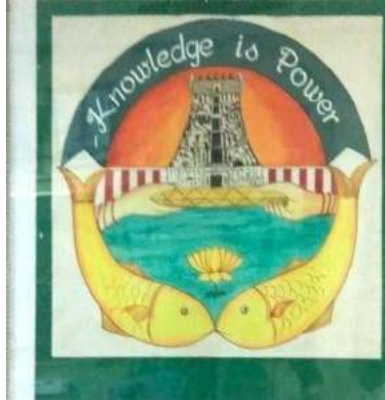


**SRI MEENAKSHI GOVERNMENT ARTS COLLEGE FOR WOMEN  
(AUTONOMOUS), MADURAI – 2**



**DEPARTMENT OF COMMERCE**

B.Com Syllabus (Under CBCS)

(For Students admitted from June 2022 onwards)

**Batch 2022 - 2025**

**SRI MEENAKSHI GOVERNMENT ARTS COLLEGE FOR WOMEN  
(AUTONOMOUS), MADURAI – 2**

**DEPARTMENT OF COMMERCE**

**Vision:** To uplift the poor and downtrodden young women of the society and empower them by imparting knowledge in the field of commerce.

**Mission:** To impart knowledge by Teacher-Student interaction method of Teaching-Learning, conduct Seminars, Symposiums, Workshops and develop employability skills.

**Courses offered**

Course		Year of Introduction	Sanctioned Strength
UG	B.Com. I Shift	1986-1987	60
	B.Com. II Shift	2007-2008	60
PG	M.Com.	2013-2014	25

Affiliated to Madurai Kamaraj University

**Activities**

- Regular Teaching Learning Academic Programmes are conducted in Student friendly class rooms.
- Co-curricular and Extra-curricular activities to enrich the skills and physical health of the students are constantly taken care of by the Commerce Association.
- Apart from these, Commerce students actively take part in Sports, NSS, Youth Red Cross, Rotaract, Niche Club, Red-Ribbon Club, Consumer Forum, Science Forum and so on.

## **PROGRAMME OUTCOME – UG**

The Commerce Undergraduate Students will be able to

### **1. Acquire Knowledge**

Acquire Knowledge to accommodate themselves comfortably in the Competitive Business and Professional scenario of today's modern world.

### **2. Develop Communication Skills**

Listen, Understand and Express their ideas effectively both in Oral and Written form, which is an integral part of business.

### **3. Critical Thinking**

Apply the Concepts of Accounting, Auditing, Management, Law and Taxation in a cohesive manner to solve the problems in the day to day business affairs.

### **4. Socially Responsible Citizen**

Gain awareness towards social and civic issues, to give effective participation and thereby extending a helping hand to the society as a responsible citizen.

### **5. Uphold Ethics**

Adhere ethics in the conduct of Business or Profession as their Career.

## PROGRAMME SPECIFIC OUTCOME – UG

The Board of studies, after careful deliberations and discussions approved the curriculum with knowledge packed and skill enriched for the students in order to

- (i) Understand the Fundamentals and Concepts of the subjects to be taught.
- (ii) Develop skills required to support the man-power needs in the field of Trade and Commerce, Banking and Insurance.
- (iii) Get motivation to pursue higher studies in Commerce, Management, Law and Statistics.
- (iv) Develop the sense of responsibility towards Social and Environmental issues.
- (v) Inculcate the values and adhere the same in their Business and Professional Career.

Mapping	1-20%	21-40%	41-60%	61-80%	81- 100%
Scale	1	2	3	4	5
Relation	0.0 – 1.0	1.1 – 2.0	2.1 – 3.0	3.1 – 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High
Total of Value			Total of Mean Score		
Mean Score of Cos = -----			Mean Overall Score of Cos= -----		
Total no. of POs &PSOs			Total No. of COs		

## Evaluation and Question Paper Pattern

### Internal Assessment

Test Average ( Two Tests)	= 10 Marks
Model Examination	= 10 Marks
Assignment/ Group Task/ Quiz/ Seminar	= 5 Marks
<b>Total</b>	<b>= 25 Marks</b>

### Question Paper Setting Pattern for External Examination

Year	K1	K2	K3
I	Part A ( 3 Questions) Part B ( 3 Questions) Part C ( 3 Questions)	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)
II	Part A ( 1 Question) Part B ( 2 Questions) Part C ( 2 Questions)	Part A ( 3 Questions) Part B ( 2 Questions) Part C ( 2 Questions)	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)
III	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)	Part A ( 1 Question) Part B ( 1 Question) Part C ( 1 Question)	Part A ( 3 Questions) Part B ( 3 Questions) Part C ( 3 Questions)

### Bloom's Taxonomy

Year	K1	K2	K3
I	40%	30%	30%
II	30%	40%	30%
III	30%	30%	40%

### Passing Minimum

Internal 25 Marks	(No Passing Minimum)
External 75 Marks	(Passing Minimum 27 Marks)
<b>Total 100 Marks</b>	<b>(Passing Minimum 40 Marks)</b>

**B.Com., Course Structure (CBCS) for Students admitted from June 2022 onwards**

Sem	Sub.Code	Title of the paper	Hours per week	Exam Hours	Int	Ext	Tot	Credits	Pg. No
<b>Part III - MAJOR</b>									
<b>I</b>	<b>U22CA1</b>	1. Marketing	4	3	25	75	100	<b>3</b>	
	<b>U22CA2</b>	2. Financial Accounting – I	6	3	25	75	100	<b>4</b>	
<b>II</b>	<b>U22CA3</b>	3. Advertising and Salesmanship	6	3	25	75	100	<b>4</b>	
	<b>U22CA4</b>	4. Financial Accounting – II	6	3	25	75	100	<b>4</b>	
<b>III</b>	<b>U22CA5</b>	5. Business Law – I	6	3	25	75	100	<b>3</b>	
	<b>U22CA6</b>	6. Advanced Accounts	6	3	25	75	100	<b>4</b>	
	<b>U22CA7</b>	7. Operations Research	6	3	25	75	100	<b>4</b>	
<b>IV</b>	<b>U22CA8</b>	8. Business Law – II	4	3	25	75	100	<b>4</b>	
	<b>U22CA9</b>	9. Partnership Accounts	6	3	25	75	100	<b>4</b>	
	<b>U22CA10</b>	10. Principles of Management	4	3	25	75	100	<b>4</b>	
	<b>U22CA11</b>	11. Managerial Economics	4	3	25	75	100	<b>4</b>	
<b>V</b>	<b>U22CA12</b>	12. Practical Banking	4	3	25	75	100	<b>4</b>	
	<b>U22CA13</b>	13. Company Accounts	6	3	25	75	100	<b>5</b>	
	<b>U22CA14</b>	14. Income Tax – I	5	3	25	75	100	<b>4</b>	
	<b>U22CA15</b>	15. Costing	5	3	25	75	100	<b>4</b>	
	<b>U22CA16</b>	16. Auditing	4	3	25	75	100	<b>4</b>	
<b>VI</b>	<b>U22CA17</b>	17. Financial Management	6	3	25	75	100	<b>4</b>	
	<b>U22CA18</b>	18. Special Accounts	6	3	25	75	100	<b>4</b>	
	<b>U22CA19</b>	19. Income Tax - II	6	3	25	75	100	<b>4</b>	
	<b>U22CA20</b>	20. Management Accounting	5	3	25	75	100	<b>4</b>	
	<b>U22CA21</b>	21. Elements of Financial Services	5	3	25	75	100	<b>4</b>	
<b>Part III – ALLIED</b>									
<b>I</b>	<b>U22AAA1</b>	1. Company Law – I	5	3	25	75	100	<b>5</b>	
<b>II</b>	<b>U22AAA2</b>	2. Company Law – II (NS)	5	3	25	75	100	<b>5</b>	
<b>III</b>	<b>U22AAA3</b>	3. Business Statistics – I	6	3	25	75	100	<b>5</b>	
<b>IV</b>	<b>U22AAA4</b>	4. Business Statistics – II	6	3	25	75	100	<b>5</b>	
<b>Part III – DISCIPLINE SPECIFIC ELECTIVE COURSE</b>									
<b>III</b>	<b>U22DSA1A</b>	1.A) Entrepreneurial Development ✓	2	3	25	75	100	<b>2</b>	
	<b>U22DSA1B</b>	1.B)) Principles of Co-operation							
<b>IV</b>	<b>U22DSA2A</b>	2.A) Insurance ✓	2	3	25	75	100	<b>2</b>	
	<b>U22DSA2B</b>	2.B) Consumer Behaviour							
<b>V</b>	<b>U22DSA3A</b>	3.A) Goods and Services Tax	2	3	25	75	100	<b>2</b>	

	<b>U22DSA3B</b>	3. B) Office Methods and Practice ✓							
<b>Part III – GENERIC ELECTIVE COURSE</b>									
<b>V</b>	<b>U22GEA1A</b>	1.A) Intellectual Property Rights ✓	2	3	25	75	100	<b>2</b>	
	<b>U22GEA1B</b>	1.B) Elements of E-commerce							

Sem	Sub Code	Title of the paper	Hours per week	Exam Hours	Int	Ext	Tot	Credits	Page No.
<b>Part IV – SKILL ENHANCEMENT COURSE</b>									
<b>IV</b>	<b>U22SEA2</b>	Personality Development	2	3	25	75	100	<b>2</b>	
<b>V</b>	<b>U22SEA3</b>	Export Procedure and Documentation	2	3	25	75	100	<b>2</b>	
<b>Part – IV – NAAN MUDHALVAN</b>									
<b>III</b>		Digital Skills for Employability – Microsoft Essentials	2		25	75	100	<b>2</b>	
<b>Part – IV – NON MAJOR ELECTIVE</b>									
<b>V</b>	<b>U22NMA1</b>	Fundamentals of Accounting	2	3	25	75	100	<b>2</b>	
<b>VI</b>	<b>U22NMA2</b>	Modern Banking	2	3	25	75	100	<b>2</b>	
<b>Part IV – VALUE ADDED COURSE (EXTRA CREDIT COURSE)</b>									
<b>III</b>	<b>VAA1</b>	Business Fundamentals (for Non Commerce Students)	2	2	20	30	50	<b>2</b>	
<b>IV</b>	<b>VAA2</b>	Larger Ethics (for Commerce Students)	2	2	20	30	50	<b>2</b>	

Sem	Course Type	Sub. Code	Title of the paper	Class hours allotted per week	Sugg. Credits
I	Part I	U221A1	Tamil	6	3
	Part II	U222A1	English	6	3
	Part III	U22CA1	<b>Major</b> 1. Marketing	4	3
		U22CA2	2. Financial Accounting - I	6	4
		U22AAA1	<b>Allied I - Paper I</b> Company Law - I	5	5
		U22AAA2	<b>Allied I - Paper II</b> Company Law – II (NS)	1	-
	Part IV	U22AE1	<b>Ability Enhancement Course</b> Value Education	2	2
<b>Total</b>				<b>30</b>	<b>20</b>
II	Part I	U221A2	Tamil	6	3
	Part II	U222A2	English	6	3
	Part III	U22CA3	<b>Major</b> 3. Advertising and Salesmanship	6	4
		U22CA4	4. Financial Accounting - II	6	4
		U22AAA2	<b>Allied I – Paper II</b> Company Law – II (NS)	4	5
	Part IV	U22AE2	<b>Ability Enhancement Course</b> Environmental Studies	2	2
<b>Total</b>				<b>30</b>	<b>21</b>
III	Part III	U22CA5	<b>Major</b> 5. Business Law - I	6	3
		U22CA6	6. Advanced Accounts	6	4
		U22CA7	7. Operations Research	6	4
		U22AAA3	<b>Allied II – Paper I</b> Business Statistics - I	6	5
		U22DSA1 A	<b>Discipline Specific Elective Course</b> 1.a) Entrepreneurial Development	2	2
		U22DSA1 B	1. b) Principles of Co -operation		
			<b>NAAN MUDHALVAN</b>		



	<b>Part IV</b>		Digital Skill for Employability - Microsoft Essentials	2	2
		<b>U22NMA1</b>	<b>Non Major Elective</b> Fundamentals of Accounting	2	2
		<b>VAA1</b>	<b>Value Added Course</b> 1. Business Fundamentals	(2)	(2)
	<b>Part V</b>		<b>Extension Activities -</b> NSS/NCC/Physical Education [EXA, NSS, NCC, PED]		1
	<b>Total</b>			<b>30 +2</b>	<b>23+2</b>

