

**SYLLABUS
ACADEMIC YEAR 2021-2022**

***PG & RESEARCH DEPARTMENT OF
COMMERCE***



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

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

**COURSE STRUCTURE UNDER CHOICE BASED CREDIT SYSTEM (UG)
2020- 2021 Onwards**

| YEAR/SEM | PART | SUBJECT | TITLE OF THE PAPER | SUB CODE | CREDIT | HRS |
|---------------------|------|------------|--|----------------------|-----------|-----------|
| I Year | I | Language | Tamil -I | 21LTC01 | 3 | 5 |
| I Semester | | Language | French-I | LF101 | | |
| | | Language | Hindi-I | LH101S | | |
| | II | Language | Communicative English -I | 20LEC101 | 3 | 5 |
| | III | Core-I | Financial Accounting -I | CM101Q | 5 | 5 |
| | III | Core-II | Business Organization | CM102T | 3 | 5 |
| | III | Allied-I | Business Economics-I | 21AECM11 | 3 | 5 |
| | IV | AECC | Professional English for Commerce & Management | 20PECM01 | 3 | 3 |
| | IV | SEC | Value Education | VE101T | 2 | 2 |
| Total | | | | | 22 | 30 |
| I Year | I | Language | Tamil -II | 21LTC02 | 3 | 5 |
| II Semester | | Language | French-II | LF202 | | |
| | | Language | Hindi-II | LH202S | | |
| | II | Language | Communicative English -II | 20LEC202 | 3 | 5 |
| | III | Core-III | Financial Accounting -II | CM203T | 5 | 5 |
| | III | Core-IV | Principles of Marketing | CM204T | 3 | 5 |
| | III | Allied-II | Business Economics-II | 21AECM22 | 3 | 5 |
| | IV | AECC | Professional English for Commerce & Management | 20PECM02 | 3 | 3 |
| | IV | SEC | Basic Tamil/Dynamics of Personality | EBT201/ EPD201T | 2 | 2 |
| Total | | | | | 22 | 30 |
| II Year | III | Core-V | Corporate Accounting -I | CM305P | 5 | 6 |
| III Semester | III | Core-VI | Principles of Management | CM306Q | 4 | 6 |
| | III | GE - I | Office Automation (or) Internet Technologies | 19GCM31A 19GCM31B | 4 | 5 |
| | III | Allied-III | Business Correspondence | ACM301 | 4 | 5 |
| | III | Allied-IV | Business Statistics | ASCM301Q | 4 | 5 |
| | IV | AECC | Employability Skills | AOES301S | 2 | 3 |
| Total | | | | | 23 | 30 |
| II Year | III | Core-VII | Corporate Accounting -II | CM408P | 5 | 6 |

| | | | | | | |
|---|-----|-------------|--|----------------------|------------|------------|
| IV Semester | III | Core-VIII | Banking Law and Practice | 20CM409 | 4 | 6 |
| | III | GE - II | Entrepreneurial Development (or) Retail Marketing Management | 19GCM42A 19GCM42B | 4 | 5 |
| | III | Allied-IV | Indian Economy | AECM403S | 4 | 5 |
| | III | Allied-V | Business Mathematics | AMCM401 | 4 | 5 |
| | IV | AECC | Environmental Science | EVS401S | 2 | 3 |
| Total | | | | | 23 | 30 |
| III Year | III | Core- IX | Cost Accounting | CM511Q | 5 | 6 |
| V Semester | III | Core-X | Human Resource Management | CM512P | 5 | 6 |
| | III | Core - XI | Income Tax Law & Practice | 19CM514 | 5 | 6 |
| | III | DSE- I | Business Laws (or) | 19ECM513 | 4 | 6 |
| | | | Logistics and Supply Chain Management | ECM514A | | |
| | III | DSE- II | Indian Capital Market (or) | ECM515T | 5 | 6 |
| | | | Innovation Management | ECM515A | | |
| Total | | | | | 24 | 30 |
| III Year | III | Core -XII | Management Accounting | CM616Q | 5 | 6 |
| VI Semester | III | Core - XIII | Customs, Excise and Goods and Service Tax | 19CM619 | 5 | 6 |
| | III | Core - XIV | Practical Auditing | CM618 | 5 | 6 |
| | III | DSE - III | Company Law (or) | 19ECM617 | 4 | 6 |
| | | | Advertisement and Salesmanship | ECM619B | | |
| | III | DSE - IV | Investment Management (or) | ECM620T | 5 | 6 |
| | | | Quantitative Techniques for Business Decisions | ECM620A | | |
| | | | Extension Activities | EU601 | 2 | |
| Total | | | | | 26 | 30 |
| Grand Total Credit (22+22+23+23+24+26) | | | | | 140 | 180 |

