# ST. JOSEPH'S COLLEGE OF ARTS & SCIENCE (AUTONOMOUS), CUDDALORE-1

#### PG & RESEARCH DEPARTMENT OF COMMERCE

# **Minutes of Board of Studies Meeting**

# **ACADEMIC YEAR 2019-2020**

#### **B.Com Board**

The board of studies meeting of B. Com Board was held in the Department of Commerce, St. Joseph's College of Arts & Science (Autonomous), Cuddalore on 9<sup>th</sup> March 2019 at 9.30.a.m.

# **Members present:**

- 1. Dr.I.Savarimuthu Chairman, Head, PG & Research Dept. of Commerce, St.Joseph's College of Arts & Science (Autonomous), Cuddalore- 1.
- 2. Dr.Sr.Christina Bridget University Nominee, Principal & Head, Dept. of Commerce, Holy Cross College, Trichy.
- 3. Dr.C.Paramasivan- External Subject Expert, Assistant Professor, PG & Research Department of Commerce, Periyar EVR College (Autonomous), Trichy.
- 4. Mr.K.Sridhar- Subject Expert (Corporate Sector), Chartered Accountant, Sridhar Krishnamurthy Associates, Chennai.
- 5. Mr.T.Vigneshwaran AlumniPracticing Cost & Management Accounting, Pondicherry.
- 6. Dr.P.James Mary
- 7. Dr.F.Andrews
- 8. Mr.A.Albert Ravi
- 9. Dr.P.Arul Prasad
- 10. Mr.P.Benjamin Rosario
- 11. Mr.D.Prabakaran
- 12. Mrs.S.Baby Motcharakkini
- 13. Mr.M.John Bosco

It is resolved to make the following changes in the syllabus.

- 1. In the first semester, one hour from 'value education' (SEC Skill Enhancement Course) has been taken and that hour has been allotted to 'English Communication' (AECC- Ability Enhancement Compulsory Course).
- 2. In the second semester, one hour from 'Dynamics of Personality' (SEC Skill Enhancement Course) has been taken and that hour has been allotted to 'English Communication' (AECC- Ability Enhancement Compulsory Course).
- 3. In the third semester, SEC Skill Enhancement Course is 'Employability Skills' with three hours.

- 4. In the fourth semester, AECC- Ability Enhancement Compulsory Course is **'Environmental Science'** is with three hours.
- 5. In the fifth semester, the SEC- Self Enhancement Course **Online E-Course** is offered for two hours. It has been recommended that one staff incharge must be appointed as the coordinator for online E-Course and the class incharge will assist the coordinator.
- 6. In the sixth semester, **Self-Study Course** is offered; the students themselves will choose the subject with the guidance of the teacher. They will read and it will be evaluated by concerned teacher and credit will be awarded.
- 7. For BCA, in the fifth semester the following Generic Elective papers are offered.
  - a. Entrepreneurial Development (or)
  - b. Management and professional Leadership
- 8. For BBA (CA), in the sixth semester the following Generic Elective papers are offered.
  - a. Organizational Behaviour (or)
    - **b.** Investment Management
- 9. In fifth semester, the following Generic Elective papers are offered by BCA department.
  - a. Office Automation (or)
  - b. Internet Technologies
- 10. In sixth semester, the following Generic Elective papers are offered by BBA (CA) department.
  - a. Entrepreneurial Development(or)
  - b. Retail Marketing Management

# PG & RESEARCH DEPARTMENT OF COMMERCE B.COM - CURRICULAM TEMPLATE

# COURSE STRUCTURE UNDER CHOICE BASED CREDIT SYSTEM (UG) 2019- 2020 0nwards

YEAR/SEM	PART	SUBJECT	TITLE OF THE PAPER	SUB CODE	CREDIT	HRS
I Year	I	Language	Tamil -I	LTC101T		
I Semester		Language	French-I	LF101	3	5
		Language	Hindi-I	LH101S		
	II	Language	English-I Foundation Course	LEC101T	3	5
	III	Core-I	Financial Accounting -I	CM101Q	5	6
	III	Core-II	Business Organization-I	CM102T	4	6
	III	Allied-I	Business Economics-I	AECM101T	4	5
	IV	AECC	English Communication	19AEC101	1	1
	IV	SEC	Value Education	VE101T	2	2
I Year	I	Languaga	Tamil -II	LTC202T		
	1	Language	French-II	LTC2021 LF202	3	5
II Semester		Language			3	5
	7.7	Language	Hindi-II	LH202S	2	
	II	Language	English-II Foundation Course	LEC202T	3	5
	III	Core-III	Financial Accounting -II	CM203T	5	6
	III	Core-IV	Principles of Marketing	CM204T	4	6
	III	Allied-II	Business Economics-II	AECM202T	4	5
	IV	AECC	English Communication	19AEC202	1	1
	IV	SEC	Basic Tamil/Dynamics of	EBT201/	2	2
			Personality	EPD201T		
II Year	III	Core-V	Corporate Accounting -I	CM305P	5	6
III	III	Core-VI	Principles of Management	CM306Q	4	6
Semester						
	III	GE - I	Office Automation	19GCM31A	4	5
			(or)			
			Internet Technologies	19GCM31B		
	III	Allied-III	Business Correspondence	ACM301	4	5
	III	Allied-IV	Business Statistics	ASCM301Q	4	5
	IV	SEC	Employability Skills	AOES301S	2	3
II Year	III	Core-VII	Corporate Accounting -II	CM408P	5	6
II I Eal	111	Core-All	Corporate Accounting -11	CM4001	<u> </u>	υ

St. Joseph's College of Arts & Science (Autonomous), Cuddalore-1 Page | 3

IV	III	Core-VIII	Banking Law and Practice	CM409T	4	6
Semester						
	III	GE - II	Entrepreneurial Development	19GCM42A	4	5
			(or)	100011100		
			Retail Marketing Management	19GCM42B		
	III Allied-IV Indian Economy				4	5
	III	Allied-V	Business Mathematics	AMCM401	4	5
	IV	AECC	Environmental Science	EVS401S	2	3
****	777	C IV	C	CME110		
III Year	III	Core- IX	Cost Accounting	CM511Q	5	6
V Semester	III	Core-X	Human Resource Management	CM512P	5	6
	III	Core - XI	Business Law	19CM513	4	6
	III	DSE- I	Income Tax Law & Practice(or)	ECM514S	5	6
			Logistics and Supply Chain			
			Management	ECM514A		
	III	DSE- II	Indian Capital Market (or)	ECM514A ECM515T	4	6
			Innovation Management	20110101	•	
			go	ECM515A		
	IV	SEC	Online E-Course	19SCM51	2	
III V	777	C VII	I Managara Anagara	CMC160		-
III Year	III	Core -XII	Management Accounting	CM616Q	5	6
VI	III	Core - XIII	Company Law	19CM617	4	6
Semester	777	C VIII	D I A livi	CMC10		
	III	Core - XIV	Practical Auditing	CM618	4	6
	III	DSE - III	Customs, Excise and Goods and	ECM619A	5	6
			Service Tax(or)			
			Advertisement and	ECM619B		
			Salesmanship			
	III	DSE - IV	Investment Management (or)	ECM620T	5	6
			Quantitative Techniques for			
			Business Decisions	ECM620A		
	IV	SSC		19SSCM62	*(2)	
			Extension Activities	EU601	2	
					140	

**Note:** SSC- 2 Credits apart from 140 Credits.

# Papers offered by Commerce Department to other Departments

SEM	DEPARTMENT	SUBJECT	TITLE OF THE PAPER	SUB CODE	CREDIT	HRS
III	B.Sc Maths	Allied	Accounting for Business	ACMT301Q		8
IV	B.C.A	Allied	Financial Accounting	ACCA401		5
V	B.C.A	Generic Elective I	Entrepreneurial     Development	19GCA31A		5
			Management and     Professional Leadership	19GCA31B		
VI	B.B.A	Generic Elective II	<ol> <li>Organisational Behaviour</li> </ol>	19GBB41A		6
			2. Investments Management	19GBB41B		

# **UNDER GRADUATION PROGRAMME OUTCOMES**

- 1. The Students find their footings in life through wholesome and integral education.
- 2. The Students are encouraged to climb the academic ladder by pursuing Post Graduate Education in different domain.
- 3. The Students are academically and technically equipped to steer the Nation along the path of progress and peace.
- 4. The Students are trained to be Employable and Entrepreneurial Citizen of the Nation.
- 5. The Students are fortified intellectually, ethically and socially to face the challenges in life.

# PROGRAMME SPECIFIC OUTCOME <u>B.Com</u>

- 1. PSO1: This Programme Provides Opportunity for Students to develop Critical and Analytical Thinking.
- 2. PSO2: The Students will be ready for Employment in Functional areas like Accounting, Taxation, and Banking by Acquiring Employability Skills.
- 3. PSO3: Develops Creativity and Innovative attitude among Students for Planning and Executing in the Competitive Business World..
- 4. PSO4: The Students will be Enriched, Equipped and Motivated to become Creative and Successful Entrepreneurs.
- 5. PSO5: This programme will provide Training and Oppurnities to acquire Enhanced Communication and Inter-Personal skills to work in teams.

I-B.COM	FINANCIAL ACCOUNTING -I	CM101Q
SEMESTER -I	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-I	onwards)	CREDIT - 5

- 1. To enable the students to acquire fundamental knowledge of accounting and their applications.
- 2. To familiarize the students with methods of preparing final accounts of sole proprietorship concerns.

#### **Course Outcomes**

At the end of the Course the students should be able to demonstrate

CO1: Disciplinary knowledge about Fundamentals of book keeping

CO2: Single and double entry systems of accounting.

CO3: Knowledge about Accounting for Non- Trading Concerns

**CO4: Comprehension about Consignment Accounts.** 

**CO5: Knowledge relating to Joint Venture Accounts.** 

# **UNIT-I Book Keeping**

[20 Hrs.]

Accounting-Introduction-Meaning and Definition - Types of Accounting-Accounting concepts and Conventions- Double Entry System- Accounting Rules- Journal-ledger-Subsidiary Books- Trail Balance- Preparation of Profit and loss A/c and Balance Sheet-Advantages and disadvantages of Accounting- Uses of Financial Statement-Accounting of sole trading concern and non-trading concern.

# **UNIT-II Single Entry System**

[20 Hrs.]

Single Entry System- Meaning and Definition- Preparation of Trading profit and loss A/c and statement of affairs - Net worth Method- Conversion Method- Difference between Single Entry System and Double Entry System- Difference between Balance Sheet and Statement of Affairs.

# **UNIT-III Accounting for Non-Trading Concerns**

[20 Hrs.]

Accounting for Non-trading concerns- Meaning and Definition of Income, Expenditure, General and Special Funds- Preparation of Receipts and Payment A/c, Income and Expenditure A/c & Balance Sheet

#### **UNIT -IV Consignment Accounts**

[15 Hrs.]

Consignment- Meaning- Accounting for consignment transaction- stock valuation-preparation of consignment A/c- Normal loss and abnormal loss calculation.

# **UNIT-V Joint Venture**

[15 Hrs.]

Joint Venture- Meaning and Definition- Difference between partnership and joint venture- Journal entries for Joint Venture transactions when separate book for joint venture is maintained- (Recording Joint venture transactions in own books is Excluded).

#### TEXT BOOKS

- 1. Financial Accounting S.P Jan and K.L. Narang kalyani publishers, New Delhi.
- 2. Financial Accounting -. Dr. T.S. Reddy & Dr. A. Murthy Margham Publications, Chennai.

# **REFERENCE BOOKS**

- 1. R.L. Gupta & V.K. Gupta, (2006), Financial Accounting Sultan Chand& Sons, New Delhi.
- 2. R.L. Gupta & M. Radhaswamy, (2006), Advanced AccountancyVolumeI, Sultan Chand & Sons, New Delhi.
- 3. S.P. Jain & K.L. Narang, (2004), Advanced Accountancy Volume I, Kalyani Publishers, New Delhi.
- 4. S.N. Maheswari & S.K. Maheswari, (2005), Financial Accounting, Vikas Publishing House Pvt Ltd., New Delhi.

# **QUESTION PAPER PATTERN**

**Problem Oriented Paper** 

Time: 3 Hours Marks: 75

Theory: 20% Problems: 80%

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five out of Eight Open Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

	1					ı						1
SEMESTER – I	(	COURSI	E CODE:	: CM101	Q	TITLE O	F THE PAPI	ER:FINANCI	AL ACCOUN	NTING - I	HOURS:6	CREDITS:4
COURSE	PROGRAMME OUTCOMES(PO)					PRO	GRAMME S	MEAN SCO	RE OF CO'S			
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	3	2	4	.1
CO2	5	5	5	5	4	4	5	3	3	2	4	.1
CO3	5	5	5	5	4	4	5	3	3	2	4	.1
CO4	5	5	5	5	4	4	5	4	3	2	4	1.2
CO5	5	5	5	5	4	4	5	4	3	2	4	1.2
	Mean Overall Score									4	.1	

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

I- B.COM	BUSINESS ORGANISATION	CM102T
SEMESTER -I	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-II	onwards)	CREDIT - 4

- 1. To enable the students to understand the basic concepts of Business Organization.
- 2. To make the students to know the functioning of MNC's in India.

#### **Course Outcomes**

At the end of the Course the students should be able to exhibit

**CO1: Knowledge about Business and Profession** 

**CO2: Understand the different Forms of Business Organisation.** 

CO3: Explore the theories of Plant Location and characteristics of Layout.

CO4: Know the concept of Business Combinations and functions of Chamber of commerce, Trade Association.

**CO5: Understand the basic Concepts of MNCs.** 

# UNIT - I: Introduction [15 Hrs.]

Business – Meaning – Characteristics - Objectives - Criteria for Success in Modern Business – Classification of Business-Profession - Meaning-Distinction between Business and Profession - Social Responsibility of Business.

# **UNIT - II: Forms of Business Organisation**

[20 Hrs.]

Sole Trader – Partnership firm - concepts of Limited Liability Partnership firm, Cooperative Societies - Joint Stock Company – Definition – Meaning – Characteristics – Advantages – Limitations - One Man Company- Virtual Organization- Private and Public Limited Company – Government Companies – Public Utilities.

# **UNIT - III: Location of Industry**

[20 Hrs.]

Meaning - Theories of Location - Factors Influencing Location - Plant Layout-Definition - Meaning - Objectives - Characteristics of Good Layout - Size of Firm- Meaning - Concept of Size - Measures of Size.

#### **UNIT-IV: Business Combination**

[20 Hrs.]

Definition - Meaning - Advantages and Limitations - Types of Combination - Chamber of Commerce - Meaning - Advantages and functions - Trade Associations - Features and functions.

# **UNIT-V: Multinational Corporations (MNC's)**

[15 Hrs.]

Definition - Distinction among IC, MNC, GC and TNC - Characteristics of MNC's-cultural impact of MNC's. Factors contributed for the growth of MNC's - Advantages and Disadvantages of MNC's - Control over MNC's - Organization Design and Structure of MNC, s - Relationship between Headquarters and Subsidiaries - MNC's in India.

#### **TEXT BOOKS**

- 1. Business Organization Prof. C.D. Balaji& Dr. G. Prasad, Margham Publications, Chennai.
- 2. Business Organization Kathiresan & Dr. Radha, Prasana Publishers, Chennai.

#### REFERENCE BOOKS

- 1. Business Organisation & Management Dinkar Pagare, Sultan Chand & Sons, New Delhi.
- 2. Business Organization- P.N. Reddy & S.S. Gulshan, Eurasia Publishing House (Pvt.) Ltd, New Delhi.
- 3. Fundamentals of Business Organisation & Management Y.K. Bhushan,, Sultan Chand & Sons, New Delhi.
- 4. Business Organisation & Management C.B. Gupta Sultan Chand & Sons, New Delhi.
- 5. International Business Text and Cases Dr. P. SubbaRao,, Himalaya Publishing house, New Delhi.

# **QUESTION PAPER PATTERN:**

Time: 3 Hours Marks: 75

- 1) Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2) Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3) Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER I			E CODE			Tľ	TITLE OF THE PAPER: BUSINESS ORGANISATION					CREDITS:4	
COURSE						PROGR	PROGRAMME SPECIFIC OUTCOMES(PSO)				MEAN SCORE OF CO'S		
OUTCOMES	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	5	5	4	5	4	5	5	5	5	5	4.	8	
CO2	5	5	4	5	5	5	5	5	5	5	4.	9	
CO3	5	5	5	5	4	5	5	5	5	5	4.	9	
CO4	4	4	5	5	4	4	4	4	5	5	4.	4	
CO5	4	4	4	5	4	4	4	5	4	4	4.	2	
	Mean Overall Score										4.	6	

I-B.COM	FINANCIAL ACCOUNTING - II	CM203T
SEMESTER -II	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-III	onwards)	CREDIT - 5

- 1. To enable the students to acquire knowledge with regard to preparation of accounts of Branch and Department.
- 2. To understand the changes in accounting records when partner is admitted or retired including dissolution of firm.

#### **Course Outcomes**

At the end of the Course the students should be able to demonstrate

**CO1:** Gain knowledge about Average Due Date and Account Current.

**CO2:** Knowledge relating to Branch Accounting.

**CO3: Knowledge about Departmental Accounts.** 

CO4:Understanding about Admission and Retirement of Partners in Partnership.

CO5: Understanding about Dissolution of Partnership.

# **UNIT- I: Average Due Date and Account Current**

[18 Hrs.]

Average Due Date-meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests-account current-counting of daysmethods of calculating interests-simple problems.

# **UNIT-II: Branch Accounts**

[15 Hrs.]

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors system – whole sale branch system and Final account systems.

# **UNIT -III: Departmental Accounts**

[15 Hrs.]

Introduction – Allocation of expenses – Calculation department purchase Interdepartmental transfers at cost price – Selling price – Preparation of trading and Profit & Loss account of the department.

#### **UNIT-IV: Admission and Retirement of Partners**

[25 Hrs.]

Accounting Treatments - Admission of partner - Retirement of Partner - Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (simple problems)

# **UNIT - V: Dissolution of Partnership**

[20 Hrs.]

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method-Maximum loss Method (simple problems)

#### TEXT BOOKS

- 1. Financial Accounting R.L. Gupta, & V.K. Gupta Sultan Chand, New Delhi.
- 2. Financial Accounting Dr. T.S. Reddy & Dr. A. Murthy, Margham Publication, Chennai-5

# **REFERENCE BOOKS**

- 1. Advanced Accounting M.C. Shukla& T.S. Grewal, Sultan Chand & Sons, New Delhi.
- 2. Advanced Accounting I Jain & Narang, Kalyani Publications, New Delhi.
- 3. Advanced Accounting M.A. Arulandam& Raman, Himalaya Publishers, New Delhi.
- 4. Financial Accounting P.C. Thulsian, Tata MC Graw Hill, New Delhi.
- 5. Advanced Accounting R.L. Gupta & V.K. Gupta, Gupta Edition, New Delhi.

