

SYLLABUS ACADEMIC YEAR 2018-2019



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

**PG & RESEARCH DEPARTMENT OF
COMMERCE**

PG & RESEARCH DEPARTMENT OF COMMERCE

B.COM - CURRICULAM TEMPLATE

COURSE STRUCTURE UNDER CHOICE BASED CREDIT SYSTEM (UG)
2016- 2017 Onwards

Year/ Semester	Part	Subject	Title of the Paper	Sub Code	Hours	Credit
I Year I Semester	I	Language	French	LF101	5	3
	I	Language	Hindi-1	LH101S	5	
	I	Language	Tamil-1	LTC101T	5	
	II	English	Foundation Course English-I	LEC101T	5	3
	III	Core	Financial Accounting-I	CM101Q	6	5
	III	Core	Business Organisation	CM102T	6	4
	IV	Allied	Business Economics -I	AECM101T	5	4
	V	Skill	Value Education	VE101T	3	2
I Year II Semester	I	Language	French	LF202	5	3
	I	Language	Hindi	LH202S	5	
	I	Language	Tamil	LTC202T	5	
	II	English	Foundation Course English-II	LEC202T	5	3
	III	Core	Financial Accounting-II	CM203T	6	5
	III	Core	Principles of Marketing	CM204T	6	4
	IV	Allied	Business Economics -II	AECM202T	5	4
	V	Skill	Basic Tamil/ Dynamics of personality	EBT201/ EPD201T	3	2
II Year III Semester	III	Core	Corporate Accounting-I	CM305P	6	5
	III	Core	Principles of Management	CM306Q	6	4
	III	Core	Business Law	CM307S	5	4
	IV	Allied	Business Correspondence	ACM301	5	4
	IV	Allied	Business Statistics	ASCM301Q	5	4
	V	Skill	Employability Skills	AOES301S	3	2
II Year IV Semester	III	Core	Corporate Accounting-II	CM408P	6	5
	III	Core	Banking Law and Practice	CM409T	6	4
	III	Core	Company Law	CM410Q	5	4
	IV	Allied	Indian Economy	AECM403S	5	4
	IV	Allied	Business Mathematics	AMCM401	5	4
	V	Skill	Environmental Science	EVS401S	3	2

III Year V Semester	III	Core	Cost Accounting	CM511Q	6	5
	III	Core	Human Resource Management	CM512P	6	5
	III	Core	Retail Marketing Management	CM513S	6	5
	III	Elective-I	Income Tax Law & Practice (or) Logistics and Supply Chain Management	ECM514S ECM514A	6	5
		Elective-II	Indian Capital Market (or) Innovation Management	ECM515T ECM515A	6	5
III Year VI Semester	III	Core	Management Accounting	CM616Q	6	5
	III	Core	Entrepreneurial Development	CM617Q	6	5
	III	Core	Practical Auditing	CM618	6	5
	III	Elective-III	Customs, Excise and Goods and Service Tax (or) Advertisement and Salesmanship	ECM619A ECM619B	6	5
		Elective IV	Investment Management (or)	ECM620T	6	5
			Quantitative Techniques for Business Decisions	ECM620A		
			Extension Activities	EU601		2
						140

II Year III Semester	Allied (B.Sc Maths)	Accounting for Business	ACMT301Q	8 Hrs	6
II Year IV Semester	Allied (B.C.A)	Financial Accounting	ACCA401	5 Hrs	4

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

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.

SEMESTER - I	COURSE CODE: CM101Q					TITLE OF THE PAPER: FINANCIAL ACCOUNTING - I					HOURS:5	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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	4.2	
CO5	5	5	5	5	4	4	5	4	3	2	4.2	
Mean Overall Score											4.1	

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

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 Accountancy Volume I, 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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks – Five out of Eight - Open Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

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

I- B.COM	BUSINESS ORGANISATION (For the Students Admitted from the year 2016 onwards)	CM102T
SEMESTER –I		HRS/WK –5
CORE-II		CREDIT - 4

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.

