination-probability-True Discount-Bankers Discount – Height and Distances-Odd man out & Series.
V	Calendar - Clocks - stocks and shares - Data representation - Tabulation – Bar Graphs- Pie charts-Line graphs.

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	On completion of this course, students will
CO1	understand the concepts, application and the problems of numbers
CO2	To have basic knowledge and understanding about percentage, profit & loss related processings
CO3	To understand the concepts of time and work
CO4	Speaks about the concepts of probability, discount
CO5	Understanding the concept of problem solving involved in stocks & shares, graphs
Textbooks	
1	"QuantitativeAptitude",R.S.AGGARWAL.,S.Chand&CompanyLtd.,
Reference Books	
1	OPERATIONS RESEARCH ;A.M. NATARAJAN PEARSON EDUCATION INDIA
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.javatpoint.com/aptitude/quantitative
2	https://www.toppr.com/guides/quantitative-aptitude/

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III
SKILL ENHANCEMENT COURSE SEC – 5

CONSUMER PROTECTION RIGHTS

COMMON TO B.COM A&F

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

Learning Objectives	
LO1	To teach the Consumer Law and their amendments.
LO2	To Handle the Consumer Disputes.
LO3	To understand several Consumer Rights against exploitation
LO4	To trace out the growth and origin of consumer movement at global and national level
LO5	To know several rights available to consumers under the Consumers protection and other related laws

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	**Introduction of consumer protection act1986-other amendments-salient features**
II	**Definitions of the terms: consumer - appropriate laboratory - complaint - consumer dispute-complaint-restrictive trade practice.**
III	**The various consumer rights: right to safety, Right to information, Right to choose, -right tobe heared -Right against exploitation -Right to consumer education**
IV	**Consumer protection councils: -Central - State.**
V	**Consumer disputes redressal agencies:-Direct forum-state commission-national commission**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	**On completion of this subject students know about Consumer Protection Act.**
CO2	**Students able to know how to file the complaint against consumer**
CO3	Identifying the basic rights and duties of the consumer
CO4	Educating the students against redressal and acquiring the grievances about consumer protections
	Textbooks
1	Textbook on Consumer Protection Law. Author : Dr H K Saharay.
2	Commentary on Consumer Protection Act, 2019 Author(s): Ashok R Patil Publisher: Thomson Reuters
3	Consumer Protection Act and Important Rules & Regulations. Author(s): K.K. Varijakshan, Simmi Varijakshan
	Reference Books
1	Lectures on torts and consumer protection laws by Dr. Rega Surya Rao--Asia law house. Hyderabad.
2	Consumer protection laws by Prof. Rakesh Khanna central law agency.
3	Consumer Rights and Protection in India by Kishore C. Raut and Mohammed Irshadun Nabi
4	Consumer Protection (Law & Practice) by V. K. Agarwal
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://consumeraffairs.nic.in/acts-and-rules/consumer-protection
2	https://consumeraffairs.nic.in/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	https://www.kopykitab.com/blog/wp-content/uploads/2020/05/Class-12-Chapter-12-Business-Studies-Revision-Notes.pdf

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III

ENVIRONMENTAL STUDIES

COMMON TO ALL UG COURSES

Learning Objectives	
LO1	To create awareness of problems related to environment and its development
LO2	To understand the forest resources and deforestation, realize the importance of water resources and prevention of water scarcity and list out the mineral resources
LO3	Understand and evaluate the global scale of environmental problems and critically on their roles ,responsibilities, and identities as citizens, consumers and environmental actors in a complex interconnected world.
LO4	Realize about the people are dependent on intact habitats the sustain the various organisms we need to produce food,medicines,clothing and other materials.
LO5	To develop an understanding land resources and prevention of soil erosion, types of food resources identity the importance of energy resources.
Prerequisite: Should have studied Commerce in XIIStd	

Unit	Contents
I	**The Multi-Disciplinary Nature of Environmental Studies** Definition, scope and importance, Need for public awareness.
II	**Natural Resources** Renewable and non-renewable resources: Natural resources and associated problems • **Forest Resources:** Use and over-exploitation, deforestation case studies, limber extraction, mining, dams and their effects on forests and tribal people. • **Water Resources:** Use and over-utilization of surface arid ground water, floods, drought, and conflicts over water, dams – benefits and problems. • **Mineral Resources:** Use and exploitation, environmental effects of extracting using mineral resources case studies.
III	**Ecosystems** Concept of an Ecosystem – Structure and Function – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristics, features, structures and function of Forest Ecosystem, Grassland Ecosystem, Desert Ecosystem and Aquatic Ecosystem (ponds, streams, lakes, rivers, oceans, estuaries).