# **QUESTION PAPER PATTERN**

**Problem Oriented Paper** 

Time: 3 Hours Marks: 75

Theory: 20% Problems: 80%

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five out of Eight Open Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER -II	(	COURSI	E CODE:	: CM203	Т	TITLE OF THE PAPER:FINANCIAL ACCOUNTING-II				HOURS:6	CREDITS:4	
COURSE	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCO	RE OF CO'S
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1 PSO2 PSO3 PSO4 PSO5						
CO1	5	5	5	5	4	4	5	3	3	2	4.1	
CO2	5	5	5	5	4	4	5	3	3	2	4	.1
CO3	5	5	5	5	4	4	5	4	3	2	4	.2
CO4	5	5	5	5	4	4	4	5	3	2	4.3	
CO5	4	4	4	4	4	4 4 5 3				2	4	.3
	Mean Overall Score									4	.2	

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

I- B.COM	PRINCIPLES OF MARKETING	CM204T
SEMESTER- II	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-IV	onwards)	CREDIT - 4

- 1. To enable the students to understand the elements of Marketing Mix and bases for Market segmentation
- 2. To make him to appreciate the need for marketing science in the modern business world.

#### **Course Outcomes**

After completing this course, the student will be able to:

**CO1**: Know the basic principles and practices of marketing.

CO2: Be aware of the importance of products, standards of branding, packing and quality management.

**CO3: Understand the pricing mechanism of marketing.** 

CO4: Know the basic aspects of the channels of distribution and buyers' behaviours.

CO5: Articulate sales Promotional techniques used in modern marketing.

UNIT -I Introduction (17 Hrs.)

Market- Meaning- Definition- Classification of markets. Marketing – Meaning – Definition- Evolution – Approaches - Modern marketing concepts - Marketing Mix with Extended 7Ps and 10 Ps- Meaning-Concepts - Role of Marketing in Economic Development-Market Segmentation-Definition –Requirements –Bases for Market Segmentation.

UNIT-II Product (20 Hrs.)

Meaning- Features-Classification of products- Product Mix- Product Innovation-New Product Development-Product Life Cycle- Branding- Meaning- Advantages and Limitations. Packaging – Meaning – Kinds – Labeling – Meaning-Advantages and Limitation.

UNIT -III Pricing (17 Hrs.)

Price – Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing.

#### **UNIT-IV Distribution Channels**

(18 Hrs.)

Meaning-Importance-Marketing and Distribution- Middlemen in distribution - Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers - Types - Services rendered by wholesalers - Retailers- Types - Requisites - Services rendered by retailers- Introduction to Supply Chain and Logistic Management - Introduction to Networking Marketing and Niche Marketing.

UNIT-V Promotion (18 Hrs.)

Sales Promotion - Personal Selling - Meaning - Purpose - Types - Advantages - Limitations - Factors to be considered on Personal Selling. Advertising- Meaning and definition- Medias - Advantages- Limitations - Advertising copy - Definition - Elements of an Advertisement copy - Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

#### **TEXT BOOKS**

- 1. Modern Marketing principles & practices R.S.N.Pillai & Bagavathi S. Chand & co ltd., New Delhi.
- 2. Marketing Dr.Rajan Nair & Sanjith R Nair, S. Chand & co ltd, New Delhi.

#### **REFERENCE BOOKS**

- 1. Marketing an Introduction Gary Armstrong & Philip Kotler, PearsonPrentice Hall, New Delhi.
- 2. Fundamentals of Marketing Stanton William CherlesFutrell, TataMc Grew Hill, New Delhi
- 3. Fundamentals of Modern Marketing Edward W Cudiff, Prentice Hall of India, New Delhi.
- 4. Marketing Management Philip Kotler, Prentice Hall of India, and New Delhi.
- 5. Marketing an Introductory Text Dr. N. Rajan Nair, Sultan Chand & Sons, New Delhi.

# **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

4.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER II	C	COURSE CODE: CM204T					TITLE OF THE PAPER: PRINCIPLES OF MARKETING					CREDITS:4
COURSE	PRO	GRAMN	Æ OUT	COMES	(PO)		PROGRA OUT	MME SE COMES(I			MEAN SCORE OF CO'S	
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	4	3	4	3	4	4	5	5	4	4	1.1
CO2	4	3	4	5	4	5	4	5	5	4	4	1.3
CO3	4	5	4	3	4	5	3	5	4	5	4	1.2
CO4	5	4	4	4	5	4	4	4	3	4	4	<b>l.</b> 1
CO5	4	5	4	3	4	5	5	4	4	5	4	1.3
		Mean Overall Score									4	1.2

II- B.COM	CORPORATE ACCOUNTING-I	CM305P
SEMESTER-III	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-V	<mark>onwards)</mark>	CREDIT - 5

- 1. To help the students to understand the basic concepts relating to issue and redemption of shares.
- 2. To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business.

#### **Course Outcomes:**

After completing this course the student will be able to

CO1: Understand the basic concepts relating to issue of shares and make accounting entries.

**CO2**: Make accounting entries for and redemption of preference shares.

CO3: Be acquainted with accounting treatment for acquisition of business.

CO4: Understand the accounting procedures related to Profits Prior to Incorporation

**CO5: Prepare Company Final Accounts & Company Balance Sheet.** 

#### **UNIT -I: Issue of Shares**

(20 Hrs)

Issue of Shares – Introduction –Meaning –Definition – Features-Kinds of Companies-Under Subscription and Over Subscription-Issue of shares at par-At Premium-At Discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

#### **UNIT - II: Redemption of Preference Shares**

(15 Hrs)

Introduction – Meaning - Provision of the Companies Act Section 80 and 80A - Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).

# **UNIT-III: Acquisition of Business**

(20 Hrs)

Introduction-Meaning-When new set of books are opened-Net asset method-Net payment method-Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

#### **UNIT -IV: Profits Prior to Incorporation**

(15 Hrs)

Introduction – Meaning-Methods of Ascertaining profit or loss prior to Incorporation-Basis of Apportionment of Expenses.

#### **UNIT - V: Final Accounts of Companies**

(20 Hrs)

Introduction - statement of profit and loss (Part II of Revised Schedule VI)-Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

#### **TEXTBOOKS**

- 1) Advanced Accountancy (Volume I) R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons-New Delhi.
- 2) Corporate Accounting (Volume I) T.S.ReddyandA.Murthy, Margham Publications-Chennai.

#### REFERENCE BOOKS

- 1) Corporate Accounting (Volume I) S.P.Jain and K.L.Narang, Kalyani Publishers-Ludhiana.
- 2) Advanced Accountancy (Volume I) S.P.Iyengar, Sultan Chand & Sons-New Delhi.
- 3) Corporate Accounting V. Rajasekaran and R. Lalitha, Dorling Kindersley (India) Pvt. Ltd.,-Noida.
- 4) Corporate Accounting Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai.

# **QUESTION PAPER PATTERN**

**Problem Oriented paper** 

Time: 3 Hours Marks: 75

Theory: 20% Problems: 80%

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five out of Eight Open Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER III	(	COURSE	CODE:	CM305	P	TITLE OF THE PAPER: CORPORATE ACCOUNTING - I					HOURS:6	CREDITS:4		
COURSE OUTCOMES		PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S		
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5				
CO1	5	4	4	5	4	4	4	5	4	3	4.2			
CO2	4	5	3	4	3	4	4	4	5	4		4.0		
CO3	3	4	3	5	4	3	3	5	4	5		3.9		
CO4	5	3	4	4	5	4	5	3	4	4	4.1			
CO5	4	5	4	5	4	4	5	5	4	3	4.3			
		Mean Overall Score										4.1		

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

II- B.COM	PRINCIPLES OF MANAGEMENT	CM306Q
SEMESTER-III	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-VI	<mark>onwards</mark> )	CREDIT - 4

- 1. To familiarize the students with the concepts and principles of management.
- 2. To provide opportunities to apply the general functions of management in day.

#### **Course Outcomes:**

At the end of the Course the students should be able to exhibit

CO1: Knowledge pertaining to Fundamentals of management

CO2: knowledge pertaining to develop planning

CO3: Understand organising and staffing

**CO4:** Knowledge pertaining to motivation structures.

CO5: Advanced Programming techniques using control and coordinati

# **UNIT -I Introduction to Management**

(18Hrs)

Meaning, Definition, Functions of Management. Managerial skills, levels of management, roles of manager, Management as a Science or Art, Approaches to Management - Contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker and C. K. Prahalad.

UNIT-II Planning (17 Hrs.)

Planning – Meaning, Definition, importance, process, types, methods (Objectives-Policies- Procedures - Strategies & Programmes). Obstacles to effective planning. Decision making – Steps, Types, Decision Tree.

# **UNIT - III - Organising and Staffing**

(20 Hrs.)

Organization - Importance - Principles of Organisation. Delegation & Decentralization - Departmentation - Span of Management. Organizational structure: line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment -selection-Training, promotion and appraisal.

# **UNIT-IV** Directing and Motivating

(20 Hrs.)

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types

# **UNIT-V** Co-ordination and Control

(15 Hrs.)

Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information - Concepts of keizen - six sigma.

#### **TEXT BOOKS**

- 1. Business Management Gupta C. B, Sultan Chand & Sons, New Delhi.
- 2. Dinkarpagare, principles of management, sultan Chand and sons, New Delhi.

#### REFERENCE BOOKS

- 1. Essentials of Management Koontz, O'Donnell, Weirich, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- 2. Principles of Business Management Sherlekar&Sherlekar, Himalaya Publishing House, New Delhi.

# **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – I	(	COURSE CODE: CM101Q					TITLE OF THE PAPER:Principles of management				HOURS:6	CREDITS:4
	PRO	PROGRAMME OUTCOMES(PO)										
COURSE						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCO	RE OF CO'S
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO1 PSO2 PSO3 PSO4 PSO5					
CO1	5	5	5	5	4	4	5	3	3	3	4	<b>l.1</b>
CO2	5	5	5	5	4	4	5	3	3	2	4	<b>l.</b> 1
CO3	5	5	5	5	4	4	5	3	3	3	4	l.1
CO4	5	5	5	5	4	4	5	4	3	2	4	1.2
CO5	5 5 5 5 4					4	5	4	3	2	4	1.2
	Mean Overall Score								4	<b>l.1</b>		

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.COM	OFFICE AUTOMATION	19GCM31A
SEMESTER -III		HRS/WK - 5
GENERIC	(For the students admitted from the year 2019	CREDIT - 4
ELECTIVE- I (A)	onwards)	CKEDII - 4

#### Unit I:

**Introduction to Microsoft Office:** Overview of the Office components(Word,Excel,PowerPoint,Access)–Identifying Common Screen Elements – Exiting a Program.

**Common Office Tools and Techniques:** Switching from one application to another – Sizing and Arranging Windows – Working with Menus – Working with Dialog Boxes – Working with Toolbars.- Using the Clipboard to cut, copy and paste.

#### **Unit II:**

**Starting Word:**Starting a New Document – Opening an Existing File – Saving a Document – Printing a Document – Closing a Document.

**Word Basics :-**Typing Text – Inserting, Selecting and Deleting Text – Using Undo and Redo – Inserting Special Characters or symbols – Formatting Characters (Changing Fonts and Font Sizes, Applying Bold, Italic or Underline, Changing Text Case – Drop Caps) – Margins & Gutters - Working with Bulleted or Numbered Lists – Aligning Text – Borders and Shading - Formatting Paragraphs – Line Spacing

#### **Unit III:**

**Working with AutoCorrect and AutoFormat:** Using Find and Replace – Correcting Spelling and Grammatical Errors – Working with Headers and Footers – Working with Tabs - Working with Tables.

**Working with Graphics:**Importing Graphics – ClipArt Gallery – Drawing Objects.

# **Unit IV:**

**Using Excel:** Creating s Simple Spreadsheet – Editing a Spreadsheet – Working with Functions and Formulas – Formatting Worksheets – Creating Charts.

#### Unit V:

**Using PowerPoint:**Creating& Viewing Presentations – Editing a Presentation – Working with Presentation Special Effects.

#### **Text Books:**

1. Microsoft Office XP fast & easy by Diane Koers, Prentice-Hall of India, New Delhi, 2001. 2. "Working in Microsoft Office", by Ron Mansfield, Tata McGraw-Hill Publishing Company Limited, New Delhi, 1997.

# **Reference Books:**

- 1. "Microsoft Excel 2016 BIBLE" by John Walkenbach, DurgaPrinto Graphics, Delhi
- 2. "Microsoft Office Professional Instant Reference" by Sheila S. Dienes, BPB Publications, New Delhi.
- 3. "Mastering Word 2000" by Ron Mansfield & J.W Olsen, BPB Publications, New Delhi.

III- B.COM	INTERNET TECHNOLOGIES	19GCM31B
SEMESTER- III		HRS/WK - 5
GENERIC	(For the students admitted from the year 2019	CREDIT - 4
ELECTIVE- I (B)	onwards)	CREDII - 4

#### Unit-I

**Internet Basics:**What is Internet?-Origin of Internet-IP address-Domain name-Host Name-DNS-Port Number-WWW-URL-Web server-Web browser-Search Engine-Types of Internet Connections-Hardware Requirements-Internet accounts-Network-Types of Network-Network Topologies.

#### **Unit-II**

**Introduction to HTML:** History of HTML-Structure of HTML-Basic HTML tags-Linking HTML document-Adding images into HTML document-List

# **Unit-III**

**HTML and CSS:** Tables creation in HTML-Frames in HTML-Cascading Style Sheet (CSS)-Uses of CSS-Types of CSS

#### **Unit-IV:**

Java Script: Java Script Syntax-Input and Output in Java Script-Data types- Variables-Arrays-Expressions-Dialog box-Looping structure.

#### Unit-V:

**Uses of Internet**: E-mail-Chat-On line Transaction-credit card transaction-Debit card transaction-Net banking-E-Business-Uses of internet in education-E-Shopping-Web publishing

#### **Text Book:**

- 1. Ivan Bayross-Web Enabled Commercial Application Development HTML, Java Script, DHTML and PHP- $4^{TH}$  Edition
- 2. H.Schildt Complete Reference-Internet

II-B.COM	BUSINESS CORRESPONDENCE	ACM301
SEMESTER - III	(For the Students Admitted from the year	HRS/WK -5
ALLIED -III	<mark>2016 onwards</mark> )	CREDIT -4

- 1. To familiarize with the essentials of an effective business letter.
- 2. To help the students to learn the principles and art of effective businessCommunication.

#### **Course Outcomes**

After completing this course, the student will be able to:

- CO1: Understand the essentials of effective business letters.
- CO2: Know the different types of business correspondence and how to write it.
- CO3: Understand the Bank, Insurance, Agency and secretarial correspondence.
- **CO4**: Understand the various types of office correspondence.
- CO5: Know the modern forms of communications

#### UNIT-I ESSENTIALS OF EFFECTIVE BUSINESS LETTERS

(20Hrs)

Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter - Layout.

# UNIT-II BUSINESS LETTERS AND PERSONNEL CORRESPONDENCE (18 Hrs.)

Business enquiries and replies - Credit and status enquiries - Placing and fulfilling orders - Complaints and adjustments - Collection letters - Secular letters - Sales letters. Application for employment - References - Testimonials - Letters of appointment - Confirmation - Promotion - Retrenchment and resignation.

# UNIT-III BANK, INSURANCE, AGENCY AND SECRETARIAL CORRESPONDENCE

(17 Hrs.)

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

#### UNIT-IV OFFICE CORRESPONDENCE

(18 Hrs.)

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

#### UNIT-V MODERN FORO.MS OF COMMUNICATION

(17 Hrs.)

Fax – Email – Video Conferencing – Internet – Websites and their use in Business.

# **TEXT BOOKS**

- 1. Commercial Correspondence and Office Management R.S.N. Pillai and Bagavathi, S. Chand and Co. Ltd. New Delhi.
- 2. Office Management Prasanta K. Ghosh, S. Chand and sons, New Delhi.

#### **REFERENCE BOOKS**

- 1. Business Communication M.S. Ramesh, C.C. Pattanshetti, R. Chand &co, New Delhi.
- 2. Business Communication HomaiPradhan, D.S. Bhende, Vijaya Thakur, Bombay. Himalaya Publishing House.
- 3. Business Communication M.S. Ramesh, C.C. Pattanshetti, Madhumathi. M. Kulkarni, , S. Chand & co, New Delhi.
- 4. Advanced Business Communication Penrose, Rasberry, Myers. . Thomson Southwestern Publishers, Bangalore.
- 5. Business Communication Pearce, Figgins, Golen., John Wiley & Sons, New York.
- 6. Business Communication Raymond, John. D. Petit. All India Traveller Book Seller, New Delhi.

# **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V			E CODE ME OUT				TITLE OF THE PAPER: BUSINESS CORRESPONDANCE				HOURS: 5	CREDITS:2
COURSE OUTCOMES	rk	JGKANI	ME OU	COME	<b>S</b> ( <b>PO</b> )	PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCO	RE OF CO'S
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	5	5	5	5	5	5		5
CO2	5	5	5	5	5	5	5	5	5	5		5
CO3	4	4	3	4	3	5	5	3	5	3	3	3.9
CO4	4	3	4	4	4	4	4	3	4	3	3	3.7
CO5	4 2 2 4 4					4	3	2	4	4	3	3.3
		Mean Overall Score									4.	.18

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

II- B.COM	EMPLOYABILITY SKILLS	AOES301S
SEMESTER -III	(For the Students Admitted from the year 2017	HRS/WK - 3
SKILLED-III	<mark>onwards</mark> )	CREDIT - 2

- 1. To introduce the students to the gradations of developing the basic skills that required of an educated youth.
- 2. To train them to present the best of themselves as job seekers.

#### **Course Outcomes**

After completing this course, the student will be able to:

CO1: Understand the basics of soft skills and self discovery.

CO2: Know how to manage the time effectively.

CO3: Understand the interview skills and benefits of effective listening.

CO4: Understand the how to participate in group discussion and some basic etiquette and manners.

CO5: Know how to have carrier planning and to prepare CV/ Resume.

# **UNIT- I: Soft Skills and Self Discovery**

(9 Hrs)

**Soft skills:** Introduction-meaning-Importance – Attributes regarded as soft skills – Soft skills: Social Skill – Thinking skills – Negotiating skills – Exhibiting soft skills – Identifying soft skills – Improving soft skills – Train oneself – Practicing soft skills – Measuring attitude.

**Knowing Yourself**: meaning – Importance of knowing yourself – Process of knowing yourself – SWOT analysis – Benefits of SWOT analysis.

# **UNIT-II:Time Management**

(9 Hrs)

**Time Management**: Features of time – Three Secrets of Time Management – Time management Matrix – Effective Scheduling – Grouping of activities – Five steps to Successful Time Management- Time Wasters – Time Savers – Realizing the value of time.

# **UNIT- III: Interview Skills and Art of Listening**

(7 Hrs)

**Interview**: Meaning- Types of interview – Telephonic interview – Dress Code at interview – Typical questions in interview –Tips to present well in the interview. **Listening**: Meaning – Benefits of Active Listening – Kinds of Listening – Factors that hamper Listening –Poor Listening Habits – Advantages of Active Listening.

# **UNIT -IV- Group Discussion, Etiquette and Manners**

(11 Hrs)

**Group Discussion**: Meaning-Importance of Group Discussion- Characters tested in GD - Tips on GD - Types of GD- Skills required in GD - Consequences of GD - Behavior in GD-Essentials elements of GD - Different Characters in GD -GD etiquette - Areas to be concentrated while preparing for a GD - Non-verbal communication in GD.

