



**MOTHER TERESA WOMEN'S
UNIVERSITY KODAIKANAL - 624101**



DEPARTMENT OF COMMERCE

B.Com.

**Curriculum Framework, Syllabus, and
Regulations**

**(Based on TANSCHS Syllabus under Choice Based
Credit System -CBCS)**



(For the candidates to be admitted from the Academic Year 2023-24)

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Mother Teresa Women's University, Kodaikanal
Department of Commerce
Choice Based Credit System (CBCS)
(2023-2024 onwards)
Bachelor of Commerce

1. About the Programme

The Revised syllabus for B.Com. Programme is recommended from the academic year 2023– 2024 onwards. Regulations scheme of examinations and syllabus for B.Com. is based on UGC/TANSCHÉ guidelines under Choice Based Credit System (CBCS). The Bachelor's Degree in B.Com. is awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the Programme. Therefore, the learning outcomes of this particular Programme are aimed at facilitating the students to acquire these attributes, keeping in view of the changes in the current socio-economic environment. The Learning Outcomes-based Curriculum Framework (LOCF) of B.Com. has been designed keeping in view of the graduate attributes, qualification descriptors, Programme Learning Outcomes, and Course Learning Outcomes.

2. Program Educational Objectives (PEOs)

On completion of B.Com. Degree Programme, the students will be able to

PEO1- Students will be able to understand the concepts of Commerce.

PEO2- Students will develop comprehensive professional skills in the field of Commerce.

PEO3- Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting.

PEO4- Students will be able to prove their proficiency with the ability to complete exams like C.A, C.S, and CMA.

PEO5- Students can pursue commerce-oriented research and careers as teaching professionals in Colleges and Universities.

3. Program Outcomes (POs)

On successful completion of the B.COM Program, students will be able to	
PO 1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO 2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO 3	Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence;

	identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO 4	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations
PO 5	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO 6	Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or Investigation
PO 7	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
PO 8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective
PO 9	Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO 10	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO 11	Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
PO 12	Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO 13	Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO 14	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15	Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/re-skilling.
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4. Program Specific Outcomes (PSOs)

After the successful completion of the B.COM. Program, the students are expected to	
PSO 1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.
PSO 2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO 3	Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO 4	Contribution to Business World: To produce employable, ethical, and innovative professionals to sustain in the dynamic business world.
PSO 5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit

5. Eligibility

Candidate should have passed the Higher Secondary Examination or CBSE Examination from the school.

6. General Guidelines for UG Programme

i. Duration: The programme shall extend through a period of 6 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.

ii. Medium of Instruction: English

7. Evaluation: Evaluation of the candidates shall be through Internal Assessment and External Examination for both Theory and Practical.

7.1. Evaluation Pattern

Components for Evaluation		Maximum Marks (both Theory and Practical)	Minimum Marks (both Theory and Practical)
Internal Evaluation	Continuous Internal Assessment Test	25 Marks	10 Marks
	Assignments / Snap Test / Quiz		
	Seminars		
	Attendance and Class Participation		
External Evaluation	End Semester Examination-Theory and Practical	75 Marks	30 marks
Total		100 Marks	40 Marks

***Minimum credits required to pass: 140**

7.2. Internal Assessment

There shall be three tests conducted by the faculty concerned and the average of the best two can be taken as the Continuous Internal Assessment (CIA) for a maximum of 25 marks. The duration of each test shall be one / one and a half hour.

7.3. Question Paper Pattern for External Examination for all Course Papers.

Max. Marks: 75

Time: 3 Hrs.

S.No.	Part	Type	Marks
1	A	10*1 Marks=10 Multiple Choice Questions (MCQs): 2 questions from each Unit	10
2	B	5*4=20 Two questions from each Unit with Internal Choice (either / or)	20
3	C	3*15=45 Open Choice: Any three questions out of 5: one question from each unit	45
Total Marks			75

7.4.Methods of Assessment

METHODS OF ASSESSMENT	
Remembering (K1)	<ul style="list-style-type: none"> The lowest level of questions requires students to recall information from the course content Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	<ul style="list-style-type: none"> Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simple recall and require students to combine data together
Application (K3)	<ul style="list-style-type: none"> Students have to solve problems by using/applying a concept learned in the classroom. Students must use their knowledge to determine an exactresponse.
Analyze (K4)	<ul style="list-style-type: none"> Analyzing the question is one that asks the students to break down something in to its component parts. Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	<ul style="list-style-type: none"> Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem-solving. Evaluation questions do not have single right answers.
Create (K6)	<ul style="list-style-type: none"> The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem-solving skills

8. Project

8.1. Project Report

A student should select a topic for the Project Work at the end of the fifth semester itself and submit the Project Report at the end of the sixth semester. The Project Report shall not exceed 30 typed pages in Times New Roman font with 1.5-line space.

8.2.Project Evaluation

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

**9. Conversion of Marks to Grade Points and Letter Grade
(Performance in a Course/Paper)**

Range of Marks	Grade Points	Letter Grade	Description
90 – 100	9.0 – 10.0	O	Outstanding
80-89	8.0 – 8.9	D+	Excellent
75-79	7.5 – 7.9	D	Distinction
70-74	7.0 – 7.4	A+	Very Good
60-69	6.0 – 6.9	A	Good
50-59	5.0 – 5.9	B	Average
00-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

10. Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance lesser than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

11. Maternity Leave

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

12. Any Other Information

In addition to the above-mentioned regulations, any other common regulations pertaining to the UG Programmers are also applicable for this Programmer.