**Subjects Semester Wise**

Se m	Course Type	Sub. Code	Title of the Paper	Class hours allotted per week	Sugg. Credit s	
IV	Part III	<b>U22CA8</b>	<b>Major</b> 8. Business Law-II	4	4	
		<b>U22CA9</b>	9. Partnership Accounts	6	4	
		<b>U22CA10</b>	10. Principles of Management	4	4	
		<b>U22CA11</b>	11. Managerial Economics	4	4	
		<b>U22AAA4</b>	<b>Allied II – Paper II</b> Business Statistics-II	6	5	
		<b>U22DSA2A</b>	<b>Discipline Specific Elective Course</b> 2.a) Insurance	2	2	
		<b>U22DSA2B</b>	2. b) Consumer Behaviour			
	Part IV	<b>U22SEA2</b>	<b>Skill Enhancement Course</b> Personality Development	2	2	
		<b>VAA2</b>	<b>Value Added Course</b> 2. Larger Ethics	(2)	(2)	
		<b>U22NMA2</b>	<b>Non Major Elective</b> Modern Banking	2	2	
	<b>Total</b>				<b>30 +2</b>	<b>27+2</b>
	V	Part III	<b>U22CA12</b>	<b>Major</b> 12. Practical Banking	4	4
			<b>U22CA13</b>	13. Company Accounts	6	5
<b>U22CA14</b>			14. Income Tax - I	5	4	
<b>U22CA15</b>			15. Costing	5	4	
<b>U22CA16</b>			16. Auditing	4	4	
<b>U22DSA3A</b>			<b>Discipline Specific Elective Course</b> 3.a) Goods and Services Tax	2	2	
<b>U22DSA3B</b>			3. b) Office Methods and Practice			
<b>U22GEA1A</b>			<b>Generic Elective Course</b> 1. a) Intellectual Property Rights	2	2	
<b>U22GEA1B</b>			1. b) Elements of E-Commerce			
Part IV		<b>U22SEA3</b>	<b>Skill Enhancement Course</b> Export Procedure and Documentation	2	2	

				<b>Total</b>	<b>30</b>	<b>27</b>
<b>VI</b>	<b>Part III</b>	<b>U22CA17</b>	<b>Major</b> 17. Financial Management	6	4	
		<b>U22CA18</b>	18. Special Accounts	6	4	
		<b>U22CA19</b>	19. Income Tax-II	6	4	
		<b>U22CA20</b>	20. Management Accounting	5	4	
		<b>U22CA21</b>	21. Elements of Financial Services	5	4	
	<b>Part IV</b>	<b>U22AE3</b>	<b>Ability Enhancement Course</b> General Knowledge	2	2	
				<b>Total</b>	<b>30</b>	<b>22</b>

### **B.Com., Course Structure (CBCS) for Students admitted from June 2022 onwards**

<b>Study Components</b>		<b>Total No. of Papers</b>	<b>Hours</b>	<b>Credits</b>	<b>Marks</b>
<b>Part I</b>	Tamil	2	12	6	200
<b>Part II</b>	English	2	12	6	200
<b>Part III</b>	Major	21	110	83	2100
	Allied	4	22	20	400
	Discipline Specific Elective Course	3	6	6	300
	Generic Elective Course	1	2	2	100
<b>Part IV</b>	Non Major Elective Courses	2	4	4	200
	Skill Enhancement Courses	2	4	4	200
	<u>Ability Enhancement Courses</u>				
	Value Education	1	2	2	100
	Environmental Studies	1	2	2	100
	General Knowledge	1	2	2	100
	<u>Naan Mudhalvan</u>				
Digital Skills for Employability – Microsoft Essentials	1	2	2	100	

<b>Part V</b>	Extension Activities – NSS/NCC/Physical Education	1	-	1	100
	<b>TOTAL</b>	<b>42</b>	<b>180</b>	<b>140</b>	<b>4200</b>
	Value Added Courses	2	4 (After Class Hours)	4	100
	<b>TOTAL</b>	<b>42 + 2</b>	<b>180 + 4 (After Class Hours)</b>	<b>140 + 4</b>	<b>4200 + 100</b>

**Programme: B.COM**

**Semester : I**

**Sub. Code : U22CA1**

**Part III: Core**

**Hours: 4 P/W 60 Hrs P/S**

**Credits: 3**

### **MARKETING**

PREAMBLE: To help the students to understand the concept and the elements of marketing.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On the Completion of the course, the students will be able to		
CO1: Understand the concept and the elements of marketing	1	12
CO2: Learn about the product and its life cycle	2	12
CO3: Know how the price of a product is determined	3	12
CO4: Study the different kinds of Sales promotion	4	12
CO5: Understand the channels of distribution	5	12

### **SYLLABUS**

Unit I

Marketing- Meaning –Definition – Importance of Marketing – Marketing Mix- Elements of Marketing Mix – Marketing Functions – Marketing System – Marketing Process - Market Segmentation.

#### Unit II

Product – Meaning - Definition – Product Policies – Product Planning and Development – Development of a New Product – Product Line – Product Mix- Product Strategies – Product Life Cycle – Branding and Packaging - Meaning.

#### Unit III

Pricing – Price – Meaning - Importance of Price – Pricing Objectives – Factors affecting Pricing Decisions - Kinds of Pricing – Procedure for Price Determination.

#### Unit IV

Promotion – Sales Promotion- Meaning –Importance and Limitations of Sales Promotion – Kinds of Sales Promotion.

#### Unit V

Physical Distribution – Meaning – Channels of Distribution – Selection of a suitable channel – Factors Influencing the selection of a channel.

#### **Text Book**

Modern Marketing - R.S.N. Pillai & Bagavathi, S. Chand & Company Ltd, New Delhi.

#### **Reference Books**

1. Marketing - Dr. N. Rajan Nair, Sultan Chand & Sons, New Delhi.
2. Marketing Management - S.A. Sherlekar, Himalaya Publishing House Pvt Ltd, New Delhi.
3. Marketing Management - P.K. Agarwal, Pragati Prakasham, Meerut.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	4	4	4	4	4	4	4.0
CO2	4	3	3	4	4	4	3	3	4	4	3.6
CO3	4	4	3	3	4	4	4	3	3	4	3.6
CO4	3	3	4	4	4	3	3	4	4	4	3.6
CO5	4	4	4	4	4	4	4	4	4	4	4.0
Mean Overall Score											3.76

Course Designer: Dr. A. Thenmozhi & Mrs. G. Umamaheswari

**Programme : B.COM**

**Part III: Core**

**Semester : I**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code : U22CA2**

**Credits: 4**

**FINANCIAL ACCOUNTING - I**

PREAMBLE: To help the students to impart accounting knowledge as applicable to Business		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On the Completion of the course, the students will be able to		
CO1: Prepare ledger accounts using double entry book keeping.	1	18
CO2: Prepare final Accounts	2	18
CO3: Obtain the skill for preparing consignment accounts.	3	18

CO4: Develop the skill in preparing Joint Venture accounts.	4	18
CO5: Calculate Depreciation under different Methods.	5	18

## **SYLLABUS**

### Unit I

Nature of Accounting –Accounting Concepts and Conventions – Journal – Ledger  
- Trial Balance - Rectification of Errors.

### Unit II

Final Accounts (Sole Trader only) – Introduction –Trading Account – Profit and  
Loss Account – Balance Sheet – Simple Adjustments.

### Unit III

Consignment – Meaning – Account Sales – Non- recurring expenses – Recurring  
expenses – Accounting Treatment of Consignment Transactions – Journal Entries  
in the books of Consignor and Consignee.

### Unit IV

Joint Venture – Meaning – Distinction between Joint Venture and Partnership  
Accounting - Accounting for Joint Venture.

### Unit V

Depreciation Accounting – Meaning - Methods of Depreciation (Excluding change  
of method) - Straight Line method – Diminishing Balance method – Annuity  
method.

### **Text Book**

Advanced Accountancy                    -T.S. Reddy & A. Murthy ,Margham Publications,  
Chennai.

### **Reference Books**

1. Advanced Accounting                    - R.S.N. Pillai, Bagavathi ,S.Chand &  
Company Ltd, New Delhi.
2. Advanced Accountancy                    - S.P. Jain and K.L. Narang, Kalayani Publishers,  
New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	4	4	4	4	4	4	4.0
CO2	5	5	4	4	5	5	5	4	4	5	4.6
CO3	4	4	4	4	4	4	4	4	4	4	4.0
CO4	4	4	4	4	4	4	4	4	4	4	4.0
CO5	5	5	5	5	5	5	5	5	5	5	5.0
Mean Overall Score											4.32

Course Designer: Dr. A. Sameen Banu & Dr. T. Sridevi Rajalakshmi

**Programme : B.COM**

**Part III: Core**

**Semester :II**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code :U22CA3**

**Credits:4**

**ADVERTISING AND SALESMANSHIP**

PREAMBLE: To acquaint the students with the basics of advertising and salesmanship.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the nature and functions of advertisement	1	18
CO2: Understand different aspects of advertisement and ethical issues of advertisement.	2	18

CO3: Know the different types of advertisement media and advertising agency	3	18
CO4: Learn about the salesman and their duties.	4	18
CO5: Learn the recruitment and training of salesman	5	18

## **SYLLABUS**

### Unit I

Advertisement -Meaning-Definition - Nature and Scope of Advertisement- Functions of Advertisement- Advantages and Criticism of Advertisement – E-Advertising.

### Unit II

Economic and Social aspects of Advertisement- Ethical issues of Advertisement-Advertisement Budget.

### Unit III

Advertisement copy-Types of Advertisement Media- Advertising Agency-Role, Types and Functions of Advertising Agency.

### Unit IV

Salesman – Definition -Types of Salesman - Duties and Liabilities of a Salesman-Qualities of a Successful Salesman – Salesmanship – Meaning.

### Unit V

Recruitment and Selection of Salesmen- Training of Salesmen- Motivation of Salesmen- Supervision and Control of Salesmen.

### **Text Book**

Advertising and Salesmanship – P.Saravanel & S.Sumathi, Margham Publications, Chennai.

### **Reference Books**

1. Marketing Management -S.A.Sherlekar,Himalaya Publishing House Pvt Ltd., New Delhi.
2. Marketing Management - P.K.Agarwal,PragatiPrakashan, Meerut.



Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	3	4	3	4	4	3	4	3	3.6
CO2	4	4	3	4	3	4	4	3	4	3	3.6
CO3	4	4	4	4	4	4	4	4	4	4	4.0
CO4	4	4	4	4	4	4	4	4	4	4	4.0
CO5	5	4	5	4	3	5	4	5	4	3	4.2
Mean Overall Score											3.88

Course Designer: Dr. A. Thenmozhi & Mrs. G. Umamaheswari

**Programme : B.COM**

**Semester : II**

**Sub. Code :U22CA4**

**Part III: Core**

**Hours: 6 P/W 90 Hrs P/S**

**Credits: 4**

### FINANCIAL ACCOUNTING -II

PREAMBLE:To impart special accounting techniques and practices.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Prepare bank reconciliation statement.	1	18

CO2: Ascertain profits under single entry system.	2	18
CO3: Compute claims on fire Insurance	3	18
CO4: Prepare accounts of Non-profit organisations.	4	18
CO5: Understand the principles in Insolvency Accounts.	5	18

## **SYLLABUS**

### Unit I

Bank Reconciliation Statement-Meaning- Causes for differences between Cash book and Pass book -Method of preparation of Bank Reconciliation Statement.

### Unit II

Single Entry system- Salient features-Ascertainment of Profit-Net worth method- Conversion Method - Distinction between Balance Sheet and Statement of Affairs.

### Unit III

Fire Insurance Claims – Memorandum Trading Account - Claim for Loss of Stock- Computation of claim to be lodged for loss of stock – Average Clause.

### Unit IV

Accounts of Non-Profit Organisations – Meaning – Importance - Receipts and Payments Account-Income and Expenditure Account- Balance Sheet- Steps to prepare Income and Expenditure Account and Balance Sheet.

### Unit V

Insolvency Accounts of Individuals - Statement of Affairs - Deficiency Account - Points to be noted for preparation of Statement of Affairs and Deficiency account.

## **Text Book**

Advanced Accountancy -T.S. Reddy & A. Murthy ,Margham Publications, Chennai

## **Reference Books**

1. Advanced Accounting - R.S.N. Pillai & Bagavathi, S.Chand & Co Ltd, New Delhi.
2. Advanced Accountancy - S.P. Jain & K.L. Narang, Kalayani Publishers, New Delhi
3. Advanced Accountancy - R.L. Gupta & M. Radhasamy, Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	4	4	4	4	4	4	4.0
CO2	5	5	4	4	5	5	5	4	4	5	4.6
CO3	4	4	4	4	4	4	4	4	4	4	4.0
CO4	4	4	5	5	4	4	4	5	5	4	4.4
CO5	5	5	5	5	5	5	5	5	5	5	5.0
Mean Overall Score											4.4

Course Designer: Dr. A. Sameen Banu & Dr.T. Sridevi Rajalakshmi

**Programme : B.COM**

**Part III: Allied**

**Semester : I**

**Hours: 5 P/W 75 Hrs P/S**

**Sub. Code : U22AAA1**

**Credits: 5**

### COMPANY LAW - I

PREAMBLE: To help the students to gain basic knowledge of the provisions of the Indian Companies Act.		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S

CO1:Understand the features of a company and its classification.	1	15
CO2: Understand the provisions regarding the formation of a company.	2	15
CO3: Know the provisions of Memorandum of Association and Articles of Association.	3	15
CO4:Understand the concepts of Prospectus, minimum subscription and Underwriting.	4	15
CO5: Gain knowledge about Securities.	5	15

## **SYLLABUS**

### Unit I

Company - Meaning- Features -Lifting of Corporate Veil- Kinds of Companies- Classification of Companies.