IV	**Biodiversity and its Conservation** Introduction – Definition genetic species and eco-system diversity – Bio-geographical classification of India – Value of the biodiversity consumptive use, productive use, social, ethical. Aesthetic and option values – Biodiversity at Global, National and Local levels – India as a mega – diversity nation – Hot-Spots of biodiversity – Threats to biodiversity habitat loss, poaching of wildlife, man wildlife conflicts – Endangered and endemic species of India – Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
V	**Natural Resources** • **Food Resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies. • **Energy Resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources – Case Studies. • **Land Resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual and conservation of natural resources – Equitable use of resources for sustainable life styles.

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	On successful completion of the course the students will be able to To Learn About the Basic of Environment and Its Composition.
CO2	To Understand the Value of Our Natural Systems and to Know How Our Ecosystems Work in The Order of Nature.
CO3	Students Learn What Biodiversity Is And How To Protect And Preserve The Same.
CO4	Factors Causing Environmental Pollution Are Being Taught To The Students
CO5	Students will realize about the important of food , energy and land resources
Textbooks	
1	. B.S. Chauhan, (2008), Environmental studies, University science press, New Delhi.
2	Chary S.N., (2008), Environmental studies, MacMillan India Ltd, New Delhi.
3	Dhinakaran A., V Sankaran, (2017), Environmental studies, Himalaya publishing house Pvt Ltd.
4	Jayshree A. Parikh, (2010), Environmental studies, Ane books Pvt. Ltd, New Delhi.
Reference Books	
1	Rajesh Shankar, (2006), Environmental studies, Daya publishing house, New Delhi.
2	SinghR.P., (2012), Environmental studies, Concept publishing company Pvt. Ltd, New Delhi.
3	Dr.Shachi Gupta , Environmental studies, Sahitya bhawan publications , Agra
NOTE: Latest Edition of Textbooks Maybe Used	

Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

LO1	To know the types of Amalgamation, Internal and external Reconstruction
LO2	To know Final statements of banking companies
LO3	To understand the accounting treatment of Insurance company accounts
LO4	To understand theprocedure for preparation of consolidated Balance sheet
LO5	To have an insight on modes of winding up of a company

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	**Amalgamation, Internal & External Reconstruction** Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for** Amalgamation -**The Pooling of Interest Method - The Purchase Method**(Excluding Inter-Company Holdings). **Internal & External Reconstruction** **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction**	**15**
II	**Accounting of Banking Companies** Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	**15**
III	**Insurance Company Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance	**15**

		Companies new Format.	
	IV	**Consolidated Financial Statements** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	**15**
	V	**Liquidation of Companies** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)** Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	**15**
		TOTAL	**75**
	THEORY 20% & PROBLEMS 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF 012	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

	Course Outcomes	
	CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
	CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
	CO4	Give the consolidated accounts of holding companies
	CO5	Preparation of liquidator's final statement of account

Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV

COREPAPER VIII –PRINCIPLES OF MARKETING

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyse the global market environment

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Marketing** Meaning–Definition and Functions of Marketing– Evolution of Marketing-- Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	15
II	**Market Segmentation** Meaning and Definition -Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning & Repositioning - Introduction to Consumer Behaviour–Consume Buying Decision Process and Post Purchase Behaviour –– Motives. Freud's Theory of Motivation.	15
III	**Product & Price** Marketing Mix––an overview of 4P's of Marketing Mix -- Product–Introduction to Stages of New Product Development–Product Life Cycle––Pricing–Policies-Objectives–Factors Influencing Pricing– Kinds of Pricing.	15