13.Faculty Course File Structure

a.	Academic Schedule	q.	Laboratory Experiments related to the Courses
b.	Students Name List	r.	Internal Question Paper
c.	Time Table	s.	External Question Paper
d.	Syllabus	t.	Sample Home Assignment Answer Sheets
e.	Lesson Plan	u.	Three best, three middle level and three average Answer sheets
f.	Staff Workload	v.	Result Analysis (CO wise and whole class)
g.	Course Design (content, Course Outcomes(COs), Delivery method, mapping of COs with Programme Outcomes(POs), Assessment Pattern I in terms of Revised Bloom's Taxonomy).	w.	Question Bank for Higher studies Preparation (GATE /Placement)
h.	Sample CO Assessment Tools	x.	List of mentees and their academic Achievements
i.	Faculty Course Assessment Report(FCAR)		
j.	Course Evaluation Sheet		
k.	Teaching Materials(PPT, OHP etc.)		
l.	Lecture Notes		
m.	Home Assignment Questions		
n.	Tutorial Sheets		
o.	Remedial Class Record, if any		
p.	Projects related to the Course		

14. Template for UG Programmes as per TANSCH (Credit Distribution)

Sem I	Cr edi t	H	Sem II	C re di t	H	Sem III	Cre dit	H	Sem IV	C re dit	H	Sem V	Cre dit	H	Sem VI	C re di t	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course –\CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC –XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	4	5. 4.Core Course –/ Project with viva-voce CC –XII	4	5	6.4 Elective - VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	3	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-3 (Entrepreneurial Skill)	1	2	4.6 Skill Enhancement Course SEC-4	2	2	5.6 Elective VI Generic/ Discipline Specific	3	3	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Naan Mudhalvan	2	2	3.7 Naan Mudhalvan	2	2	4.7 Skill Enhancement Course SEC-5 Naan Mudhalvan	2	2	5.7 Value Education	2	2	6.7 Naan Mudhalvan	2	2
									4.8 E.V.S	2	2	5.8 Summer Internship /Industrial Training	2				
												5.9 Naan Mudhalvan	2	2			
	23	30		23	30		22	30		25	30		28	30		21	30
Total – 142 Credits																	

15. Semester-wise Structures

B.Com. Programme Structure from the Academic Year 2023-2024 onwards

S. NO	Course Code	Course Title	Credits	Hours		Continuos Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				T	P			
Semester I								
1.	U23TAL101/ U23MAL101/ U23FRL101/ U23HIL101	Language – 1: Tamil / Malayalam/French/Hindi	3	6	-	25	75	100
2.	U23ENL101	Language-2 -English	3	6	-	25	75	100
3.	U23COT101	Core Theory I –Financial Accounting I	5	5	-	25	75	100
4.	U23COT102	Core Theory II-Principles of Management	5	5	-	25	75	100
5.	U23COE11A	Subject Based Elective (Allied-1) Elective 1A - Business Communication	3	4	-	25	75	100
	U23COE11B	Elective 1B - Business Organization						
	U23COE11C	Elective 1C - Business Economics						
6.	U23COS101	Skill Enhancement Course SEC-I (Subject Based) Language Skills	2	2	-	25	75	100
7.	U23COF101	Part-IV - Foundation Course FC- Fundamentals of Commerce	2	2	-	25	75	100
		Total	23	30		-	-	700
Semester II								
8	U23TAL202/ U23MAL202/ U23FRL202/ U23HIL202	Language – 1: Tamil / Malayalam/French/Hindi	3	6	-	25	75	100
9	U23ENL202	Language-2 -English	3	6	-	25	75	100
10	U23COT203	Core Theory III- Financial Accounting II	5	5	-	25	75	100
11	U23COE204	Core Theory IV-Business Law	5	5	-	25	75	100
12	U23COE22A	Subject Based Elective (Allied-2) Elective 2A -Business Environment	3	4	-	25	75	100
	U23COE22B	Elective 2B - Insurance and Risk Management						
	U23COE22C	Elective 2C - International Trade						

13	U23COS202	Skill Enhancement Course SEC-2 (Soft Skill) Interpersonal Development	2	2	-	25	75	100
14	U23CONM21	Naan Mudhalvan	2	2	-	25	75	100
		Total	23	30				700

B.Com. SYLLABUS

**2023
ONWARDS**

S. No.	Course Code	Course Title	Credits	Hours		Continuos Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				T	P			
Semester III								
1.	U23TAL303/ U23MAL303/ U23FRL303/ U23HIL303	Language – 1: Tamil / Malayalam/French/Hindi	3	6	-	25	75	100
2.	U23ENL303	Language-2 -English	3	6	-	25	75	100
3.	U23COT305	Core Theory V- Corporate Accounting I	5	5	-	25	75	100
4.	U23COT306	Core Theory VI -Company Law	5	5	-	25	75	100
5.	U23COE33A	Subject Based Elective (Allied-3) Elective 3A -Business Legislation	3	4	-	25	75	100
	U23COE33B	Elective 3B – Business Mathematics & Statistics						
	U23COE33C	Elective III- E Commerce						
6.	U23COS303	Skill Enhancement Course SEC – 3 (Entrepreneurial Skill) Business Plan Preparation	1	2	-	25	75	100
7.	U23CONM32	Skill Enhance Course SEC – 4 Naan Mudhalvan	2	2	-	25	75	100
		Total	22	30		-	-	700
Semester IV								
8.	U23TAL404/ U23MAL404/ U23FRL404/ U23HIL404	Language – 1: Tamil / Malayalam/French/Hindi	3	6	-	25	75	100
9.	U23ENL404	Language-2 - English	3	6	-	25	75	100
10.	U23COT407	Core Theory VII - Corporate Accounting II	5	5	-	25	75	100

11.	U23COT408	Core Theory VIII-Principles of Marketing	5	4	-	25	75	100
12.	U23COE44A	Subject Based Elective (Allied-4) Elective 4A Financial Services	3	3	-	25	75	100
	U23COE44B	Elective 4B- Consumerism & Consumer Protection						
	U23COE44C	Elective 4C- Operational Research						
13.	U23COS404	Skill Enhancement Course SEC- 5 Commerce Practical	2	2	-	25	75	100
14.	U23CONM43	Skill Enhancement Course SEC-6 Naan Mudhalvan	2	2	-	25	75	100
15.	U23EVS401	Environmental Studies	2	2	-	25	75	100
		Total	25	30	-			800