**Etiquette**: Meaning- Benefits of Etiquette – Personal Etiquette, Business Meeting Etiquette and Social Etiquette.

**Manners:** Meaning - Poor manners noticed in youth - Importance of good manners - Practicing good manners - Manners to get respect from others.

# **Unit - V: Career Planning and Preparing CV/Resume**

(9 Hrs)

**Career Planning**: Meaning– Benefits of career planning – Guidelines for choosing the career – Myths about choosing a career – Tips for successful career planning. **Resume:** Meaning - Types of resumes – CV writing tips - Do's and Don'ts in preparing resume.

#### TEXT BOOK:

Soft Skills "Know Yourself and Know the World" – Dr. K. Alex, S. Chand and Company Ltd., New Delhi.

#### **REFERENCE BOOKS:**

- 1. Soft Skills, "Competencies for Success" Prof. (Er.) S. A. W. Bukari, Sanjee Book house, Trichy.
- 2. Aggarwal, R.S. 2010. A Modern Approach to Verbal and Non Verbal Reasoning.S.Chand, New Delhi.
- 3. Covey, Stephen. 2004. 7 Habits of Highly effective people, Free Press. Egan, Gerard. (1994). The Skilled Helper (5th Ed). Pacific Grove, Brooks/ Cole.
- 4. Khera, Shiv 2003. You Can Win. Macmillan Books, Revised Edition.

# **QUESTION PAPER PATTERN:**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all Units. Equal importance should be given to all Units.

SEMESTER III	_		CODE:					OF THE PA			HOURS: 3 CREDITS:2	
COURSE OUTCOMES					~(- 0)	PROC	GRAMME SE	<b>5O</b> )	MEAN SCORE OF CO'S			
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	4	5	5	5	4	4	4	5	4	1.6
CO2	5	4	5	4	5	5	4	5	4	4	4	1.5
CO3	4	4	3	4	5	5	5	4	5	4	4	1.2
CO4	4	4	3	3	4	4	4	3	4	5	3	3.6
CO5	3	3	4	4	4	3	3	4	3	3.4		
	Mean Overall Score											.06

II- B.COM	CORPORATE ACCOUNTING-II	CM408P
SEMESTER -IV	(For the Students Admitted from the year 2016	HRS/WK-6
CORE- VII	<mark>onwards</mark> )	CREDIT - 5

- 1. To enable the students to acquire knowledge in valuation of shares and goodwill.
- 2. To enable the students to understand the Liquidation, accounting procedure and various business combinations.

#### **Course Outcomes**

After completing this course the student will be able to

- CO1: Impart the knowledge of valuing shares and goodwill of the company.
- CO2: Understand the accounting procedures related to Alteration of share capital and Internal Reconstruction.
- CO3: Be acquainted with accounting procedures for Mergers and acquisitions.
- CO4: Prepare consolidated financial statements of Holding company and its subsidiary companies.
- CO5: Know the accounting procedures related to preparation of bank accounts.

# **UNIT -I Valuation of Goodwill and Shares**

(20 Hrs.)

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

# **UNIT-II Alteration of Share Capital and Internal Reconstruction** (15 Hrs.)

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

# **UNIT-IIIAmalgamation**, Absorption and External Reconstruction (20 Hrs.)

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration-Lump sum method-Net payment method-Net asset method-Intrinsic value method-Absorption-Meaning-Methods- Net payment method-Net asset method-Intrinsic value method-External Reconstruction-Introduction-Meaning-Methods-Lump sum method-Net payment method(Intercompany holding excluded).

# **UNIT -IV Holding Companies**

(20 Hrs.)

Holding Company-Introduction-Meaning-Definition-Subsidiary Company-Meaning-Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve-Unrealized profit-Computation of consolidated balance sheet (As per Revised Schedule VI).

#### **UNIT -V Bank Accounts**

(15 hrs.)

Introduction-Meaning-Business of banking companies-Legal requirements-Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

#### **TEXTBOOKS**

- 1) Advanced Accountancy R.L.Gupta and M.Radhaswamy-Sultan Chand & Sons-New Delhi.
- 2) Advanced Accounts -M.C. Shukla, T.S.Grewal and S.C.Gupta-S.Chand and Company Ltd.,-New Delhi.

# **REFERENCE BOOKS**

- 1) Corporate Accounting (Volume II)-S.P.Jain and K.L.Narang-Kalyani Publishers-Ludhiana.
- 2) Advanced Accountancy (Volume II) S.P.Iyengar- Sultan Chand & Sons-New Delhi..
- 3) Corporate Accounting V.Rajasekaran and R.Lalitha, Dorling Kindersley (India) Pvt. Ltd.,-Noida.
- 4) Corporate Accounting Dr.R.Rangarajan and Dr.V.Chandrasekaran, S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai.

# **QUESTION PAPER PATTERN**

**Problem Oriented paper** 

Time: 3 Hours Marks: 75

Theory: 20 %Problems: 80%

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five out of Eight Open Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER IV	(	COURSE	E CODE:	CM408	P		TITLE CORPORA	OF THE	II	HOURS:6	CREDITS:4		
COURSE OUTCOMES		GRAMN	ME OUT	COMES	(PO)	PROGR	AMME SI	PECIFIC	MES(PSO)	MEAN SCORE OF CO'S			
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	5	4	4	5	4	4	4	5	4	3		4.2	
CO2	4	5	3	4	3	4	4	4	5	4		4.0	
CO3	3	4	3	5	4	3	3	5	4	5		3.9	
CO4	5	3	4	4	5	4	5	3	4	4	4.1		
CO5	4	5	4	5	4	4	5	5	4	3	4.3		
	Mean Overall Score											4.1	

II- B.COM	BANKING LAW AND PRACTICE	CM409T
SEMESTER-IV	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-VIII	<mark>onwards</mark> )	CREDIT - 4

- 1. To make the students understand the law and practice of banking.
- 2. To enable the students to understand the latest banking technologies.

#### **Course Outcomes:**

At the end of the Course the students should be able to exhibit

CO1: Knowledge about history of bank and banking system in India

**CO2: Understand the Negotiable Instruments** 

**CO3: Determine Banker Customer Relationship** 

CO4: Knowledge about NABARD and Regional rural bank

CO5: Using New technology of banking system

#### **UNIT -I Introduction to Bank**

(20 Hrs.)

Bank – Meaning, Definition, Classification, types of banks and their functions and Services- Commercial Banks - Universal Banking - Central Bank - Credit control measures - EXIM Bank - Deposit Insurance and Credit Guarantee Corporation.

# **UNIT -II Negotiable Instruments**

(15 Hrs.)

Cheque - Essentials of a Cheque - Crossing of a Cheque - General Crossing - Special Crossing - Payment of Cheque - Collection of Cheque- Endorsement - Debit Card - Credit Card - Green Card - Smart Card.

# UNIT -III Banker and Customer Relationship and Types of Customers (15 Hrs.)

Banker - Customer - General and Special relationship between Banker and Customer - Opening of Current - Saving - Recurring - Fixed deposit Accounts - Special types of Accounts - Minor - Lunatic - Partnership Firm - Joint Stock Company -: Non - Trading Institutions.

# **UNIT -IV NABARD, RRBs and SHGs**

(20 Hrs.)

National Bank for Agricultural and Rural Development (NABARD) - Objectives - Features - Functions - Co-operative Banks - Regional Rural Banks (RRBs) - Contribution to social and rural development - Micro Credit(SHGs).

# **UNIT-V Innovation of Banking Technologies**

(20 Hrs.)

E-Banking - Internet Banking - Telephone Banking - Mobile Banking- ATMs - Cash Machine - Electronic Money - Electronic Fund Transfer System (EFT) - Indian Financial Network - Customer Grievances Redressal and Ombudsman - core banking system - Electronic Clearing Services (ECS).

#### **TEXT BOOKS**

- 1) Banking Law & Practice D. Santhanam, Margham Publications, and Chennai.
- 2) Banking Law and Practice M. L. Tannan, India Book House, and New Delhi.

#### REFERENCEBOOKS

- 1. Banking Theory Law & Practice Sundaram, .K.P.M. &Varshney, Sultan Chand & Sons, New Delhi.
- 2. Banking Theory Law & Practice Gordon, E. Natarajan, Himalaya Publishing House, Mumbai.
- 3. Text Book of Banking -Radhasamy&Vasudevan, Sultan Chand & Sons, New Delhi.
- 4. Banking Theory Law and Practice Gurusamy.S, Tata McGraw Hill, New Delhi.
- 5. Banking Theory Law and Practice Rajesh, Tata McGraw Hill, New Delhi.

# **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – IV	(	COURSI	E CODE	: CM409	Т	TITL	E OF THE I	AND	HOURS:6	CREDITS:4			
	PRO	GRAM	ME OUT	COMES	S(PO)								
COURSE						PRO	GRAMME S	MEAN SCO	RE OF CO'S				
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	5	5	5	5	4	4	5	3	3	2	4	l.1	
CO2	5	5	5	5	4	4	5	3	3	2	4	l.1	
CO3	5	5	5	5	4	4	5	3	3	2	4	l.1	
CO4	5	5	5	5	4	4	5	4	3	2	4	1.2	
CO5	5	5	5	5	4	4 5 4 3 2						1.2	
	Mean Overall Score											4.1	

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.COM	ENTREPRENEURIAL DEVELOPMENT	19GCM42A
SEMESTER-IV		HRS/WK -5
GENERIC ELECTIVE-II (A)	(For the Students Admitted in the year 2019 onwards)	CREDIT - 4

- 1. To make and create interest among the students to become an Entrepreneur.
- 2. To facilitates the students to avail the incentives and schemes available for MSMEs.

#### **Course Outcomes**

After completing this course, the student will be able to:

- CO1: Understand the basic concepts and theories of entrepreneurship.
- CO2: Exemplify knowledge on course contents, curriculum and constraints of EDP.
- CO3: Conceive business ideas and convert them into business projects.
- CO4: Become familiar with institutions support various forms of assistances and subsidies.

CO5: Learn the MSMEs schemes provided to budding entrepreneurs.

UNIT-I Introduction (20 Hrs.)

Entrepreneurship: Meaning- Nature-Importance-Theories- Entrepreneur: Meaning-Definition-Characteristics-Qualities-Types and Roles of an Entrepreneur-Entrepreneur vs.Intrapreneur-Factors Promoting an Entrepreneur - Women Entrepreneur: Concept and Definition - Problems of Women Entrepreneurs - Role of entrepreneurs in India's Economic Development

# UNIT-II Entrepreneurship Development Programmes (15 Hrs.)

Meaning-Needs-Objectives –Course Contents and Curriculum-Phases of EDP-Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes.

UNIT-III New Venture (20 Hrs.)

Meaning – Promoting New Venture – Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection. - Procedures to Start a New Venture- Project : Meaning- Types-formulation of Project report - Project Appraisal-Network Analysis.

#### **UNIT-IV Institutional Support and Subsidies**

(20 Hrs.)

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-Incentives and Subsidies available to Entrepreneurs0 – DIC- Industrial Estates

UNIT V MSMED Act 2006

(15Hrs.)

Introduction- Classification of Enterprises- Memorandum of MSMEs-Registration of MSMEs- MUDRA Scheme, Prime Minister's Employment Generation Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available-Applying Procedures.

#### **TEXT BOOKS**

- 1. Dr.S.S Khanka, Entrepreneurial Development, Sultan chand company Ltd.
- 2. AbhaJaiswal Micro, Small & Medium Enterprises Development Act, (Law, Policies & Incentives), Bharat Law House Pvt. Ltd

#### REFERENCE BOOKS

- 1. Vasant Desai, Small-Scale Industries and Entrepreneurship, Himalaya Publishing House, 2017
- 2. Prasanna Chandra- Project Preparation , Appraisal, Implementation, Tata McgrawHill, New Delhi.
- 3. G.N.Pande- A Complete Guide To Successful Entrepreneurship-VikasPublishingHouse, New Delhi
- 4. C B Gupta & Srinivasan: Entrepreneurship Development in India, Sultan Chand.
- 5. A Gupta: Indian Entrepreneurial Culture, New Age International.

# **QUESTION PAPER PATTERN:**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V		COU	RSE CO	DDE:		RETA	TITLE ALL MARK	OF THE ETING I	EMENT	HOURS:6	CREDITS:6			
COURSE OUTCOMES	PRO	GRAMN	Æ OUT	COMES	(PO)	PROGR	AMME SI	PECIFIC	OUTCON	MES(PSO)	MEAN SCORE OF CO'S			
OCTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5				
CO1	4	5	3	4	3	5	5	4	5	3	4.1			
CO2	3	4	4	4	4	5	3	4	4	4		3.9		
CO3	5	5	4	5	5	4	5	3	5	3		4.4		
CO4	4	4	5	4	5	4	4	4	4	4		4.2		
CO5	3	3	4	5	4	5	4	3	5	3	3.9			
	Mean Overall Score										4.1			

III- B.COM	RETAIL MARKETING MANAGEMENT	19GCM42B
SEMESTER -IV	(For the Students Admitted from the year 2019	HRS/WK-5
GENERIC ELECTIVE-II(B)	<mark>onwards</mark> )	CREDIT - 4

- 1. To create a strong knowledge base in retail marketing.
- 2. To motivate the students to take up retailing business as a career.

#### **Course outcomes**

After completing the course the student will be able to

CO1: students learn the concept of retailing, types and its important functions.

CO2: understand the knowledge about merchandise management.

CO3: identify factors that site location and layout of retail units.

CO4: familiarize with the promotions of retail, objectives with its functions.

CO5: acquire knowledge about e-retailing like IT-in retail, e-cash, e-commerce and smart cards etc.

#### **UNIT-I Introduction to Retailing**

[14 Hrs.]

Retailing – meaning, definition, characteristics, importance and functions – types of retailers – types of retailing formats – Product Retailing Vs service Retailing – Retailing environment.

# **UNIT-II Merchandise Management**

[18 Hrs.]

Merchandise Management – Definition, key areas – phases in developing Merchandise plan – Methods of planning and calculating inventory level – basic stock method, percentage variation method, week's supply method and stock to sales method – merchandiser's skill and profile.

# **UNIT - III** Location of Retail Units

[20 Hrs.]

Retail location - factors affecting Retail location decision - site location and lay out - factors affecting site location and lay out - steps in selecting site. Store design - interiors and exteriors.Retailing strategies - differentiation strategies - growth strategies - expansion strategies - pricing strategies. Meaning of logistic and supply chain management- issues of storage and warehouse facility.

# **UNIT - IV** Promotion of Retail Outlets

[18Hrs.]

Retailing promotion – definition – promotional objectives – SMARRTT objectives – approaches to promotional budget – promotional advertising – sales promotion - objectives and types- personal selling.

# **UNIT - V Information Technology in Retailing**

[20 Hrs.]

Meaning and definition of IT – advantages and limitations of IT in Retail trade – competitive advantage of using IT – capturing and transmitting data at point of sale – systems for business communication and exchanging data – merchandise reordering system – E - Retailing – merits – systems of E - Retailing – kinds of retailers engaged in E - commerce – Future trends – smart cards – E-cash - Multimedia Kiosk – Customer-specific offers – Electronic body scanners – E-Tailing in India.

#### **TEXT BOOKS**

- 1. Retail Marketing Dr. L.Natarajan, , Margam Publications, Chennai.
- 2. Retail Marketing Gilbert Pearson, Education Asia publication, New Delhi.

#### REFERENCE BOOKS

- 1. Channel Management & Retail Marketing MeenalDhotre, (E-book).
- 2. Retail Marketing Management David Gilbert, Pearson Education, India.
- 3. Retail Marketing Management SwapnaPradhan, (E-book).
- 4. Retail Management Gibson & Vedamani, Jaice Publishing House, New Delhi.
- 5. Retail Management Berman & Evans, Prentice-Hall of India, New Delhi.
- 6. Retail Management Micheal Levy & Barton Aweitz, Tata McGrew Hill Publishing Company Ltd, New Delhi.

# **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER VI	C	OURSE	CODE:	CM6170	Q	ENTE	TITLE REPRENE	OF THE URIAL D	MENT	HOURS:6	CREDITS:6		
COURSE OUTCOMES	PRO	GRAMN	1E OUT	COMES	(PO)	PROGR	AMME SI	PECIFIC	MEAN SCORE OF CO'S				
OCT COMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	4	5	3	4	3	5	5	4	5	3		4.1	
CO2	3	4	4	4	4	5	3	4	4	4		3.9	
CO3	5	5	4	5	5	4	5	3	5	3		4.4	
CO4	4	4	5	4	5	4	4	4	4	4		4.2	
CO5	3	3	4	5	4	5	5 4 3 5 3			3.9			
	Mean Overall Score										4.1		

III- B.COM	COST ACCOUNTING	CM511Q
SEMESTER -V	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-IX	<mark>onwards</mark> )	CREDIT - 5

- 1. To understand the methods of costing adopted by different types of industries.
- 2. To enlighten the students on the importance of cost ascertainment reduction and control.

#### **Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1:** Knowledge pertaining to cost sheet

CO2: Knowledge about the materials labour and cost Controlling

CO3: Understand of Job costing and Batch costing

**CO4:** Knowledge about process costing Normal and abnormal losses

**CO5:** Identifying Incomplete contract cost

# **UNIT -I: Introduction to Costing Methods**

(15 Hrs.)

Costing methods –Meaning, Importance and objectives of Cost Accounting -Cost accountings Vs. Financial Accounting and its Reconciliation of Cost. Preparation of Cost sheet

# **UNIT - II: Material and Labour costing**

(15Hrs.)

Material control – Meaning, objectives – Need – advantages. Inventory control and its techniques – Stock levels and EOQ- methods of pricing material issues – FIFO – LIFO – HIFO. Labour costing and control - Labour turn over – idle time-over time-remuneration-time rate and piece rate – Incentive system - Halsey and Rowan plans.

#### **UNIT-III: Job and Batch Costing**

(15Hrs.)

Job costing Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. Batch costing: Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing – problems.

#### **UNIT-IV: Process Costing**

(15Hrs.)

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by -products costing -problems under reverse cost method.

# **UNIT-V: Contract Costing**

(15Hrs.)

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

#### **TEXT BOOKS**

- 1. Cost accounting M.C Shukla , T.S Grewal and M.P Gupta S. Chand & Co ltd. New Delhi.
- 2. Cost accounting R.S.N Pillai and Bagavati. S. Chand & Co ltd. New Delhi.

#### REFERENCE BOOKS

- 1. Principles of Cost and Management accounting Dr. SN Maheswari, S. Chand & Coltd. New Delhi.
- 2. Bannerjee, cost Accounting Macmillan publishes, New Delhi.
- 3. Jawaharlal, cost Accounting, Tata- McGraw publication, New Delhi.