### Unit II

Formation of Company-Incorporation –Documents to be filed with the Registrar –Certificate of Incorporation –Effects of registration –Promoter- Duties of Promoter.

### Unit III

Memorandum of Association- Contents -Alteration of Memorandum – Doctrine of UltraVires - Articles of Association-Contents -Alteration of Articles – Doctrine of Constructive Notice - Doctrine of Indoor Management.

### Unit IV

Prospectus-Definition – Contents –Mis-statement in Prospectus and their Consequences- Statement–in-Lieu of Prospectus –Minimum Subscription –Underwriting.

### Unit V

Share capital-Meaning-Kinds of Share Capital – Issue of Securities-Transfer and Transmission of Securities.

### **Text Book**

Elements of Company Law - N.D.Kapoor, Sultan Chand & Sons, New Delhi.

### **Reference Books**

1. Mercantile Law - Chawla&Grag,Kalyani Publishers, New Delhi.
2. Mercantile Law - D.P.Jain, Konark Publishers Pvt Ltd, New Delhi.
3. Mercantile Law - M.C.Shukla, S.Chand& Company, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	4	5	3	4	3	4	5	3	3.8
CO2	5	4	3	4	3	5	4	3	4	3	3.8
CO3	4	4	4	4	4	4	4	4	4	4	4.0
CO4	5	4	4	4	3	5	4	4	4	3	4.0
CO5	3	4	3	4	5	3	4	3	4	5	3.8
Mean Overall Score											3.88

Course Designer: Mrs. K.S. Gnaneswari & Mrs. G. Packia Sumithra

**Programme : B.COM**

**Semester :II**

**Sub. Code :U22AAA2**

**Part III: Allied**

**Hours: 5 P/W 75 Hrs P/S**

**Credits: 5**

**COMPANY LAW – II (Non Semester)**

PREAMBLE: To help the students to gain basic knowledge of the provisions of the Indian Companies Act.

<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the rights and liabilities of members of a company.	1	15
CO2: Understand the theoretical aspects regarding accounts of Companies.	2	15
CO3: Understand the rights, duties, liabilities and disqualifications of Directors of a company	3	15
CO4: Understand the procedure to be followed before, during and after the meeting.	4	15
CO5: Understand the modes of winding up and also the duties and liabilities of the Company liquidator.	5	15

## **SYLLABUS**

### UNIT – I

Membership - Members and Shareholders – Rights- Liabilities of Members – Cessation of Membership - Register and Index of Members –Annual Return.

### Unit II

Accounts of Companies – Books of Account – Financial Statements – Constitution of National Reporting Authority – Board’s Report – Corporate Social Responsibility – Financial Statements to be filed with Registrar.

### Unit III

Company Management-Directors – Number of Directors –Appointment - Rights -Duties –Liabilities –Disqualifications –Removal of Directors- Difference between Managing Director and Manager.

### Unit IV

Meetings and Proceedings –Types of Meeting-Requisites of a Valid Meeting- Proper authority- Notice of Meeting - Quorum –Chairman- Minutes of Meetings- Proceedings- Resolutions and Proposals- Kinds of Resolutions.

## Unit V

Winding up- Modes of Winding up – Compulsory Winding up and Voluntary Winding up – Company Liquidator – Duties and Liabilities.

### Text Book

Elements of Company Law - N.D.Kapoor, Sultan Chand & Sons, New Delhi.

### Reference Books

1. Mercantile Law - Chawla&Grag, Kalyani Publishers, New Delhi.
2. Mercantile Law - D.P.Jain, Konark Publishers Pvt Ltd, New Delhi.
3. Mercantile Law - M.C.Shukla, S.Chand&Company, New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	4	4	4	4	4	4	4.0
CO2	4	4	4	3	3	4	4	4	3	3	3.6
CO3	5	4	3	3	4	5	4	3	3	4	3.8
CO4	5	4	3	4	4	5	4	3	4	4	4.0
CO5	4	3	3	4	5	4	3	3	4	5	3.8
Mean Overall Score											3.84

Course Designer: Mrs. K. S. Ganeswari & Mrs. G. Packia Sumithra

**Programme : B.COM**

**Part III: Core**

**Semester : III**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code : U22CA5**

**Credits:3**

**BUSINESS LAW - I**

PREAMBLE: To provide an idea about the framework of Indian business laws.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the provisions of Indian Contract Act.	1	18
CO2: Acquire knowledge about the performance of Contract.	2	18
CO3: Develop knowledge on Contract of Indemnity and Guarantee.	3	18
CO4: Understand the Contract of Bailment and Pledge.	4	18
CO5: Understand the provisions of Sale of Goods Act.	5	18

**SYLLABUS**

**Unit I**

The Indian Contract Act 1872– Meaning of contract – Meaning of agreement – Distinction between an agreement and a contract – Classification of contract – Essential elements of a valid Contract – Quasi Contract.

**Unit II**

Performance of Contract- Offer to perform – Conditions of a valid offer to perform - Discharge of contract- Methods of Discharge of contract - Remedies for breach of contract.

**Unit III**

Contract of Indemnity and Guarantee - Definition of Contract of Indemnity – Meaning of Contract of Guarantee – Essentials of a Contract of Guarantee – Distinction between a Contract of Indemnity and a Contract of Guarantee –Kinds of Guarantee.

**Unit IV**



Contract of Bailment and Pledge – Meaning – Definition – Classification of Bailment – Essential elements of Bailment – Duties and Rights of the Bailor and Bailee – Lien – Meaning – Types of Lien – Pledge – Definition - Distinction between Bailment and Pledge – Rights of the Pawnee and the Pawnor.

#### Unit V

The Sale of Goods Act 1930 – Definition of Contract of Sale – Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Meaning of Condition and Warranty- Distinction between Condition and Warranty – Performance of Contract of Sale – Rights of an Unpaid Seller.

#### Text Book

Business Law -I – R.S.N. Pillai and V. Bagavathi, S.Chand & Co. New Delhi.

#### Reference Books

1. Elements of Mercantile Law – N.D.Kapoor, Sultan Chand & Sons, New Delhi.
2. Commercial Law – R.C. Chawla and K.C. Grag, Kalyani Publishers, New Delhi.
3. Mercantile Law – D.P.Jain, Konark Publishers pvt. Ltd., New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	4	3	4	4	3	4	3	4	3.6
CO2	5	4	3	5	4	5	4	3	5	4	4.2
CO3	4	3	5	4	4	4	3	5	4	4	4.0
CO4	5	3	4	5	4	5	3	4	5	4	4.2
CO5	4	3	4	3	4	4	3	4	3	4	3.6
Mean Overall Score											3.92

Course Designer: Mrs. D. Reena & Mrs. G. Packia Sumithra

**Programme : B.COM**

**Part III: Core**

**Semester :III**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code :U22CA6**

**Credits:4**

### **ADVANCED ACCOUNTS**

PREAMBLE: The Objective is to enable the students to ascertain the profit or loss of specialised Businesses.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Calculate profits of contract accounts.	1	18
CO2: Prepare departmental accounts.	2	18
CO3:Ascertain the profits of Branches.	3	18
CO4:Prepare Royalty Accounts.	4	18
CO5:Understand accounting treatment of hire purchase and installment system.	5	18

### **SYLLABUS**

#### Unit I

Contract Accounts- Profit on completed contract-Profit on incomplete contract-Escalation clause.

#### Unit II

Departmental Accounting –Allocation of Expenses, Inter- Departmental Transfers.

#### Unit III

Branch Accounts – Types of Branches – Dependent Branches - Debtor’s System - Stock and Debtor’s System (Excluding Independent branch and foreign branch).

#### Unit IV

Royalty Accounts-Minimum Rent – Short Workings – Sub-lease.

## Unit V

Hire purchase and Installment System – Calculation of Interest – Default and Repossession (Excluding Hire Purchases Trading and Stock and Debtor’s System).

### Text Book

Advanced Accountancy-T.S. Reddy & A. Murthy ,MarghamPublications,Chennai.

### Reference Books

1. Advanced Accounting - R.S.N. Pillai, V. Bagavathi S.Chand & Company Ltd, New Delhi.
2. Advanced Accountancy - S.P. Jain and K.L. Narang, Kalayani Publishers, New Delhi.
3. Advanced Accountancy - R.L. Gupta and M.Radhasamy, Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	4	5	5	4	5	4	5	5	4	4.6
CO2	4	5	5	4	5	4	5	5	4	5	4.6
CO3	5	5	5	4	5	5	5	5	4	5	4.8
CO4	4	4	5	5	4	4	4	5	5	4	4.4
CO5	5	5	4	4	5	5	5	4	4	5	4.6
Mean Overall Score											4.6

Course Designer: Dr. A. Thenmozhi & Mrs. V. Sheela Selva Kumari

**Programme : B.COM**

**Part III: Core**

**Semester :III**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code : U22CA7**

**Credits:4**

### **OPERATIONS RESEARCH**

PREAMBLE: To develop an understanding of the applications of operations research techniques to business and industry.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the conceptual frame work of operations research	1	18
CO2:Analyse the linear programming problem and mathematical formulation	2	18
CO3:Understand the various methods of transportation models.	3	18
CO4:Find the optimum solution for assignment problem	4	18
CO5:Analyse network problems, CPM, PERT.	5	18

### **SYLLABUS**

#### Unit I

Operations Research – Introduction – Operations Research as a tool in decision making – Uses and Limitations of Operations Research.

#### Unit II

Linear Programming – Mathematical formulation of the problem – Graphical Solution Method – Simplex Method-Slack Variables– (Excluding big M method, Two Phase Method, Problem of Degeneracy , Duality in LP).

#### Unit III

Transportation Models – Loops in transportation table and their properties– The initial basic feasible solution – North-West Corner Rule – Row Minima Method–Column Minima Method – Matrix Minima Method - Vogel's

Approximation Method –MODI Method- Degeneracy in Transportation Problems - Unbalanced Transportation Problem.

Unit IV

Assignment Problem – Rules for finding Optimum Assignment – Travelling Salesman Problem – Unbalanced Assignment Problem.

Unit V

Network Analysis – CPM – PERT (Excluding Crashing & Resource allocation).

**Text Book**

Operations Research and Quantitative Analysis - Kanthi Swarup P.K.Gupta& Man Mohan, Sultan Chand & Sons, New Delhi.

Reference Books

1. Operations Research and Quantitative Analysis - R.K.Gupta& Man Mohan, Sultan Chand Quantitative Analysis& Sons, New Delhi.
2. Operations Research - J.K.Sharma, Macmillan Publishers India Ltd.,Haryana.
3. Operations Research - V .K. Kapoor , Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	4	5	5	4	5	4	5	5	4	4.6
CO2	4	5	5	4	5	4	5	5	4	5	4.6
CO3	4	4	5	5	4	4	4	5	5	4	4.4
CO4	5	5	5	4	4	5	5	5	4	4	4.6
CO5	5	5	5	4	5	5	5	5	4	5	4.8
Mean Overall Score											4.6

Course Designer: Dr. T. Glory Selvam & Dr. T. Sridevi Rajalakshmi

**Programme : B.COM**

**Part III: Allied**

**Semester : III**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code :U22AAA3**

**Credits: 5**

**BUSINESS STATISTICS - I**

PREAMBLE: To develop student's understanding of the concepts of statistics, statistical tools and its application in day to day life.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the concepts of statistics- what and why.	1	18
CO2:Analyse the data using measures of central value	2	18
CO3: Understand the significance of measuring variation.	3	18
CO4: Study the closeness of the relationship between the variables	4	18
CO5:Analyse the relationship between two variables and able to make possible estimation or prediction.	5	18

**SYLLABUS**

Unit I

Statistics –Definition – Functions –Scope and Limitations of Statistics – Collection of data -Sources of data – Primary and Secondary – Classification and Tabulation- Frequency Distribution– Discrete and Continuous series- Diagrammatic and Graphic Presentation.

Unit II

Measures of Central Value- Mean, Median, Mode, Geometric Mean and Harmonic Mean.

Unit III

Measures of Dispersion –Range, Quartile Deviation, Mean Deviation, Standard Deviation –Co-efficient of Variation.

#### Unit IV

Correlation Analysis-Karl Pearson’s Co-efficient of Correlation-Spearman’s Rank Correlation (simple problems only).