S No.	Course Code	Course Title	Credits	Hours		Continuos Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				T	P			
Semester V								
1.	U23COT509	Core Theory IX Cost Accounting I	4	5	-	25	75	100
2.	U23COT510	Core Theory X Banking Law and Practice	4	5	-	25	75	100
3.	U23COT511	Core Theory XI Income Tax Law and Practice 1	4	5	-	25	75	100
4.	U23COPR51	Core Theory Project with Viva	4	5	-	25	75	100
5.	U23COE55A	Elective 5A (Discipline Specific) Financial Management	3	3	-	25	75	100
	U23COE55B	Elective 5B (Discipline Specific) Indirect Taxation						
6.	U23COE56A	Elective 6A (Discipline Specific)– Human Resource Management	3	3	-	25	75	100
	U23COE56B	Elective 6B (Discipline Specific)– Office Management & Secretarial Practice						
7.	U23VAE501	Value Education	2	2	-	25	75	100
8.	U23COI501	Summer Internship / Industrial Training	2	-	-	25	75	100
9.	U23CONM54	Naan Mudhalvan	2	2	-	25	75	100
		Total	28	30		-	-	900
Semester VI								
10.	U23COT612	Core Theory XII:	4	6	-	25	75	100

		Cost Accounting II						
11.	U23COT613	Core Theory XIII: Management Accounting	4	6	-	25	75	100
12.	U23COT614	Core Theory XIV: Income Tax Law and Practice II	4	6	-	25	75	100
13.	U23COE67A	Elective 7A (Discipline Specific): Entrepreneurial Development	3	5	-	25	75	100
	U23COE67B	Elective 7A (Discipline Specific): Computer Application in Business						
14.	U23COE68A	Elective 8A (Discipline Specific) - Logistics and Supply Chain Management	3	5	-	25	75	100
	U23COE68B	Elective 8A (Discipline Specific) - Spreadsheet for Business						
15.	U23EAS601	Extension Activity	1	-	-	25	75	100
16.	U23CONM65	Naan Mudhalvan	2	2	-	25	75	100
		Total	21	30	-			700
		GRAND TOTAL	142	180		-	-	4500

- Students may take courses from MOOC/NPTEL as Additional Credits

16. Syllabus in Detail

B.COM.

First Year

Core – I

Semester I

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT101	FINANCIAL ACCOUNTING-I	CORE I	5	-	-	-	5	5	25	75	100

Learning Objectives	
1	To understand the basic accounting concepts and standards.
2	To know the basis for calculating business profits.
3	To familiarize with the accounting treatment of depreciation.
4	To learn the methods of calculating profit for single entry system.

5	To gain knowledge on the accounting treatment of insurance claims.
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Prerequisites: Should have studied Accountancy in XII Std

COURSE CONTENTS

UNIT-I	(15 Hrs)
Fundamentals of Financial Accounting	
Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	
UNIT-II	(15 Hrs)
Final Accounts	
Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	
UNIT-III	(15 Hrs)
Depreciation and Bills of Exchange	
Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.	
Units of Production Method – Cost Model vs Revaluation	
Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	

UNIT-IV	(15 Hrs)
Accounting from Incomplete Records – Single Entry System	
Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	
UNIT-V	(15 Hrs)
Royalty and Insurance Claims	
Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee Sublease Accounting Treatment.	
Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	
Question Paper shall cover 20% Theory & 80% Problems	

COURSE OUTCOMES

Students will be able to

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Text books	
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida
3	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
Average	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.
First Year **Core – II** **Semester I**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT102	PRINCIPLES OF MANAGEMENT	CORE II	5	-	-	-	5	5	25	75	100

	Learning Objectives
1	To understand the basic management concepts and functions
2	To know the various techniques of planning and decision making
3	To familiarize with the concepts of organisation structure
4	To gain knowledge about the various components of staffing
5	To enable the students in understanding the control techniques of management
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Introduction to Management	
Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	
UNIT II	(15 Hrs)
Planning	
Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	

UNIT III (15 Hrs)

Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT IV (15 Hrs)

Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UNIT V (15 Hrs)

Directing

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Text books	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

First Year

Semester I

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE11A	BUSINESS COMMUNICATION	ELECTIVE-IA	4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
2	To develop the students to understand about trade enquiries
3	To make the students aware about various types of business correspondence.
4	To develop the students to write business reports.
5	To enable the learners to update with various types of interviews
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(12 Hrs)
Introduction to Business Communication	
Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	
UNIT II	(12 Hrs)
Trade Enquiries	
Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	

UNIT III (12 Hrs)

Banking & Insurance Correspondence

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

UNIT IV (12 Hrs)

Secretarial Correspondence

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

UNIT V (12 Hrs)

Interview Preparation

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile

Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume.

Text books	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.

3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://accountingseekho.com/
2	https://www.testpretraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong,

2- Medium,

1- Low

B.COM.
First Year **Elective – IB** **Semester I**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE11B	BUSINESS ORGANISATION	ELECTIVE-IB	4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To make the students to get acquainted with the types of Business Organizations.
2	On successful completion of this course, the students will get an opportunity to know about the basic legal requisites in forming the various types of business organizations effectively.
3	To understand the Legal Requirements to form a Company
4	To understand the Legal formalities at the time of Registration as per the Act
5	To know the Tax formalities and licenses to establish a Factory

COURSE CONTENTS

UNIT I	(12 Hrs)
Types of business organizations: Sole Proprietorship, Partnership, Private and Public limited company, Co-operatives, Not-for-Profit business organizations under the Societies Act, and Trusts– Public sector business units (PSU)–Public Utilities– Unique features of each one and their merits, suitability and limits.	
UNIT II	(12 Hrs)
Basic legal requisites in forming a partnership–comparison with sole proprietorship –sharing of finance, managerial activities and risks –Partnership Deed and its contents, Rights and Duties of partners–Winding up.	
UNIT III	(12 Hrs)
Basic legal requirements in forming a Company,– Incorporation, Legal entity concept– Private and public limited– Management, General Meetings and Filing of Important Returns– Liquidation	
UNIT IV	(12 Hrs)
Basic legal requirements in forming an Association under the Societies Registration Act, and under TN Co-op. Societies Act; Meetings, Filing of Reports, Winding up.	