SEMESTER I	COURSE CODE: CM102T PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: BUSINESS ORGANISATION					HOURS:6	CREDITS:4
COURSE OUTCOMES						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
C01	5	5	4	5	4	5	5	5	5	5	4.8	
C02	5	5	4	5	5	5	5	5	5	5	4.9	
C03	5	5	5	5	4	5	5	5	5	5	4.9	
C04	4	4	5	5	4	4	4	4	5	5	4.4	
C05	4	4	4	5	4	4	4	5	4	4	4.2	
Mean Overall Score											4.6	

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

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.

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

Course Outcomes

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

C01: Gain knowledge about Average Due Date and Account Current.

C02: Knowledge relating to Branch Accounting.

C03: Knowledge about Departmental Accounts.

C04: Understanding about Admission and Retirement of Partners in Partnership.

C05: Understanding about Dissolution of Partnership.

SEMESTER –II	COURSE CODE: CM203T					TITLE OF THE PAPER: FINANCIAL ACCOUNTING-II					HOURS:5	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
C01	5	5	5	5	4	4	5	3	3	2	4.1	
C02	5	5	5	5	4	4	5	3	3	2	4.1	
C03	5	5	5	5	4	4	5	4	3	2	4.2	
C04	5	5	5	5	4	4	4	5	3	2	4.3	
C05	4	4	4	4	4	4	4	5	3	2	4.3	
Mean Overall Score											4.2	

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

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 days-methods 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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
 2. Part – B = $5 \times 5 = 25$ Marks – Five out of Eight - Open Choice.
 3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.
- Note:** Questions should be asked from all the units with equal weightage.

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

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.

SEMESTER II	COURSE CODE: CM204T					TITLE OF THE PAPER: PRINCIPLES OF MARKETING					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	4	3	4	3	4	4	5	5	4	4.1	
CO2	4	3	4	5	4	5	4	5	5	4	4.3	
CO3	4	5	4	3	4	5	3	5	4	5	4.2	
CO4	5	4	4	4	5	4	4	4	3	4	4.1	
CO5	4	5	4	3	4	5	5	4	4	5	4.3	
Mean Overall Score											4.2	

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

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 &SanjithR 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 CharlesFutrell, 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.

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

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.

SEMESTER III	COURSE CODE: CM305P					TITLE OF THE PAPER: CORPORATE ACCOUNTING - I					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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	

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

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.Reddy and A.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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
 2. Part – B = $5 \times 5 = 25$ Marks – Five out of Eight - Open Choice.
 3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.
- Note:** Questions should be asked from all the units with equal weightage.

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

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 to control and coordinate

SEMESTER - III	COURSE CODE: CM306Q					TITLE OF THE PAPER: PRINCIPLES OF MANAGEMENT					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	3	3	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	3	4.1	
CO4	5	5	5	5	4	4	5	4	3	2	4.2	
CO5	5	5	5	5	4	4	5	4	3	2	4.2	
Mean Overall Score											4.1	

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

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.

II- B.COM	BUSINESS LAWS <i>(For the Students Admitted from the year 2016 onwards)</i>	CM307S
SEMESTER -III		HRS/WK -5
CORE-7		CREDIT - 4

Objectives

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 it 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 .

SEMESTER III	COURSE CODE: CM307S PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: BUSINESS LAW					HOURS:5	CREDITS:4
COURSE OUTCOMES						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	5	4	2	5	5	2	4.3	
CO2	5	5	5	5	5	4	4	5	4	2	4.4	
CO3	5	5	5	5	5	4	4	5	5	2	4.5	
CO4	5	5	5	5	5	4	4	4	4	2	4.3	
CO5	5	5	5	5	5	4	4	4	2	2	4.1	
	Mean Overall Score										4.3	

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

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. Saravanel & 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.