#### Unit V

Regression - Methods of Studying Regression – Graphic Method and Algebraic Method (simple problems only).

#### Text Book

Statistics -R.S.N. Pillai & Bagavathi, S.Chand & Company, New Delhi.

#### Reference Book

1. Statistical Methods - Dr. S.P.Gupta, Sultan Chand & Sons, New Delhi.
2. Statistics - D.C.Sanchetti & V.K.Kapoor, Sultan Chand & Sons, New Delhi.
3. Business Statistics and Business Mathematics - S.P. Gupta & P.k. Gupta Sultan Chand & Sons, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	4	5	5	4	5	4	5	5	4	4.6
CO2	4	4	5	5	5	4	4	5	5	5	4.6
CO3	5	4	4	4	5	5	4	4	4	5	4.4
CO4	4	4	4	5	5	4	4	4	5	5	4.4
CO5	5	5	5	4	5	5	5	5	4	5	4.8
Mean Overall Score											4.56

Course Designer: Dr. P. Kasturi Rani & Mrs. V. Sheela Selva Kumari

**Programme : B.COM**

**Part III DSEC**

**Semester :III**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code :U22DSA1A**

**Credits:2**

**ENTREPRENEURIAL DEVELOPMENT**

PREAMBLE: To expose the students to the entrepreneurial traits and entrepreneurship.		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1:Understand the concepts of Entrepreneurship and functions of entrepreneur	1	6
CO2:Gain knowledge on Women Entrepreneurship.	2	6
CO3:Gain knowledge about facilitating institutions.	3	6
CO4:Understand the procedures for starting Micro, Small, Medium Enterprises ( MSME)	4	6
CO5:Prepare project reports	5	6

**SYLLABUS**

Unit I

Entrepreneurship-Meaning-Importance – Entrepreneur –Functions , Qualities and Types.

Unit II

Women Entrepreneur – Meaning – Functions and Qualities- Problems of Women Entrepreneurs –Suggestions for the development of Women Entrepreneurs.

Unit III





CO5	5	4	5	4	4	5	4	5	4	4	4.4
Mean Overall Score											4.04

Course Designer: Dr. T. Glory Selvam

**Semester :III**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code :U22DSA1B**

**Credits:2**

**PRINCIPLES OF CO-OPERATION**

PREAMBLE: .To understand the importance of Cooperative education and training		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1: Understand the history and Benefits of Co-opetaion	1	6
CO2: Know about the different stages of Co-operative thoughts	2	6
CO3: Acquire knowledge about forms of business organisation	3	6
CO4: Know the forms of economic system	4	6
CO5: Understand the different types of Co-opertives	5	6

**UNIT I**

Origin and Development of Co-operation – Meaning – Definition – Features –Importance – Objectives – Benefits of co-operation.

**UNIT II**

Co-operative Principles – Different Stages – Rochdale Model – Karve Committee on co-operative Principles of ICA in 1995 (IV Stage)

**UNIT III**

Co-operatives and other Forms of Business Organisation - Distinctive Features of a Co-operative Organisation vis-à-vis partnership and Joint Stock Companies

**UNIT IV**

Co-operative and other forms of Economic System – Capitalism, Socialism and co-operation – co-operation as a system, Sector and a movement.

**UNIT V**

Types of Co-operatives in India – Short term and medium term Co-operative credit structure – Primary Agricultural credit societies – Urban Co-operative Banks – Employees credit societies District Co-operative Banks and State Co-operative Banks.

**Text Book**

Co-operation in India

- Dr. B.S. Mathur, Sahitya Bhawan Publications.

**Reference Books**

Theory, History and Principles of Co-operation – R.D. Bedi, R.Lall Book Depot

Co-operation Concept and Theory

- Dr. O.R. Krishnaswami and Dr. V. Kulandaiswamy, Arudra Academy, First Edition

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	5	5	4	4	4	5	5	4	4.4
CO2	3	3	4	5	4	3	3	4	5	4	3.8
CO3	5	4	5	4	5	5	4	5	4	5	4.6
CO4	4	3	5	4	3	4	3	5	4	3	3.8
CO5	5	4	5	4	5	5	4	5	4	5	4.6
Mean Overall Score											4.24

**Programme : B.COM**

**Part IV: SEC**

**Semester : III**

**Hours: 2 P/W 30Hrs P/S**

**Sub. Code : U22SEA1**

**Credits:2**

**BUSINESS COMMUNICATION**

PREAMBLE: To develop effective business communication skills.		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1:To understand the functions and essentials of a business letter.	1	6
CO2: Write an Application Letter of various situations.	2	6
CO3: Draft Trade Letters.	3	6
CO4: Draft Status enquiry letters.	4	6
CO5: Draft Circulars.	5	6

**SYLLABUS**

Unit I

Need and Functions of Business Letter- Essentials of effective Business Letter-  
Kinds of Business Letter.

Unit II

Letter of Application- Application for Situations –Resume preparation.

Unit III

Trade Letters- Enquires – Offers- Orders- Confirmation – Cancellation  
–Execution.

Unit IV

Status Enquires – Claims and Adjustments – Acknowledging Receipt of Goods  
and Payment Letter- Collection Letters.

## Unit V

Circular Letters – Objectives – Situations that need Circular letters - General Rules.

### Text Book

Business Correspondence - R.S.N.Pillai and Bhagavathi, S.Chand&Co,New Delhi.

### Reference Books

- 1.Business Communication - N.S.Ragunathan,B.Santhanam, Margham Publications Chennai.
2. Business Communications -M.Balsubramanian,Kalyani Publishers Pvt Ltd, New Delhi.
3. Essentials of Business Communication - Rajendra Pal, Sultan Chand & Sons, New Delhi

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	5	5	4	4	4	5	5	4	4.4
CO2	3	3	4	5	4	3	3	4	5	4	3.8
CO3	5	4	5	4	5	5	4	5	4	5	4.6
CO4	4	3	5	4	3	4	3	5	4	3	3.8
CO5	5	4	5	4	5	5	4	5	4	5	4.6
Mean Overall Score											4.24

Course Designer: Dr. P. Kasturi Rani

**Programme : B.COM**

**Part IV: NME**

**Semester :III**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code :U22NMA1**

**Credits: 2**

**FUNDAMENTALS OF ACCOUNTING**

PREAMBLE: To impart basic knowledge of accounting.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand basic accounting concepts.	1	6
CO2: Prepare Journal and Ledger.	2	6
CO3:Prepare Cash Book.	3	6
CO4:Prepare Trial Balance.	4	6
CO5:Prepare Final Accounts.	5	6

**SYLLABUS**

**Unit I**

Introduction to Accounting – Basic Accounting Concepts – Double Entry System

**Unit II**

Recording of Business Transactions – Journal – Ledger – Subsidiary books.

**Unit III**

Cash Book – Simple Cash Book – Petty Cash Book – Columnar Cash Book.

**Unit IV**

## Trial Balance – Meaning – Preparation of Trial Balance

### Unit V

Final Accounts – Trading – Profit and Loss Account – Balance Sheet.

#### Text Book

Advanced Accountancy -T.S. Reddy & A. Murthy, Margham Publications, Chennai.

#### Reference Books

1. Advanced Accounting - R.S.N. Pillai, Bagavathi, S.Chand & Co, New Delhi.
2. Advanced Accountancy - S.P. Jain & K.L. Narang, Kalyani Publishers, New Delhi
3. Advanced Accountancy -R.L.Gupta & M.Radhasamy, Sultan Chand & Sons, New Delhi

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	4	4	5	4	5	4	4	5	4	4.4
CO2	4	5	5	4	5	4	5	5	4	5	4.6
CO3	5	4	4	4	5	5	4	4	4	5	4.4
CO4	4	5	4	5	5	4	5	4	5	5	4.6
CO5	3	4	3	5	4	3	4	3	5	4	3.8
Mean Overall Score											4.36

Course Designer: Dr. M.S.Meenakshi



**Programme : B.COM**

**Part III: Core**

**Semester : IV**

**Hours: 4 P/W 60 Hrs P/S**

**Sub. Code : U22CA8**

**Credits: 4**

**BUSINESS LAW – II**

PREAMBLE: The objective is to provide a brief idea about the framework of Indian business laws.		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1: Understand the provisions of Factories Act.	1	12
CO2: Describe the procedure for settlement of Industrial disputes.	2	12
CO3: Acquire knowledge about the Environment Protection.	3	12
CO4: Acquire knowledge about the Consumer Protection.	4	12
CO5: Understand the provisions of Intellectual property rights.	5	12

**SYLLABUS**

**Unit I**

The Factories Act 1948- Definitions –Health, Safety and Welfare of Workers- Working hours of adults – Employment of young persons- Employment of women- Leave with wages.

**Unit II**

The Industrial Disputes Act 1947 – Definitions –Procedure for settlement of Industrial Disputes - Authorities under the Act – Special Provisions relate to Strikes, Lock out, Layoff and Retrenchment – Penalties.

**Unit III**

The Environment Protection Act 1986 – Definition – Powers of the Central Government under the Act – Rules to regulate Environment Pollution – Prevention, Control and abatement of Environmental Pollution.

**Unit IV**

Consumer Protection Act 2019 – Definitions – Consumer Protection Councils– Central –State – Redressal Machinery under the Act – District Forum – State

Forum – National Commission – Powers of the Redressal Agencies – Enforcement of the Order and Punishments.

Unit V

The Intellectual Property Rights(IPR) – Patents Act, 1970 – Patents Protection in India - Trade Marks – The Trade Marks Act 1999 – Objects – Registration of Trademarks – Grounds for Refusal of Registration - Copyright Act 1957 – Copyright protection.

**Text Book**

Legal Aspects of Business - P. Saravanel S.Sumathi,Himalaya Publishing House,New Delhi.

**Reference Books**

1. Elements of Mercantile Law - N.D. Kapoor ,Sultan Chand & Sons, New Delhi.
2. Mercantile Law - M.C. Shukla,S.Chand& Company, New Delhi.
3. Business Law I & II - K.C. Garg, V.K Sareen, Mukesh Sharma, Kalyani Publishers,New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5	
CO1	4	4	3	3	5	4	4	3	3	5	3.8
CO2	5	4	5	5	4	5	4	5	5	4	4.6
CO3	4	4	4	5	5	4	4	4	5	5	4.4
CO4	5	5	3	4	4	5	5	3	4	4	4.2
CO5	4	4	4	3	5	4	4	4	3	5	4.0
Mean Overall Score											4.2

Course Designer: Mrs. D. Reena & Dr. C. Ramalakshmi

**Programme : B.COM**

**Part III: Core**

**Semester :IV**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code :U22CA9**

**Credits:4**

### **PARTNERSHIP ACCOUNTS**

PREAMBLE: To impart accounting knowledge as applicable to partnership firm.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Understand the fundamentals of partnership accounts.	1	18
CO2:Know the accounting treatment at the time of admission of a partner.	2	18
CO3:Gain knowledge of the accounting treatment at the time of retirement and death of a partner.	3	18
CO4:Learn how to close the books of accounts at the time of dissolution.	4	18
CO5: Acquire the skill of settlement of accounts under dissolution.	5	18

### **SYLLABUS**

#### Unit I

Partnership Accounts – Definition- Partnership Deed-Interest on Drawings-Interest on Capital- Profit and Loss Appropriation Account- Partner's Capital and Current Accounts –Past Adjustments and Guarantee.

#### Unit II

Admission of a Partner-Calculation of New Profit Sharing Ratio-Sacrificing Ratio- Treatment of Goodwill - Adjustment regarding revaluation of Assets and Liabilities, Reserves and other accumulated Profits and Losses- Adjustment of Capital.

#### Unit III

Retirement of a Partner—Profit Sharing Ratio and Gaining Ratio- Treatment of Goodwill – Application of AS – 10 - Adjustment of capital after retirement-Death of a Partner-Ascertainment of Deceased Partner’s share of profit- Joint life policy.

**Unit IV**

Dissolution Accounting I - Meaning-Realisation Account - Insolvency of a Partner – Garner Vs Murray Rule - Insolvency of all partners- Deficiency Account.

**Unit V**

Dissolution Accounting II -Piecemeal Distribution –Proportionate Capital Method –Maximum Loss Method –Sale to a company-Journal entries in the books of firm and purchasing company.

**Text Book**

Advanced Accountancy -T.S. Reddy & A. Murthy,MarghamPublications, Chennai.