# **QUESTION PAPER PATTERN**

**Problem Oriented paper** 

Time: 3 Hours Marks: 75

Theory: 20% Problems: 80%

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five out of Eight Open Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – V	COURSE CODE: CM511Q			TITLE OF THE PAPER: COST ACCOUNTING				HOURS:6	CREDITS:5			
	PROGRAMME OUTCOMES(PO)											
COURSE					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S		
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	3	3	4	1.2
CO2	5	5	5	5	4	4	5	3	3	2	4	l.1
CO3	5	5	5	5	5	4	5	3	3	2	4	1.2
CO4	5	5	5	5	4	4	5	4	3	2	4	1.2
CO5	5	5	5	5	5	4	5	4	3	2	4	1.3
	Mean Overall Score					4.2						

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5

St. Joseph's College of Arts & Science (Autonomous), Cuddalore-1 Page | 35

Rating	Very Poor	Poor	Moderate	High	Very High
114411115	1 01 7 1 001	1 001	Moderate	****	, , , , , , , , , , , , , , , , , , , ,

III- B.COM	HUMAN RESOURCE MANAGEMENT	CM512P
SEMESTER -V	(For the Students Admitted from the year 2016	HRS/WK-6
CORE-X	<mark>onwards</mark> )	CREDIT - 5

- 1. To enable the students to understand the Human resource management concepts and principles.
- 2. To create an awareness about the existing HR practices of the companies in India.

#### **Course Outcomes**

At the end of the Course the students should be able to reveal

**CO1:** Understanding the basics of Human Resource Management.

CO2: Ability to plan Human resource.

CO3:Knowledge about leadership qualities through Recruitment and Selection.

CO4: Comprehension about Training and Development.

**CO5:** Awareness about Performance and Potential Appraisal.

# **UNIT -IIntroduction to Human Resources Management**

(17 Hrs.)

Human Resources Management – Definition – Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of HR Manager. Human Capital Management (HCM) – Jobsand Career in Human Capital Management.

# **UNIT -II Human Resource Planning**

(20 Hrs.)

Human Resource Planning – Definition, Need And Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness-Job Analysis –Job Design, Job Enrichment– Job Description, Job Specification.

#### **UNIT -III Recruitment and Selection**

(18 Hrs.)

Recruitment and Selection – Meaning and Definition, Objectives Sources Of Recruitment, Process, Methods, and Recruitment Practices In India. Application Blank, Interviews,

# **UNIT -IV Training and Development**

(18

**Hrs.)**Training And Development - Meaning - Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training - Training And Development As Source Of Competitive Advantage - Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNCs.

# **UNIT -V Performance and Potential Appraisal**

(17 Hrs.)

Performance and Potential Appraisal - Meaning, Purpose-Process - Methods - Traditional and Modern Methods - Problems.

#### **TEXT BOOKS**

- 1. Human Resource Management Dr.S.S. Khanka, S. Chand Publishing, New Delhi.
- 2. Human Resource Management L.M. Prasad, Sultan Chand and sons, New Delhi.

#### REFERENCE BOOKS

- 1. Human Resource Management K. A. Aswathappa, Himalaya Publishing House.
- 2. Personnel Management C. B. Mamoria, Himalaya Publishing House.
- 3. Personnel Management and industrial relations P. C. Tripathi, Sultan Chand and sons, New Delhi.

# **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – V	(	COURSI	E CODE	: CM512	P	TITI	LE OF THE I	HOURS:6	CREDITS:6			
COURSE	PRO	GRAM	ME OUT	COMES	S(PO)	PRO	GRAMME S	MEAN SCORE OF CO'S				
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO5				
CO1	5	5	5	5	4	3	4	4	5	5	4	1.4
CO2	5	5	5	5	4	4	4	4	5	5	4	1.2
CO3	5	5	5	5	4	4	4	4	5	5	4	1.2
CO4	5	5	5	5	4	4	4	4	5	5	4	1.2
CO5	4	4	4	4	4	4	4	4	5	5	4	1.2
	Mean Overall Score										4.2	

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.COM	BUSINESS LAW	19CM513
<b>SEMESTER-V</b>	(For the Students Admitted from the year 2019	HRS/WK-6
CORE-XI	<mark>onwards</mark> )	CREDIT - 4

- 1. To make the students to gain the Basic Knowledge in Business Law.
- 2. To enable the students to understand and deal with various contracts in his day-to-day life, be if for his business or profession.

### **Course Outcomes:**

At the end of the Course the students should be able to exhibit

CO1: Know the framework of Indian Contract Act 1872.

CO2: Understand the other essential elements of Indian Contract 1872.

**CO3:** Aware the provisions of Special Contracts and Modes of Discharge.

CO4: Acquire Knowledge of Sale of Goods Act 1930.

CO5: Consciousness on Consumer Protection Act 1986.

# **UNIT - I Indian Contract Act 1872 (Introduction and Essential Elements) (15Hrs.)**

Law - Meaning - Objectives - Need for the Knowledge of Law. Law of Contract - Contract- Definition - Agreement and its Enforceability - Consensus Ad Idem - Essential Elements of a Valid Contract - Classification of Contracts. Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation.

# UNIT - II Indian Contract Act 1872(Other Essential Elements) (20 Hrs.)

Consideration – Definition – Meaning – Legal Rules as to Consideration – Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor – Minor's Liability for Necessaries Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake. Agreements Opposed to Public Policy.

## UNIT - III Indian Contract Act 1872 (Special Contracts) (20 Hrs.)

Special Contracts – Bailment and Pledge – Indemnity and Guarantee- Various Modes of Discharge of Contract – Breach of Contract – Meaning - Remedies for Breach of Contract – Quasi Contract – Types.

### **UNIT - IV Sale of Goods Act 1930**

(17Hrs)

Sale of Goods Act 1930 -Definition of Sale - Sale Vs. Agreement to Sell, Goods - Condition and Warranties - Warranty vs. Guarantee - Express and Implied Conditions - "Doctrine of Caveat Emptor" - Rights of Unpaid Seller.

### UNIT - V Consumer Protection Act, 1986

(18 Hrs.)

The Consumer Protection Act, 1986. – Definition of "Consumer" – Objectives –Role of Consumer Protection Council – Central Council and State Council – Consumer Disputes Redressal Agencies: Meaning of Deficiency in Service -District Forum for Consumer Redressal – National Commission—Jurisdiction – Composition – Appeal. State Commission - Jurisdiction – Composition – Appeal.

#### **TEXT BOOKS**

- 1. Business Law N.D.kapoor, Sultan Chand, New Delhi.
- 2. Business Law R.S.N. Pillai and Bagavathi, Chand & co, New Delhi.

#### REFERENCE BOOKS

- 1. Business Law P.C. Tulsian, Tata McGraw Hill, New Delhi.
- 2. Legal Aspects of Business P. Saravanavel & S. Sumathi, Himalaya publication, New Delhi.
- 3. Business Law M.R. Sreenivasan, Margham publication, Chennai.
- 4. Legal Aspects of Business AkhilashwarePathek, Tata MCGraw Hill, , New Delhi.
- 5. Business Law M.C. Kuchal, Vikas Publication, , New Delhi.

# **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER I			E CODE			TITLE	OF THE I	PAPER: B	HOURS:5 CREDITS:4			
COURSE		, 014.1.11		20022	.5(1 0)	PROGR	AMME SPI	ECIFIC O	MEAN SCOR	E OF CO'S		
OUTCOMES	PO	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
	1											
CO1	5	5	5	5	5	4	2	5	5	2	4.3	3
CO2	5	5	5	5	5	4	4	5	4	2	4.4	ļ
CO3	5	5	5	5	5	4	4	5	5	2	4.5	5
CO4	5	5	5	5	5	4	4	4	4	2	4.3	3
CO5	5	5	5	5	5	4	4	4	2	2	4.1	
	•	•		M	ean Over	rall Score				•	4.3	3

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

St. Joseph's College of Arts & Science (Autonomous), Cuddalore-1 Page | 39

III- B.COM	INCOME TAX LAW AND PRACTICE	ECM514S
SEMESTER -V	(For the Students Admitted from the year 2016	HRS/WK-6
DSE -I (A)	<mark>onwards</mark> )	CREDIT - 5

- 1. To enable the students to compute income under various heads and also the total income subject to deductions.
- 2. To familiarize students with the procedure of assessment and filing of return.

#### **Course Outcomes:**

**CO1:** understanding the basic concepts of Income Tax

CO2: Determining the procedures of house property

CO3: Highlighting the concepts of business or profession

CO4: Establishing the methods of Capital gains and other sources

CO5: setting up off and carry forward of losses in Income Tax

# **UNIT-I Basic Concepts**

(25Hrs.)

Basic Concepts and definitions of Previous Year, Assessment Year, Persons, Assesse, Income, Gross Total Income – Residential status – Exempted Income – Agricultural IncomeComputation of Salary Income – Taxable Allowances, Perquisites and Profit in lieu of salary – Deductions u/s 80 C to 80 U

# **UNIT-II Income from House Property**

(12 Hrs.)

Computation of House Property income -Annual value – Deductions.

### **UNIT-III Income from Business or Profession**

(15 Hrs.)

Profits & Gains from business or Profession – Expressly allowed and disallowed deductions – Depreciation – Block of assets.

# **UNIT-IV Income from Capital gains and Other Sources**

(15 Hrs.)

Income from Capital gains – deductions and exemptions – Income from other sources – Grossing up of interest.

### **UNIT-V Set off and Carry forward of Losses**

(8Hrs)

Deemed Income - Set off and carry forward of losses.

### **TEXT BOOKS**

- 1. Income Tax Law and Practice Gaur & Narang- Kalyani Publications, New-Delhi.
- 2. income Tax Law and Practice Dr N. Hariharan Vijay Nichole publication, New Delhi.

#### REFERENCE BOOKS

- 1. Business Taxation T S Reddy and Hari Prasad Reddy- Margham Publication
- 2. Students Guide To Income Tax Dr. Vinod and K. Singhania—Monica Singhania, Taxmann Publications, New Delhi.
- 3. Income Tax Law & Practice Dr. H.C Mehrotra, Sri Venkateswara Publication, Chennai.

### **QUESTION PAPER PATTERN**

# Problem oriented paper

Time: 3 Hours Marks: 75

### Theory 40% Problem 60%

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks –Five Questions with Eight open Choice
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V	C	OURSE	CODE:	ECM514	4S	INC	TITLE OME TAX	OF THE	TICE	HOURS:6	CREDITS:5		
COURSE OUTCOMES	· /									MES(PSO)	MEAN SCORE OF CO'S		
OCICONES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3					
CO1	4	4	3	5	4	5	4	4	3	5		4.1	
CO2	5	5	4	4	5	4	5	3	4	4		4.3	
CO3	4	3	4	4	4	5	5	4	5	3	4.1		
CO4	5	4	5	3	4	5	4	4	3	5		4.2	
CO5	5	4	3	5	3	5	4	5	4	5		4.3	
	Mean Overall Score											4.2	

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.COM	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	ECM514A
SEMESTER- V	(For the Students Admitted in the year 2016	HRS/WK -6
DSE -I (B)	<mark>onwards)</mark>	CREDIT - 5

- 1. To Provide An Insight Into The Role Of Internet Technologies In Logistics Management.
- 2. To Provide knowledge various aspects on Logistics and Supply Chain management.

#### **Course Outcomes**

After completing this course, the student will be able to:

**CO1:** Understand the basic concepts of Logistics and Supply Chain Management.

**CO2:** Know the various types of warehouse and how it is managed.

CO3: Analyze the transportations system and fixation of rates for the transportation.

CO4: Understand the Logistics Information System and Distribution Network and factors influencing distribution network design.

CO5: Identity how to Managing Risk, Competition, and Future of SCM

# Unit – I: Introduction (20 Hrs.)

Definition of Logistics and Supply Chain, Importance of Logistics and Supply Chain, Objectives of Business Logistics, Functions of Logistics Management, Supply Chain Macro Processes in a Firm - Channel Structure, Relationship Management, Channel Relationships, Logistical Service Alliances, Factors Stimulating Service Based Alliances, Various Approaches to Study Channels, Conditions for Successful Supply Chain Relationships.

# **Unit - II: Warehouse Management**

(15 Hrs.)

Storage Functionality and Principles, Strategic Storage, Warehouse Benefits, Service Benefits of Warehousing, Types of Warehouses, Functions of Public Warehouses, Material Handling Consideration, Space Layout, Types of Layout for Order Picking, Area System, Storage Equipment Choice, Movement Equipment Choice, Fully Mechanised Equipment.

# **Unit - III: Transportation**

(15 Hrs.)

Importance of effective transportation system, Modes of Transportation, Transportation Rates, Distance Related Rates, Demand Related Rates, Vehicle Routing And Scheduling, Principles For Good Routing And Scheduling, Shipment Consolidation.

### Unit - IV: Logistics Information System and Distribution Network (20 Hrs.)

Principles of Logistics Information, Information Architecture, Application of Information Technologies, Electronic Data Interchange, Personal Computers, Artificial Intelligence or Expert System – Communication, Factors Influencing Distribution Network Design, Component of Customer Service, Options for a Distribution Network, E

– Business and the Distribution Network, Impact of E – Business on Customer Service, Choice of Distribution Network, Factors Influencing Network Design Decision, The Capacitated Plant Location Model.

## Unit -V: Managing Risk, Competition, and Future of SCM (20 Hrs.)

Understanding and Managing the Supply Chain risk, Managing the Supply Chain as a Network ,Seven major business transformations, Implication for tomorrow's Logistics Managers, Emerging mega trends, The Multi-Channel Revolution,

#### **TEXT BOOKS**

- 1. Logistics and Supply Chain Management, Dr.L.Natarajan, Margham Publication, India.
- 2. Logistics and Supply Chain Management, Martin Christopher, Prentice Hall Publication 4<sup>th</sup> Edition.
- 3. Logistics and Supply Chain Management, Agarwal.D.K, Macmillan India Ltd.

#### **REFERENCES BOOKS**

- 1. Logistics Management by Ailawadi C Sathish&Rakesh, Prentice Hall, India.
- 2. Supply Chain Management Strategy, Planning and Operation by Sunil Chopra and Peter Meindl, 4th Edition, Prentice Hall.
- 3. Supply Chain And Logistics Management ,DrShailaBootwala , RaisaShaikh , MohdFazilShareef, Nirali Publications.

#### **OUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1) Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2) Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3) Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V	1		E CODE:			LOCIS	TITLE TICS AND SU	ZNIT	HOURS: 6	CREDITS:5		
COURSE OUTCOMES	rke	JGKAM	WIE OU	COME	<b>S</b> ( <b>FO</b> )		GRAMME SI	MEAN SCORE OF CO'S				
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2					
CO1	5	5	5	5	5	5	5	5	5	5		5
CO2	5	5	5	5	5	5	5	5	5	5		5
CO3	4	4	4	4	5	5	5	5	5	4	4	l.5
CO4	4	4	3	4	4	4	4	3	4	5	3	3.9
CO5	4	4	5	4	4	4	4	4	3	4		4
			•		Mean (	Overall Score	•				4.	.48

III- B.COM	INDIAN CAPITAL MARKET	ECM515T
SEMESTER -V	(For the Students Admitted from the year 2016	HRS/WK-6
DSE -II (A)	<mark>onwards</mark> )	CREDIT - 4

- 1. To enable the students to understand the basic concept of capital markets.
- 2. To provide exposure to various avenues of investments.

#### **Course Outcomes:**

At the end of the Course the students should be able to exhibit

CO1: Learn about basic concepts and function of capital market

CO2: Focus light on the working of money market

CO3: Gain exposure to various guidelines of SEBI

CO4: Clarify the ideas of merchant banking and its activities

**CO5:** Bring out the application of Mutual fund activities

# **UNIT I Capital Market**

(15 Hrs.)

Capital Market – meaning - structure of Indian capital market – primary and secondary market. Stock exchanges – functions of stock exchanges – regulatory environment of stock exchanges. Financial instruments and institutions- recent trends in Indian capital market. Sensex index-Meaning – methods of calculation of sensex index. Nifty-Meaning.

#### **UNIT II Money Market**

(15Hrs.)

Money market – characteristics, importance, instruments and institutions – defects of Indian money market – steps taken by government to tune up Indian money market.

#### **UNIT III SEBI Guidelines for Stock Exchanges**

(20Hrs.)

SEBI-meaning, objectives, functions-Guidelines for Stock Exchanges-Guideline to set up new stock exchange, Guidelines for trading, clearing and settlement.Guideline for opening terminal in abroad.

#### **UNIT IV Merchant Banking**

(20Hrs.)

Merchant banking – meaning, functions and types. Underwriting – meaning, types and merits. Venture capital – meaning, features, importance and stages in venture capital financing. Factoring – meaning, characteristics, mechanism, types and benefits. Forfeiting – Meaning and Mechanism.

#### **UNIT V Mutual Funds**

(20Hrs.)

Mutual funds – meaning, features and types. Portfolio finance – meaning. Credit rating – meaning, features, process and advantages – Companies offering Credit rating services in India– Recent trends in financial services in India.

### **TEXT BOOKS**

- 1. Financial services and markets Dr. S. Gurusamy, Vijay Nicole imprintspvt. Ltd. Chennai.
- 2. Financial services B. Santhanam, Margham Publications, Chennai.

#### REFERENCE BOOKS

- 1. Financial Services and System Dr. S. Gurusamy, Vijay Nicole imprints pvt. Ltd. Chennai.
- 2. Financial Institutions and markets L. M. Bhole, TATA McGraw Hill Publishing Company ltd. New Delhi.
- 3. Emerging Scenario of Financial Services Gordan E and K. Natrajan, Himalaya Publishing House, Bombay.
- 4. Indian Financial System and Financial Market Operations Saha T. R. and Mondal A, New Central book agency pvt. Ltd.

### **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER-V	ECM5	15T				TI	TLE OF T	HE PAPER MARK	HOURS:6	CREDITS:5			
COURSE OUTCOMES	PI	ROGRA	MME OU	JTCOMES	(PO)	PR	OGRAMM	E SPECIFI	MEAN SCORE OF CO'S				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PS05			
CO1	4	4	5	5	4	3	4	4	4	3		4	
CO2	4	3	4	4	4	4	3	4	4	3	3	3.7	
CO3	5	4	3	4	4	4	4	5	4	4	4	l.1	
CO4	4	4	4	4	3	4	4	3	4	3	3	3.7	
CO5	5	5	4	3	4	3	3	4	4	4	3	3.9	
	Mean Overall Score											3.88	

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.COM	INNOVATION MANAGEMENT	ECM515A
SEMESTER -V	(For the Students Admitted from the year 2016	HRS/WK - 6
DSE – II (B)	<mark>onwards</mark> )	CREDIT - 4

- 1. To help students understand, describe and explain the phenomenon of Innovation.
- 2. To present students a toolkit to successfully navigate complex landscape that surrounds the innovation process.

#### **Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1:** Perceive the basics of innovation

**CO2:** Appreciate the value of creativity

CO3: Gain exposure to various theories of innovation

**CO4:** Apprehend the innovation process.

CO5: Inculcate the Shade of innovation for the success of business

## Unit I: Innovation and Competitive advantage:

(10 Hrs.)

Innovation –Introduction, meaning, definition, concepts, nature, importance, early-stage of innovation - identifying opportunities-Discovering new points of differentiation.Innovation drivers- State – Technology - Types of innovations; Descriptions of technological, marketing and organization.