| Extra Credits | | | | | | |
|--------------------------------|----|-----|-----------------------------------|----------|---|--|
| V Semester | VI | SEC | Online E-Course -SWAYAM, NPTEL | 19SCM51 | 2 | |
| VI Semester | VI | SSC | | 19SSCM62 | 2 | |
| | | | ACTIVITY - ON HOLIDAYS | | | |
| I Year II Semester | VI | | Field Visit | 21CMF201 | 1 | |
| II Year VI Semester | VI | | Internship Training | 21CMI401 | 2 | |
| III Year VI Semester | VI | | Project Work | 21JCM601 | 2 | |

Note: Online E- Course (SEC), Self-Study Course (SSC) Field Visit, Internship Training and Project Work will be offered outside the curriculum template and extra credits will be given apart from 140.

Papers offered by Commerce Department to other Departments

| SEM | DEPARTMENT | SUBJECT | TITLE OF THE PAPER | SUB CODE | CREDIT | HRS |
|-----|------------|---------------------|---|----------------------|--------|--------|
| III | B.Sc Maths | Allied | Accounting for Business | ACMT301Q | 6 | 8 |
| IV | B.C.A | Allied | Financial Accounting | ACCA401 | 4 | 5 |
| III | B.C.A | Generic Elective I | 1. Entrepreneurial Development 2. Management and Professional Leadership | 19GCA31A 19GCA31B | 4 | 5 |
| IV | B.B.A | Generic Elective II | 1. Investments Management 2. Organisational Behaviour | 19GBB41 19GBB42 | 4 | 5 |
| IV | | Non-Major Elective | 1. Entrepreneurial Development 2. Principles of Management | 4NCMED 4NCMPM | 2 2 | 3 3 |

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

Course Outcomes

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

CO1: Understand the various aspects of Fundamentals of book keeping and apply the same in real life situation with due regard to the type and circumstances of book keeping.

CO2: Ascertain the profit and loss account and balance sheet of Single-entry system.

CO3: Prepare Income and expenditure account and balance sheet of Non trading organization.

CO4: Understand the procedures of consignment accounts from accounting perspective.

CO5: Understand the nuances of joint venture account and separate book keeping.

| 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%

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

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

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 | BUSINESS ORGANISATION (For the Students Admitted from the year 2016 onwards) | CM102T |
| SEMESTER -I | | HRS/WK -5 |
| CORE-II | | CREDIT - 3 |

Course Outcomes

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

CO1: Familiarize with Modern Business, Profession & social responsibility of business.

CO2: Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.

CO3: Acquiring knowledge on the theories of Location.

CO4: Understand different forms of business combination and their relative merits.

CO5: Distinguish and outline the MNCs, GC and TNC.

| SEMESTER I | COURSE CODE: CM102T PROGRAMME OUTCOMES(PO) | | | | | TITLE OF THE PAPER: BUSINESS ORGANISATION | | | | | HOURS:5 | CREDITS:3 |
|--------------------|---|-----|-----|-----|-----|---|------|------|------|------|--------------------|-----------|
| 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 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4.8 | |
| CO2 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4.9 | |
| CO3 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4.9 | |
| CO4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4.4 | |
| CO5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4.2 | |
| Mean Overall Score | | | | | | | | | | | 4.6 | |

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

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

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

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 <i>(For the Students Admitted from the year 2016 onwards)</i> | CM203T |
| SEMESTER -II | | HRS/WK - 5 |
| CORE-III | | CREDIT - 5 |

Course Outcomes

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

CO1: Understand the concept and gain the knowledge on Average Due Date and Account Current.

CO2: Be familiar with the nuances of different systems of accounting followed for Branches.

CO3: Acquire the Knowledge about Departmental Accounts.

CO4: Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.