IV	**Promotions and Distributions** Elements of promotion–Advertising–0bjectives -Kinds of Advertising Media- Traditional Vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling– Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	**15**
V	**Competitive Analysis and Strategies** Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing – Virtual Marketing – Meaning – Advantages and Disadvantages – Green Marketing –Meaning -- Advantages and Disadvantages.	**15**
	TOTAL	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the4p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of Virtual Marketing and Green Marketing

Textbooks	
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi
2	Dr.C.B.Gupta& Dr.N.RajanNair,Marketing Management,SultanChand&Sons, NewDelhi.
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishing House,Chennai
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi
ReferenceBooks	
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3	Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India
NOTE:LatestEdition ofTextbooksMaybeUsed	
WebResources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV - FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	3	25	75	100

Learning Objectives	
LO1	To impart knowledge on the role and function of the Indian financial system.
LO2	To enrich their knowledge on key areas relating to management of financial products and services
LO3	To familiarize students about Venture Capital, Leasing.
LO4	To make them understand the Credit Rating system.
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Financial System** Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	9
II	**Introduction to Financial Services** Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	9
III	**Venture Capital and Leasing** Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9
IV	**Credit Rating** Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9
V	**Mutual Funds** Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9
	TOTAL	45

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.

Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services,Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: CONSUMERISM & CONSUMER PROTECTION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100

Learning Objectives	
LO1	To understand the nature of consumers and consumerism
LO2	To know how consumers are exploited
LO3	To be familiar with consumer rights and duties
LO4	To learn about Consumer Protection Act
LO5	To gain insights into consumerism in India.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Consumerism** Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	9
II	**Consumer Exploitation** Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services-Challenges of Consumer Exploitation.	9
III	**Consumer Rights and Duties** Consumer Rights – John F Kennedy's Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9
IV	**Consumerism in India** Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9
V	**Consumer Protection Act 2019** Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9
	TOTAL	45

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act
Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

Elective IV- Operations Research

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100

Learning Objectives	
LO1	To introduce the students to operations research and linear programming.
LO2	To impart knowledge about transportation and assignment problems.
LO3	To get acquainted with game theory and simulation.
LO4	To develop abilities to analyse and manage inventories using various methods.
LO5	To acquire knowledge on network analysis.

Prerequisite: Should have studied Statistics in 1st year B.Com.

UNIT	Contents	No. of Hours
I	**Introduction to Operations research and Linear Programming Problem** Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	9
II	**Transportation and Assignment problem** Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	9
III	**Game Theory and Simulation** Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	9
IV	**Inventory Management** Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9

V	**Network Analysis** Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9
	Total	45

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

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

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

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

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong, 2-Medium , 1- Low

SECOND YEAR – SEMESTER – IV

SKILL ENHANCE COURSE – 6

PROJECT METHODOLOGY

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
NME	2				2	2	25	75	100

Learning Objectives	
LO1	To provide basic knowledge about the project methodology.
LO2	The student know how to carry out the project work.
LO3	To facilitate them in selection of samples.
LO4	To know the importance of data analysis and numerical evaluation.
LO5	Students able to know how to prepare project report writting

Unit	Contents
I	Introduction: Project – Meaning – Features – Objectives of project – Difference between dissertation and Thesis.
II	Identification of project problems – Problems related to Finance, Marketing, HRM, EDP, Banking.
III	Review of Literature – Sampling – Selection of sample – Collection of data.
IV	Data analysis – Percentage and trend analysis – Numerical evaluation – Justification and interpretation
V	Project Report Writing.

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	After the successful completion of the course the students come to know to carry out the project work.
CO2	Identify project goals, constraints, deliverables, performance criteria, control needs, and resource requirement in consultation with stake holders
CO3	Analyzing the value of review of literature and selection of sample.
CO4	Numerical evaluation ,Justification and interpretation of collected samples
CO5	Concluding the Project Report Writing.