# Unit II: Innovation and Creativity: (20Hrs.)

Creativity - meaning, definition, need for and importance of creativity - Factors influencing creativity. Individual - Self-evaluation of individual - SWOT Analysis - Team - Group dynamics - Meaning, **Characteristics**, **Stages**, **Types**, **Factors affecting group behavior and team building**- Leadership - Meaning and nature - Creating Breakthroughs in innovation. Perception - meaning, Definition, Perceptual process, Factors affecting perception and techniques to improve perception.

### **Unit III: Innovation Theories:** (20Hrs.)

Major contemporary theories: Disruptive-Networked-Open; Alternative theories: Evolutionary-Uncontested- Adaptive - Green Initiatives.

### **Unit IV: Innovation Process:** (15Hrs.)

New Product Development-Criticality of the Value Proposition, Differentiation - Paths to Market-Systems of Ideation, Experimentation and Prototyping – Innovation Labs.

### Unit V: Success and Innovation: (10Hrs.)

Transformation of Business - Business processes - Recognition and Execution strategies-Designing a Winning Innovative Culture - Patents - Intellectual property - successful innovation case studies (any two).

#### **TEXT BOOKS**

- 1. Tidd Joe, and Bessant John., *Managing Innovation*, John Wiley and Sons, Chichester, UK..
- 2. Global innovation Management, A strategic Approach, Palgrave Macmillan.

#### REFERENCE BOOKS

- 1. Moore, G.A., Dealing with Darwin: How Great Companies Innovate at Every Phase of Their Evolution, Capstone.
- 2. Collins, J., How the Mighty Fall: And Why Some Companies Never Give In, Random House.
- 3. Prahalad C.K. and Krishna, The New Age of Innovation: Driving Concreted ValueThrough Global Networks, M.S. McGraw Hill.

#### **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER-V	ECM5	15A				TITLE OF THE PAPER: INNOVATION MANAGEMENT					HOURS:6	CREDITS:5		
COURSE OUTCOMES	PI	ROGRA	MME OU	JTCOMES	(PO)	PR	PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PS05				
CO1	5	5	4	5	5	5	3	4	4	4		4.4		
CO2	4	4	4	4	4	4	3	4	4	4		3.9		
CO3	3	5	4	4	5	4	3	4	4	4		4		
CO4	3	3	4	4	4	4	3	4	4	4		3.7		
CO5	3	3	4	4	4	5	3	4	3	4		3.7		
	Mean Overall Score									3.94				

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.COM	MANAGEMENT ACCOUNTING	CM616Q
SEMESTER-VI	(For the Students Admitted from the year 2016	HRS/WK-6
CORE- XII	<mark>onwards</mark> )	CREDIT - 5

- 1. To understand and analyses financial statement to help in Managerial decision Making.
- 2. To enable the student to assist the management to take correct decisions.

### **Course Outcomes:**

After completing the course the student will be able to:

- CO1: Understand management accounting and its importance in decision making.
- **CO2:** Calculate accounting ratios and interpret them relevantly.
- CO3: Prepare fund flow statement and cash flow statement.
- CO4: Draft various kinds of budgets for a business concern.
- CO5: Relate the concepts of marginal costing.

# **UNIT-I: Introduction to Management Accounting**

(10 Hrs.)

Management Accounting: Meaning, Definition, Objectives, Nature and Scope –Role of Management Accountant - Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting. Analysis of Financial Statements: Types of Analysis –Methods of Financial Analysis – Problems on Comparative Statement analysis –Common Size Statement analysis and Trend Analysis.

# **UNIT-II: Ratio Analysis**

(20 Hrs.)

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis – Calculation of Liquidity ratios, Profitability ratios and Solvency ratios.

### **UNIT-III: Fund Flow and Cash Flow Analysis**

(20 Hrs.)

Meaning and Definition of Fund Flow Statement –Uses and Limitations of Fund Flow Statement –Differences between Cash Flow Statement and Fund Flow Statement -Procedure for preparation of Fund Flow Statement –Statement of changes in Working Capital –Statement of Funds from Operations –Statement of Sources and Applications of Funds –Problems. Meaning and Definition of Cash Flow Statement –Uses of Cash Flow Statement –Limitations of Cash Flow Statement –Provisions of Indian Accounting Standard -7 (IAS 7) –Procedure for preparation of Cash Flow Statement –Cash Flow from Operating Activities –Cash Flow from Investing Activities and Cash Flow from Financing Activities –Preparation of Cash Flow Statement according to IAS-7 (Indirect Method Only).

#### **UNIT-IV: Budgeting and Budgetary Control**

(15 Hrs.)

Meaning and definition of budget - essential features of budget-budgeting-budgetary control-objectives-essentials of successful budgetary control -classification of budgets-

on the basis of time-on the factors of production -on the basis of flexibility-on the basis of functions-zero based budgeting -advantages and limitations of budgetary control-preparation of production, sales, materials, material purchase, production cost, cash and flexible budgets

### **UNIT-V: Marginal Costing**

(10Hrs.)

Marginal costing – definition, features, advantages and limitation - break even analysis and break- even point – margin of safety.

### **TEXT BOOKS**

- 1. Accounting and financial control S.N. Maheswari, S. Chand & Co ltd. New Delhi.
- 2. Management Accounting -T. S. Reddy and Dr. Y. Hariprasad Reddy, Margham Publications, Chennai.

#### REFERENCE BOOKS

- 1. Management accounting H.Y Khan & P.K Jain, Tata McGraw Hill, New Delhi.
- 2. Dr. S. N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi.
- 3. Management accounting T.S. Reddy and Moorthy, Margham Publications, Chennai.

### **QUESTION PAPER PATTERN**

**Problem Oriented paper** 

Time: 3 Hours Marks: 75

Theory: 20% Problems: 80%

- 1) Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2) Part B = 5x5 = 25 Marks Five out of Eight Open Choice.
- 3) Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER VI	PCMC	M616Q	TITLE OF THE PAPER: MANAGEMENT ACCOUNTING						HOURS:6	CREDITS:5		
COLIDGE	F	PROGRAM	ME OUT	COMES(	PO)	PR	OGRAMM	E SPECIFIC	OUTCOMES	(PSO)		
COURSE OUTCOMES											MEAN SCO	RE OF CO'S
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PS05		
~~.					<del></del>					_		
CO1	5	5	5	5	5	5	4	4	5	5	4	.8
CO2	5	5	5	5	5	5	4	4	5	5	4	.8
CO3	5	5	5	5	5	5	4	4	5	5	4	.8
CO4	5	5	5	5	5	5	4	4	5	5	4	.8
CO5	5	5	5	5	5	5	4	4	5	5	4	.8
				Me	an Overall	Score					4	.8

III- B.COM	<b>COMPANY LAW</b>	19CM617
SEMESTER-VI	(For the Students Admitted from the year	HRS/WK-6
CORE -XIV	<mark>2016onwards</mark> )	CREDIT -4

- 1. To make the student to gain the Basic Knowledge in existing Company Law.
- 2. To develop an understanding of the regulation of registered companies and various provisions.

#### **Course Outcomes**

After completing this course, the student will be able to:

CO1: Understand the basic concepts of company and different kinds of companies.

CO2: Know about the formation of company and essential documents of a company.

CO3: Analyze the various types of share capitals of the company.

CO4: Understand the various authorities in management of affairs of the company.

CO5: Understand the various modes of winding up of companies and process of winding up of companies.

# **UNIT - I Introduction of a Company**

(15 Hrs.)

Company - Meaning and Definition - Kinds of Companies - Limited and Unlimited, Private and Public, Government Companies, Statutory Companies - One Person Company Corporate Social Responsibility u/s 35 of 2013.

## **UNIT - II Formation of a Company**

(15 Hrs.)

Formation of a Company - Promotion - Promoter, Functions of a Promoter - Incorporation .Documents of Companies - Memorandum of Association - Definition, Clauses, Provisions and Procedures for Alteration .Articles of Association - Definition, Contents, Provisions and Procedures for Alteration, - Distinction between Memorandum and Articles of Association .

# **UNIT -III Share Capital**

(16 Hrs.)

Prospectus - Contents - Statements in Lieu of Prospectus. Share Capital - Types - Provisions of Alteration, conversion - Buyback of Shares and Commencement of Business.

### **UNIT - IV Management of Companies**

(24 Hrs.)

Management of Companies -Directors -Independent Director - Women Directors - Appointment, Qualification, Remuneration, Rights, Responsibilities and Liabilities - .Company secretary - definition - appointment - dismissal - qualification - duties & liabilities - Meetings - Statutory, Annual, Extra ordinary and Board Meetings, Agenda - Quorum - Proxy - Resolutions - Types - Minutes.

### **UNIT - V Winding Up**

(20 Hrs.)

Winding Up Companies - Meaning - Modes of Winding up - Winding Up by Court - Role of Liquidators in Winding Up by Court - Voluntary Winding up - Liquidators in Voluntary Winding up.

#### **TEXT BOOKS**

- 1. A text book of Company Law P.P.S. Gogna, S. CHAND and Company Ltd, 7361, Ram Nagar, New Delhi.
- **2.** Prasanta K. Gosh and Balachandran, V. company Law and Pratice II, Sultan chand & sons, New Delhi.

#### REFERENCE BOOKS

- 1. Company Law N.D. Kapoor, Sultan Chand & Sons, 23, Daryaganj, New Delhi 110 002
- 2. Company Law Ashok K. Bagrial, Vikash publishing, House PVT.LTD, 576, Masjid Road, Jangpura, New Delhi 110 014
- 3. Company Law S. Kathiresan& Dr. V. Radha, Prasana Publisher, Old No:20, Krishnappa street, (Near) SanthoshMahal, Triplicane, Chennai -600 005

### **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V			E CODE		•		TITLE OF THE PAPER: COMPANY LAW					CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCO	RE OF CO'S
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	5	5	5	5	5	5		5
CO2	4	4	5	4	5	4	5	4	5	3	4	1.3
CO3	4	4	4	4	3	4	3	4	4	3	3	3.7
CO4	3	4	3	3	4	2	4	3	4	3	3	3.3
CO5	3	3	4	3	4	3 4 3 3 4					3	3.4
		Mean Overall Score									3.	.94

III- B.COM		CM618
SEMESTER -VI	PRACTICAL AUDITING	HRS/WK-6
CORE-XIII		CREDIT - 4

- 1. To enable the students to have basic knowledge on the principles and practices of Auditing.
- 2. To enable the students to know the various aspects of EDPin Auditing.

#### **Course Outcomes**

At the end of the Course the students should be able to exhibit

CO1: Gain knowledge about fundamentals of Auditing

**CO2: Critical thinking through Vouching.** 

CO3: Analytical reasoning through Verification and valuation of assets and liabilities.

**CO4: Comprehension about Audit of limited companies.** 

CO5: Scientific reasoning and digital literacy through Investigation and EDP systems

## **UNIT I Introduction to Auditing**

(17 Hrs.)

Auditing - Meaning - Definition - Objectives - Scope - Advantages, Limitations - Distinction between Accounting and auditing - Difference between Auditing and Investigation, materiality in auditing, evidence - audit techniques, classification as to methods of approach to work - types and conduct of audit.

UNIT – II Vouching (18 Hrs.)

Audit planning – audit engagement letter – factors considered before commencing a new audit, audit programme, audit files, audit note book, working papers – vouching of cash and trading transaction – internal check – internal control – internal audit.

### UNIT - III Verification and valuation of assets and liabilities (18 Hrs.)

Verification and valuation of assets and liabilities – meaning – objectives of verification and vouching – classifications of asset – importance of valuation – difference between verifications and valuation – verification and revaluation of liabilities.

### **UNIT - IV Audit of limited companies**

(22 Hrs.)

Audit of limited companies – necessity of company Audit.Qualification and disqualifications of auditors – appointment of auditors, ceiling on numbers of audits, remuneration of auditors, removal of auditors.Powers, duties and liabilities of a company auditor. Special audit U/S 233A – powers of central government, powers and duties of special auditors, contents of special audit report.

# **UNIT - V Investigation and EDP systems**

(15 Hrs.)

Investigation – scope – objects, procedures followed in investigation – investigation under the company act – powers of inspector's .EDP systems – Characteristics –

comparison of manual and EDP systems – features of auditing through computer system – computer based accounting – features of CAAT – uses of CAAT.

#### **TEXT BOOKS**

- 1. Practical Auditing B. Tandon S. Chand, New Delhi.
- 2. Practical Auditing Dr. N. Premavathi Sri Vishnu Publications, Chennai.

#### REFERENCE BOOKS

- 1. Principles and practice of auditing Dinkarpagare, sultan Chand & Sons, New Delhi.
- 2. Fundamentals of Auditing Kamal Kupta and Ashok Arora Tata McGraw Publishers.
- 3. Auditing principles, practices and problems JagadeshPrakash , Kalyani Publishers, New Delhi.
- 4. Contemporary auditing Kamal Kupta Tata McGraw Publishers

## **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER - VI		COURS	E CODE	E: CM618	8	TITLE OF THE PAPER:PRACTICAL AUDITING					HOURS:6	CREDITS:5
COURSE	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCO	RE OF CO'S
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	3	4	3	3	3	4	.0
CO2	5	5	5	5	4	3	5	4	4	3	4	.3
CO3	5	5	5	5	4	3	5	4	4	4	4	.4
CO4	5	5	5	5	4	3	5	4	4	4	4	.4
CO5	5	5 5 5 4 3 5 4 4					4	2	4	.2		
	Mean Overall Score							4	.3			

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.COM	CUSTOM, EXCISE AND GOODS AND SERVICE	ECM619A
SEMESTER-VI	TAX	HRS/WK-6
DSE- III (A)	(For the Students Admitted from the year 2016)	CREDIT - 5

- 1. To enable the students to understand basic concepts of Goods and Service Tax.
- 2. To help the students to know the various aspects of registration and filing returns.

#### **Course Outcomes**

After completing this course, the student will be able to:

- CO1: Understand the basics of Customs and Excise duty.
- CO2: Know the fundamental concepts of Goods and Service Tax (GST).
- CO3: Understand the Goods and Service Tax Registration
- CO4: Analyze the procedures of Levy and Collection of GST.
- CO5: Understand the Assessment Returns and Refund of Goods and Service Tax.

### **UNIT -ICustoms And Excise Duty**

(20 Hrs.)

Customs act 1962- Objectives of Customs Act , Levy and collection of Customs duty , classification of goods , Goods Exempted from Customs duty, Searches ,seizures, confiscation and penalties. Central excise duty 1944- Nature of excise duty, levy and collection of excise duty - Type of excise duty , valuation of goods- clearance of goods-clearance of samples- registration and exemption from registration.

### **UNIT -IIIntroduction to Goods And Service Tax**

(15 Hrs.)

Goods and Service Tax – Meaning, History of Goods and Service Tax, Features, Objectives, Challenges, Types – SWOT (Strength, Weakness, Opportunities, and Threats of Goods and Service Tax), Scope of Goods and Service Tax - Difference between Indirect Tax and Goods and Service Tax - Advantages and Disadvantages of Goods and Service Tax – Dimension of Goods and Service Tax – Effects of Goods and Service Tax in Indian Economy – Impact of Goods and Service Tax and its Implication.

## **UNIT-III Goods and Service TaxRegistration**

(20 Hrs.)

Meaning, Importance, Types, Procedure for Resident and Non-Resident – Application Process and Enrolment process under Goods and Service Tax – Documents required – Penalties – Cancellation of Registration – Revocation of Cancellation of Registration.

### **UNIT-IV Levy and Collection of GST**

(16 Hrs.)

Supply – Meaning, Place of Supply, Time of Supply, Value of Supply, Methods of Valuation - Goods and Service Tax on Exports.

**UNIT-V** Assessment Returns and Refund of Goods and Service Tax

(19 Hrs.)

Assessment – Meaning and types – Accounts and Other Records – Periods of Retention of Accounts. Returns – Furnishings of details of Outward Supply – Furnishing of Returns – First Return – Claim of Input tax credit and Provisional Acceptance thereof – Matching and Reversal and Reclaim at Reduction in Output tax liability - Annual Return and Final Return. Payments of Goods and Service Tax –TDS and TCS under Goods and Service Tax – Refund of Goods and Service Tax.

#### **TEXT BOOKS:**

- 1. Goods and Service Tax Simplified, A Complete Guide to New Model GST Law- CA Hemant Narang, Computech Publications Limited, New Delhi.
- 2. Goods and Service Tax RakeshKumar, Diamond Pocket Books (P) Ltd., New Delhi.

#### REFERENCE BOOKS

- 1. Business Taxation T S Reddy and Hari Prasad ReddyMargham Publication.
- 2. Students Guide To goods and service Tax Dr. Vinod and K. Singhania MonicSinghania, Taxmann Publications, New Delhi.
- 3. Datey, V.S. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,

### **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V	_	COURSE CODE: ECM619A PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: CUSTOM, EXCISE AND GOODS AND SERVICE TAX				HOURS: 6	CREDITS:5		
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					ĺ	GRAMME SI	MEAN SCORE OF CO'S						
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5				
CO1	5	5	5	5	5	5	5	5	5	5		5		
CO2	5	4	5	4	5	5	3	5	4	5	4	1.5		
CO3	4	4	3	4	5	4	5	4	4	4	4	l.1		
CO4	3	3	4	4	4	3	4	3	4	5	3	3.8		
CO5	4	4	3	3	3	4	3	4	3	3	3.4			
	Mean Overall Score										4	.16		

III- B.COM	ADVERTISEMENT AND SALESMANSHIP	ECM619B
SEMESTER -VI	(For the Students Admitted in the year 2016	HRS/WK -6
DSE- III (B)	<mark>onwards)</mark>	CREDIT - 5

- To enable Students acquire Skills in the Field of Advertising.
- ➤ To Promote Salesmanship among Students.

# **Unit - I: Introduction to Advertising**

(20 Hrs.)

Advertising – Origin and Meaning, Definition, Characteristics, Features, Scope of advertising. Functions of Advertising, Purpose of Advertising, Development of Modern Advertising, Contemporary advertising, Advantages of Advertising, Criticisms of Advertising.

# **Unit - II: Online Advertising**

(20 Hrs.)

Meaning, Features, Needs, Types, Advantages and Disadvantages of Online advertising, Online advertising Strategies, The Social Responsibility of the Advertiser, Advertising and Cultural Values, Ethical issues in online Advertising, Guidelines for effective online advertising.

### **Unit - III: Advertising Agency**

(15 Hrs.)

Meaning, Roles, Evolution, Importance, Classifications, Functions, Selection and evaluation of Advertising Agency. Client: Client-Agency Relationship, handling New Client's Accounts, Clients Expectations, Reasons for losing Clients, Services rendered by an Advertising Agency to its clients, Advertising Agencies in India

#### **Unit - IV: Introduction to Salesmanship**

(15Hrs.)

Definition, Features, Objectives, Nature, Selling methods, Advantages of salesmanship, Criticisms against Salesmanship, Differences Between Salesmanship and Advertising ,Classification of Salesmen ,Functions, Duties And Responsibilities of a Salesman.

# **Unit- V: Sales Organisation and Sales Territory**

(20 Hrs.)