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	$0 \leq \text{rating} \leq 1$	$1.1 \leq \text{rating} \leq 2$	$2.1 \leq \text{rating} \leq 3$	$3.1 \leq \text{rating} \leq 4$	$4.1 \leq \text{rating} \leq 5$
Rating	Very Poor	Poor	Moderate	High	Very High

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

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

SEMESTER III	COURSE CODE: ACM301 PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: BUSINESS CORRESPONDANCE PROGRAMME SPECIFIC OUTCOMES(PSO)					HOURS: 5	CREDITS:4
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	MEAN SCORE OF CO'S	
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	3.9	
CO4	4	3	4	4	4	4	4	3	4	3	3.7	
CO5	4	2	2	4	4	4	3	2	4	4	3.3	
Mean Overall Score											4.18	

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

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 - Circular 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 FORMS 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.

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

Objective

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.

SEMESTER III	COURSE CODE: AOES301S PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: EMPLOYABILITY SKILLS PROGRAMME SPECIFIC OUTCOMES(PSO)					HOURS: 3	CREDITS:2
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	MEAN SCORE OF CO'S	
CO1	5	5	4	5	5	5	4	4	4	5	4.6	
CO2	5	4	5	4	5	5	4	5	4	4	4.5	
CO3	4	4	3	4	5	5	5	4	5	4	4.2	
CO4	4	4	3	3	4	4	4	3	4	5	3.6	
CO5	3	3	4	4	4	3	3	4	3	4	3.4	
	Mean Overall Score										4.0 6	

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

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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

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

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

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.

SEMESTER IV	COURSE CODE: CM408P					TITLE OF THE PAPER: CORPORATE ACCOUNTING - II					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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	

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

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-III Amalgamation, 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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
 2. Part – B = $5 \times 5 = 25$ Marks – Five out of Eight - Open Choice.
 3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.
- Note:** Questions should be asked from all the units with equal weightage.

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

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

SEMESTER - IV	COURSE CODE: CM409T					TITLE OF THE PAPER: BANKING LAW AND PRACTICE					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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	4.2	
CO5	5	5	5	5	4	4	5	4	3	2	4.2	
Mean Overall Score											4.1	

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

UNIT -I Introduction to Bank**(25 Hrs.)**

Bank -Meaning, Definition, Classification, types of banks and their functions and Services. Commercial Banks - meaning, definition and functions. Central Bank - meaning, definition and functions - Universal Banking - Banking Regulations Act 1949 - features, objectives and recent amendments.

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 Credit Rating, Lending and Recovery Management (15 Hrs.)

Credit Rating – Meaning, Basis, symbols and Benefits. Lending – Meaning, Lending and Investment Policies of Commercial Banks. Types of loans – Secured and Unsecured Loans. Recovery Management – Meaning, Advantages and Disadvantages – Elements of Debt Recovery – Procedure of Debt Recovery – Non Performing Assets – Meaning.

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) – RTGS -- Electronic Clearing Services (ECS) - Indian Financial Network - Customer Grievances Redressal and Ombudsman.

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.

II- B.COM	COMPANY LAW	CM410Q
SEMESTER -IV	(For the Students Admitted from the year 2016	HRS/WK -5
CORE-11	onwards)	CREDIT -4

Objectives:

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.

SEMESTER V	COURSE CODE: CM410Q PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: COMPANY LAW					HOURS: 5	CREDITS:4
COURSE OUTCOMES						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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	4.3	
CO3	4	4	4	4	3	4	3	4	4	3	3.7	
CO4	3	4	3	3	4	2	4	3	4	3	3.3	
CO5	3	3	4	3	4	3	4	3	3	4	3.4	
	Mean Overall Score										3.9	4

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

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 Praticce – 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**

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	COST ACCOUNTING	CM511Q
SEMESTER -V	(For the Students Admitted from the year 2016	HRS/WK -6
CORE-IX	onwards)	CREDIT - 5

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

SEMESTER – V	COURSE CODE: CM511Q					TITLE OF THE PAPER: COST ACCOUNTING					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	3	3	4.2	
CO2	5	5	5	5	4	4	5	3	3	2	4.1	
CO3	5	5	5	5	5	4	5	3	3	2	4.2	
CO4	5	5	5	5	4	4	5	4	3	2	4.2	
CO5	5	5	5	5	5	4	5	4	3	2	4.3	
Mean Overall Score											4.2	

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

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 & Co ltd. 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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
 2. Part – B = $5 \times 5 = 25$ Marks –Five out of Eight - Open Choice.
 3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.
- Note:** Questions should be asked from all the units with equal weightage.