UNIT-V (12 Hrs)

Legal requisites in terms of registration under the TN General Sales Tax Act/ Goods and Services Tax, Value Added Tax (VAT) and using TIN- License to establish and operate a Factory by Municipalities, Corporations and the Govt.- Applicability of Employees Provident Fund Act and procedure under the Act-simple computations – Benefits to employees and responsibilities of the Employer.

Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Analyse the various the Forms of Organisation
CO2	Understand the basic Legal requirements of a Partnership Firm
CO3	Understand the basic Legal requirements of a Company
CO4	Understand the basic Legal requirements of a AOP and Co-operative society
CO5	Understand the terminologies in Taxation and license formalities of a Company

Text Books	
1	Y.K. Bhushan, Business Organisation and Management, (2012), Sultan Chand & Sons.
2	C.B. Gupta, Business Organisation and Management, (2011), Mayur Paperbacks.
3	S.A. Sherlekar, Modern Business Organisation and Management- A System Approach, (2010), Himalaya Publications.
Reference Books	
1	P.C.Tulsian and Vishal Pandey, Business Organisation and Management (2009) Pearson Education, India
2	Dr.F.C. Sharma, Business Organisation (2021) SBPD Publications
Web Resources	
1	https://openstax.org/books/introduction-business/pages/references
2	https://www.oxfordreference.com/display/10.1093/acref/9780199290543.001.0001/acref-9780199290543-e-203.jsessionid=41B6F8F9997B8F18318CA2F1D5B4C1D6

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medi

B.COM
First Year **Elective – IC** **Semester I**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE11C	BUSINESS ECONOMICS	ELECTIVE-IC	4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To understand the approaches to economic analysis
2	To know the various determinants of demand
3	To gain knowledge on concept and features of consumer behaviour
4	To learn the laws of variable proportions
5	To enable the students to understand the objectives and importance of pricing Policy
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(12 Hrs)
Introduction to Economics	
Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	
UNIT II	(12 Hrs)
Demand & Supply Functions	
Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	

UNIT III (12 Hrs)

Consumer Behaviour

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT IV (12 Hrs)

Theory of Production

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

UNIT V (12 Hrs)

Market Structure

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	explain the positive and negative approaches in economic analysis.
CO2	understood the factors of demand forecasting.
CO3	know the assumptions and significance of the indifference curve.
CO4	outline the internal and external economies of scale.
CO5	relate and apply the various methods of pricing.
Text books	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocolle, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong,

2- Medium,

1- Low

B.COM.
First Year SEC I-Skill Enhancement Course Semester I

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COS101	LANGUAGE SKILLS	SEC-I SUBJECT BASED	2	-		-	2	2	25	75	100

Learning Objectives	
1	To develop the language skills of students by offering adequate practice in professional contexts.
2	To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
3	To focus on developing students' knowledge of domain specific registers and the required language skills.
4	To develop strategic competence that will help in efficient communication
5	To sharpen students' critical thinking skills and make students culturally aware of the target situation

COURSE CONTENTS

UNIT I Communication Listening: Listening to audio text and answering questions-Listening to Instructions-Speaking:- Pair work and small group work.-Reading: Comprehension passages –Differentiate between facts and opinion-Writing: Developing a story with pictures.-Vocabulary	(6 Hrs)
UNIT II Description Listening: Listening to process description-Drawing a flow chart.- Speaking: Role play (formal context)- Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.-Writing: Process Description –Compare and Contrast -Paragraph-Sentence Definition and Extended definition- Free Writing.- Vocabulary: Register	(6 Hrs)
UNIT III Negotiation Strategies Listening: Listening to interviews of specialists / Inventors in fields (Subject specific) -Speaking: Brainstorming. (Mind mapping). Small group discussions (Subject- Specific) -Reading: Longer Reading text. -Writing: Essay Writing (250 words)-Vocabulary	(6 Hrs)

UNIT IV	(6 Hrs)
Presentation Skills	
Listening: Listening to lectures. -Speaking: Short talks. -Reading: Reading Comprehension passages-Writing: Writing Recommendations, Interpreting Visuals inputs-Vocabulary: Register specific - Making Demo Presentation with topics- Panel discussions.	
UNIT V	(6 Hrs)
Critical Thinking Skills	
Listening: Listening comprehension- Listening for information. -Speaking: Making presentations (with PPT- practice).-Reading: Comprehension passages –Note making- Comprehension: Motivational article on Professional Competence- Professional Ethics and Life Skills) -Writing: Problem and Solution essay– Creative writing –Summary writing -Vocabulary.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Course Outcomes	
CO1	Understand preparation of business letters and office manuals through computer software and schedules
CO2	In detail analysis on mailing procedures, orders internal and external communication.
CO3	Illustrate the preparation of Presentations, letters, office correspondence and practical exposures through preparation of letters and mails.
CO4	Evaluate the procedure in preparation of circulars, mailing orders, trade orders and its implication in present business scenario
CO5	Developing the ability for creative thinking, and new methodology of online business communication skills through internet-based technology
Text Books	
1	Chopra, R.K. 2015. Office Management. 17thEdn. Himalaya Publishing House, Mumbai. (Units I &II)
Reference Books	
1	Pillai, R.S.N and Bhagavathi,V. 2014. Business Correspondence and Office Methods. 11thEdn. S.Chand& Co (P)Ltd, New Delhi. (III, IV &V)

Mapping With Programme Outcomes and Programme Specific Outcome

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
Average	3	2	3	3	2.6	2.2	2	2	3	2	2

B.COM.
First Year **FC-Foundation Course** **Semester I**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COF10 1	FUNDAMENTALS OF COMMERCE	FC	2	-	-	-	2	2	25	75	100

Learning Outcomes	
1	To Understand the nature and purpose of Commerce.
2	To Analyse the nature and Classification of Business.
3	To know the various form of Business Organisation.
4	To understand the services of Banking Sector.
5	To understand the various modes of E-Business.