Sales Organisation: Introduction, Meaning, Needs, Functions and Structure, Classifications, Sales Manager: Meaning, Importance, Qualities, Functions, Duties and Responsibilities, Types of sales manager. Theories of Selling-AIDAS Theory, Buyers Formula Theory, Right Set of Circumstances Approach, Behaviour Equation Theory

#### **TEXT BOOKS**

- 1. Advertising and Salesmanship, P.Saravanavel and S. Sumathi, Margham Publication.
- 2. Advertising and Sales Promotion, S H Kazmi&Satish K Batra, Excel Books.
- 3. Salesmanship and Advertisement, Dawar S.R, Pearson Publication.

#### **REFERENCE BOOKS**

- 1. New Patterns in sales Management, Birth and Boyd, McGraw Hill,.
- 2. Marketing By Rajan Nair, Sultan Chand & Sons, New Delhi.
- 3. Marketing Management By V.S. Ramasamy and S. Namakumari, Macmillan.

#### **Online References:**

- 1. https://www.slideshare.net/amalrains/online-advertising-2720735
- 2. http://www.indianmba.com/Occasional\_Papers/OP105/op105.html

## **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1) Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2) Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3) Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

III- B.COM		ECM620T
SEMESTER -VI	INVESTMENT MANAGEMENT	HRS/WK-6
DSE- IV (A)		CREDIT - 5

- 1. To enable the students toapply various tools and techniques of Investment and risk management.
- 2. To provide knowledge on various investment avenues that benefits the individual and nation.

#### **Course Outcomes**

At the end of the Course the students should be able to put on view

**CO1: Understanding the Fundamentals of Investment** 

**CO2:** Knowledge pertaining to Security Investment.

CO3: Knowledge about Non Security Investment.

CO4: Scientific reasoning about Risk and Return.

CO5: Reflective thinking through Fundamental and Technical Analysis.

### **UNIT- I Introduction to Investment**

(18 Hrs.)

Investment Meaning- Investment Vs. Speculation- Investment Vs Gambling- Important factors favorable for Investment Program- Stages in Investment - Investors Classification

### **UNIT -II Security Investment**

(18 Hrs.)

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps-Futures- Mutual funds

### **UNIT -III Non Security Investment**

(18 Hrs.)

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National Savings Schemes- Fixed Deposit Schemes.

#### **UNIT -IV Risk and Return**

(18 Hrs.)

Meaning- Historical and Expected return- Types of risk- Measurement of risk

#### **UNIT -V Fundamental and Technical Analysis**

(18 Hrs.)

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

#### **TEXT BOOKS**

- 1. Investment Management Preeti Singh, Himalaya Publishing House. New Delhi. 2014
- 2. Prasanna Chandra, (2009), Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company Limited, New Delhi.

#### REFERENCE BOOKS

- 1. Natarajan L, (2009), Investment Management Security Analysis and Portfolio Management, Margham Publication, Chennai.
- 2. Avadhani VA, (2008), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
- 3. Bhalla VK, (2009), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.

### **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 1. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 3. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER -VI	COURSE CODE: ECM620T					TITLE OF THE PAPER: INVESTMENT MANAGEMENT					HOURS:6	CREDITS:5
COURSE	PROGRAMME OUTCOMES(PO)				S(PO)	PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCO	RE OF CO'S
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	5	4	5	5	4	4	3	4	2	4	.0
CO2	4	5	4	5	5	4	4	3	4	2	4	.0
CO3	4	5	4	5	5	4	4	3	4	2	4	.0
CO4	4	5	4	5	5	4	4	3	4	2	4	.0
CO5	4	5	4	5	5 4			3	4	2	4	.0
		Mean Overall Score								4	.0	

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.COM	QUANTITATIVE TECHNIQUES FOR BUSINESS	ECM620A
SEMESTER -VI	DECISIONS	HRS/WK - 6
DCE IV (D)	(For the Students Admitted from the year	CREDIT - 5
DSE – IV (B)	<mark>2016onwards)</mark>	CKEDII - 5

- 1. To train the students in mastering the techniques and tools of Statistics.
- 2. To enrich the knowledge among the students to apply the techniques for business decisions.

#### **Course Outcomes**

After completing this course, the student will be able to:

CO1: Understand the basic concepts linear programming.

CO2: Analyze the various cost concepts technique of inventory control.

**CO3: Understand the Transportation Model and Assignment model.** 

CO4: Know the Queuing theory and Queuing models.

CO5: Understand the Network Analysis like PERT-CPM.

## **UNIT-I Linearprogramming:** (18Hrs.)

Introduction- Meaning- Importance- Graphical method - Simplex method-Application of simplex technique (Simple problems).

#### UNIT-II Inventory models: (18Hrs.)

General concepts and definitions-Various cost concepts-The technique of inventory control-EOQ models (Simple problems).

#### **UNIT-III Transportation Model: (18Hrs.)**

Definitions-Formulation and solution of Transportation models-North west corner – least cost method - VAM (Vogel's Approximation Model)**Assignment model** - Definitions- Formulation and solution of Assignment models-simplex and Hungarian method (Simple problems).

#### UNIT-IV Queuing theory: (18Hrs.)

Meaning - Objectives - Limitations-Elements of queuing system-Queuing models (Simple problems).

#### **UNIT -V Network Analysis:**

(18Hrs.)

Meaning- Importance- PERT-CPM (Simple problems)

#### TEXT BOOKS

- 1. C.R.Kothari, Quantitative Techniques, Vikas publishing house. New Delhi.
- 2. 2.Statistical method by S.P. Gupta, , Sultan Chand & Sons, New Delhi.

#### REFERENCE BOOKS

- 1. P.R.Gupta and man Mohan, Operation Research, Sultan Chand and sons, New Delhi.
- 2. J.K. Sharma, Mathematical Models in operation research, TMH publishers.
- 3. Business statistics and operations research, Dr. D Joseph Anbarasu Lintec Press Trichy.

# **QUESTION PAPER PATTERN**

# **Problem Oriented paper**

Theory: 20% Problems: 80%

Time: 3 Hours Marks: 75

1. Part - A = 10x2 = 20 Marks – All the Questions are to be Answered.

2. Part – B = 5x5 = 25 Marks – Five out of Eight - Open Choice.

3. Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER -VI	COURSE CODE: ECM620A					TITLE OF THE PAPER: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS					HOURS:6	CREDITS:5
COURSE OUTCOMES	PRO	GRAMME OUTCOMES(PO)  PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S					
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	5	5	5	5	5	5		5
CO2	4	5	4	5	5	4	4	3	4	4	4	.2
CO3	4	5	4	5	5	4	4	3	4	3	4	.1
CO4	4	5	4	5	4	4	4	3	4	3	4	.0
CO5	4 4 4 5 4 4 3 3 3						3	3.8				
	Mean Overall Score										4.	.22

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

# ALLIED (B C A)

II- B.C.A	FINANCIAL ACCOUNTING	ACCA401
SEMESTER -IV	(For the students admitted from the year 2017	HRS/WK-5
ALLIED	<mark>onwards)</mark>	CREDIT -

### **Objectives:**

- 1. To enable the students to learn fundamental aspects of financial accounting.
- 2. To enable the students to acquire accounting skills.

#### **Course Outcomes**

After completing this course the student will be able to

CO1: Familiarise with the fundamental aspects of accounting.

**CO2: Prepare Subsidiary Books and Trial Balance.** 

CO3: Understand the concept of cash book and pass book and prepare Bank Reconciliation Statement.

**CO4:** Understand the procedures and methods of providing depreciation.

CO5: Prepare final accounts and balance sheets of sole trader concern.

UNIT-I Introduction [15Hrs.]

Accounting-Meaning – Definition- Need for Accounting –scope of Accounting – Branches of Accounting – Methods of Accounting – Types of accounts – Accounting rules – Book Keeping and Accounting -Advantages and limitations of accounting - Accounting concepts and conventions. Journal -Introduction – Meaning- Transaction analysis for journal entries-Ledger – Meaning – Difference between journal and ledger.

## **UNIT -II Subsidiary Books and Trial Balance**

[15Hrs.]

Subsidiary books – Meaning benefits of subsidiary books – preparation of individual subsidiary books – purchase – sales – purchase returns – sales returns – cash book – single column, Double column and Triple column cash book.

Trial Balance - Introduction - Trial balance - Meaning - Definition - Objectives - Errors not disclosed by trial balance - Errors disclosed by trial balance.

# **UNIT - III Bank Reconciliation Statement**

[15Hrs.]

Introduction – Meaning – Definition – Causes for differences between cash book and pass book- Method of preparation of Bank Reconciliation statement.

# **UNIT-IVDepreciation Accounting**

[25Hrs.]

Depreciation – Introduction, meaning, causes, factors affecting the amount of depreciation. Methods of providing Depreciation – Straight line method and written down value methods only.

#### **UNIT -V Final Accounts of Sole Trader**

[15Hrs.]

Final Accounts – Introduction – Preparation of manufacturing account – Trading account – profit and loss account – Balance sheet – Adjustments (Simple).

#### **TEXT BOOKS**

- 1. Financial Accounting R. L. Gupta & V. K. Gupta, Sultan Chand, New Delhi.
- 2. Advanced Accounting I M. C. Skukla& T. S. Grewal, Sultan Chand & Sons, NewDelhi

#### REFERENCE BOOKS

- 1. Advanced Accountancy I Jain &NArang, Kalyani Publications, New Delhi,
- 2. Advanced Accountancy I Arulandam& Raman, Himalaya Publications, New Delhi,
- 3. Financial Accounting P. C. Thulsian, Tata McGraw Hill, New Delhi,
- 4. Financial Accounting T.S. Reddy& Murthy, Margham Publications, Chennai

## **QUESTION PAPER PATTERN**

**Problem Oriented paper** 

Time: 3 Hours Marks: 75

Theory: 20% Problems: 80%

- 1) Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2) Part B = 5x5 = 25 Marks Five out of Eight Open Choice.
- 3) Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER -IV	COURSE CODE: ACCA401					TITLE OF THE PAPER:FINANCIAL ACCOUNTING				HOURS:5	CREDITS:4	
COURSE	PROGRAMME OUTCOMES(PO)				PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCO	RE OF CO'S	
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	3	2	4	.1
CO2	5	5	5	5	4	4	5	3	3	2	4	.1
CO3	5	5	5	5	4	4	5	4	3	2	4	.2
CO4	5	5	5	5	4	4	4	5	3	2	4	.3
CO5	4	4	4	4	4	4	4	5	3	2	4	.3
	Mean Overall Score									4	.2	

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

II - B.Sc. (Maths)	ACCOUNTING FOR BUSINESS	ACMT301Q
SEMESTER -III	(For the students admitted from the year 2017	HRS/WK-8
ALLIED	<mark>onwards)</mark>	CREDIT -

- 1. To impart knowledge on the basic accounting principles and procedures.
- 2. To enable the students to prepare final accounts of a sole trading concern, financial statement analysis and cost planning.

#### **Course Outcomes**

After completing this course the student will be able to

- **CO1:** Learn fundamental aspects of accounting and prepare trial balance.
- CO2: Acquire accounting knowledge on Subsidiary Books and Bank Reconciliation Statement.
- CO3: Prepare final accounts and balance sheets of sole trader concern.
- CO4: Be familiar with cost accounting principles and concepts and prepare cost sheet
- CO5: Understand the concept of marginal costing and its applications.

# **UNIT-I: Introduction to Accounting**

(25Hrs.)

Meaning – Definition- Need for Accounting – scope of Accounting – Branches of Accounting – Methods of Accounting – Types of accounts – Accounting rules- Book Keeping and Accounting – Objectives of Accounting –Advantages and limitations of accounting. Journal – Meaning- Transaction analysis for journal entries. Ledger – Meaning and definition-Differences between journal and ledger- Trial Balance-Meaning - Preparation of Trial Balance.

### UNIT- II: Subsidiary Books and Bank Reconciliation Statement (20Hrs.)

Subsidiary Books – Benefits of Subsidiary Books – Preparation of Individual Subsidiary Books – Purchase – Sales – Purchase Returns – Sales Returns – Cash Book – Single Column – Two Column – Three Column Cash Book . Bank Reconciliation Statement – Meaning – Definition – Causes for Differences Between Cash Book and Pass Book-Method of Preparation of Bank Reconciliation Statement.

#### **UNIT-III: Final Accounts**

(25Hrs.)

Final Accounts of Sole Trader – Preparation of Profit and Loss Account and Balance Sheet – Adjustments (Only Simple Problems)

### **UNIT - IV: Cost Accounting**

(25Hrs.)

Meaning and definition – Types of costing –Elements of cost – Preparation of cost sheet and its reconciliation statement-tenders and Quotations.

**UNIT - V: Marginal Costing** 

(25Hrs.)

Marginal Costing - Meaning and Definition, Features, Advantages and Limitations - Marginal and Absorption Costing- Cost Volume Profit Analysis - Break Even Analysis and Break Even Point- Applications of Marginal Costing. (Key Factor, Make or Buy Decision, Export Decision, Product Mix and Sales Mix Decision)

#### **TEXT BOOKS**

- 1. Introduction to Accounting T.S. Grewal and S.C. Gupta, Sultan Chand, New Delhi,
- 2. Financial and Management Accounting T.S. Reddy and Y. Hari Prasad Reddy Margham Publications, Chennai,

#### REFERENCE BOOKS

- 1. Introduction to Accounting T.S. Grewal and S.C. Gupta, Sultan Chand, New Delhi,
- 2. Principles of Accountancy N.Vinayagem, Mani, Nagarajan, Sultan Chand, New Delhi,
- 3. Cost Accounting Jain & Narang. S.P, Kalyani Publications, Chennai,
- 4. Introduction to Management Accounting Charles T.Horngren, Prentice Hall, New Delhi,

## **QUESTION PAPER PATTERN**

**Problem Oriented paper** 

Time: 3 Hours Marks: 75

Theory: 20% Problems: 80%

- 1) Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 2) Part B = 5x5 = 25 Marks Five out of Eight Open Choice.
- 3) Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER -III	CO	OURSE (	CODE: A	ACMT30	)1Q	TITI	LE OF THE	HOURS:8	CREDITS:4			
COURSE OUTCOMES	PRO	GRAMI	ME OUT	COMES	S(PO)	PRO	GRAMME S	MEAN SCORE OF CO'S				
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	3	2	4	<b>1.1</b>
CO2	5	5	5	5	4	4	5	3	3	2	4	l.1
CO3	5	5	5	5	4	4	5	4	3	2	4	1.2
CO4	5	5	5	5	4	4	4	5	3	2	4	1.3
CO5	4	4	4	4	4	4	4	5	3	2	4	1.3
	Mean Overall Score										4	1.2

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

III- B.C.A	ENTREDENEUDIAL DEVELORMENT	19GCA31A
SEMESTER- III	ENTREPRENEURIAL DEVELOPMENT  (For the students admitted from the year 2010)	HRS/WK - 5
GENERIC ELECTIVE	(For the students admitted from the year 2019 onwards)	CREDIT -
- I (A)	onwarasj	CKEDII -

- 1. To make and create interest among the students to become an Entrepreneur.
- 2. To facilitates the students to avail the incentives and schemes available for MSMEs.

#### **Course Outcomes**

After completing this course, the student will be able to:

CO1: Understand the basic concepts and theories of entrepreneurship.

CO2: Exemplify knowledge of Rural entrepreneur

CO3: Knowledge about family business

**CO4** Learn the MSMEs schemes and new ventures

CO5: Identify familiar with institutions support various forms of assistances and subsidies

#### **UNIT-I Introduction**

Entrepreneurship: Meaning- Nature-Importance-Theories-Entrepreneur: Meaning-Definition-Characteristics-Qualities-Types and roles of Entrepreneur-Entrepreneur vsIntrapreneur - Factors promoting an Entrepreneur-Role of Entrepreneurs in India's Economic Development.

### **UNIT-II** Rural Entrepreneurship and Agri-Preneurship:

Rural Entrepreneurship: Meaning -Need - Problems of Rural Entrepreneurship- Developing Rural Entrepreneurship-NGOs and Rural Entrepreneurship.

Agri-Preneurship: Introduction-Need for Developing Agri-preneurship in India-Opportunities and Challenges Involved in Developing Agri-preneurship-Suggestions for Developing Agri-preneurship

### **UNIT-III Family Business**

Meaning – Characteristics -Types - Advantages of Family Business-Disadvantages of Family Business-Major Challenges Faced by Family Business in India- Business Succession Planning-Making Family Business More Effective

#### **UNIT-IV New Venture and MSME- An Introduction**

New venture-meaning-Promoting New Venture-Sources of business Ideas-Idea Generation Techniques-Project Identification-Project selection-Procedures to start a New Venture-Project: Meaning-Types-Formulation of Project Report-Project Appraisal-MSME: Introduction-Classification of Enterprises-Memorandum of MSME's-Registration of MSME's.

## **UNIT-V Institutional Support and Subsidies**

Sources of raising funds-need for institutional finance-various Institutions Supporting entrepreneurship. Incentives and Subsidies: Meaning, needs, incentives and subsidies is available for entrepreneur- District Industries Centre (DIC) - Industrial Estates.

#### **TEXT BOOKS:**

1. Entrepreneurial Development, Dr. S.S. Khanka, S. Chand Publications-2018.

#### **REFERENCE BOOKS**

- 1. Vasant Desai, Small-Scale Industries and Entrepreneurship, Himalaya Publishing House, 2017
- 2. C B Gupta & Srinivasan : Entrepreneurship Development in India, Sultan Chand. A Gupta : Indian Entrepreneurial Culture, New Age International.

### **OUESTION PAPER PATTERN (UG)**

Time: 3 Hours Marks: 75

- 4. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 5. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 6. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V		COU	RSE CO	DDE:		ENTI	TITLE REPRENE	OF THE URIAL D	HOURS:5 CREDITS			
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO) PROGRAMME SPECIFIC OUTCOMES(PO)							MES(PSO)	S(PSO) MEAN SCORE OF C			
OCICONES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	5	3	4	3	5	5	4	5	3	4.1	
CO2	3	4	4	4	4	5	3	4	4	4	3.9	
CO3	5	5	4	5	5	4	5	3	5	3	4.4	
CO4	4	4	5	4	5	4	4	4	4	4	4.2	
CO5	3	3	4	5	4	5	4	3	5	3	3.9	
	Mean Overall Score											4.1

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

III- B.C.A	MANAGEMENT AND PROFESSIONAL	19GCA31B
SEMESTER- III	LEADERSHIP	HRS/WK - 5
GENERIC	(For the students admitted from the year 2019	CDEDIT
ELECTIVE- I (B)	onwards)	CREDIT -

# **OBJECTIVES:**

- 1. To provide knowledge and understanding of the basics of management and leadership styles.
- 2. To identity value of group involvement and team building.
- 3. To make them understand the role of communication to lead the organization.
- 4. To provide an understanding of role of motivation to lead in the organization.

#### **Course Outcomes**

After completing this course, the student will be able to:

**CO1:** Basic Knowledge about management

CO2: Learn to planning, organising and decision making

CO3: Knowledge about communication

CO4 Learn the concept of leadership

**CO5: Knowledge about motivation** 

### **Unit 1: Management-Introduction**

Nature and functions of management, principles of management, levels of management, management as an art, management as science and profession, management process, managerial skills and roles; Evolution of Management Thoughts; Managerial competencies.

## **Unit II: Planning, Organizing and Decision making**

Planning- process of planning, elements of planning; steps in Organizing , authority and responsibility , delegation, centralization vs. decentralization; decision making, rationality in decision making.