**Reference Books**

1. Advanced Accounting - R.S.N. Pillai, Bagavathi,S.Chand&Company,New Delhi.
2. Advanced Accountancy -S.P. Jain and K.L. Narang,Kayani Publishers, New Delhi.
3. Advanced Accountancy -R.L. Gupta and M.Radhasamy, Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	5	5	5	5	5	5	5	5	5	5.0
CO2	5	4	5	4	5	5	4	5	4	5	4.6
CO3	4	5	5	5	4	4	5	5	5	4	4.6

CO4	5	5	5	5	4	5	5	5	5	4	4.8
CO5	4	5	5	5	5	4	5	5	5	5	4.8
Mean Overall Score											4.76

Course Designer: Dr. A. Thenmozhi & Mrs. V. Sheela SelvaKumari

**Programme : B.COM**

**Part III: Core**

**Semester : IV**

**Hours: 4 P/W 60 Hrs P/S**

**Sub. Code : U22CA10**

**Credits:4**

### **PRINCIPLES OF MANAGEMENT**

PREAMBLE: To familiarize the students with the basics of principles of management.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Understand the functions of management.	1	12
CO2:Familiarise with the types and process of planning.	2	12
CO3:Knowthe structure of organization.	3	12
CO4: Gain Knowledge on recruitment procedure.	4	12
CO5:Acquire knowledge on directing and controlling.	5	12

### **SYLLABUS**

#### **Unit I**

Management –Definition –Nature of Management –Scope of Management – Functions of Management – Development of Management Thought - Contribution of Henry Fayol, Frederick Winslow Taylor and Peter.F.Drucker.

#### **Unit II**

Planning – Meaning – Characteristics – Importance – Kinds – Steps in Planning Process – Decision-Making – Decision Making Process – Principles of Decision Making.

### Unit III

Organisation - Meaning - Functions of Organisation - Principles of Organisation-Theories of Organisation - Delegation of Authority and Decentralisation – Definition of authority – Characteristics – Sources of authority – Delegation – Definition – Steps involved in successful delegation.

### Unit IV

Staffing – Meaning - Functions of Staffing – Process of Staffing – Recruitment-Meaning – Sources of Recruitment – Selection – Definition - Stages of Selection Procedure - Training - Importance of Training – Types of Training.

### Unit V

Directing and Controlling – Meaning- Principles- Motivation- Definition- Types of Motivation – Theories of Motivation-Controlling- Meaning - Steps in Control Process.

### Text Book

Principles of Management - Dr.T.Ramasamy, Himalaya Publishing House, New Delhi.

### Reference Books

1. Business Management - DinkarPagare ,Sultan Chand & Sons, New Delhi.
2. Management Theory and Practice -Dr.C.B. Gupta, Sultan Chand & Sons, New Delhi.
3. Principles & Practice of Management -Dr.L.M.Prasad, Sultan Chand & Sons, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	3	3	4	4	4	3	3	3.6
CO2	5	4	4	5	3	5	4	4	5	3	4.2

CO3	4	4	5	3	4	4	4	5	3	4	4.0
CO4	5	4	3	5	4	5	4	3	5	4	4.2
CO5	3	3	4	4	4	3	3	4	4	4	3.6
Mean Overall Score											3.92

Course Designer: Dr. T. Glory Selvam & Dr. T. Sridevi Rajalakshmi

**Programme : B.COM**

**Part III: Core**

**Semester : IV**

**Hours: 4 P/W 60 Hrs P/S**

**Sub. Code : U22CA11**

**Credits: 4**

### MANAGERIAL ECONOMICS

PREAMBLE: To comprehend the concepts of Managerial Economics.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the basic elements of managerial economics.	1	12
CO2: Understand the law of demand.	2	12
CO3: Know the law of supply.	3	12
CO4: Develop the knowledge of demand forecasting.	4	12
CO5: Understand the concept of Market Morphology.	5	12

### SYLLABUS

#### Unit I

Definition – Nature and Scope of Managerial Economics – Fundamental Concepts  
– Objectives of a modern firm.

#### Unit II

Demand Analysis – Meaning of Demand – Law of Demand – Elasticity of Demand –Meaning and Types – Determinants of Elasticity of Demand – Importance of Elasticity of Demand.

### Unit III

Supply Analysis – Meaning of Supply – Law of Supply – Elasticity of Supply – Measurement and Usefulness – Factors influencing the Elasticity of Supply.

### Unit IV

Demand Forecasting – Meaning – Types – Objectives of Forecasting - Forecasting for Established Products – Forecasting for a new product – Criteria for a good forecasting.

### Unit V

Market Morphology – Perfect and Imperfect Market Structure - Price determination under various markets-Perfect Competition -Monopoly Competition - Monopolistic Competition-Oligopoly Competition.

### Text Book

1. Managerial Economics - S. Sankaran, Margham Publications, Chennai.

### Reference books

1. Managerial Economics - Dr.R.L.Varshney&Dr.K.L Maheshwari, Sultan Chand& Sons, New Delhi.

2. Managerial Economics - Cauvery, Sudhanayak, Girija& Meenakshi, S.Chand& Company Ltd, New Delhi.

3. Business Economics - P.L.Mehta, Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	3	4	3	5	4	3	4	3	5	3.8
CO2	5	4	5	4	5	5	4	5	4	5	4.6



CO3	4	5	5	4	4	4	5	5	4	4	4.4
CO4	5	3	5	4	4	5	3	5	4	4	4.2
CO5	5	4	3	4	4	5	4	3	4	4	4.0
Mean Overall Score											4.2

Course Designer: Dr. M.S.Meenakshi & Dr. C. Ramalakshmi

**Programme : B.COM**

**Part III: Allied**

**Semester :IV**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code :U22AAA4**

**Credits: 5**

### **BUSINESS STATISTICS - II**

PREAMBLE: To develop student's understanding of the statistical techniques and its application in business decision making.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand (i) the stages involved in statistical survey and (ii) sampling and methods of sampling.	1	18
CO2: Construct Index numbers using different methods of constructing index numbers.	2	18
CO3: Describe (i) the components of time series and (ii) measure the components and estimate for the future operations.	3	18
CO4: Apply the tools of interpolation and extrapolation and estimate the missing values or project the future values	4	18

CO5: Understand the application of probability theory in the solution of business problem.	5	18
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## **SYLLABUS**

### Unit I

Organising a Statistical Survey - Planning the Survey – Executing the Survey- Sampling- Introduction – Census and Sample method- Essentials of Sampling – Methods of Sampling –Merits and Limitations of Sampling – Sampling and Non sampling Errors.

### Unit II

Index numbers – Methods of Constructing Index Numbers – Tests of an Index Number – Consumer Price Index Numbers- Aggregate Expenditure Method- Family Budget Method.

### Unit III

Analysis of Time series – Components of Time Series- Measurement of Secular Trend – Graphic Method, Semi-average method, Moving Average method and methods of Least Squares.

### Unit IV

Interpolation and Extrapolation- Methods of Interpolation -Graphic, Binomial, Newton’s (advancing differences only), Lagrange’s Method, Parabolic Curve Method.

### Unit V

Probability – Introduction – Theorems- Addition- Multiplication- Conditional Probability - Mathematical Expectation.

### **Text Book**

Statistics - R.S.N.Pillai&Bhagavathi,S.Chand& Company, New Delhi.

### **Reference Books**

1. Statistical Methods - Dr. S.P.Gupta,Sultan Chand & Sons, New Delhi
2. Statistics - D.C. Sanchetti& V.K. Kapoor,Sultan Chand & Sons,New Delhi
3. Business Statistics and

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	5	5	4	4	4	5	5	4	4.4
CO2	5	5	4	4	5	5	5	4	4	5	4.6
CO3	4	4	4	4	4	4	4	4	4	4	4.0
CO4	5	5	5	4	5	5	5	5	4	5	4.8
CO5	4	5	5	5	4	4	5	5	5	4	4.6
Mean Overall Score											4.48

Course Designer: Dr. P. Kasturi Rani & Mrs. V. Sheela SelvaKumari

**Programme : B.COM**

**Part IV: DSEC**

**Semester :IV**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code : U22DSA2A**

**Credits:2**

### INSURANCE

PREAMBLE: To enable the students to know the fundamental principles of Insurance		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the nature and the importance of insurance	1	6
CO2: Understand the different types of life insurance policies.	2	6
CO3: Understand the different types of marine insurance policies.	3	6
CO4: Understand the different kinds of fire insurance policies	4	6
CO5: Familiarize with the Insurance Regulatory and Development Authority.	5	6

### SYLLABUS

## Unit I

Origin of Insurance-Definition and Nature of Insurance- Role and Importance of Insurance-Insurance Contract.

## Unit II

Life Assurance-Nature of Life Insurance Contract-Classification of Policies-Life Assurance Fund-Valuation Balance Sheet.

## Unit III

Marine Insurance Contract-Marine Policies-Marine Losses.

## Unit IV

Fire Insurance Contract-Kinds of Policies.

## Unit V

Insurance Regulatory and Development Authority ( IRDA)-Functions

### **Text Book**

Principles and Practices of Insurance - Dr.A. Murthy,MarghamPublications,Chennai.

### **Reference Books**

1. Insurance Principles and Practices - M.N. Mishra,S.Chand& Company, New Delhi.

2. Principles and Practices of Insurance - Dr. P.

Periasamy,HimalayaPublishingHouse,New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)	Programme Specific Outcomes (PSOs)	Mean Scores of Cos
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	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	3	4	3	3	4	3	4	3	3	4	3.4
CO2	4	4	4	4	4	4	4	4	4	4	4.0
CO3	3	3	4	4	3	3	3	4	4	3	3.4
CO4	4	3	4	3	3	4	3	4	3	3	3.4
CO5	4	4	4	3	4	4	4	4	3	4	3.8
Mean Overall Score											3.6

Course Designer: Dr. T. Glory Selvam

**Programme : B.COM**

**Part IV: DSEC**

**Semester :IV**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code : U22DSA2B**

**Credits:2**

### CONSUMER BEHAVIOUR

PREAMBLE: To enable the students to understand the behavior of Consumers in detail.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:To explain the concept of Consumer Behaviour & describe Consumer research process in detail.	1	6
CO2:To evaluate the factors affecting consumer behaviour in detail	2	6
CO3:To analyze the consumer decision process.	3	6
. CO4:To assess the impact of consumer's motivation, personality on the buying behaviour.	4	6

CO5:To impart the basic knowledge of consumer protection rights..	5	6
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## **SYLLABUS**

### Unit I:

Introduction to Consumer Behaviour Definition, Nature, Scope, Consumer Behaviour's Applications in Marketing, Consumer research process –Defining Research Objectives, Collecting & Evaluating Secondary Data, Primary Research Design, Collecting Primary Data, Analyzing Data & Report Preparation.

### Unit II:

Factors affecting Consumer Behaviour Factors influencing Consumer Behaviour– External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family, Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

### Unit III:

Consumer Decision Making Process Types of consumer decisions, Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation, Buying pattern in the new digital era.

### Unit IV:

Consumer Motivation & Personality Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation , Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.

### Unit V

Marketing Communications, Decision Making Models, Consumer Rights Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication, Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model, Consumer Protection Act 1986, rights of consumers.

## **Text Book**

Consumer Behaviour – Satish K Batra, S H H Kazmi

## Reference Books

1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
2. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
3. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
4. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
5. Sarkar A Problems of Consumer B

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	3	4	3	3	4	3	4	3	3	4	3.4
CO2	4	4	4	4	4	4	4	4	4	4	4.0
CO3	3	3	4	4	3	3	3	4	4	3	3.4
CO4	4	3	4	3	3	4	3	4	3	3	3.4
CO5	4	4	4	3	4	4	4	4	3	4	3.8
Mean Overall Score											3.6

**Programme : B.COM**

**Part IV: SEC**

**Semester :IV**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code : U22SEA2**

**Credits:2**

### **PERSONALITY DEVELOPMENT**

#### UNIT I

Introduction to Personality Development – Dimension of Personality – Significance of Personality Development

#### UNIT II

Attitude – Concept – Significance – Factors affecting attitudes – Positive attitude – Advantages – Negative attitude – Disadvantages – Ways to develop positive attitude – Concept of motivation – significance – Importance of Self- motivation.

### UNIT III

Self-Esteem – Symptoms – Advantages – Interpersonal Relationships – Lateral thinking.

### UNIT IV

Leadership and Qualities of a successful Leader – Character building – Team-work – Advantages and Disadvantages

### UNIT V

Body Language – Importance – factors – Good Manners and etiquette.

### Text Book

Personality Development - Hurlock, E.B, Tata McGraw Hill, NewDelhi

### Reference Books

Organisational Behaviour - Stephen P. Robbins and Timothy, Prentice Hall

How to Succeed at Interviews - Andrews, Sudhir, Tata McGraw Hill, NewDelhi

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	4	4	4	4	4	4	4.0
CO2	4	5	4	3	3	4	5	4	3	3	3.8
CO3	3	3	4	5	3	3	3	4	5	3	3.6
CO4	4	4	4	5	4	4	4	4	5	4	4.2
CO5	3	3	4	3	4	3	3	4	3	4	3.4



Mean Overall Score	3.8
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Course Designer : Dr. P. Kasturi Rani

**Programme : B.COM**

**Part IV: Non Major Elective**

**Semester : IV**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code : U22NMA2**

**Credits: 2**

**MODERN BANKING**

PREAMBLE: To enable the students to know the functions of the bank.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		

CO1:Understand the relationship between banker and customer	1	6
CO2:List the procedure to open savings and current account	2	6
CO3:Describe the rights, duties and liabilities of a banker	3	6
CO4:Understand the concept of cheque, crossing and endorsement	4	6
CO5:Understand principles of lending	5	6

## **SYLLABUS**

### Unit I

Definition of Banking – Meaning of Banker and Customer – Relationship between Banker and Customer.