COURSE CONTENTS

UNIT I	(6 Hrs)
Nature, Scope and Purpose of Commerce: Human wants and their satisfaction, Specialization and exchange – Division of labour – Need for Commerce – Localization – Classification of productive activities – Branches of Commerce.	
UNIT II	(6 Hrs)
Nature and Purpose of Business: Business: Concept- characteristics - objectives – classification of business – Industry: Types – primary- secondary- tertiary – Trade: types - internal, external, wholesale and retail and auxiliaries to trade – Transportation – Warehousing- Communication - Advertising - Business risks – Social Responsibility of Business.	
UNIT III	(6 Hrs)
Forms of Business Organization: Sole Proprietorship - Partnership - Hindu Undivided Family Business - Cooperative Societies – Company - Private and public company – Meaning- features, merits and limitations - Starting a business – Sources of Business Finance.	
UNIT IV	(6 Hrs)
Business Services-Banking: Types of bank accounts - savings, current, recurring, fixed deposit and multiple option deposit account - Banking services with particular reference to issue of bank draft, banker's cheque (pay order), RTGS (Real Time Gross Settlement), NEFT (National Electronic Funds Transfer), Bank overdraft, Cash credits and E- banking	

UNIT V

(6 Hrs)

Emerging Modes of Business:

E-business – Scope and benefits, resources required for successful e-business implementation, Typed of E-business, online transactions, payment mechanism, security and safety of business transactions.

Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Understand the nature and purpose of Commerce.
CO2	Analyse the nature and Classification of Business.
CO3	Know the various form of Business Organisation.
CO4	Understand the services of Banking Sector.
CO5	Understand the various modes of E-Business.
Text Books	
1	Fundamentals of Commerce, V.K.Puri and Vijay Kapur, Applied Publishers Pvt. Limited, Mumbai.
Reference Books	
1	BooksonfundamentalsofCommerceandBankingincludingE-commerce.
Web Resources	
1	https://www.bgateway.com/resources/e-commerce-and-selling-online-the-fundamentals
2	https://www.informationpk.com/principle-of-commerce-notes-for-i-com-part-i-1st-year/

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong,

2- Medium,

1- Lo

First Year

**B.COM.
Core – III**

Semester II

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT203	FINANCIAL ACCOUNTING-II	CORE	5	-	-	-	5	5	25	75	100

Learning Objectives	
1	To prepare different kinds of accounts such as Higher purchase and Instalments System.
2	To understand the allocation of expenses under departmental accounts.
3	To gain an understanding about partnership accounts relating to Admission and retirement.
4	To provide knowledge to the learners regarding Partnership Accounts relating.
5	To know the requirements of international accounting standards.
Prerequisites: Should have studied Accountancy in XII Std	

COURSE CONTENTS

UNIT-I	(15 hrs)
Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	
UNIT-II	(15 hrs)
Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects – Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	
UNIT-III	(15 hrs)
Partnership Accounts – I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill -Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	

UNIT-IV (15 hrs)

Partnership Accounts – II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT-V (15 hrs)

Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Question Paper shall cover 20% Theory and 80% Problems

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems.
CO2	To prepare Branch accounts and Departmental Accounts.
CO3	To understand the accounting treatment for admission and retirement in Partnership.
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS.
Text Books	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong,

2- Medium,

1- Low

B.COM.
First Year **Core – IV** **Semester II**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT204	BUSINESS LAW	CORE	5	-	-	-	5	5	25	75	100

Learning Outcomes	
1	To know the nature and objectives of Mercantile law and the essentials of valid contract.
2	To gain knowledge on performance contracts.
3	To be acquainted with the rules of Indemnity and Guarantee.
4	To make aware of the essentials of Bailment and pledge.
5	To understand the provisions relating to sale of goods.
Prerequisites: Should have studied Accountancy in XII Std.	

COURSE CONTENTS

UNIT-I	(15 hrs)
Elements of Contract	
Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent Contracts – Void Contract	
UNIT-II	(15 hrs)
Performance of Contract	
Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	
UNIT-III	(15 hrs)
Contract of Indemnity and Guarantee	
Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	
UNIT-IV	(15 hrs)
Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	
UNIT-V	(15 hrs)
Sale of Goods Act 1930:	
Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Text books	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.
First Year **ELECTIVE-IIA** **Semester II**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE22A	BUSINESS ENVIRONMENT	ELECTIVE-2A	4	-	-	-	3	4	25	75	100

Learning Outcomes

1	To understand the nexus between environment and business.
2	To know the Political Environment in which the businesses operate.
3	To gain an insight into Social and Cultural Environment.
4	To familiarize the concepts of an Economic Environment.
5	To learn the trends in Global Environment / Technological Environment

Prerequisites: Should have studied Accountancy in XII Std

COURSE CONTENTS

UNIT-I (12 hrs) An Introduction: The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.
UNIT-II (12 hrs) Political Environment: Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.
UNIT-III (12 hrs) Social and Cultural Environment: Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.
UNIT-IV (12 hrs) Economic Environment: Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.
UNIT-V (12 hrs) Technological Environment: Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.
Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.
Text books	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi.
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAG E	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

B.COM.
First Year **ELECTIVE-II B** **Semester II**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE22B	INSURANCE AND RISK MANAGEMENT	ELECTIVE-2B	4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To know the concepts and principles of contract of insurance
2	To understand the basic concepts of life insurance
3	To gain knowledge on the principles of general insurance
4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
5	To know the risk management process
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT-I	(12 hrs)
Introduction to Insurance: Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	
UNIT-II	(12 hrs)
Life Insurance: Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	
UNIT-III	(12 hrs)
General Insurance: General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	
UNIT-IV	(12 hrs)
Risk Management: Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.	