#### **UNIT-III: Communication**

Communication: Meaning- Definition- Nature- Elements – Types of communication - Communication process, Importance of communication, communication channels, Roles and barriers to communication.

### **Unit IV: Basic Concepts of Leadership**

Leadership: Meaning- Definition- Nature and Characteristics of Leadership-qualities of leadership - Functions of leaders, styles of leadership,.

#### **Unit V:: Motivation**

Motivation: Meaning- Definition-Nature and Characteristics -Process of motivation theories of motivation- Maslow's theory- McGregor's X and Y Theory- Herzberg's Two factor theory.

#### **TEXT BOOKS:**

- 1. Fundamentals of Management by Robbins, S.P. and Decenzo, D.A. Pearson Education Asia. New Delhi
- 2. Principles of Management. J.Jayasankar.Margam Publication

#### **REFERENCE:**

- 1. Organizational behaviour by S P Robbins, Prentice Hall of India, NewDelhi
- **2.** Essentials of management by Chhabra T.N., Sun India publications

# **QUESTION PAPER PATTERN (UG)**

Time: 3 Hours Marks: 75

- 7. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 8. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 9. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER V		cou	RSE CO	DDE:		MA	NAGEMEN	<b>OF THE</b> IT AND PI EADERSH	HOURS:5	CREDITS			
COURSE OUTCOMES			ИЕ OUT		` ′		AMME SI		MEAN SCORE OF CO'S				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	1		
CO1	4	5	3	4	3	5	5	4	5	3	4.1		
CO2	3	4	4	4	4	5	3	4	4	4	3.9		
CO3	5	5	4	5	5	4	5	3	5	3	4.4		
CO4	4	4	5	4	5	4	4	4	4	4	4.2		
CO5	3	3	4	5	4	5	4	3	5	3	3.9		

Mean Overall Score	4.1

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

III- B.B.A	ODCANICATIONAL DEHAVIOUD	19GBB41A
SEMESTER -VI	ORGANISATIONAL BEHAVIOUR  (For the students admitted from the year 2010)	HRS/WK - 6
GENERIC ELECTIVE- II (A)	(For the students admitted from the year 2019 onwards)	CREDIT -

### **Objective:**

To familiarize the students with the concepts and dimensions of Organization Theory.

#### **Course Outcomes:**

At the end of the Course the students should be able to exhibit

CO1: understand the fundamental concept of OB

**CO2:** Knowledge of individual And group behavior

CO3: Knowledge about motivation of moral

CO4: Learn to power and politics

CO5: Learn to culture and conflict

## **Unit 1: INTRODUCTION:**

Organizational behavior (OB) – Features – Scope – Fundamental Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

#### UNIT II: INDIVIDUAL AND GROUP BEHAVIOUR:

Individual Behavior – Personality Determinants – Big five Personality factors – Learning Theories. The Perpetual Process – Factors influencing perception – Internal & External Attitudes and Behavior – Attitude Formation and Attitude Change.

Group Behavior – Fundamentals of Groups – Stages of Development – Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making.

#### **UNIT III: MOTIVATION AND MORALE**

Motivation – Motivational Processes – Theories of Motivation (Maslow, Herzberg, McCleland and Vroom) – Learning and Reinforcement Theory. Morale – Factors influencing Morale.

#### **UNIT IV: ORGANISATIONAL POWER AND POLITICS**

Power and Politics: Power bases – dependency – Individual versus Organizational Power – political process in Organization – factors contributing – techniques of organizational politics - managing political behavior.

### UNIT V: ORGANISATIONAL CULTURE AND CONFLICT

Organizational Culture – Concepts – Forming a Culture – Sustaining a Culture- Changing a Culture – Conflict – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

#### **TEXT BOOK**

1. Aswathappa: Organizational behavior, Himalaya publisher

### **REFERENCE BOOKS:**

- 1. Hellriegel: Organizational behavior, 10e, Thomason 2006
- 2. Robins P. Stephen & Judge: Organizational Behavior, 12/e PHI, New Delhi 2007
- 3. Daft: Organizational theory and design, Thomson 2005
- 4. Fred luthans: Organizational Behavior, Me Graw Hill, New Delhi
- 5. Nelson: Organizational Behavior, 3e, Thomson 2006

### **OUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

- 10. Part A = 10x2 = 20 Marks All the Questions are to be Answered.
- 11. Part B = 5x5 = 25 Marks Five Questions with Internal Choice.
- 12. Part C = 3x10 = 30 Marks Three Out of Five Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER – VI	COURSE CODE:				TITLE OF THE PAPER ORGANIZATIONAL BEHAVIOUR				HOURS:6	CREDITS:		
	PROGRAMME OUTCOMES(PO)				S(PO)							
COURSE						PRO	GRAMME S	SPECIFIC O	UTCOMES(P	SO)	MEAN SCO	RE OF CO'S
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	4	3	4	.2
CO2	5	5	5	5	4	4	5	3	3	2	4	.1
CO3	5	5	5	5	4	4	5	3	3	2	4	.1
CO4	5	5	5	5	4	4	5	4	4	3	4	.4
CO5	5	5	5	5	4	4	5	4	3	2	4	.2
	Mean Overall Score									4	.3	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

III- BBA		19GBB41B
SEMESTER - IV	INVESTMENT MANAGEMENT	HRS/WK-6
GENERIC	INVESTMENT MANAGEMENT	CDEDIT
ELECTIVE - II (B)		CREDIT -

## **Objectives**

- 1. To enable the students to apply various tools and techniques of Investment and risk management.
- 2. To provide knowledge on various investment avenues that benefits the individual and nation.

### **Course Outcomes**

At the end of the Course the students should be able to put on view

**CO1: Understanding the Fundamentals of Investment** 

**CO2:** Knowledge pertaining to Security Investment.

**CO3: Knowledge about Non Security Investment.** 

CO4: Scientific reasoning about Risk and Return.

CO5: Reflective thinking through Fundamental and Technical Analysis.

### **UNIT-I Introduction to Investment**

(18 Hrs.)

Investment Meaning- Investment Vs. Speculation- Investment Vs Gambling- Important factors favorable for Investment Program- Stages in Investment - Investors Classification

# **UNIT -II Security Investment**

(18 Hrs.)

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps-Futures- Mutual funds

### **UNIT -III Non Security Investment**

(18 Hrs.)

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National Savings Schemes- Fixed Deposit Schemes.

#### **UNIT -IV Risk and Return**

(18 Hrs.)

Meaning- Historical and Expected return- Types of risk- Measurement of risk

# **UNIT -V Fundamental and Technical Analysis**

(18 Hrs.)

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

St. Joseph's College of Arts & Science (Autonomous), Cuddalore-1 Page | 75

#### **TEXT BOOKS**

- 1. Investment Management Preeti Singh, Himalaya Publishing House. New Delhi. 2014
- 2. Prasanna Chandra, (2009), Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company Limited, New Delhi.

#### REFERENCE BOOKS

- 1. Natarajan L, (2009), Investment Management Security Analysis and Portfolio Management, Margham Publication, Chennai.
- 2. Avadhani VA, (2008), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
- 3. Bhalla VK, (2009), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.

# **QUESTION PAPER PATTERN**

Time: 3 Hours Marks: 75

13. Part - A = 10x2 = 20 Marks - All the Questions are to be Answered.

14. Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.

15. Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

SEMESTER -VI	COURSE CODE: ECM620T					TITLE OF THE PAPER: INVESTMENT MANAGEMENT				HOURS:6	CREDITS:5	
COURSE					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCO	ORE OF CO'S	
OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	5	4	5	5	4	4	3	4	2	4	1.0
CO2	4	5	4	5	5	4	4	3	4	2	4	1.0
CO3	4	5	4	5	5	4	4	3	4	2	4	1.0
CO4	4	5	4	5	5	4	4	3	4	2	4	1.0
CO5	4	5	4	5	5	4	4	3	4	2	4	1.0
	Mean Overall Score									4	1.0	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%

Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

I- B.COM		LTC 101T
SEMESTER -I	TAMIL	HRS/WK-5
Language		CREDIT - 3

# myF ghlq;fs;

- kuGftpijAk;>GJf;ftpijAk;
  - 1.1. ghujpahh; ghujNjrk;
  - 1.2. ghujpjhrd; cyfg;gd; ghl;L
  - 1.3. fz;zjhrd; Cjhhpg;gps;is
  - 1.4. ituKj;J GjpaVw;ghL
  - 1.5. K.Nkj;jh Njrg;gpjhTf;Fj; njUg;ghlfdpd; mQ;ryp
- 2. fhg;gpaq;fs;>rkag;ghly;fs;>rpw;wpyf;fpak;
  - 2.1. rpyg;gjpfhuk; milf;fyf; fhij
  - 2.2. kzpNkfiy rf;futhsf; Nfhl;lk;
  - 2.3. fk;kuhkhazk; thyptijg; glyk;
  - 2.4. khzpf;fthrfh; jpUf;Nfhj;Jk;gP
  - 2.5. jhAkhdth; guhguf; fz;zp
  - 2.6. Fw;whyf; FwtQ;rp
- 3. rpWfijfs;
- 3.1. ,e;Jkjp FUj;J
- 3.2. tpehaf%H;j;jp–ghpR
- 3.3. mwpQh; mz;zh–nrt;thio
- **4. ciueil** K.t. –ey;tho;T–gz;ghL>nghJikXh; mwk;>ePe;Jf
- 5. ,yf;fzk;>mzp
- 5.1. ctikmzp
- 5.2. vLj;Jf;fhl;Lctikmzp
- 5.3. nrhy; nghUs; gpd;tUepiymzp
- 5.4. jw;Fwpg;Ngw;wmzp
- 5.5. ty;nyhw;WkpFk; ,lk;>kpfh ,lk;

I- B.COM		LTC 202T
SEMESTER -II	TAMIL	HRS/WK-5
Language		CREDIT - 3

# myF ghlq;fs;

- 1 vl;Lj;njhif
  - 1.1. GwehDhW 192> 183
    - 1.2. mfehDhW 34> 104
    - 1.3. FWe;njhif-40>3
    - 1.4. ew;wpiz- 110> 139
    - 1.5. ghpghly; 4>11
- 2 **gj;Jg;ghl;**L
  - 2.1. gl;bdg;ghiy 120> 192
  - 2.2. rpWghzhw;Wg;gil
  - 2.3. kJiuf;fhQ;rp (kUjepytUzid)
  - 2.4. Ky;iyg;ghl;L
- jpUf;Fws;
  - 3.1. tpidnray;tif
  - 3.2. nghUs; nray;tif
  - 3.3. njhpe;Jnray;tif
- 4 ,yf;fpatuyhW
  - 4.1. gjpnzd; fPo;f;fzf;FEhy;fs;
  - 4.2. rq;ffhyk;
  - 4.3. Mw;Wg;gil
- 5 **nkhopj;jpwd;** 
  - 5.1. tpz;zg;gq;fs;
  - 5.2. fbjq;fs;
  - 5.3. RUf;fptiujy;
  - 5.4. nra;jpr; Nrfhpg;G
  - 5.5. Neh; fhzy;

I- B.COM	FOUNDATION COURSE ENGLISH - I	LEC101T
SEMESTER -II	(From batch 2017 onwards)	HRS/WK - 5
Language		CREDIT - 3

**OBJECTIVE:** To expose the students to human values through Literature and to enable them acquire communication skills.

UNIT – I	
Preparatory	1. Character is Destiny – S. Radha Krishnan(Prose)
Language Skills:	2. All the World's a Stage – William Shakespeare (Poetry)
	3. The Never Nest - Cedric Mount (Play)
UNIT -II	
Communication	1. Understanding Communication
Skills	2. Greeting and Introducing
	3. Making Requests
	4. Agreeing and Disagreeing
	5. Seeking and Giving Permission
	6. Persuading and Debating
	7. Sounds and Symbols in English
	8. Word and Sentence Stress
	9. Effective Use of Intonation
	10. Telephone Manners in Business Situations
	11. Handling Customer Orders and Enquiries
	12. Handling Complaint Calls
UNIT – III	
Literature	1. The Gift of the Magi – O'Henry (Short Story)
	2. MallalaYousafzai Pakistani Activist – Naomi Blumberg
	(Biography)
	3. The Monkey's Paw – W.W Jacob (One – Act Play)
UNIT – IV	
Interpersonal	1. Effective Listening
Communication	2. Understanding the Audience
	3. Perceptual Clarity
	4. Channel Awareness
	5. Role of Non – Verbal Communication
	6. Pragmatics
	7. Handling Delivery and After – Sales Problems
	8. Taking Part in Teleconferences
	9. Tele – Interviews
UNIT - V	1. Note – Making
Writing Skills	2. Report – Writing
	3. Publicity Literature (Advertisements)

#### **BIBLIOGRAPHY**

- 1. Dutt, Kiranmai. P and GeethaRajeevan. *Basic Communication Skills*. New Delhi: Cambridge University Press India Pvt. Ltd., 2007. Print.
- 2. Pillai, Radhakrishna.G, Rajeevan.K, BhaskaranNair.P. *Written English ForYou*. Madra: Emerald Publishers, 1994. Print.
- 3. Ravindran.Padma, M.D.V.Kalyani Annie and Board of Editors. *Interface I.*New Delhi: Cambridge University PresIndis Pvt. Ltd., 2007. Print.
- 4. Samson.T,GeethaRajeevan and Consultant Editor. *Interface 2*. New Delhi: Cambridge University Press India Pvt. Ltd., 2008. Print.
- 5. Samson.T,GeetahRajeevan, M.D.V.K .Ayani Annie and Board of Editors. *English for Life 2*. New Delhi: Cambridge University press India Pvt. Ltd., 2008. print.
- 6. Sharma.R.C. and Krishna Mohan. *Business Correspondence and Report Writing*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2010. Print

# **QUESTION PAPER PATTERN**

TIME: 3 Hrs Marks - 75

Section – A (No Choice) (10x1=10)

**Communication Skills** 

&

**Interpersonal Communication Skills** 

Section – B (No Choice) (10x2=20)

**Communication Skills** 

&

**Interpersonal Communication Skills** 

# Section - C (Either or Type) (3X10=30)

### **Essays:**

- 1. Prose / Poetry
- 2. Play / One-Act Play
- 3. Short Story / Biography

#### Section - D (3x5=15)

- 1. Note Making
- 2. Report Writing
- 3. Publicity Literature (Advertisements)

I- B.COM	FOUNDATION COURSE ENGLISH - II	LEC202T
SEMESTER -II	(From batch 2017 onwards)	HRS/WK - 5
LANGUAGE	(110111 batch 2017 onwards)	CREDIT - 3

# **Objective:**

To expose the students to human values through Literature and to enable them acquire communication skills.

UNIT I		
Preparatory	1. Indian Women - S. Radhakrishnan (Prose)	
language skills	2. The Solitary Reaper – William Wordsworth (Poem)	
	3. The Purple Dress – O'Henry (Short Story)	
UNIT II		
Basics of	1. Importance of Effective Communication in Business Contexts	
Business	2. Face – to - Face Communication with Customers and Visitors.	
English	3. Basic Skills for Talking to People in Transactional Situations	
	4. Receiving Visitors	
	5. Booking Hotel Accommodation	
	6. Making Small Talk and Telling Stories.	
	7. Group Discussions	
	8. Preparing for Interviews	
	9. Taking Interviews	
	10. Promotion Interviews	
UNIT – III		
Literature	1. Give us a Role Model – A.P.J. Abdul Kalam (Prose)	
	2. Sowali – Mahasweta Devi ( Story)	
	3. J.R.D's Words of Inspiration to Sudha Murthy ( Prose)	
Unit – IV		
Discussions /	1. Preparing Agenda for Meetings	
Meetings /	2. Writing Minutes of Meetings	
Team Skills	3. Making Notes of Business conversations	
	4. Making Business Presentations	
	5. Business promotions and Language for Advertising	
	6. Negotiating	
	7.Communication Skills with public, fellow employees, Supervisors	
	and Customers	
	8. Soft Skills for Team Building	
	9. Team Maintenance and Task Maintenance roles	
LINIT V	10. Brainstorming and Consensus –Making Communication	
UNIT -V	1 Chandand Dusings Latter	
Jobs and	1. Standard Business Letter	
Careers	2. Applying for Jobs, Preparing Resumes	

3. Writing cover letters for resumes

### **BIBLIOGRAPHY**

- 1. Aravindakshan.T.Y. *Reading Literature in English.* Chennai: CambridgeUniversity press India Pvt. Ltd., 2012. print.
- 2. Board of Editors. Sunlight III. Chennai. Sankari Printers Pvt. Ltd., 2015. Print.
- 3. Samson.T, GeethaRajeevan and Cosultant Editor. *Interface 2.* New Delhi: Cambridge University Press India Pvt., Ltd., 2008. Print.
- 4. Sharma.R.C. and Krishna Mohan. *Business Correspondence and Report Writing*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2008. Print.
- 5. Sharma.R.C. and Krishna Mohan. *Business Correspondence and Report Writing*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2010. Print.
- 6. Sivakumaran.V. et. al *Limelight 1*.Chennai: Sankar Printers Pvt., Ltd, 2015. Print.
- 7. Sivakumaran.V. et.al *Limelight 3*. Chennai: Sankari Printers Pvt. Ltd., 2015. Print.
- 8. Sivakumaran.V. et.al *Limelight 4*. Chennai. Sankari Printers Pvt. Ltd., 2015. Print

## **QUESTION PAPER PATTERN**

TIME: 3 hrs Marks - 75

# Section – A (No Choice) (10x1=10)

**Basics of Business English** 

ρ,

Discussions / Meetings / Team Skills

### Section - B (No Choice) (10x2=20)

**Basics of Business English** 

&

Discussions / Meetings / Team Skills

# Section - C (Either or Type) (3X10=30)

### **Essays:**

- 1. Prose / Poetry
- 2. Prose /Short Story
- 3. Prose/Prose

#### Section - D (3x5=15)

- 1. Business Letters
- 2. Job Applications / Resumes
- 3. Writing Cover Letters.

I B.COM	BUSINESS ECONOMICS - I	AECM101T
CEMECTED I		HRS/WK - 5
SEMESTER - I		TOTAL 75 HRS
ALLIED-1		CREDIT -4

### **Objectives:**

- 1. To equip the students with basic knowledge on the principles of business economics.
- 2. To acquaint the students with consumer behaviour, cost concepts and production function.

#### **Unit I: Introduction to Business Economics**

**15 HRS** 

Economics - Meaning - Definitions - Business Economics - Definition - Nature and Scope-Role of Business Economists - Relationship of Business Economics and other disciplines.

# **Unit II: Demand Analysis**

**15 HRS** 

Demand –Meaning-Definition-Factors Influencing Demand –Law of Demand – Exceptions to the Law of Demand – Elasticity of Demand –Types of Elasticity of Demand –Demand Forecasting-Meaning-Definition-Objectives.

## **Unit III: Indifference curve Analysis**

**15 HRS** 

Indifference Curve Analysis – Marginal Rate of Substitution – Properties of Indifference Curves –Indifference Map-Budget line or Price line- Consumer's Equilibrium-Consumer Surplus .