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

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.

SEMESTER - V	COURSE CODE: CM512P					TITLE OF THE PAPER: HUMAN RESOURCE MANAGEMENT					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	3	4	4	5	5	4.4	
CO2	5	5	5	5	4	4	4	4	5	5	4.2	
CO3	5	5	5	5	4	4	4	4	5	5	4.2	
CO4	5	5	5	5	4	4	4	4	5	5	4.2	
CO5	4	4	4	4	4	4	4	4	5	5	4.2	
Mean Overall Score											4.2	

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

UNIT -I Introduction 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) – Jobs and 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.

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

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**

SEMESTER V	COURSE CODE: ECM514S					TITLE OF THE PAPER: INCOME TAX LAW AND PRACTICE					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
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

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

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 Income, Computation 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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks –Five Questions with Eight open Choice
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

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

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)	onwards)	CREDIT - 5

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

SEMESTER - V	COURSE CODE: ECM514A PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: LOGISTICS AND SUPPLY CHAIN MANAGEMENT					HOURS: 6	CREDITS:5
COURSE OUTCOMES						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	P01	P02	P03	P04	P05	PS01	PS02	PS03	PS04	PS05		
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	4.5	
CO4	4	4	3	4	4	4	4	3	4	5	3.9	
CO5	4	4	5	4	4	4	4	4	3	4	4	
Mean Overall Score											4.48	

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

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 4th 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.

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	INDIAN CAPITAL MARKET	ECM515T
SEMESTER -V	(For the Students Admitted from the year 2016	HRS/WK - 6
DSE -II (A)	onwards)	CREDIT - 5

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

SEMESTER-V	CODE: ECM515T					TITLE OF THE PAPER: INDIAN CAPITAL MARKET					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	4	5	5	4	3	4	4	4	3	4	
CO2	4	3	4	4	4	4	3	4	4	3	3.7	
CO3	5	4	3	4	4	4	4	5	4	4	4.1	
CO4	4	4	4	4	3	4	4	3	4	3	3.7	
CO5	5	5	4	3	4	3	3	4	4	4	3.9	
Mean Overall Score											3.88	

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

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 imprints pvt. 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.

III- B.COM	INNOVATION MANAGEMENT	ECM515A
SEMESTER -V	(For the Students Admitted from the year 2016	HRS/WK - 6
DSE – II (B)	onwards)	CREDIT - 5

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

SEMESTER-V	ECM515A					TITLE OF THE PAPER: INNOVATION MANAGEMENT					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
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	

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

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 Concrete Value Through 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.

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

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.

SEMESTER - VI	CODE ;CM616Q					TITLE OF THE PAPER: MANAGEMENT ACCOUNTING					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
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	
Mean Overall Score											4.8	

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

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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part – B = $5 \times 5 = 25$ Marks – Five out of Eight - Open Choice.
- 3) Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

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

III- B.COM	ENTREPRENEURIAL DEVELOPMENT (For the Students Admitted in the year 2019 onwards)	CM617Q
SEMESTER VI		HRS/WK -6
CORE		CREDIT - 5

Objectives

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 .

SEMESTER VI	COURSE CODE: CM617Q					TITLE OF THE PAPER: ENTREPRENEURIAL DEVELOPMENT					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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.

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 MSME 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.

III- B.COM	PRACTICAL AUDITING	CM618
SEMESTER -VI		HRS/WK -6
CORE-XIII		CREDIT - 5

Course Outcomes

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

C01: Gain knowledge about fundamentals of Auditing

C02: Critical thinking through Vouching.

C03: Analytical reasoning through Verification and valuation of assets and liabilities.

C04: Comprehension about Audit of limited companies.