UNIT-V (12 hrs)
IRDA Act 1999: Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.

Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Identify the workings of insurance and hedging.
CO2	Evaluate the types of insurance policies and settlement.
CO3	Settle claims under various types of general insurance.
CO4	Know the protection provided for insurance policy holders under IRDA.
CO5	Evaluate the assessment and retention of risk.

Text books	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Mapping With Programme Outcomes and Programme-Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAG E	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.
First Year **ELECTIVE-IIC** **Semester II**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE22C	INTERNATIONAL TRADE	ELECTIVE-IIC	4	-	-	-	3	4	25	75	100

Learning Objectives	
LO1	To enable students, familiarise with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation
Prerequisite: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT-I	(12 hrs)
Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	
UNIT-II	(12 hrs)
Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.	
UNIT-III	(12 hrs)
Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	
UNIT-IV	(12 hrs)
International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	
UNIT-V	(12 hrs)
World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Text books	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

Mapping With Programme Outcomes and Programme-Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

B.COM.
First Year SEC-2 Skill Enhancement Course Semester II

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COS202	Interpersonal Development	SEC-2	2	-	-	-	2	2	25	75	100

Learning Objectives

LO1	To learn the basic skills of managing people, leading teams and improving work processes
LO2	To enable the students to become aware of their communication skills and develop the habit of improving the interpersonal relationships at organization
LO3	To prepare students to develop the art of negotiation with emphasis on empathetic listening and decision making.
LO4	To train students towards Inter-Personal Skills – working in teams and conflict management skills.
LO5	To enable students to learn the art of emotional intelligence and application of interpersonal skills at tasks in an organization

Prerequisites: Should have studied Commerce in XII Std

COURSE CONTENTS

Unit-I	(6 Hours)
Introduction to Essential Skills for Managers: Definition, Importance of Managerial Skills, Essential Skills - Problem solving, Critical thinking, Creativity, Leadership, Collaboration and Communication, Interpersonal Skills	
Unit-II	(6 Hours)
Communication Skills: Fundamentals, Types - horizontal, vertical, oral, written, email etiquettes; Virtual meetings; Pre requisites of meetings.	
Unit-III	(6 Hours)
Team Formation Skills: Teams- meaning, types; team structure, Stages of Team Development; Writing a Team Charter; Roles and Responsibilities on a Team.	
Unit-IV	(6 Hours)
Listening Skills: Importance and need, types of listening active and empathic listening, listening and judgment, developing skills, listening and understanding.	
Unit-V	(6 Hours)
Interpersonal Skills for Managers: Forms - building trust, emotional intelligence, empathy,	

vulnerability, and listening skills; Relationship Management;, Self Confidence

Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

CO	Course Outcomes
CO1	Describe and understand the elements of managerial skills
CO2	Communicate better across teams and clients.
CO3	Demonstrate empathy in negotiations with assertiveness.
CO4	Apply creative thinking to reach a beneficial outcome.
CO5	Know their strengths and build on the essential Managerial Skills.

Text books

1	S.S. Gupta , Global India Publication, (2008) Managerial Skills: Exploration in practical knowledge
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Reference book

1	Chaturvedi P. D, & Mukesh Chaturvedi, (2011) Business Communication: Concepts, Cases And Applications —2/e, Pearson Education
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NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology
2	https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0535)%20NOTES%20Final%20PDF.pdf
3	https://www.irdai.gov.in/ADMINCMS/cms/frnGeneral_Layout.aspx?page=PageNo108&flag=1

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	3	2	2	2	3	2	3	2	3	2
CO3	3	3	2	2	2	3	2	3	2	3	2
CO4	3	3	2	2	2	2	2	3	2	3	2
CO5	3	3	2	2	2	3	2	3	2	3	2
TOTAL	15	14	10	10	10	13	10	14	10	14	10

AVERAGE	3	2.8	2	2	2	2.6	2	2.8	2	2.8	2
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3 – Strong, 2- Medium, 1- Low

B.Com. SYLLABUS | **2023
ONWARDS**

Second Year

**B.COM.
CORE -V**

Semester III

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT305	CORPORATE ACCOUNTING-1	CORE V	5	-	-	-	5	5	25	75	100

	Learning Objectives
LO1	To understand about the pro-rata allotment
LO2	To know the provisions of companies, Act under Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the factors affecting goodwill of a company
LO5	To identify the Significance of International financial reporting standard (IFRS)
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Issue of Shares	
Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting..	
UNIT II	(15 Hrs)
Redemption of Preference Shares & Debentures	
Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method	

Unit-III**(15 Hours)****Final Accounts**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.
Profit Prior to Incorporation.

B.Com. SYLLABUS**2023
ONWARDS****Unit-IV****(15 Hours)****Valuation of Goodwill & Shares**

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.

Unit-V**(15 Hours)****Indian Accounting Standards**

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Ind AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement

Question Paper shall cover 20% Theory & 80% Problems

COURSE OUTCOMES

Students will be able to

CO	Course Outcomes
CO1	To understand the provisions for underwriting commission
CO2	To examine the provisions of issue and redemption of preferences shares and debentures
CO3	To illustrate part, I and part II forms
CO4	To value shares and goodwill
CO5	To analyse IND AS 7, 12, 16

Text books

1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Vol II, S.Chand, New Delhi.