CO5: Understand the accounting procedures involved in the Dissolution of firm under different situations.

| 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 | | |
| 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: 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%

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

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

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 | PRINCIPLES OF MARKETING (For the Students Admitted from the year 2016 onwards) | CM204T |
| SEMESTER- II | | HRS/WK -5 |
| CORE-IV | | CREDIT - 3 |

Course Outcomes

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

CO1: Understand the basic concept of marketing and have a complete knowledge of the 10 P's of marketing.

CO2: Learn the classification of products, product mix, product life cycle, 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:5 | CREDITS:3 |
|--------------------|------------------------|-----|-----|-----|-----|--|------|------|------|------|--------------------|-----------|
| 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 Cherles Futrell, Tata Mc Grew Hill, NewDelhi.
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

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

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

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

Course Outcomes:

After completing this course the student will be able to:

CO1: Record transactions relating to issue of shares.

CO2: Record transactions relating to redemption of preference shares.

CO3: Familiarize the concept of acquisition of business, and profit prior to incorporation.

CO4: Familiarize the concept of Profits Prior to Incorporation.

CO5: Prepare Balance sheet and to prepare the final statement of account of companies.

| 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.

TEXT BOOKS

- 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%

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

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

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

Course Outcomes:

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

CO1: Understand the concept and gain the knowledge of Fundamentals of management.

CO2: Be familiar with the planning and its types.

CO3: Acquire the knowledge about organizing and staffing.

CO4: Identify the different types of motivation and structures of directing.

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. Dinkar pagare, 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 PublishingHouse, New Delhi.

QUESTION PAPER PATTERN

Time: 3 Hours

Marks: 75

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

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

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

Course Outcomes

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

CO1: Imbibe the meaning of business correspondence and essentials of effective business letters.

CO2: Identify the different types of organizational correspondence.

CO3: Acquire skills to draft letters on Bank, Insurance, Agency and secretarial correspondence.

CO4: Learn the mechanism of writing business reports and drafting of others forms of communications viz. Orders, Memo, Agenda, and Minutes.

CO5: Familiarize with the modern forms of business 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 | |
| C01 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | |
| C02 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | |
| C03 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 3 | 5 | 3 | 3.9 | |
| C04 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3.7 | |
| C05 | 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. Pattan shetti, R. Chand &co, New Delhi.
2. Business Communication – Homai Pradhan, 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

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

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

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-III | | CREDIT – 2 |

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 | | | | | | | | | | | 4.06 | |

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 interviews – 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- Essential's 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:

1. 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

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

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

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

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

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

Course Outcomes

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

CO1: Determine the value of shares and compute the value of goodwill.

CO2: Understand the accounting procedures related to Alteration of share capital and Internal Reconstruction.

CO3: Solve problems relating to amalgamation, absorption and external reconstruction

CO4: Prepare consolidated Balance sheet of holding company and subsidiary company

CO5: Prepare final accounts of banking companies.

| 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%

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

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

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 | BANKING LAW AND PRACTICE | 20CM409 |
| SEMESTER -IV | <i>(For the Students Admitted from the year 2020 onwards)</i> | HRS/WK -6 |
| CORE-VIII | | CREDIT - 4 |

Course Outcomes:

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

CO1: Know the basic fundamentals of bank and banking system in India.

CO2: Identify the different types of Negotiable Instruments.

CO3: Determine Banker Customer Relationship.

CO4: Knowledge about Credit Rating, Lending and Recovery Management

CO5: Familiar with the modern 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

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

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

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

Course Outcomes:

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

C01: Be familiar with cost accounting concepts and principles and prepare cost sheets.

C02: Calculate issue price of materials and inventory control Determine wages payable under different plans.

C03: Understand of Job costing and Batch costing.

C04: Apply the concepts relating to process cost and compute the cost each stage of production.

C05: Understand the complete contract and incomplete contract of cost accounts in relevance to today's economic scenario.

| 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 | | |
| C01 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 3 | 4.2 | |
| C02 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 2 | 4.1 | |
| C03 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 3 | 2 | 4.2 | |
| C04 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 2 | 4.2 | |
| C05 | 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%

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

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

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

Course Outcomes

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

CO1: Explain the basic concepts of human resource management.

CO2: Ability to plan Human resource and evaluate the nature of job.

CO3: Understand the sources of recruitment and design the selection procedure.

CO4: Identify the methods of Training and Development.

CO5: Evaluate the various methods of 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

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

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

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 (For the Students Admitted from the year 2019 onwards) | 19CM514 |
| SEMESTER -V | | HRS/WK - 6 |
| CORE - XI | | CREDIT - 5 |

Course Outcomes:

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

CO1: Have knowledge of the basic concepts of Income Tax Act, 1961 and to analyze the components of taxable salary and compute it.