	Textbooks
1	Project Methodology – Senthilkumar.K&Sasikumar.G, Himalaya Publishing House, Mumbai.
2	Research Methodology – Methods and Techniques, C.R.Kothari, GouravGarg – New age international publishers, New Delhi.
	Reference Books
1	Project Management – K.Nagarajan, New age international publishers, New Delhi
2	Elements of project management - K.Nagarajan, New age international publishers, New Delhi.
3	A Guide to projects – Dr. R. Ravilochanan, Margham publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SKILL ENHANCEMENT COURSE - 7

NAAN MUDHALVAN-Digital Skills For Employability- Office Fundamentals.

SECOND YEAR – SEMESTER – IV

ENVIRONMENTAL STUDIES

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
NME	2				2	2	25	75	100

Learning Objectives	
LO1	To Learn About The Basic Of Environment And Its Composition.
LO2	To Understand The Value Of Our Natural Systems And To Know How Our Ecosystems Work In The Order Of Nature.
LO3	Students Learn What Biodiversity Is And How To Protect And Preserve The Same.
LO4	Factors Causing Environmental Pollution Are Being Taught To The Students
LO5	Current Issues In The Society In The Environmental Context Are Covered And The Effects Of Human Population On Environment Are Being Taught.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	**Environmental Pollution Definition** Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid water management causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution of case studies – Disaster management, floods, earthquake, cyclone and landslides.
II	**Social Issues** Unsustainable to Sustainable development – Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns & Case Studies – Environmental ethics issues and possible solutions.

III	**Environment** Climate change, global warming, Acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies, Wasteland reclamation – Consumerism and waste products – Environmental Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and Control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.
IV	**Human Population and the Environment** Population growth, variation among nations – Population explosion – Family Welfare Programme – Environment and human health – Human Rights – Value Education – HIV / AIDS – Women and Child welfare – Role of Information Technology in Environment and human health .
V	**Field Work** Visit to a local area to document environmental assets – river / forest / grassland / hill mountain – Visit to a local polluted site – Urban / Rural / Industrial / Agricultural – Study of common plants, insects, birds – Study of simple ecosystems – pond, river, hill slopes, etc.

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	To aware and educate people regarding environmental issues and problems at local, national and international levels.
CO2	Identifies the basic concepts and theoretical approaches of social problems
CO3	students develop critical-thinking skills, analyse real-world problems, and understand the power of narrative to create sustainable solutions for local and global communities.
CO4	**:** It helps us to establish a standard for a safe, clean and healthy natural ecosystem
CO5	Creating the awareness about environmental problems among people.
Textbooks	
1	B.S. Chauhan, (2008), Environmental studies, University science press, New Delhi.
2	Chary S.N., (2008), Environmental studies, MacMillan India Ltd, New Delhi.
3	Chauhan B.S., (2008), Environmental studies, University science press, New Delhi.
4	Dhinakaran A., V Sankaran, (2017), Environmental studies, Himalaya publishing house Pvt Ltd.
Reference Books	
1	Brusseau, mark L.,Environmental and pollution science, publication London,uk:academic press , an imprint of Elsevier,2019.
2	Dr.B.suresh lal,public health environment and social issues in india, Serial Publications,2016 th edition .
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

MAPPING WITH PROGRAMME OUTCOMES

AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction of Cost Accounting** Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15
II	**Cost Sheet and Methods of Costing** Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
III	**Material Costing** Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
IV	**Labour Costing** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	**Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15
	TOTAL	**75**

THEORY 20% & PROBLEMS 80%

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

COMMON TO B.COM A&F

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Unit	Contents	No. of Hours
I	**Introduction to Banking** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System- Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion	15
II	**Central Bank and Commercial Bank** Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.	15
III	**Banking Practice** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.	15

IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Negotiation bank- -Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.	**15**
V	**Digital Banking** Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking. Virtual Banking-Meaning- Need and importance in current scenario.	**15**
	TOTAL	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Income Tax** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.	15
II	**Residential Status** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	**Income from Salary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15

V	**Profits and Gains from Business or Profession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
THEORY 20% & PROBLEMS 80%	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee& the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100