### Unit II

Opening of an Account – Procedure – Types of Accounts – Savings Account – Current Account – Fixed Deposits.

### Unit III

Rights, Duties and Liabilities of a banker.

### Unit IV

Cheque – Definition – Feature – Meaning of Crossing-Meaning of Endorsement.

### Unit V

Loans and Advances – Meaning – Principles of Lending.

## **Text Book**

Banking Law and Practice - B.Santhanam, Margham Publications, Chennai.

## **Reference Books**

1. Banking Theory Law and Practice - E..Gordon and K. Natarajan,Himalaya Publishing House,New Delhi
2. Banking Theory Law and Practice - K.P.M. Sundaram & P.N. Varshney,Sultanchand&Sons,New Delhi
3. Banking Theory Law and Practice - S.N. Maheswari, Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	4	4	4	4	4	4	4	4	4.0
CO2	4	5	4	3	3	4	5	4	3	3	3.8
CO3	3	3	4	5	3	3	3	4	5	3	3.6
CO4	4	4	4	5	4	4	4	4	5	4	4.2
CO5	3	3	4	3	4	3	3	4	3	4	3.4
Mean Overall Score											3.8

Course Designer: Dr. A. Thenmozhi

**Programme : B.COM**

**Part III: Core**

**Semester : V**

**Hours: 4 P/W 60 Hrs P/S**

**Sub. Code :U22CA12**

**Credits:4**

### PRACTICAL BANKING

PREAMBLE: The objective is to enable the students understand the banking practices in India.		
COURSE OUTCOME	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the banker customer relationship.	1	12
CO2:Acquire knowledge about the opening of an account.	2	12
CO3:Understand the provisions of negotiable instrument.	3	12
CO4:Gain the knowledge about paying and collecting banker.	4	12
CO5:Understand the Principles of Lending.	5	12

## **SYLLABUS**

### Unit I

Definition of Banking –Banker- Customer - Relationship between a Banker and a Customer – Rights and Duties of a Banker,.

### Unit II

General procedure for opening an account –Savings Account –Current Account –Fixed Deposit Account.

### Unit III

Negotiable Instrument-Bills of Exchange, Promissory Note, Cheque – Definition –Features– Types-Crossing - Meaning – Types.

### Unit IV

Paying Banker –Duties –Legal Protection –Collecting Banker –Rights & Duties –Legal Protection.

### Unit V

Loans and Advances – Types of Loans - Principles of lending –E-banking Services: NEFT – ECS – RTGS – IMPS – VSAT – SFMS –SWIFT.

## **Text Book**

Banking Theory Law and Practice

- E.Gordon and K. Natarajan, Himalaya Publishing House, New Delhi.

### Reference Books

1. Banking Law and Practice - Sukhvinder Mishra, S.Chand & Company, New Delhi.
2. Banking Theory Law and Practice - K.P.M. Sundaram & P.N. Varshney, Sultan Chand & Sons, New Delhi.
3. Banking Theory Law and Practice - S.N. Maheswari, Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	4	5	5	4	4	4	5	5	4	4.4
CO2	5	5	4	4	4	5	5	4	4	4	4.4
CO3	4	4	5	5	4	4	4	5	5	4	4.4
CO4	5	5	5	4	4	5	5	5	4	4	4.6
CO5	4	4	4	5	4	4	4	4	5	4	4.2
Mean Overall Score											4.4

Course Designer: Mrs. D. Reena & Dr. T. Sridevi Rajalakshmi

**Programme : B.COM**

**Semester :V**

**Sub. Code : U22CA13**

**Part III: Core**

**Hours: 6 P/W 90 Hrs P/S**

**Credits:5**

**COMPANY ACCOUNTS**

PREAMBLE: The objective is to impart accounting knowledge as applicable to Joint Stock Companies.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Understand the procedure for the issue of shares.	1	18
CO2: Understand about the issue and redemption of debentures	2	18
CO3: Acquire knowledge of preparation of final accounts.	3	18
CO4: Familiarize with the process of reconstruction.	4	18
CO5: Prepare liquidators final statement of accounts	5	18

## **SYLLABUS**

### Unit I

Issue, Forfeiture and Re-issue of Equity Shares – Redemption of Preference Shares.

### Unit II

Issue and Redemption of debentures.

### Unit III

Final Accounts of Companies - Valuation of Goodwill and Shares (simple problems only).

### Unit IV

Amalgamation, Absorption and External Reconstruction (simple problems only).

### Unit V

Alteration of Share Capital and Internal Reconstruction - Liquidator's Final Statement of Accounts.

## **Text Book**

Corporate Accounting - T.S. Reddy & A. Murthy, Margham Publications, Chennai.

## Reference Books

1. Advanced Accountancy-R.S.N. Pillai & V. Bhagavathi, S.Chand&Company,New Delhi.
2. Advanced Accountancy -S.P.Jain&K.L.Narang, Kayani Publishers, New Delhi.
3. Advanced Accountancy-R.L.Gupta&M.Radhasamy, Sultan Chand & Sons, New Delhi

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	5	5	5	5	5	5	5	5	5	5.0
CO2	5	4	5	5	4	5	4	5	5	4	4.6
CO3	4	4	5	5	5	4	4	5	5	5	4.6
CO4	5	5	5	5	5	5	5	5	5	5	5.0
CO5	5	5	4	4	5	5	5	4	4	5	4.6
Mean Overall Score											4.76

Course Designer: Dr. P. Kasturi Rani & Mrs. V. Sheela SelvaKumari

**Programme : B.COM**

**Part III: Core**

**Semester : V**

**Hours: 5 P/W 75 Hrs P/S**

**Sub. Code :U22CA14**

**Credits:4**

**INCOME TAX - I**

PREAMBLE: To enable the students to know the concepts of Income Tax and its implications		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1: Understand the basic concepts of Income Tax.	1	18
CO2: Compute the income from Salary.	2	18
CO3: Determine the Income from House Property.	3	18
CO4: Understand the Concepts of Capital Gains.	4	18
CO5: Compute the Income from other Sources.	5	18

## **SYLLABUS**

### Unit I

Income Tax Act, 1961 - Definitions-Agricultural Income-Previous Year-Assessment year-Assessee-Person-Principal Officer-Resident- Residential Status – Resident -Not Ordinary Resident-Non-Resident- Capital and Revenue- Income Exempt from Tax.

### Unit II

Income from Salaries- Meaning – Definition- Characteristics of Salary- Computation of Salary Income- Salary U/S 17(1)- Allowances- Perquisites and their types and treatment- Profits in lieu of salary - Income Exempted u/s 10- Deductions u/s 16 out of Gross Salary.

### Unit III

Income from House Property-Meaning – Definition-Exempted Income from House Property-Determination of Annual Value- Let out- Self-occupied house for residential Purpose - Self-occupied house used for assessee's own business- Deemed to be Letout- Deductions U/S 24 out of Annual Value.

### Unit IV

Capital Gains-Meaning of Capital Assets- Types of Capital Assets- Types of Capital Gains- Transfer of Capital Asset- Deemed Transfer- Transactions not regarded as Transfer- Computation of Capital Gain- Cost of Acquisition-



Exempted Capital Gains- Treatment of Capital Loss- Tax on Capital Gains- Adjustments.

#### Unit V

Income from Other Sources- General Incomes-Specified Incomes-Taxability of interest-Types of Securities- Deduction of tax at source- Grossing up of interest- Tax treatment of Gifts received- Gift of Money-Gift of Property-Deductions u/s 57.

#### Text Book

1. Income Tax Law and Accounts - Dr. H. C. Mehrotra & Dr. S.P. Goyal, Shahitya Bhawan Publications, Agra

#### Reference Books

1. Students Guide To Income Tax -Dr. Vinodh K. Singhonia, Taxman Publications, New Delhi

2. Income Tax Law And Practice - T.S. Reddy and Y. Hari Prasad Reddy. Margham Publications, Chennai.

3. Law And Practice Of Income Tax -Dinkar Pagare, Sultan Chand & Sons, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	5	5	5	4	5	5	5	5	4	4.8
CO2	4	4	5	5	5	4	4	5	5	5	4.6
CO3	5	5	5	4	5	5	5	5	4	5	4.8
CO4	4	5	4	5	5	4	5	4	5	5	4.6
CO5	4	5	5	5	5	4	5	5	5	5	4.8
Mean Overall Score											4.72

Course Designer: Dr. A. Sameen Banu & Dr. C. Ramalakshmi

**Programme : B.COM**

**Semester : V**

**Sub. Code : U22CA15**

**Part III: Elective**

**Hours: 5 P/W 75 Hrs P/S**

**Credits: 4**

**COSTING**

PREAMBLE: To help the students to understand the basic concepts of cost accounting.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Prepare the Cost sheet	1	15
CO2: Understand the accounting for materials.	2	15
CO3: Compute the Labour Cost.	3	15
CO4: Understand the allocation and absorption of overheads.	4	15
CO5:i) Ascertain a process cost and ii) Reconcile the Cost and Financial accounts.	5	15

## SYLLABUS

### Unit I

Definition –Objectives –Importance-Financial Accounting Vs Cost Accounting- Elements of cost –Cost concept-Preparation of Cost Sheet.

### Unit II

Accounting for Material –Meaning -Need –Determination of stock levels - EOQ-Methods of Valuing Material Issues-FIFO-LIFO-Simple Average-Weighted Average Method.

### Unit III

Labour Cost-Essential Features of Good Wage System-Methods of Remunerating Labour- Labour Turn Over Ratio-Idle Time –Over Time.

### Unit IV

Overhead –Meaning - Classifications-Accounting -Allocation - and Apportionment-Reapportionment-Absorption-Machine Hour Rate.

### Unit V

Process Costing- Objectives-Normal Loss—Abnormal Loss-Abnormal gain –  
 (Excluding Equivalent Production, Inter process Profits-Joint and By Product) -  
 Reconciliation of Cost and Financial Accounts.

**Text Book**

Cost Accounting -S.P. Jain and K.L. Narang, Kalyani Publication, New Delhi.

**Reference books**

1. Cost Accounting -R.S.N. Pillai & Bhagavathi, S.Chand & Company, New Delhi.
2. Cost Accounting -S.N. Maheswari, Sultan Chand & Sons, New Delhi.
3. Cost Accounting -R. Ramachandran & R. Srinivasan, Sri Ram Publication, Trichy.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	5	4	5	5	5	5	4	5	5	4.8
CO2	4	5	5	4	5	4	5	5	4	5	4.6
CO3	5	4	5	5	5	5	4	5	5	5	4.8
CO4	5	5	5	4	5	5	5	5	4	5	4.8
CO5	4	5	4	4	5	4	5	4	4	5	4.6
Mean Overall Score											4.72

Course Designer: Dr. P. Pon Ranjini Jeya & Mrs. G. Packia Sumithra

**Programme : B.COM**

**Semester : V**

**Sub. Code : U22CA16**

**Part III: Core**

**Hours: 4 P/W 60 Hrs P/S**

**Credits:4**

## AUDITING

PREAMBLE: To aim at imparting knowledge about the principles and methods of auditing and their applications		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1:Gain knowledge about qualities of an auditor and types of audit.	1	12
CO2: Understand the Internal Control, Internal Check and Internal Audit.	2	12
CO3:Describe the procedure for Vouching and Verification.	3	12
CO4:Understand the Liabilities of an Auditor.	4	12
CO5:Know the qualifications, rights and duties of a company auditor	5	12

### SYLLABUS

#### Unit I

Auditing – Definition – Objects - Difference between Book keeping, Accountancy, Auditing and Investigation – Types of Audit.

#### Unit II

Company Auditor – Qualifications, Disqualifications – Power and Duties, Qualities of an Auditor, Audit Programme.

#### Unit III

Liabilities of an Auditor – Negligence- Misfeasance -Criminal Liability – Liability to third parties –Legal Position.

#### Unit IV

Internal Control, Internal Check and Internal Audit – Distinction between Internal Audit and Statutory Audit.

## Unit V

Vouching–Duties of an Auditor – Verification and Valuation of Assets and Liabilities –Duties of an Auditor.

### Text Book

A Hand Book of Practical Auditing -B.N.Tandon,S.Chand& Company, New Delhi.