CO2: Classify the types of house properties and will be able to compute their taxable annual values.

CO3: Understand the basic concepts of and provisions relating to income from business or profession and compute taxable capital gains.

CO4: Know the income taxable under the head income from other sources and apply the provisions for deductions to and rates of tax and compute the tax.

CO5: To analysis setoff and Carry Forward of losses in business application.

| SEMESTER V | COURSE CODE: 19CM514 | | | | | 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. Singhanian—Monica Singhanian, 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%

Part - A = 10x2 =20 Marks – All the Questions are to be Answered.
Part - B = 5x5 = 25 Marks –Five Questions with Eight open Choice
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 | BUSINESS LAWS | 19ECM513 |
| SEMESTER -V | <i>(For the Students Admitted from the year</i> | HRS/WK -6 |
| DSE -I (A) | <i>2019 onwards)</i> | CREDIT - 4 |

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: Explain the provisions of Special Contracts and Modes of Discharge.

CO4: Acquire the Knowledge of Sale of Goods Act 1930.

CO5: Perceive the concepts Consumer Protection Act 2019.

| SEMESTER - V | COURSE CODE:19ECM513 PROGRAMME OUTCOMES(PO) | | | | | TITLE OF THE PAPER: BUSINESS LAWS | | | | | 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 | | |
| 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 2019

(18 Hrs.)

Definitions -Consumer-Complainant-Complaint– Objectives – Consumer Protection Councils: Central Council and State Council – Central Consumer Protection Authority (CCPA)-Role of Consumer Disputes Redressal Agencies: District Commission – State Commission -National Commission- Procedure of Filing Complaint.

TEXT BOOKS

1. N.D. Kapoor, Dr. Rajni Abbi , Bharat Bhushan, Rajiv Kapoor, Business Laws, Sultan Chand & Sons (P) Ltd, Revised Edition, 2019.
2. Business Law – R.S.N. Pillai and Bagavathi, S.Chand & Company Ltd, Third Edition , 2010

REFERENCE BOOKS

1. P.C. Tulsian, Bharat Tulsian, Business Laws, McGraw-Hill, Fourth Edition,2020
2. Akhilashware Pathek, Leggal Aspects of Business, MC Graw Hill, , Seventh Edition, 2018
3. P. Saravanavel & S. Sumathi, Legal Aspects of Business, Eswar Press, First Edition, 2012
4. M.R. Sreenivasan, Business Law, Margham Publication, Fifth Edition, 2012
5. M.C. Kuchal, Vivek Kuchhal, Business Law, Vikas Publishinh House Pvt Ltd, Sixth Edition , 2013

WEBSITE REFERENCES

1. <https://consumeraffairs.nic.in/>
2. <http://egazette.nic.in/WriteReadData/2019/210422.pdf>

QUESTION PAPER PATTERN

Time: 3 Hours

Marks: 75

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

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

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 | LOGISTICS AND SUPPLY CHAIN MANAGEMENT (For the Students Admitted in the year 2016 onwards) | ECM514A |
| SEMESTER- V | | HRS/WK -6 |
| DSE -I (B) | | CREDIT - 4 |

Course Outcomes

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

CO1: Understand the concept and gain the knowledge on Logistics and Supply Chain Management.

CO2: Familiar with warehouse management.

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

CO4: Learn the Logistics Information System and Distribution Network and factors transportation.

CO5: Be familiar with the Managing Risk, Competition and Future of SCM.

| SEMESTER - V | COURSE CODE: ECM514A PROGRAMME OUTCOMES(PO) | | | | | TITLE OF THE PAPER: LOGISTICS AND SUPPLY CHAIN MANAGEMENT PROGRAMME SPECIFIC OUTCOMES(PSO) | | | | | HOURS: 6 | 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 | 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 ,Dr.Shaila Bootwala , Raisa Shaikh , Mohd Fazil Shareef, Nirali Publications.

QUESTION PAPER PATTERN

Time: 3 Hours

Marks: 75

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

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

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

Course Outcomes:

CO1: Explain the financial systems in India, Compare primary market and secondary market.

CO2: Familiarise with the money market system in India.

CO3: Explain the working of stock exchanges in India.