C05: Scientific reasoning and digital literacy through Investigation and EDP systems

SEMESTER - VI	COURSE CODE: CM618					TITLE OF THE PAPER: PRACTICAL AUDITING					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
C01	5	5	5	5	4	3	4	3	3	3	4.0	
C02	5	5	5	5	4	3	5	4	4	3	4.3	
C03	5	5	5	5	4	3	5	4	4	4	4.4	
C04	5	5	5	5	4	3	5	4	4	4	4.4	
C05	5	5	5	5	4	3	5	4	4	2	4.2	
Mean Overall Score											4.3	

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

UNIT I Introduction to Auditing**(17 Hrs.)**

Auditing - Meaning – Definition – Objec

tives – 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.

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

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.

SEMESTER VI	COURSE CODE: ECM619A PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: CUSTOM, EXCISE AND GOODS AND SERVICE TAX PROGRAMME SPECIFIC OUTCOMES(PSO)					HOURS: 6	CREDITS:5
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	MEAN SCORE OF CO'S	
CO1	5	5	5	5	5	5	5	5	5	5	5	
CO2	5	4	5	4	5	5	3	5	4	5	4.5	
CO3	4	4	3	4	5	4	5	4	4	4	4.1	
CO4	3	3	4	4	4	3	4	3	4	5	3.8	
CO5	4	4	3	3	3	4	3	4	3	3	3.4	
Mean Overall Score											4.16	

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

UNIT –I Customs 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 –II Introduction 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. Singhanian MonicaSinghanian, 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.

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

Course Outcomes

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

C01: Know the fundamental aspects of advertising.

C02: Be aware of the online advertising.

C03: Understand the concept of advertising agency.

C04: Know the basic aspects of the salesmanship.

C05: Knowledge pertaining to Sales Organisation and Sales Territory

SEMESTER -VI	COURSE CODE: ECM619B					TITLE OF THE PAPER: ADVERTISEMENT AND SALESMANSHIP					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
C01	4	5	4	5	5	4	4	3	4	2	4.0	
C02	4	5	4	5	5	4	4	3	4	2	4.0	
C03	4	5	4	5	5	4	4	3	4	2	4.0	
C04	4	5	4	5	5	4	4	3	4	2	4.0	
C05	4	5	4	5	5	4	4	3	4	2	4.0	
Mean Overall Score											4.0	

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

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

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.

SEMESTER -VI	COURSE CODE: ECM620T					TITLE OF THE PAPER: INVESTMENT MANAGEMENT					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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	4	3	4	2	4.0	
Mean Overall Score											4.0	

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

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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks – Five Questions with Internal Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

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

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

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.

SEMESTER -VI	COURSE CODE: ECM620A					TITLE OF THE PAPER: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	5	5	5	5	5	5	5	5
CO2	4	5	4	5	5	4	4	3	4	4	4.2	4.2
CO3	4	5	4	5	5	4	4	3	4	3	4.1	4.1
CO4	4	5	4	5	4	4	4	3	4	3	4.0	4.0
CO5	4	4	4	5	4	4	4	3	3	3	3.8	3.8
Mean Overall Score											4.22	4.22

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

UNIT-I Linear programming: (18Hrs.)

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

UNIT-II Inventory models: (18Hrs.)

General concepts and definitions-Variations 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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
2. Part – B = $5 \times 5 = 25$ Marks – Five out of Eight - Open Choice.
3. Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

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

ALLIED (B C A)

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

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.

SEMESTER -IV	COURSE CODE: ACCA401					TITLE OF THE PAPER: FINANCIAL ACCOUNTING					HOURS:5	CREDITS:
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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	

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

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- IV Depreciation 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, New Delhi

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.

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

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.

SEMESTER –III	COURSE CODE: ACMT301Q					TITLE OF THE PAPER: ACCOUNTING FOR BUSINESS					HOURS:8	CREDITS:
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	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	

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

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 = $10 \times 2 = 20$ Marks – All the Questions are to be Answered.
- 2) Part – B = $5 \times 5 = 25$ Marks –Five out of Eight - Open Choice.
- 3) Part – C = $3 \times 10 = 30$ Marks – Three Out of Five – Open Choice.

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