### Reference Books

1. Principles of Auditing - DinkarPagare, Sultan Chand & Sons, New Delhi.
2. Auditing - Dr.T.R.Sharma,SahityaBhawanPublications,NewDelhi.
3. Auditing - V.H.Krishnadwala, N.H. Krishnadwala&M.V. Shetty, Sultan Chand & Sons, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	5	5	4	4	5	5	5	4	4	4.6
CO2	5	4	3	5	4	5	4	3	5	4	4.2
CO3	4	4	5	5	4	4	4	5	5	4	4.4
CO4	5	5	5	5	4	5	5	5	5	4	4.8
CO5	4	5	5	4	4	4	5	5	4	4	4.4
Mean Overall Score											4.48

Course Designer: Dr. P. Pon Ranjini Jeya & Dr. C. Ramalakshmi

**Programme : B.COM**

**Part III:DSEC**

**Semester :V**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code :U22DSA3A**

**Credits:2**

**GOODS AND SERVICES TAX**

## UNIT I

GST Meaning – Definition – Objectives – Advantages and Disadvantages of GST – Powers of GST Officers.

## UNIT II

Structure of GST (Dual Model) – Benefits of Dual GST – Types of GST – CGST, SGST, UTGST and IGST.

## UNIT III

Procedure for registration – Forms under registration – Cancellation of registration.

## UNIT IV

Meaning of Supply – Types of Supply – Intra State Supply – Inter State Supply – Composite Supply – Mixed Supply – Exempted Supply.

## UNIT V

Furnishing details of Inward Supply – Furnishing details of Outward supply – Input Tax Credit (ITC) – conditions to claim ITC (Monthly Return & Annual Return)

### **Text book**

Business Taxation (Indirect Taxes) with introduction to Goods and Services Tax - T.S.Reddy & Y.Hariprasad Reddy, Margham Publications, Chennai

### **Reference books**

1. Goods and Services Tax - Ghousia Khatoon Naveen Kumar C M & Venkatesh S.N, Himalaya Publishing House
2. Indirect Taxation - V. Balachandran, Sultan Chand & Sons

**Programme : B.COM**

**Part III:DSEC**

**Semester :V**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code :U22DSA3B**

**Credits:2**

## OFFICE METHODS AND PRACTICE

PREAMBLE: To enable the students to understand the methods and practices followed in the office.		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1: Understand the functions of office.	1	6
CO2: Understand the concept of office management.	2	6
CO3: Understand the significance of office layout and accommodation.	3	6
CO4: Understand the importance of office environment.	4	6
CO5: Understand office automation.	5	6

### SYLLABUS

#### Unit I

Modern Office – Meaning – Functions – Importance – Office Manager – Qualities  
- Functions.

#### Unit II

Office Management – Elements – Functions – Effective Management Techniques.

#### Unit III

Office Accommodation – Factors influencing Location – Layout – Importance – Principles – Procedure for effective layout.

#### Unit IV

Office Environment – Advantages - Office furniture – Basic Principles in selecting the furniture .

#### Unit V

Office Automation – Objectives – Advantages – Disadvantages – Devices for Oral Communication – Machines for Accounting records.

**Text book**

Office Management – V. Balachandran & V. Chandrasekaran, Vijay Nicole Pvt.  
Ltd., Chennai

**Reference books**

- Office Management - R.S.N. Pillai & Bagavathi  
,S.Chand&Company,New Delhi.
- Office Management - Dr.T. Ramasamy,Himalaya Publishing House, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	5	4	4	5	4	5	4	4	5	4.4
CO2	5	4	3	4	5	5	4	3	4	5	4.2
CO3	4	4	5	4	4	4	4	5	4	4	4.2
CO4	4	4	4	4	4	4	4	4	4	4	4.0
CO5	3	5	5	5	3	3	5	5	5	3	4.2
Mean Overall Score											4.2

Course Designer: Dr. A. Sameen Banu

**Programme : B.COM**

**Part III:DSEC**

**Semester :V**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code :U22GEA1A**

**Credits:2**

**INTELLECTUAL PROPERTY RIGHTS**

**UNIT I**

INTELLECTUAL PROPERTY RIGHTS – Introduction - Concept – Kinds of IPR – Advantages and Disadvantages of IPR

**UNIT II**



PATENT RIGHTS – Meaning – Patentable Items – Non-Patentable Items – Rights of Patentee

### UNIT III

COPYRIGHTS – Concept and Principles – Conditions for Grant of Copy Right – Copyright Registrar – Ownership – Licence – Translation of copyright

### UNIT IV

TRADEMARK – Introduction – Need for Protection – Kinds of Trademark – Infringement of Trademark – Remedies for Infringement – Civil and Criminal Remedies

### UNIT V

INDUSTRIAL DESIGN AND TRADE SECRET - Industrial Design Protection – Kinds of Products eligible for Protection – Trade Secret Law – Determination of Trade Secret Status –Liability for Misappropriations of Trade Secret

Text Books

Reference Books

1. D.P. Mittal – Indian Patents Law and Procedure, Taxmann Publication
2. N.S. Gopalakrishnan & T.G. Agitha , Principles of Intellectual Property Law, Eastern Book Company,

Lucknow

3. Avtar Singh - Intellectual Property Law, Eastern Book Company

**Programme : B.COM**

**Part III:DSEC**

**Semester :V**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code :U22GEA1B**

**Credits:2**

### **ELEMENTS OF E-COMMERCE**

**PREAMBLE:** To enable students to gain basic knowledge about Electronic Commerce

<b>COURSE OUTCOME</b>	<b>Unit</b>	<b>Hrs</b>
On Completion of the course, the students will be able to		P/S
CO1: Gain Knowledge about the fundamentals of E-commerce	1	6
CO2: Understand the Architectural aspect of E-Commerce	2	6
CO3: Know about the Security aspect of E-Commerce	3	6
CO4: Apply the concepts of E-commerce in business	4	6
CO5: Acquire Conceptual knowledge on Multimedia in E-Commerce	5	6

#### UNIT I

Basics of e-Commerce – Electronic Commerce Framework – Traditional Vs. Electronic Business Applications.

#### UNIT II

Global Information Distribution Networks – Public Policy Issues Shaping the I-Way, The Internet as a Network Infrastructure.

#### UNIT III

Security – Firewalls and Network Security – Data and Message Security – Electronic- Mail.

#### UNIT IV

World Wide Web – Consumer Oriented E-Commerce – Electronic Payment Systems – Electronic Data Interchange.

#### UNIT V

Multimedia in e-commerce – Key Multimedia Concept – Digital Video and electronic Commerce – Desktop Video Conferencing.

**Text Book:**

Understanding Electronic Commerce – David Kasiur, Microsoft Press

**Reference Books:**

E-Commerce A Managerial guide to E-Business – ParagDiwan & Sunil Sharma, Deep & Deep Publications Delhi

Frontiers of Electronic Commerce - Kalakota R and Winston, Addison westey

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	5	4	4	5	4	5	4	4	5	4.4
CO2	5	4	3	4	5	5	4	3	4	5	4.2
CO3	4	4	5	4	4	4	4	5	4	4	4.2
CO4	4	4	4	4	4	4	4	4	4	4	4.0
CO5	3	5	5	5	3	3	5	5	5	3	4.2
Mean Overall Score											4.2

**Programme : B.COM**

**Part IV: SEC**

**Semester : V**

**Hours: 2 P/W 30 Hrs P/S**

**Sub. Code : U22SEA3**

**Credits:2**

**EXPORT PROCEDURE AND DOCUMENTATION**

PREAMBLE: To acquaint the students with the procedures and documentation formalities relating to Export trade.		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	HrsP/S
CO1:Understand the concepts of exports and strategy for exports.	1	6
CO2:Differentiate the direct exporting from indirect exporting.	2	6
CO3:Understand the registration formalities for exports and selection of export products.	3	6
CO4:Know about the documentation required for exports.	4	6
CO5:Describe the procedure to be followed in export.	5	6

## SYLLABUS

### Unit I

Meaning of Export -Classification of Goods for Export -Strategy and Preparation for Exports.

### Unit II

Methods of Exporting-Direct Exporting and Indirect Exporting-Export Marketing Organisations in India.

### Unit III

Registration Formalities for Exports - Selection of Export Product- Sources of Locating Overseas Buyers.

### Unit IV

Export Documentation- Commercial Invoice-Shipping Bill - Certificate of Origin- Consular Invoice-Mate's Receipt-Bill of Lading.

### Unit V

Export Procedure-Steps in Export Procedure.

### Text Book

Export Import Procedures & Documentation -Khushpat S.Jain, Himalaya Publishing House,New Delhi.

## Reference Books

1. Export Management -T.A.S. Balagopal,
2. Foreign Trade - Jeevanandam, Himalaya Publishing
3. Global Marketing Management - Sherlekar & Sherlekar, Himalaya Publishing House, New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	3	4	3	3	4	3	4	3	3	4	3.4
CO2	4	3	3	3	4	4	3	3	3	4	3.4
CO3	3	3	3	3	4	3	3	3	3	4	3.2
CO4	4	4	4	4	3	4	4	4	4	3	3.8
CO5	4	4	4	4	4	4	4	4	4	4	4.0
Mean Overall Score											3.56

Course Designer: Dr. T. Glory Selvam & Mrs. G. Umamaheswari

**Programme : B.COM**

**Part III: CORE**

**Semester :VI**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code : U22CA17**

**Credits:4**

**FINANCIAL MANAGEMENT**

PREAMBLE: To help the students to understand the conceptual framework of financial management		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1: Understand the importance of financial management.	1	18
CO2: Acquire knowledge about the financial planning and sources of finance.	2	18
CO3: Describe the theories of capital structure.	3	18
CO4: Evaluate the capital budgeting proposals.	4	18
CO5: Estimate the working capital requirements.	5	18

## **SYLLABUS**

### Unit I

Financial Management –Meaning-Scope- Objectives - Profit Maximisation-Wealth Maximisation- Financial Decisions - Importance of Financial Management -Organisation of the Finance Function.

### Unit II

Financial Planning –Meaning – Estimating Capital Requirement –Fixed Capital-Factors Determining Fixed Capital –Capitalization – Sources of Finance – Shares and Debentures.

### Unit III

Capital Structure- Meaning –Optimum Capital Structure- Features of an Appropriate Capital Structure- Factors Determining Capital Structure –Capital Gearing-Cost of Capital.

### Unit IV

Capital Budgeting - Meaning - Importance-Kinds of Capital Investment Proposal- Factors affecting Capital Investment Decisions-Capital Budgeting Appraisal techniques–Payback period, Net Present Value, Internal Rate of Return, Accounting or Average Rate of Return.

### Unit V

Working Capital Management- Concept, Need, Operating Cycle, Types -Factors Determining Working Capital Requirement – Adequacy of Working Capital - Dangers of Inadequate Working Capital, Excess Working Capital- Estimating Working Capital Requirements.

### Text Book

Elements of Financial Management - Dr.S.N.Maheswari,Sultan Chand & Sons,New Delhi.

### Reference Books

1. Financial Management - I.M.PandeyVikas Publishing House Pvt Ltd.,New Delhi..
2. Financial Management - Khan &Jain,Tata McGraw Hill Publishing Company Ltd,New Delhi.
3. Financial Management - Shashi K.Gupta&K.Sharma,KalyaniPublication,New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score s of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	5	5	4	4	5	5	5	4	4	4.6
CO2	4	4	4	5	5	4	4	4	5	5	4.4
CO3	5	5	4	5	4	5	5	4	5	4	4.6
CO4	4	5	4	5	5	4	5	4	5	5	4.6
CO5	5	4	5	4	4	5	4	5	4	4	4.4
Mean Overall Score											4.52

Course Designer: Dr. M.S. Meenakshi & Mrs. G. Umamaheswari

**Programme : B.COM**

**Semester :VI**

**Sub. Code :U22CA18**

**Part III: Core**

**Hours: 6 P/W 90 Hrs P/S**

**Credits:4**

## SPECIAL ACCOUNTS

PREAMBLE: The objective is to impart accounting knowledge as applicable to Companies.		
<b>COURSE OUTCOME</b>	Unit	Hrs P/S
On Completion of the course, the students will be able to		
CO1: Prepare bank accounts	1	18
CO2: Understand the insurance company accounts.	2	18
CO3: Acquire knowledge of double account system	3	18
CO4: Understand the accounts of holding companies	4	18
CO5: Understand the methods of Inflation accounting	5	18

### SYLLABUS

#### Unit I

Bank Accounts- Preparation of Profit and Loss Account and Balance sheet- Items requiring Special Attention in preparation of Final Accounts.

#### Unit II

Insurance Company Accounts-Accounts of Life Insurance Business-Forms of Life Insurance Final Accounts- Accounts of General Insurance Companies(Fire and Marine only)- Forms for General Insurance Final Accounts.

#### Unit III

Double Account System - Accounts of Electricity Companies – Replacement of Assets - Final Accounts of Electricity Supply Companies.