CO4: Evaluate the functions and progress of merchant banking and venture capital, Differentiate the concept of discounting and factoring and evaluate the services of credit rating agencies as CRISIL, DFHI, ICRA.

CO5: Identify the different types of mutual funds available to investors.

| SEMESTER-V | CODE: ECM515T | | | | | TITLE OF THE PAPER: INDIAN CAPITAL MARKET | | | | | 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 | 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

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

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

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 (For the Students Admitted from the year 2016 onwards) | ECM515A |
| SEMESTER -V | | HRS/WK - 6 |
| DSE - II (B) | | CREDIT - 5 |

Course Outcomes:

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

CO1: Understand the role of innovation and technical change in enterprise and national level economic performance.

CO2: Understand the technological, human, economic, organizational, social and other dimensions of innovation.

CO3: Gain exposure to various theories of innovation.

CO4: Explore and better manage the effects of new technology on people and work systems.

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

| SEMESTER-V | ECM515A | | | | | TITLE OF THE PAPER: INNOVATION 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 | 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

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

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

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 the various aspects of Management accounting concepts and principles and prepare various statement of analysis.

CO2: Calculate various types of ratio analysis and interpret them relevantly.

CO3: Prepare fund flow statement and cash flow statement under the (IAS7).

CO4: Draft various kinds of budgets for a business concern.

CO5: Understand the concepts of marginal costing and its importance in decision making.

| 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%

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

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

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 2019)</i> | 19CM619 |
| SEMESTER-VI | | HRS/WK -6 |
| CORE- XIII | | CREDIT - 5 |

Course Outcomes

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

C01: Imbibe the basics concepts of Customs and Excise duty.

C02: Know the fundamental concepts of Goods and Service Tax (GST).

C03: Understand the Goods and Service Tax Registration.

C04: Analyze the procedures of Levy and Collection of GST.

C05: Be acquainted with the Assessment Returns and Refund of Goods and Service Tax.

| SEMESTER VI | COURSE CODE: 19CM619 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 | |
| C01 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | |
| C02 | 5 | 4 | 5 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | 4.5 | |
| C03 | 4 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4.1 | |
| C04 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 5 | 3.8 | |
| C05 | 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 Tax Registration (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 – Rakesh Kumar , Diamond Pocket Books (P) Ltd., New Delhi.

REFERENCE BOOKS

1. Business Taxation - T S Reddy and Hari Prasad Reddy ,Margham Publication.
2. Students Guide To goods and service Tax - Dr. Vinod and K. SinghaniaMonic Singhania, 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

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

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

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:

CO1: Gain knowledge about fundamentals of Auditing, be proficient with the general principles of auditing and identify various types of audits.

CO2: Know the significances of vouching principles and procedures.

CO3: Understand the process of verification and valuation of the assets and liabilities.

CO4: Know the statutory rights, duties, roles and qualification and disqualifications of auditors in limited companies.

CO5: Familiarize with Investigation and the EDP based environment.

| 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 | | |
| CO1 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 4.0 | |
| CO2 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 3 | 4.3 | |
| CO3 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 4.4 | |
| CO4 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 4 | 4.4 | |
| CO5 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 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 - Objectives - Scope - Advantages, Limitations - Distinction between Accounting and auditing - Difference between Auditing and Investigation, materiality in auditing, evidence - audit techniques, classification as to methods of approach to work - types and conduct of audit.

UNIT - II Vouching

(18 Hrs.)

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

UNIT - III Verification and valuation of assets and liabilities

(18 Hrs.)

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

UNIT – IV Audit of limited companies

(22 Hrs.)

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

UNIT – V Investigation and EDP systems

(15 Hrs.)

Investigation – scope – objects, procedures followed in investigation – investigation under the company act – powers of inspector’s .EDP systems – Characteristics – comparison of manual and EDP systems – features of auditing through computer system – computer based accounting – features of CAAT – uses of CAAT.

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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

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

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

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

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

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|--------------|---|-----------|
| III- B.COM | COMPANY LAW | 19ECM617 |
| SEMESTER -VI | (For the Students Admitted from the year 2019 | HRS/WK -6 |
| DSE - II (A) | onwards) | CREDIT -4 |

Course Outcomes

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

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

CO2: Express the procedure of the Formation of a Company.

CO3: Study the various types of Share Capitals and Prospectus Company.

