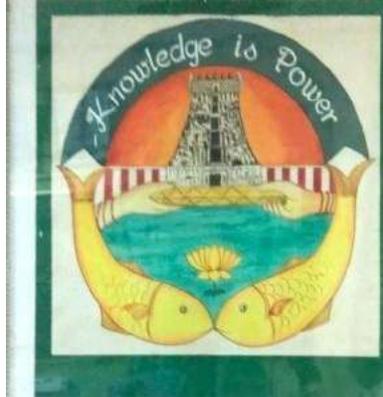


**SRI MEENAKSHI GOVERNMENT ARTS COLLEGE FOR WOMEN
(AUTONOMOUS), MADURAI – 2**



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
Total	= 25 Marks

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)
Total 100 Marks	(Passing Minimum 40 Marks)

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
Part III - MAJOR									
I	U22CA1	1. Marketing	4	3	25	75	100	3	
	U22CA2	2. Financial Accounting – I	6	3	25	75	100	4	
II	U22CA3	3. Advertising and Salesmanship	6	3	25	75	100	4	
	U22CA4	4. Financial Accounting – II	6	3	25	75	100	4	
III	U22CA5	5. Business Law – I	6	3	25	75	100	3	
	U22CA6	6. Advanced Accounts	6	3	25	75	100	4	
	U22CA7	7. Operations Research	6	3	25	75	100	4	
IV	U22CA8	8. Business Law – II	4	3	25	75	100	4	
	U22CA9	9. Partnership Accounts	6	3	25	75	100	4	
	U22CA10	10. Principles of Management	4	3	25	75	100	4	
	U22CA11	11. Managerial Economics	4	3	25	75	100	4	
V	U22CA12	12. Practical Banking	4	3	25	75	100	4	
	U22CA13	13. Company Accounts	6	3	25	75	100	5	
	U22CA14	14. Income Tax – I	5	3	25	75	100	4	
	U22CA15	15. Costing	5	3	25	75	100	4	
	U22CA16	16. Auditing	4	3	25	75	100	4	
VI	U22CA17	17. Financial Management	6	3	25	75	100	4	
	U22CA18	18. Special Accounts	6	3	25	75	100	4	
	U22CA19	19. Income Tax - II	6	3	25	75	100	4	
	U22CA20	20. Management Accounting	5	3	25	75	100	4	
	U22CA21	21. Elements of Financial Services	5	3	25	75	100	4	
Part III – ALLIED									
I	U22AAA1	1. Company Law – I	5	3	25	75	100	5	
II	U22AAA2	2. Company Law – II (NS)	5	3	25	75	100	5	
III	U22AAA3	3. Business Statistics – I	6	3	25	75	100	5	
IV	U22AAA4	4. Business Statistics – II	6	3	25	75	100	5	
Part III – DISCIPLINE SPECIFIC ELECTIVE COURSE									
III	U22DSA1A	1.A) Entrepreneurial Development ✓	2	3	25	75	100	2	
	U22DSA1B	1.B)) Principles of Co-operation							
IV	U22DSA2A	2.A) Insurance ✓	2	3	25	75	100	2	
	U22DSA2B	2.B) Consumer Behaviour							
V	U22DSA3A	3.A) Goods and Services Tax	2	3	25	75	100	2	

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

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

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	Major 1. Marketing	4	3
		U22CA2	2. Financial Accounting - I	6	4
		U22AAA1	Allied I - Paper I Company Law - I	5	5
		U22AAA2	Allied I - Paper II Company Law – II (NS)	1	-
	Part IV	U22AE1	Ability Enhancement Course Value Education	2	2
Total				30	20
II	Part I	U221A2	Tamil	6	3
	Part II	U222A2	English	6	3
	Part III	U22CA3	Major 3. Advertising and Salesmanship	6	4
		U22CA4	4. Financial Accounting - II	6	4
		U22AAA2	Allied I – Paper II Company Law – II (NS)	4	5
	Part IV	U22AE2	Ability Enhancement Course Environmental Studies	2	2
Total				30	21
III	Part III	U22CA5	Major 5. Business Law - I	6	3
		U22CA6	6. Advanced Accounts	6	4
		U22CA7	7. Operations Research	6	4
		U22AAA3	Allied II – Paper I Business Statistics - I	6	5
		U22DSA1 A	Discipline Specific Elective Course 1.a) Entrepreneurial Development	2	2
		U22DSA1 B	1. b) Principles of Co -operation		
			NAAN MUDHALVAN		

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

Subjects Semester Wise

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

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

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

Study Components		Total No. of Papers	Hours	Credits	Marks
Part I	Tamil	2	12	6	200
Part II	English	2	12	6	200
Part III	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
Part IV	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

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

Programme: B.COM

Part III: Core

Semester : I

Hours: 4 P/W 60 Hrs P/S

Sub. Code : U22CA1

Credits: 3

MARKETING

PREAMBLE: To help the students to understand the concept and the elements of marketing.		
COURSE OUTCOME	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		
COURSE OUTCOME	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.		
COURSE OUTCOME	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 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	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

Part III: Core

Semester : II

Hours: 6 P/W 90 Hrs P/S

Sub. Code :U22CA4

Credits: 4

FINANCIAL ACCOUNTING -II

PREAMBLE:To impart special accounting techniques and practices.		
COURSE OUTCOME	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.		
COURSE OUTCOME 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.

COURSE OUTCOME	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 & Garg, 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 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	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.		
COURSE OUTCOME	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.		
COURSE OUTCOME	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.		
COURSE OUTCOME	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 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.		
COURSE OUTCOME	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.		
COURSE OUTCOME 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		
COURSE OUTCOME 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.		
COURSE OUTCOME 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.		
COURSE OUTCOME	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.		
COURSE OUTCOME 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. Saravanavel 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.		
COURSE OUTCOME	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.		
COURSE OUTCOME	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 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	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.		
COURSE OUTCOME	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.		
COURSE OUTCOME	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.		
COURSE OUTCOME	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.		
COURSE OUTCOME	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,MarghamPublications,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 On Completion of the course, the students will be able to	Unit	Hrs P/S
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.		
COURSE OUTCOME	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		
COURSE OUTCOME 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.		
COURSE OUTCOME	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		
COURSE OUTCOME On Completion of the course, the students will be able to	Unit	Hrs P/S
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.		
COURSE OUTCOME 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

COURSE OUTCOME	Unit	Hrs
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.		
COURSE OUTCOME 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		
COURSE OUTCOME 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.		
COURSE OUTCOME	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.		
COURSE OUTCOME 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.		
COURSE OUTCOME	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.		
COURSE OUTCOME	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 (4th 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

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