Learning Objectives	
LO1	To enable students to understand process of auditing and its classification.
LO2	Toimpart knowledge on internal check and internal control.
LO3	To illustrate the role of auditors in company.
LO4	To help students understand the framework, theories and models of Corporate Governance.
LO5	To provide insights into the concept of Corporate Social Responsibility

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Auditing** Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations	**15**
II	**Audit Procedures and Documentation** Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Objectives-vouching Vs routine checking- voucher- types of vouchers Cash and Trade Transactions – Verification and Valuation of Assets and Liabilities .	**15**
III	**Company Auditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	**15**
IV	**Introduction to Corporate Governance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	**15**
V	**Corporate Social Responsibility** Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	**15**
	TOTAL	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 1 / 2 : FINANCIAL MANAGEMENT

COMMON TO B.COM A&F, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	4	25	75	100

Learning Objectives	
LO1	To introduce the concept of financial management.
LO2	To learn the capital structure theories.
LO3	To gain knowledge about techniques in capital budgeting
LO4	To learn about dividend payment models.
LO5	To understand the needs and calculation of working capital in an organization.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.	12
II	**Financial Decision** Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage	12
III	**Investment Decision** Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.	12

IV	**Dividend Decision** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.	12
V	**Working Capital Decision** Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	TOTAL	60
THEORY 40% & PROBLEMS 60%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.

Textbooks	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand &Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 2 /2 : INDIRECT TAXATION

COMMON TO B.COM C.A., B.COM A&F

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To get introduced to indirect taxes
LO2	To have an overview of Indirect taxes
LO3	To be familiar the CGST and IGST Act
LO4	To learn procedures under GST
LO5	To gain knowledge about Customs Duty.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Indirect Tax** Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	**12**
II	**An Overview of Goods & Service Tax (GST)** Introduction of Goods and Service Tax in India–– Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	**12**
III	**CGST & IGST Act 2017** Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	**12**

IV	**Procedures under GST** Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	**12**
V	**Customs Act 1962** Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra &Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 3 /4 : HUMAN RESOURCE MANAGEMENT

COMMON TO B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	Toequip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	**Introduction to HRM** Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	**12**
II	**RECRUITMENT AND SELECTION** Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	**12**
III	**TRAINING AND DEVELOPMENT** Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	**12**

IV	**INDUSTRIAL RELATIONS** Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness. .	**12**
V	**EMPLOYEE WELFARE** Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories-Social Security, Health, Retirement &Other Benefits-Remuneration – Components of remuneration – Incentives – Benefits	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	Examine the role of HRM in the new ageorganisation and plan man power requirements andimplement techniques of job design.
CO2	Formulate action plans for employee Recruitment and Selection.
CO3	Choose appropriate methods of Trainning
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.
CO5	Formulate strategies for employee welfare.
Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 4 /4 :OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100

Learning Objectives	
LO1	To familiar with modern office management.
LO2	Tofamiliar with the work atmosphere
LO3	To train the students in maintaining and running the office effectively.
LO4	To understand and organize data records
LO5	To gain knowledge about the role of a secretary

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Modern Office and Its Function** Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.—Skills requirement for office jobs.	12
II	**Office Space and Environment Management** Introduction— Principles — Location of Office Building — preparation and significance of Office Layout —Preparing the Layout —designing and benefits of lighting system— Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness — Security—Secrecy.	12
III	**Office Systems and Procedures** The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment's. Office forms – Design, Management and Control	12
IV	**Records Management** Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	12

V	**Secretarial Practice** Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	**12**
	TOTAL	**60**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Familiarised with modern office management
CO2	Adapt with the modern work atmosphere
CO3	Trained in maintaining the office independently and effectively
CO4	Ability to organize data records in office
CO5	Motivated to act as a company secretary
Textbooks	
1	R S N Pillai &Bagavathi , Office Management, S Chand Publications, New Delhi
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.

Reference Books	
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.
2	Terry, George R, Office Management and Control, Irwin, United States.
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

VALUE EDUCATION

COMMON TO ALL UG COURSES

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
NME	2				2	2	25	75	100

LEARNING OBJECTIVES:

LO1	To impart value system in the students minds
LO2	To inculcate the qualities of self esteem and confidence which will attribute to their success
LO3	To understand the value of every aspects of business.
LO4	To inculcate discipline in life and to learn techniques to handle situations.