CO4: Acquire the Knowledge about the Management of Companies.

CO5: Explain the process of winding up of companies.

| SEMESTER VI | COURSE CODE: 19ECM617 PROGRAMME OUTCOMES(PO) | | | | | TITLE OF THE PAPER: COMPANY LAW PROGRAMME SPECIFIC OUTCOMES(PSO) | | | | | HOURS: 6 | 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 | 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 | | | | | | | | | | 3.94 | |

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 Prospectus and 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) Santhosh Mahal, Triplicane, Chennai -600 005

QUESTION PAPER PATTERN

Time: 3 Hours

Marks: 75

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

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

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 - 4 |

Course Outcomes

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

CO1: Know the fundamental aspects of advertising.

CO2: Be aware of the online advertising.

CO3: Understand the concept of advertising agency.

CO4: Know the basic aspects of the salesmanship.

CO5: Knowledge pertaining to Sales Organisation and Sales Territory.

| SEMESTER -VI | COURSE CODE: ECM619B | | | | | TITLE OF THE PAPER: ADVERTISEMENT AND SALESMANSHIP | | | | | 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 | 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 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 managers. 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

- Part - A = 10x2 =20 Marks – All the Questions are to be Answered.
- Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.
- 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: To familiarize the Fundamentals of Investment.

CO2: To make the students to aware the knowledge pertaining to Security Investment.

CO3: To acquire Knowledge about Non-Security Investment.

CO4: To attain the information related to scientific reasoning about Risk and Return.

CO5: To make the students to apply 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

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

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

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 | 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: Appreciate the scope of operation research in decision making and learn to apply Graphical and simplex methods of linear programming model.**
- CO2: Apply different models and techniques available to solve inventory related problems.**
- CO3: Solve transportation problems regarding determination supply to destinations from appropriate sources and Assign work or job to suitable person, machine or process.**
- CO4: To Understand the application of queuing techniques in business decision**
- CO5: Analyse various decisions using different decision analysis techniques.**

| 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 | |
| CO2 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4.2 | |
| CO3 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 4.1 | |
| CO4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 4.0 | |
| CO5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 3 | 3 | 3.8 | |
| Mean Overall Score | | | | | | | | | | | 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-Variou 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

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

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

Part - C = 3x10 = 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 | (For the students admitted from the year 2017 | HRS/WK -5 |
| ALLIED | onwards) | CREDIT -4 |

Course Outcomes

After completing this course, the student will be able to

CO1: Know the basic and fundamental aspects of financial accounting.

CO2: Acquire skills to prepare Subsidiary Books and Trial Balance.

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

CO4: Apply 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: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 | 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, NewDelhi

REFERENCE BOOKS

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

QUESTION PAPER PATTERN

Problem Oriented paper

Time: 3 Hours

Marks: 75

Theory: 20% Problems: 80%

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

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

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 <i>(For the students admitted from the year 2017 onwards)</i> | ACMT301Q |
| SEMESTER –III | | HRS/WK - 8 |
| ALLIED | | CREDIT -6 |

Course Outcomes

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

CO1: Understand the fundamental aspects of financial accounting and prepare trial balance.

CO2: Acquire skills to prepare 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 apply its techniques.

| SEMESTER –III | COURSE CODE: ACMT301Q | | | | | TITLE OF THE PAPER: ACCOUNTING FOR BUSINESS | | | | | HOURS:8 | CREDITS:6 |
|--------------------|------------------------|-----|-----|-----|-----|---|------|------|------|------|--------------------|-----------|
| 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%

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

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

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.C.A | ENTREPRENEURIAL DEVELOPMENT (For the students admitted from the year 2019 onwards) | 19GCA31A |
| SEMESTER- III | | HRS/WK - 5 |
| GENERIC ELECTIVE - I (A) | | CREDIT -4 |

Course Outcomes

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

CO1: Explain the basic concepts and theories of entrepreneurship.

CO2: Attain the Knowledge of Rural Entrepreneurship and Agri-Preneurship.

CO3: Expose themselves in family business

CO4: Generate Business Ideas and Formulate the Business Projects.

CO5: Identify the Supporting Institutions and Trace the availability of Subsidies and Incentives.

| SEMESTER III | COURSE CODE: 19GCA31A | | | | | TITLE OF THE PAPER: ENTREPRENEURIAL DEVELOPMENT | | | | | HOURS:5 | 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 | 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**(20Hrs.)**

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

UNIT-II Rural Entrepreneurship and Agri-Preneurship:**(15 Hrs.)**

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

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

UNIT-III Family Business

(15 Hrs.)