5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
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Reference book	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	3	2	2	2	3	2	3	2	3	2
CO3	3	3	2	2	2	3	2	3	2	3	2
CO4	3	3	2	2	2	2	2	3	2	3	2
CO5	3	3	2	2	2	3	2	3	2	3	2
TOTAL	15	14	10	10	10	13	10	14	10	14	10
AVERAGE	3	2.8	2	2	2	2.6	2	2.8	2	2.8	2

3 – Strong, 2- Medium, 1- Low



**Second Year B.COM.
CORE -VI Semester III**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT306	COMPANY LAW	CORE VI	5	-	-	-	5	5	25	75	100

	Learning Objectives
LO1	To know Company Law 1956 and Companies Act 2013
LO2	To have an understanding on the formation of a company
LO3	To understand the requisites of meeting and resolution
LO4	To gain knowledge on the procedure to appoint and remove Directors
LO5	To familiarize with the various modes of winding up
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Introduction to Company law	
Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	
UNIT II	(15 Hrs)
Formation of Company	
Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	

UNIT III	(15 Hrs)
Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	
UNIT IV	(15 Hrs)
Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	
UNIT V	(15 Hrs)
Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Text books	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida

Reference Books	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

B.COM.

Second Year

Elective – IIIA

Semester III

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE33A	BUSINESS LEGISLATION	ELECTIVE-IIIA	4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To impart knowledge on the Factories Act, 1948
2	To provide insights on the Foreign Exchange Management Act, 1999
3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002
4	To enable the students to learn about the Competition Act 2002
5	To familiarize the students about the existence of Intellectual Property Rights
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(12 Hrs)
Factories Act 1948	
Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.	
UNIT II	(12 Hrs)
Foreign Exchange Management Act, 1999	
Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	

UNIT III	(12 Hrs)
Prevention of Money Laundering Act, 2002	
Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	
UNIT IV	(12 Hrs)
Competition Act, 2002	
Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	
UNIT V	(12 Hrs)
Intellectual Property Rights	
Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Acquire knowledge on Factories Act, 1948
CO2	Analyse the role of Foreign Exchange Management Act, 1999
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002
CO4	Evaluate the importance of Competition Act, 2002
CO5	Gain knowledge on Intellectual Property Rights

Textbooks	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4	P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi

Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.

3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2	https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3	https://stfrancislaw.com/blog/intellectual-property-rights/

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong,

2- Medium,

1- Low

B.COM.
Second Year **Elective – IIIB** **Semester III**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE33B	BUSINESS MATHEMATICS & STATISTICS	ELECTIVE-IIIB	4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To impart knowledge on the basics of ratio, proportion, indices and proportions
2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3	To familiarise with the measures of central tendency
4	To conceptualise with correlation co-efficient
5	To gain knowledge on time series analysis
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I Ratio Ratio, Proportion and Variations, Indices and Logarithms.	(12 Hrs)
UNIT II Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications	(12 Hrs)
UNIT III Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	(12 Hrs)

UNIT IV	(12 Hrs)
Correlation and Regression	
Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients	
UNIT V	(12 Hrs)
Time Series Analysis and Index Numbers	
Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	
Question Paper shall cover 100% Problems	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis

Text books	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

Mapping With Programme Outcomes and Programme-Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

B.COM.
Second Year **Elective – IIIC** **Semester III**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE33C	E- COMMERCE	ELECTIVE-IIIC	4	-	-	-	3	4	25	75	100

Learning Objectives	
1	To know the goals of Electronic commerce
2	To understand the various Business models in emerging E-commerce areas
3	To have an insight on the internet marketing technologies
4	To understand the benefits and implementation of EDI
5	To examine the ethical issues of E-commerce
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(12 Hrs)
Introduction to E-Commerce	
Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	
UNIT II	(12 Hrs)
E-Commerce Business Models & Consumer Oriented E Commerce	
E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing	
UNIT III	(12 Hrs)
E-Commerce Marketing Concepts	
The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web	

UNIT IV	(12 Hrs)
Electronic Data Interchange & Security	
Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	
UNIT V	(12 Hrs)
Ethics in E-Commerce	
Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights

Text books	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi

3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
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B.Com. SYLLABUS

**2023
ONWARDS**

4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
	NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

Mapping With Programme Outcomes and Programme-Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

B.COM.

Second Year

SEC- 3 Skill Enhancement Course

Semester III

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COS303	BUSINESS PLAN PREPARATION	SEC-3	2	-	-	-	2	2	25	75	100

	Learning Objectives
1	To know about the business ideas
2	To identify the short-, medium- and long-term goals
3	To create awareness about investment
4	Students will gained knowledge about the plant layout
5	Students will acquire knowledge about income expenditure statement.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(6 Hrs)
Generation of Business Idea	
Business Ideas: Existing business , new business – Name of the company – Logo Creation – Slogan – Product Identification and Diversification – Prepare Three Plans – manufacturing and Service Sectors.	
UNIT II	(6 Hrs)
Vision -Mission Statement	
Vision – Mission Statement of the business- Objectives – Short Term- Medium Term – Long Term goals	
UNIT III	(6 Hrs)
Investment Avenues	
Investment – Raising Funds – Capital Formation – Budget Preparation	

UNIT IV	(6 Hrs)
Plant Layout	
Prepare Plant Layout – Two dimension and Three Dimension (Display) – Packaging – Labelling the Product – Pricing.	
UNIT V	(6 Hrs)
Promotion Policy	
Income Expenditures Statement – Advertisement – Pamphlet Preparation – SWOT of your own business	
Question Paper shall cover 100% Theory	

Course Outcomes	
CO1	Demonstrate the understanding of the business ideas
CO2	Assess the vision and mission of the company
CO3	To create budget preparation
CO4	Ability to prepare plant layout
CO5	Evaluate SWOT analysis

Text books	
1	Fundamentals of business organisation- Y.K.Bhushan, Sultan chand

Reference Books	
1	modern marketing principles and practices- R.S.N. Pillai & Bhagavathi , S.Chand