Unit	Contents
I	**Introduction** Value Education and its relevance to present day – Meaning of Value Education – The meaning of the word value – Significance of Thirukkural about 'Value Education' –
II	**Personal Values** Meaning – Different personal values – Love – Compassion – Gratitude – Courage – Optimism – Friendship
III	**Family Values** Meaning – Social Attitude to Women, Children and Elders – Familal Responsibilities – Dos and Don'ts for Stronger Family bonding – Significance of Thirukkural about 'Family Values'.

IV	**Self Esteem** Fear of failure – Approval seeking – Self Esteem is not selfishness / Ego – Self Esteem / Arrogance – Qualities of a person with Self Esteem – Significance of Thirukkural about 'Self Esteem' .
V	**Anger** Common situations where people fly into rage – Anger at services – Some practical methods of handling anger – techniques to handle our anger – Handling anger in others – methods to replace anger.

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Students learn the importance of values which acts as guiding factor in day to day life.
CO2	Personal values like affection, compassion, gratitude, courage, optimism are taught to the students to improve their mind and personality.
CO3	Family values and importance of family bonding are understood by the students
CO4	Ability to understand the value self esteem
CO5	Students understand the difference between self esteem and ego and the harmful effects of Anger.
	Textbooks
1	Shukla, (2004), Value education, SARUP & Sons, New Delhi.
2	VenkatalahN., (2007), Value education, A.P.H publishing Corporation, New Delhi.
Reference Books	
1	Yogesh KumarSingh, (2008), Value education, A.P.H publishing corporation, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.collegesearch.in
2	https://ishiksha.net

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER - V

Summer Internship / Industrial training

COMMON TO ALL UG COURSES

THIRD YEAR – SEMESTER - VI

CORE –XIII: COST ACCOUNTING - II

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

Learning Objectives	
LO1	To understand the standards in Cost Accounting
LO2	To know the concepts of contract costing.
LO3	To be familiar with the concept of process costing.
LO4	To learn about operation costing.
LO5	To gain insights into standard costing.

Prerequisite: Should have studied Cost Accounting in V Sem

Unit	Contents	No. of Hours
I	**Cost Accounting Standards** An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	**18**
II	**Job Costing, Batch Costing and Contract Costing** Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost plus Contract - Preparation of Contract A/c.	**18**
III	**Process Costing** Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	**18**
IV	**Operation Costing** Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	**18**

V	**Standard Costing and Variance Analysis** Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	**18**
	TOTAL	**90**
THEORY 20% & PROBLEMS 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI.

CORE – XIV: MANAGEMENT ACCOUNTING

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

Learning Objectives	
LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

Prerequisite: Should have studied Financial Accounting in I Semester.

Unit	Contents	No. of Hours
I	**Introduction to Management Accounting** Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	**18**
II	**Ratio Analysis** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	**18**
III	**Funds Flow & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	**18**

IV	**Budget and Budgetary Control** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	**18**
V	**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	**18**
	TOTAL	**90**
THEORY 20% & PROBLEMS 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.
Textbooks	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.
Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

COMMON TO A&F

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100

Learning Objectives	
LO1	To understand provisions relating to capital gains
LO2	To know the provisions for computation of income from other sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about assessment of individuals
LO5	To gain knowledge about assessment procedures.

Prerequisite: Should have studied Financial Accounting in I st Sem

Unit	Contents	No. of Hours
I	**Capital Gains** Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	**18**
II	**Income From Other Sources & Clubbing of Income** Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	**18**
III	**Set Off and Carry Forward of Losses and Deductions From Gross Total Income** Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	**18**
IV	**Computation of Total Income – Individual** Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime	**18**

V	**Income Tax Authorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	**18**
	TOTAL	**90**
THEORY 20% & PROBLEMS 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.

Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 ENTREPRENEURIAL DEVELOPMENT

COMMON TO B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	5	25	75	100

Learning Objectives	
LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction to Entrepreneur** Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	**15**
II	**Design Thinking** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	**15**
III	**Setting up of an Enterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	**15**
IV	**Business Model Canvas and Formulation of Project Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	**15**

V	**MSME's and Support Institutions** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	**15**
TOTAL		**75**

QUESTION PAPER PATTERN

SECTION	**UNIT-I**		**UNIT-II**		**UNIT-III**		**UNIT-IV**		**UNIT-V**		**TOTAL**
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs

Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr.A.K.singh, Entreprenuerial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entreprenuerial development and management, S.K.Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6 /6: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	25	75	100

Learning Objectives	
LO1	To apply various terminologies used in the operation of computer systems in a business environment.
LO2	To Understand the basic concepts of a word processing package
LO3	To apply the basic concepts of electronic spread sheet software in business.
LO4	To Understand and apply the basic concepts of PowerPoint presentation.
LO5	To generate electronic mail for communicating in an automated office for business environment.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Word Processing** Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	**15**
II	**Mail Merge** Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	**15**
III	**Preparing Presentations** Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	**15**
IV	**Spreadsheet and its Business Applications** Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	**15**

V	**Creating Business Spreadsheet** Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	**15**
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.

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

Reference Books	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 7 / 8: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100

Learning Objectives	
LO1	To understand the origin and principles of logistics management
LO2	To know the types of inventory control
LO3	To gain insight on the importance of supply chain management
LO4	To identify the Key Enablers in Supply Chain Improvement
LO5	To analyse the SCOR model
Prerequisites: Should have studied Commerce in XII Std	

Unit	Contents	No. of Hours
I	**Logistics Management** Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	**15**
II	**Transportation and Distribution** Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century.	**15**
III	**Supply Chain Management** Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	**15**
IV	**Supply Chain Drivers** Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	**15**
V	**Aligning the Supply Chain with Business Strategy** SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	**15**
	TOTAL	**75**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Examine the importance of Customer Service in Logistics Management
CO2	Develop an understanding on the Distribution Channel Management
CO3	Interpret the Global applications of supply chain management
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
CO5	Identify the conflict resolution strategies
Textbooks	
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

Reference Books	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: SPREADSHEET FOR BUSINESS

COMMON TO B.COM A&F

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	2	2		3	5	25	75	100

Learning Objectives	
LO1	To introduce students to Excel as an important tool in business applications
LO2	To familiarize them with the features and functions of a spread sheet.
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference
LO5	To develop various applications using MS-Excel.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Introduction** Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	**15**
II	**Financial, Logical and Text Functions Financial Functions** Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	**15**
III	**Statistical Analysis** Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	**15**
IV	**Reference** Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	**15**

V	**Projects and Applications** Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	**15**
	TOTAL	**75**
THEORY 20% & PROBLEMS 80%		

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests in Ms-Excel.
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
CO5	Develop Trending Application Using MS-Excel

Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
Reference Books	
1	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3	HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMESE

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL
GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

NAAN MUDHALVAN

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

Learning Objectives	
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline

Prerequisites: Should have studied Commerce in XII Std

UNIT	Contents	No. of Hours
I	**Indian Polity** Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	6
II	**Geography** Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	6
III	**Economy** National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	6

IV	**History** Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	**6**
V	**Environment and Ecology** Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	**6**
	TOTAL	**30**

QUESTION PAPER PATTERN

SECTION	UNIT-I		UNIT-II		UNIT-III		UNIT-IV		UNIT-V		TOTAL
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
SECTION A (2 MARKS) ANSWER ANY 10 OUT OF O12	**1**	**1**	**2**	**1**	**1**	**1**	**2**	**1**	**1**	**1**	**12**
SECTION (5 MARKS) ANSWER ANY 5 OUT OF 8	**1**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**1**	**1**	**08**
SECTION C (10 MARKS) ANSWER ANY 3 OUT OF 5	**1**	**-**	**-**	**1**	**-**	**1**	**-**	**1**	**-**	**1**	**05**
TOTAL	**3**	**2**	**2**	**3**	**1**	**3**	**2**	**3**	**2**	**3**	**25**

Course Outcomes	
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
Reference Books	
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

THIRD YEAR – SEMESTER - VI

Extension Activity