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

UNIT-IV New Venture and MSME- An Introduction

(15Hrs.)

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

UNIT- V Institutional Support and Subsidies

(15 Hrs.)

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

TEXT BOOK:

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

REFERENCE BOOKS

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

QUESTION PAPER PATTERN (UG)

Time: 3 Hours

Marks: 75

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

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

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.C.A | MANAGEMENT AND PROFESSIONAL LEADERSHIP <i>(For the students admitted from the year 2019 onwards)</i> | 19GCA31B |
| SEMESTER- III | | HRS/WK - 5 |
| GENERIC ELECTIVE- I (B) | | CREDIT -4 |

Course Outcomes

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

CO1: Demonstrate to apply general management know-how in practical business situation.

CO2: Explain the various concepts of management, Develop and make the students to know the organization hierarchy; authority and responsibility relationships associated with the different levels of Management.

CO3: Discover good interpersonal Communication and Experiment the role of Communication in the success of a business.

CO4: Infer professional challenges that managers face in various organization.

CO5: Adapt the students to appreciate the emerging ideas and practices in the field of Management.

| SEMESTER iii | COURSE CODE: 19GCA31B | | | | | TITLE OF THE PAPER: MANAGEMENT AND PROFESSIONAL LEADERSHIP | | | | | HOURS:5 | 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 | 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 1: Management-Introduction (20Hrs.)

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

Unit II: Planning, Organizing and Decision making (15 Hrs.)

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

UNIT-III: Communication

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

Unit IV: Basic Concepts of Leadership (15Hrs.)

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

Unit V:: Motivation (14 Hrs.)

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

TEXT BOOKS:

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

REFERENCE BOOKS:

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

QUESTION PAPER PATTERN (UG)

Time: 3 Hours

Marks: 75

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

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

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.B.A | ORGANISATIONAL BEHAVIOUR (For the students admitted from the year 2019 onwards) | 19GBB42 |
| SEMESTER -IV | | HRS/WK - 5 |
| GENERIC ELECTIVE- II (B) | | CREDIT -4 |

Course Outcomes:

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

CO1: Understand the fundamental concept of OB.

CO2: Understand the role of individual, groups and structure in achieving organizational goals effectively and efficiently.

CO3: Evaluate and analyze various theories of motivation and moral.

CO4: Acquire the knowledge about power and politics.

CO5: Comprehension about organizational culture and conflict.

| SEMESTER - IV | COURSE CODE: 19GBB42 | | | | | TITLE OF THE PAPER ORGANIZATIONAL BEHAVIOUR | | | | | HOURS:5 | 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 | 4 | 3 | 4.2 | |
| CO2 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 2 | 4.1 | |
| CO3 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 2 | 4.1 | |
| CO4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4.4 | |
| CO5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 2 | 4.2 | |
| Mean Overall Score | | | | | | | | | | | 4.3 | |

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

Unit 1 : INTRODUCTION: (15Hrs.)

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

UNIT II : INDIVIDUAL AND GROUP BEHAVIOUR: (20Hrs.)

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

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

UNIT III : MOTIVATION AND MORALE (15Hrs.)

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

UNIT IV: ORGANISATIONAL POWER AND POLITICS

(15Hrs.)

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

UNIT V: ORGANISATIONAL CULTURE AND CONFLICT

(15Hrs.)

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

TEXT BOOK

1. Aswathappa: Organizational behavior, Himalaya publisher

REFERENCE BOOKS:

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

QUESTION PAPER PATTERN

Time: 3 Hours

Marks: 75

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

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

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

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

| | | |
|-----------------------------------|------------------------------|-------------------|
| II- BBA | INVESTMENT MANAGEMENT | 19GBB41 |
| SEMESTER -IV | | HRS/WK - 6 |
| GENERIC ELECTIVE - II (A.) | | CREDIT -4 |

Course Outcomes

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

CO1: To familiarize the Fundamentals of Investment.

CO2: To make the students to aware the knowledge pertaining to Security Investment.

CO3: To acquire Knowledge about Non-Security Investment.

CO4: To attain the information related to scientific reasoning about Risk and Return.

CO5: To make the students to apply 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

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

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

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

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