# **Unit IV: Theory of Production**

**15 HRS** 

Introduction-Factors of Production-Production Function –Importance of Production Function –The Cobb-Douglas Production Function – The Law of Variable Proportions – The Law of Returns to Scale .

Unit V: Cost Function 15 HRS

Meaning of Cost –Cost Concepts-Short Run Cost curves- Marginal Cost, Average Cost, Total Cost, Fixed Cost, and Variable Cost –Relationship between Average cost & Marginal cost-Long Run Average Cost Curve.

#### **TEXT BOOKS:**

- 1. JothiSivagnanam. K & Srinivasan R, Business Economics, Tata McGraw Hill Education Pvt. Ltd., Publication, New Delhi.
- 2. K.K.Dewett, Modern Economic Theory, S.Chand& Company LTD, New Delhi.
- 3. K.P.M.Sundaram, Business Economics, Sultan Chand and Sons, New Delhi.
- 4. T.Aryamala ,Business Economics ,Vijay Nicole Imprints Private Limited,Chennai

#### **REFERENCE BOOKS:**

- 1. Lipsey, Richard, G.,1969, Introduction to Positive Economics, English Language Book Society and Weidenfeld and Nicolson, London.
- 2. Mannur, H.G., 1993, International Economics: Theory and Policy Issues, Vikas Publishing House Pvt. Ltd., New Delhi.
- 3. Samuelson, Paul Anthony and William D. Nordhaus,1998,Economics,Ed.6,New Delhi: Tata McGraw Hill Publishing Company Ltd.New Delhi.
- 4. Hal R.Varian, Inter Mediate Micro Economics: A Modern Approach, W.W.Norton and Company, New York.
- 5. Gardner Ackley ,MicroEconomics,The Macmillan Co,New York.

### **JOURNALS FOR REFERENCE**

- 1. Journal of Applied Economics.
- 2. International Journal of the Economics of Business.

#### **WEBSITES FOR REFERENCE**

http://www.yahoo.com/socialscience/economics/infoseek-economics www.sciencedirect.com;

# **Question Paper Pattern**

Time: 3 hours Marks: 75

Part - A :  $(10 \times 2 = 20 \text{ marks})$ All the questions are to be answered

Part – B: (5 x 5 = 25 marks)
Five questions with internal choice.
(Either or pattern)

Part – C:  $(3 \times 10 = 30 \text{ marks})$ Three out of five with open choice

I B.COM	BUSINESS ECONOMICS - II	AECM202T
CEMECTED II		HRS/WK - 5
SEMESTER - II		TOTAL 75 HRS
ALLIED-2		CREDIT -4

### **Objectives:**

- 1. To understand the behavior of Firms in different Market competitions and Factor Pricing .
- 2. To introduce Welfare Economics.

## **Unit I: Theory of Pricing under Perfect Competition**

**15 HRS** 

Perfect Competition: Equilibrium of the Firm and Industry – Derivation of the Supply Curve – Market Adjustment Process – Time Element.

# **Unit II: Theory of Pricing under Imperfect Competition**

**15 HRS** 

Monopolistic Competition: Product Differentiation – Selling Cost – Oligopoly – Cournot Model – Kinked Demand Curve – Collusion and Price Leadership.

# **Unit III: Theory of Factor Pricing-1**

**15 HRS** 

Marginal Productivity Theory of Distribution- Theories of Rent: Ricardian Theory, Modern Theory and Quasi Rent -Theories Of Wages: Iron Law of Wages, Wage Fund Theory.

### **Unit IV: Theory of Factor Pricing- 2**

**15 HRS** 

Theories of Interest: Loanable Fund Theory, Liquidity Preference Theory-Theories of Profit: Dynamic Theory, Uncertainty Theory and Innovation Theory.

#### **Unit V: Welfare Economics**

**15 HRS** 

Welfare-Meaning - Definition-Positive Economics & Welfare Economics-Divergence between Individual and Social Welfare-New Welfare Economics Pareto's Welfare Criterion.

#### **TEXT BOOKS:**

- 1. JothiSivagnanam. K & Srinivasan R, Business Economics, Tata McGraw Hill Education Pvt. Ltd., Publication, New Delhi.
- 2. 2.Dewett.K.K,Modern Economic Theory,S.Chand&Companyltd,Delhi,PP 948-968.
- 3. K.P.M.Sundaram, Vaish, Micro Economic Theory, Sultan Chand and Sons, New Delhi.

### **REFERENCE BOOKS:**

- 1. Lipsey, Richard, G.,1969, Introduction to Positive Economics, English Language Book Society and Weidenfeld and Nicolson, London.
- 2. Mannur, H.G., 1993, International Economics: Theory and Policy Issues, Vikas Publishing House Pvt. Ltd., New Delhi.

3. Samuelson, Paul Anthony and William D. Nordhaus,1998,Economics,Ed.6,New Delhi: Tata McGraw Hill Publishing Company Ltd.New Delhi.

# **JOURNALS FOR REFERENCE**

- 1. Journal of Applied Economics.
- 2. International Journal of the Economics of Business.

#### WEBSITES FOR REFERENCE

http://www.yahoo.com/socialscience/economics/infoseek-economics www.sciencedirect.com;

# **Question Paper Pattern**

Time: 3 hours Marks: 75

Part - A :  $(10 \times 2 = 20 \text{ marks})$ All the questions are to be answered

Part – B: (5 x 5 = 25 marks)
Five questions with internal choice.
(Either or pattern)

Part – C:  $(3 \times 10 = 30 \text{ marks})$ Three out of five with open choice

II B.COM		AECM403S
SEMESTER - IV	INDIAN ECONOMY	HRS/WK - 5
ALLIED -3		CREDIT -4

## **Objectives:**

- To help the students understand the nature of economy that India is.
- ➤ To have an all around information about the varied sectors of the Indian Economy.

## Unit I : Introduction 10 HRS

Economic Growth and Economic Development –Concept and Difference -Features of a Developing Economy – Determinants of Development and Growth-Obstacles to Economic Development.

#### **Unit II: National Income**

**20 HRS** 

National Income - Concepts-Estimates of National Income - Methods of Calculating National Income - Difficulties in the Calculation of National Income - Causes for Slow Growth of National Income - Structural Changes in Indian Economy As Seen in the National Income Data.

### **Unit III: Problems of the Indian Economy**

**15 HRS** 

Major Problems of the Indian Economy: Poverty - Inequality -Unemployment -Present status of Indian agriculture-Food Self Sufficiency and Food Security in India - Measures to Reduce Poverty -Employment Generation Schemes.

#### **Unit IV: Industrial Sector**

**20HRS** 

Industrialization -Role-Pattern-Effects of industrialization-Large scale industries-Iron and Steel industry-Cotton industry-Sugar industry-Cement industry-Petro chemical industry-Automobile industry-Growth of IT industry in India-Role of Small Scale industries in India-SIPCOT-TIDCO-SIDCO-TIIC-DIC .

#### **Unit V : Infrastructure for Economic Development** 10 HRS

Infrastructure –Concept-Recent measures to develop Infrastructure-Energy-Classification of Energy-Communication- Health-Education.

#### Text Books:

- 1. S.Sankaran,Indian Economy ,Marghampublication,Chennai.
- 2. I.C. Dingra ,IndianEconomy,Sultan Chand and Sons,New Delhi.

#### Reference:

1. RuddarDutt and K.P.M.Sundharam ,IndianEconomy,S.Chand and Co.Pvt. Ltd (Recent edition), New Delhi.

- 2. A.N.Agarwal ,Indian Economy : Problems of Development and Planning, Wishwaprakashan,New Delhi.
- 3. S.K.Misra and V.K. Puri, Indian Economy: Its Development Experience, Himalaya Publishing House, Mumbai.

# **Question Paper Pattern**

Time: 3 hours Marks: 75

Part - A :  $(10 \times 2 = 20 \text{ marks})$ All the questions are to be answered

Part – B: (5 x 5 = 25 marks)
Five questions with internal choice.
(Either or pattern)

Part – C:  $(3 \times 10 = 30 \text{ marks})$ Three out of five with open choice

II.B.COM	BUSINESS STATISTICS	ASCM301Q
SEMETER-III	(For the student admitted from the year	HRS/WEEK-5
ALLIED	2014 onwards)	CREDIT-3

### **OBJECTIVES:**

To make the students to gain the basic knowledge in business statistics.

### **UNIT-I INTRODUCTION**

[20Hrs.]

Collection of data - primary data - secondary data - different methods of collecting primary data - classification and tabulation of statistical data. Frequency distribution simple and cumulative. Measures of central value .arithmetic mean, median, mode, geometric mean, harmonic mean.

#### UNIT-II MEAURES OF DISPRESSION

[20Hrs.]

Range, quartile deviation, mean deviation, standard deviation-combined standard deviation and co-efficient of variation. Measures of Skewness: Karl Pearson's and Bowley's methods.

#### **UNIT-III CORRELATION**

[20Hrs.]

Karl Pearson's co-efficient of correlation, spearman's rank correlation coefficient and concurrent deviation method. Regression analysis: simple regression equations.

### **UNIT-IV INDEX NUMBER**

[20Hrs.]

Index number – uses of index numbers – problems in the construction of index number – methods of constructing index number – simple aggregative methods – weighted aggregative indices – laspeyre's , paasche's , bowley's ,and fisher ideal method-weighted aggregative indices – quantity and value indices – tests of adequacy of index number: time reversal test , factor reversal test (problems only) family budget method.

UNIT-V TIME SERIES [20Hrs.]

Time series – uses and component. Measurement of trend: semi-average method, moving average method (problem up to 5 yearly) - least square method (Fitting of straight line).measurement of seasonal variation: methods of simple average –ratio-to-trends method-link relative method.

### **TEXT BOOKS:**

- 1. "STATISTICAL METHOD", Gupta. S.P., Sultan Chand &sons, New Delhi.
- 2. "BUSINESS STATISTICS", Gupta. S.P., Gupta. P.K. and Manmohan.

# **REFERENCE BOOKS:**

"INDEX NUMBER, APPLIED STATISTICS" Mudgett Gupta.O.P. & Ansari. A., Kadarnath&co. "BUSINESS STATISTICS" Bharat jhunjhunwala, S. Chand & Comp

II – B.COM	DIICINECC MATHEMATICC	AMCM401
SEMESTER - IV	(For the students admitted from the year 2014)	HRS/WK - 5
ALLIED		CREDIT - 4

### **UNIT I:SET THEORY**

Basic concepts – Subsets – Operations and Applications – Cartesian Product – Relations – Properties – Functions.

# **UNIT - II:ANALYTICAL GEOMETRY**

Distance – Slope – Equation of Straight line – Interpretation – Break even analysis – Parabolas.

#### **UNIT - III:DIFFERENTIAL CALCULUS**

Limits – Continuity – Average & Marginal concepts – Differential coefficient concepets – Simple applications to Economics.

#### **UNIT - IV:MATRICES**

Addition of matrices –Scalar multiplication-Multiplication of a matrix by a matrix-Inverse of a matrix –Solution of a system of equation –Input output Analysis

## **UNIT - V:COMMERCIAL ARITHMETIC**

Percentages – Simple and Compound interests – Arithmetic and Geometric Series – Simultaneous Linear equations.

### **TEXT BOOK:**

1. "An Introduction to Business Mathematics", V. Sundaresan, S. D. Jaya Seelan, S. Chand& Company Ltd, New Delhi(2003).

Unit-I: Chap:2(Sec:2.1 – 2.7),

Unit-II: Chap:1(Sec:1.2-1.4,1.6-1.8),

Unit-III: Chap:3(Sec:3.1,3.2,3.4,3.5,3.11),

Unit-IV: Chap:8 (8.2-8.7),

Unit-V: Chap:7(7.1,7.2,7.3,7.5).

### **REFERENCE BOOKS:**

- 1. "Business Mathematics", QaziZameeruddin, V. K. Kahanna, S. K. Bhambri, Vikas Publishing Pvt Ltd, New Delhi (1995).
- 2. "Business Mathematics", V. K. Kapoor, S. Chand & Company Ltd, New Delhi (1994).

II YEAR		EVS401S
SEMESTER - III	ENVIRONMENTAL SCIENCE	HRS/WK - 3
NME		CREDIT - 2

# (For All UG II Year Students Any One Semester)

# Unit I: Environmental studies and Natural resources (20 Hrs.)

Definition, scope and importance of environmental studies – forest resources: deforestation, mining, dams – water resources: over – utilization, floods, drought – mineral resources: exploitation, extraction and usage – food resources: food problems, overgrazing, pesticide problems, water logging, salinity – energy resources: energy needs, renewable and non renewable energy – land resources: land degradation, landslides, soil erosion and desertification – conserving natural resources.

# Unit II: Ecosystems: (20 Hrs.)

Concept, structure and function of an ecosystem – producers, consumers and decomposers – energy flow – ecological succession – food chains, food webs and ecological pyramids – types, characteristics, structure and function of forest ecosystem, grassland ecosystem, desert ecosystem and aquatic ecosystem –

# Unit III: Biodiversity: (20 Hrs.)

Definition of biodiversity – genetic, species and ecosystem diversity – value of biodiversity – India as a mega diversity nation – hot spots – threats to biodiversity – endangered and endemic species of India – In-situ and Ex-situ conservation of biodiversity.

# Unit IV: Environmental Pollution: (20 Hrs.)

Cause, effects and control measures of air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution and nuclear hazards – solid waste management: causes, effects, control measures and disposal of wastes – disaster management: floods, earthquakes, cyclone, landslides and tsunami.

# Unit V: Social Issues, Human population and the Environment: (20 Hrs.)

Water conservation, rain water harvesting, watershed management – environmental ethics: issues and possible solution – climate change, global warming, acid rain, ozone depletion, nuclear accidents and holocaust – wasteland reclamation – Environment protection Act – Wildlife protection Act – Forest Conservation Act – public awareness – Population explosion – Environment and human health – Role of Information Technology in Environment and human health.

Field work: (20 Hrs.)

1. Visit to a local area to document environmental assets – river / forest / grassland/mangrove.

- 2. Visit to a local polluted site urban / rural / industrial / agricultural.
- 3. Study of common plants, insects, birds.
- 4. Study of simple ecosystems pond, river, forest, etc.,
- 5. Practical work.

#### **Reference Books:**

- 1. Joseph C.Daniel, Principles of Environmental Science. Bright son's Publications, Chennai.
- 2. Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- 3. BharuchaErach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad 380 013, India, Email: <a href="mailto:mapin@icenet.net">mapin@icenet.net</a>
- 4. Jadhav, H &Bhosale, V.M. . Environmental Protection and Laws. Himalaya Pub. House, Delhi
- 5. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co.
- 6. Odum, E.P.. Fundamentals of Ecology. W.B. Saunders Co. USA,
- 7. Sharma B.K.,. Environmental Chemistry. Geol Publ. House, Meerut.
- 8. Trivedi R.K., Hand book of Environmental Laws, Rules Guidelines, Compliances and Standards. Vol I and II, Environ Media9. Wanger K.D.,. Environmental Management. W.B. Saunders Co. Philadelphia, USA.

I B.COM		VE101T
SEMETER-I	VALUE EDUCATION	HRS/WEEK-3
ALLIED		CREDIT-2

#### **Unit-I INTRODUCTION OF VALUES**

[7Hrs.]

Values-Definition- Concept -Sources of values-Characteristics of values-Classification of values-Importance of value education-Erosion of values-Political erosion-social erosion-economic erosion.

Unit-II LEARNING [9Hrs.]

Learning-Pavlov and classical conditioning-operant conditioning-learning by insight – the modeling process and transmission of response information-kind of modeling-observational learning.

Unit-III MEMORY [7Hrs.]

Memory-concept-information processing approach-sensory information stage-short term memory-memory categories-measuring memory-memory span-total learning method.

Unit-IV EMOTION [7Hrs.]

Emotion-concept of emotions-displacement-positive emotions-theories of emotion-the James - Lange theory of emotion-cannon-bard theory of emotion-the facial feedback theory-Averill's social theory.

# Unit-V INTELLIGENCE [9Hrs.]

Intelligence-major intelligence test-Binet-Simon test-Wechsler's test-theories of intelligence-spearman's two factor theory-Sternberg's triarchic theory of intelligence-determinants of intelligence.

#### **TEXT BOOK:**

- 1. Hilgard, E.R., Atkinson, R.C. and Atkinson, R.L.Introduction to psychology Jovanovich, Harcourt Brace.
- 2. Parameswaran, E.G. and Beena, C.Invitation to psychology. New Delhi, Tata McGraw-Hill Publishing co Ltd.

#### **REFERENCE BOOKS**

- 1. GhorpadeM.B.Essentials of psychology Bombay, Himalayas publishing house.
- 2. Baron, R.A, Byrne, DandKantowitz, B.H.Psychology,understanding human Behaviour.NY.Holt, Rinehart and Winston

# **QUESTION PATTERN (CIA)**

### **Section-A**

Answer all the Questions (15x1=15)

# **Section-B**

Answer any seven from the following (7x5=35)

# QUESTION PATTERN -SEMESTER

# **Section-A**

Answer all the Questions (20x1=20)

### **Section-B**

Answer any five from seven of the following (5x5=25)

# **Section-C**

Answer all the Questions, either or pattern (3x10=30)

I B.COM	DYNAMICS OF PERSONALITY	EPD 201T
SEMETER-II		HRS/WEEK-3
ALLIED		CREDIT-2

UNIT-I [7Hrs.]

Personality-meaning-Definition-Determinants of personality-Genetic Determinants-Social Determinants-cultural Determinants- Psychological Determinants-Development of personality -Need for personality development-Guidelines to improve personality.

Unit-II [7Hrs.]

Theories of personality-Freudian theory-Jung's analytical psychology-Defense-mechanism-Displacement-Repression-Projection-Reaction formation-fixation and Regression-The dynamics of personality.

Unit-III [7Hrs.]

Stress –Concept of stress-Stressful situations and life transition-Stress arousing events-Personal crisis-Bereavement and grief- Stress coping skills-Assessing stress-social support.

Unit-IV [7Hrs.]

Mental Health-Concept-Definition-Factors that influence mental health-Significance of youth period-Specific mental health problems of rural youth.

Unit-V [7Hrs.]

Personality -Approaches and personality assessment-Uses of personality assessment-Projective techniques-Rorschach inkblot test-Thematic apperception test (TAT)

#### **TEXT BOOKS**

- 1. Wittig, A.E. and Williams G III. Psychology-An introduction. New Delhi. McGraw Hill Book Co (international student edition).
- 2. Baron,R.A, Byrne, DandKantowitz, B.H.Psychology, understanding human Behaviour. NY.Holt, Rinehart and Winston.

### REFERENCE BOOKS

- 1. De fruyt, f. personality and individual difference.
- 2. Hall, C.S., &Lindzey, G.theories of personality
- 3. Halle, larry.A&Ziegler Daniel.1981.personality theories, New Delhi; mc craw hill ltd.

# **QUESTION PATTERN (CIA)**

### **Section-A**

Answer all the Questions (15x1=15)

# **Section-B**

Answer any seven from the following (7x5=35)

# **QUESTION PATTERN -SEMESTER**

# **Section-A**

Answer any five from seven of the following (5x5=25)

### **Section-B**

Answer all the Questions (20x1=20)

# **Section-C**

Answer all the Questions, either or pattern (3x10=30)