#### Unit IV

Accounts of Holding Companies – Preparation of Consolidated Balance Sheet [Excluding Purchase and Disposal of shares, Consolidation of Profit and Loss



Accounts, Inter-Company Holdings- Chain and Cross Holdings] - Simple Problems only.

Unit V

Inflation Accounting –Different Methods of Inflation Accounting.

**Text Book**

Corporate Accounting - T.S. Reddy & A. Murthy, Margham Publications, Chennai.

**Reference Books**

1. Advanced Accountancy -R.S.N. Pillai & V. Bhagavathi, S.Chand & Co, New Delhi.

2. Advanced Accountancy -S.P. Jain & K.L. Narang, Kalyani Publication, New Delhi.

3. Advanced Accountancy -R.L. Gupta & M. Radhasamy, , Sultan Chand & Sons, New Delhi.

Course Outcomes (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	4	5	4	5	5	4	5	4	5	4.6
CO2	4	4	5	4	4	4	4	5	4	4	4.2
CO3	5	4	4	5	4	5	4	4	5	4	4.4
CO4	4	5	4	5	4	4	5	4	5	4	4.4
CO5	5	5	5	4	5	5	5	5	4	5	4.8
Mean Overall Score											4.48

Course Designer: Dr. P. Kasturi Rani & Mrs. G. Umamaheswari

**Semester : VI**

**Hours: 6 P/W 90 Hrs P/S**

**Sub. Code :U22CA19**

**Credits: 4**

## **INCOME TAX - II**

PREAMBLE: To enable the students to understand the concepts of Income Tax and procedures of Assessment.		
<b>COURSE OUTCOME</b> On Completion of the course, the students will be able to	Unit	Hrs P/S
CO1:Apply the provisions in the computation of Profits and Gains from Business or Profession	1	18
CO2:Understand rules with regard to Set-off and carry forward of losses	2	18
CO3: Compute the tax liability of an Individual.	3	18
CO4: Assess the tax liability of Firm, AOP and Company	4	18
CO5: Understand the Central Board of Direct Taxes Procedures.	5	18

### **SYLLABUS**

#### **Unit I**

Profits and Gains from Business or Profession-Meaning- Charging Provisions- Computation of Income under this head – Allowable Expenses-Expenses expressly disallowed- Deemed profits- Valuation of Stock- Depreciation-Meaning-Conditions-Computation of Depreciation-unabsorbed depreciation.

#### **Unit II**

Set-off and Carry Forward of Losses-Set of Losses within head and outside head- Speculation loss- Carry forward of losses- Capital losses of firms and companies-Return of loss- Clubbing of Income.

#### **Unit III**

Deductions from Gross Total Income –Deductions in respect of certain payments U/S 80 C to 80 GGA – Deductions in respect of certain incomes 80 IA to 80 U-Assessment of Individuals – Treatment of income received from certain other institutions - Income of other persons to be added in the income of Individual.

#### **Unit IV**

Assessment of Firms assessed as Firm – Meaning – Conditions prescribed U/S 184 – Limited Liability Partnership – Meaning – Features – Conditions prescribed U/S

185– Assessment of Firm/ LLP – Assessment of AOP – Meaning – Computation of Tax – Tax Credit – Assessment of Companies – Meaning – Types – Computation of Taxable Income – Deductions from Gross Total Income – Computation of Tax Liability.

#### Unit V

Income Tax Authorities-Types of Assessment-Deduction of Tax at Source-Advance Payment of Tax.

#### Text Book

Income Tax Law and Accounts - Dr. H. C. Mehrotra & Dr. S.P. Goyal,

ShahityaBhawan Publications, Agra

#### Reference Books

1. Students Guide To Income Tax -Dr. Vinodh K. Singhonia, Taxman

Publications,New Delhi.

2.Income Tax Law And Practice -V.P. Gaur& D.B. Narang, , Kalyani

Publication,New Delhi.

3. Law and Practice of Income Tax–DinkarPagare, Sultan Chand & Sons,New Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	4	5	4	3	5	4	5	4	3	5	4.2
CO2	3	3	4	5	4	3	3	4	5	4	3.8
CO3	5	4	3	5	4	5	4	3	5	4	4.2
CO4	4	5	5	4	5	4	5	5	4	5	4.6
CO5	5	4	4	4	3	5	4	4	4	3	4.0
Mean Overall Score											4.16

Course Designer: Dr. M.S.Meenakshi & Dr.C. Ramalakshmi

**Programme : B.COM**

**Part III: CORE**

**Semester :VI**

**Hours: 5 P/W 75 Hrs P/S**

**Sub. Code : U22CA20**

**Credits: 4**

**MANAGEMENT ACCOUNTING**

PREAMBLE: To provide the basic knowledge of the application of accounting techniques for management.		
<b>COURSE OUTCOME</b>	Unit	Hrs
On Completion of the course, the students will be able to		P/S
CO1: Understand the meaning and functions of management accounting.	1	15
CO2:Acquire knowledge in the application of accounting ratios.	2	15
CO3:Prepare fund flow and cash flow statements	3	15
CO4:Apply marginal costing techniques in business decision making.	4	15
CO5:Prepare different types of budget.	5	15

**SYLLABUS**

**Unit I**

Management Accounting –Meaning, Definition, Objectives, Need and Importance of Management Accounting – Financial Accounting Vs Management Accounting-Management Accounting Vs Cost Accounting – Management Accountant- Functions and Duties of Management Accountant.

**Unit II**

Ratio Analysis – Uses- Limitations- Liquidity Ratios, Solvency Ratios, Profitability Ratios and Turn over Ratios.

**Unit III**

Fund Flow and Cash Flow Analysis -Meaning – Uses and Limitations- Preparation of Schedule of changes in Working capital, Fund Flow Statement, Cash from operations and Cash Flow statement.

## Unit IV

Marginal Costing – Features, Advantages and Disadvantages- Applications of Marginal Costing Techniques- Cost –Volume-Profit Analysis.

## Unit V

Budget and Budgetary Control-Definition- Objective – Advantages-Limitations-Classifications of Budgets- Preparation of Flexible Budget, Sales Budget, Production Budget, Material Budget, Overheads Budget, Cash Budget- Zero Base Budgeting.

### Text Book

Management Accounting -R.S.N. Pillai &Bhagavathi,S.Chand&Co,New Delhi.

### Reference Books

1. Management Accounting -S.N. Maheswari,Sultan Chand & Sons, New Delhi.

2. Management Accounting - R. Ramachandran & R. Srinivasan,  
Sri Ram Publication, Trichy

3. Cost & Management Accounting- M.N.Arora,Himalaya Publishing House, New  
Delhi.

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	5	4	5	5	5	5	4	5	5	4.8
CO2	4	4	5	5	5	4	4	5	5	5	4.6
CO3	5	5	4	4	5	5	5	4	4	5	4.6
CO4	4	5	5	5	5	4	5	5	5	5	4.8
CO5	4	5	4	5	5	4	5	4	5	5	4.6
Mean Overall Score											4.68

Course Designer: Dr. P. Pon Ranjini Jeya & Mrs. G. Packia Sumithra

**Programme : B.COM**

**Part III: CORE**

**Semester :VI**

**Hours: 5 P/W 75 Hrs P/S**

**Sub. Code : U22CA21**

**Credits: 4**

**ELEMENTS OF FINANCIAL SERVICES**

PREAMBLE: To provide the basic knowledge about the Financial Services.		
<b>COURSE OUTCOME</b>	Unit	Hrs
On Completion of the course, the students will be able to		P/S
CO1:Understand the basics of Financial Services.	1	15
CO2:Introduce the concepts of Merchant Banking.	2	15
CO3:Understand the functioning of Stock Exchanges	3	15
CO4:Know about the various types of Financial Services	4	15
CO5:Acquire knowledge about the fundamental aspects of Credit rating	5	15

**SYLLABUS**

**UNIT I**

Financial Services – Concept – Objectives – Functions – Characteristics – Financial Services Market – Concept – Constituents – Growth of Financial Services in India – Financial Services Sector Problems – Financial Services Environment – The Forces – Players in Financial Markets.

**UNIT II**

Merchant Banking – Definition – Functions – Merchant Bankers Code of Conduct – Public Issue Management – Concept – Functions – Categories of Securities Issue – Mechanics of Public Issue Management - Issue Manager – Role of Issue Manager – Marketing of Issue.

**UNIT III**

Stock Exchange – Functions – Services – Features – Role – Stock Exchange Traders – Regulation of Stock Exchanges – Depository – SEBI – Functions and Working.

#### UNIT IV

Mutual Funds – Meaning – Features – types – advantages and disadvantages – Leasing – Characteristics – types – participants – Hire purchase – Lease Financing VS Hire Purchase Financing – Factoring – Mechanism – Functions of a factor- Factoring – Types.

#### UNIT V

Credit Rating – Growth factors – Credit Rating Process – Global and Domestic Credit Rating agencies – an overview.

#### **Text Book:**

Financial Markets and Financial Services – Vasant Desai, Himalaya Publishing House.

#### **Reference Books:**

Essential of Financial Services - Gurusamy S, Vijay Nicole Imprints, Chennai

Financial Institutions and Markets - MeirKohn, Oxford University Press, NewDelhi

Course Outcome s (Cos)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	5	5	4	5	5	5	5	4	5	5	4.8
CO2	4	4	5	5	5	4	4	5	5	5	4.6
CO3	5	5	4	4	5	5	5	4	4	5	4.6
CO4	4	5	5	5	5	4	5	5	5	5	4.8
CO5	4	5	4	5	5	4	5	4	5	5	4.6
Mean Overall Score											4.68

**Semester : III**

**Hours: 2 P/W 30Hrs P/S**

**Sub. Code : VAA1**

**Credits:2**

**Value Added Course (For Non-Commerce Stream Students)**

**BUSINESS FUNDAMENTALS**

**Course Learning Objective**

The course learning objective is to make the students of Non-Commerce stream understand the basic rudiments of business today.

**Outcome**

To shape and build the confidence of students in becoming a future business folk or becoming a part of business organizations and serve for the economic development of the country.

**Unit I - Introduction to Business Fundamentals.**

Nature and purpose of Business- Forms of Business Organisation – Business Services - Social Responsibility of Business - Business Ethics.

**Unit – II – Marketing as a business activity**

Meaning and Definition – Marketing Mix – Marketing in the changing scenario – E-tailing – Logistics and Supply Chain Management.

**Unit – III – Accounting and Auditing in Business Process.**

Introduction to Accounting – Recording of Business transactions – Introduction to Accounting Softwares – Auditing – Definition – Objects – Qualities of an Auditor – Duties of an Auditor.

**Unit – IV – Management of Business.**

Management – Definition – Functions of Management – Planning – Decision Making Process – Organisation – Staffing – Motivation – Supervision – Directing and Controlling.

**Unit – V – Business Communication.**

Communication as a tool for business development and excellence – Need and functions of Business Letters – Types of Business Letters.

**Reference Books:**

1. Fundamentals of Business Organisation– Y.K. Bhushan, Sultan Chand&Sons, and Management NewDelhi 2020



**Semester : IV Hours: 2 P/W 30Hrs P/S**

**Sub. Code : VAA2 Credits:2**

**Value Added Course (For Commerce Students)**

**LARGER ETHICS**

**Course Learning Objective**

The Learning Objective is to make the students understand the ethical values and moral principles of life and apply them in the decision making process

**Outcome**

To help and shape the students to judge their ethical sense and behaviour in every walk of life including personal and professional career

**Unit – I**

**Introduction to Ethics** – Meaning – Need and Importance – Ethics and Morals – Ethics and Values.

**Unit – II**

**Social Ethics** – Meaning – Social Responsibility and Ethics – Role of Ethics in family – Importance of values in a family set up.

**Unit – III**

**Business Ethics** – Meaning – Importance – Principles – Corporate Governance – Corporate Social Responsibility (CSR)

**Unit – IV**

**Environmental Ethics** – Meaning – Principles – Conservation of Natural Resources – Protection and sustenance of Bio-diversity and ecological system.

**Unit – V**

**Cyber Ethics** – Meaning – Principles – Cyber Ethical issues – Judicious use of Electronic Gadgets – Cyber ethics and etiquette – Cyber Laws in a Nutshell.

**Reference Books:**

1. Text on Thirukkural (4<sup>th</sup> Chapter)
2. Values and Ethics – Dr. Bramwell Osula, Dr. Saroj Upadhyay, Asian Books Private Ltd.
3. Business Ethics and Corporate

Governance (Principles and Practices) – Dr. S.S.Khanka, S.Chand, 2013 Edition

4. Environmental Ethics and India's

Perspective on Environment – Niranjan Dev Bharadwaj

5. Cyberethics– Richard A. Spinello, Jones and Barlett

(Morality and Law in Cyber Space)Publishers, Inc: 6<sup>th</sup> Edition 2016.