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Second Year

**B.COM.
CORE VII**

Semester IV

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT407	CORPORATE ACCOUNTING II	CORE VII	5	-	-	-	5	5	25	75	100

	Learning Objectives
LO1	To know the types of amalgamation
LO2	To gain an understanding about reconstruction
LO3	To know Final statements of banking companies
LO4	To understand the legal requirements of financial accounts
LO5	To have an insight on modes of winding up of a company
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings)	(15 Hrs)
UNIT II Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	(15 Hrs)
UNIT III Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	(15 Hrs)

UNIT IV	(15 Hrs)
Consolidated Financial Statements	
Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	
UNIT V	(15 Hrs)
Liquidation of Companies	
Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	
Question Paper shall cover 20% Theory & 80% Problems	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction
CO2	Apply and alter the share capital and internal reconstruction
CO3	Do the accounting procedure of non-performing assets
CO4	Give the consolidated accounts of holding companies
CO5	Prepare liquidator’s final statements
Text books	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Second Year B.COM. CORE VIII Semester IV

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT408	PRINCIPLES OF MARKETING	CORE VIII	5	-	-	-	5	5	25	75	100

Learning Objectives	
LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyse the global market environment
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.	(15 Hrs)
UNIT II Market Segmentation Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour – Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud's Theory of Motivation	(15 Hrs)
UNIT III Product & Price Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.	(15 Hrs)

UNIT IV	(15 Hrs)
Promotions and Distributions	
Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media–Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.	
UNIT V	(15 Hrs)
Competitive Analysis and Strategies	
Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research–MIS and Marketing Regulation.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the 4 p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing
Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2	Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi

Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.

Second Year

ELECTIVE IVA

Semester IV

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE44A	FINANCIAL SERVICES	ELECTIVE IVA	4	-	-	-	3	4	25	75	100

	Learning Objectives
LO1	To impart knowledge on the role and function of the Indian financial system.
LO2	To enrich their knowledge on key areas relating to management of financial products and services
LO3	To familiarize students about Venture Capital, Leasing.
LO4	To make them understand the Credit Rating system.
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(12 Hrs)
Introduction to Financial System	
Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	
UNIT II	(12 Hrs)
Introduction to Financial Services	
Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India	
UNIT III	(12 Hrs)
Venture Capital and Leasing	
Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing	

UNIT IV	(12 Hrs)
Credit Rating	
Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context..	
UNIT V	(12 Hrs)
Mutual Funds	
Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
Textbooks	
1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.

Reference Books	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

B.COM.

Second Year

ELECTIVE IVB

Semester IV

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE44B	CONSUMERISM AND CONSUMER PROTECTION	ELECTIVE IVB	4	-	-	-	3	4	25	75	100

	Learning Objectives
LO1	To understand the nature of consumers and consumerism
LO2	To know how consumers are exploited
LO3	To be familiar with consumer rights and duties
LO4	To learn about Consumer Protection Act
LO5	To gain insights into consumerism in India.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(12 Hrs)
Consumerism	
Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	
UNIT II	(12 Hrs)
Consumer Exploitation	
Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation	
UNIT III	(12 Hrs)
Consumer Rights and Duties	
Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	

UNIT IV	(12 Hrs)
Consumerism in India	
Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India..	
UNIT V	(12 Hrs)
Consumer Protection Act 2019	
Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act
Text books	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

Reference Books	
1	Hoyer, W.D. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.

Second Year

ELECTIVE IVC

Semester IV

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE44C	OPERATIONAL RESERACH	ELECTIVE IVC	4	-	-	-	3	4	25	75	100

	Learning Objectives
LO1	To introduce the students to operations research and linear programming.
LO2	To impart knowledge about transportation and assignment problems.
LO3	To get acquainted with game theory and simulation.
LO4	To develop abilities to analyse and manage inventories using various methods.
LO5	To acquire knowledge on network analysis.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(12 Hrs)
Introduction to Operations research and Linear Programming Problem	
Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	
UNIT II	(12 Hrs)
Transportation and Assignment problem	
Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	
UNIT III	(12 Hrs)
Game Theory and Simulation	
Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	

UNIT IV	(12 Hrs)
Inventory Management	
Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	
UNIT V	(12 Hrs)
Network Analysis	
Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost-Crashing a project- Scheduling of a project- Application of PERT and CPM	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game theory and simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects.
Text books	
1	C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

Reference Books	
1	S Kalavathy, Operations Research, Vikas Publications, Noida
2	S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019
3	Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5	P.R.Vittal - Operation Research, Margham Publications, Chennai
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.orsi.in
2	www.learnaboutor.co.uk
3	www.theorsociety.com

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.

Second Year

SEC-5 Skill Enhancement Course

Semester IV

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COS404	COMMERCE PRACTICAL	SEC -5--	2	-	-	-	2	2	25	75	100

	Learning Objectives
LO1	To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.
LO2	To identify the short, medium and long term goals
LO3	To create awareness about commerce subject in practical
LO4	Students will gained knowledge in trasacting with banks and institutions
LO5	Students will acquire knowledge about filing various documents
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(6 Hrs)
Preparation of Invoice	
Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes. Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.	
UNIT II	(6 Hrs)
Preparation of Cheque	
Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts . Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's. . Drawing and endorsing of bills of exchange and promissory notes.	
UNIT III	(6 Hrs)
Co operative Society	
Filling up of application forms for admission in cooperative societies. .Filling up of loan application forms and deposit challan. .Filling up of Jewel loan application form, Procedure for releasing of jewelery in jewel loans and repayment	

UNIT IV

(6 Hrs)

Preparation of Agenda and Minutes of Meeting

Preparation of agenda and minutes of meetings-both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format) .Using Bin card and inventories. .Using Cost Sheets

UNIT V

(6 Hrs)

Application to LIC Policy

Filling up of an application form for LIC policy, filling up of the premium form- filling up the challan for remittance of premium. .Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy. .Filling up income -tax returns and application for permanent account number.

Question Paper shall cover 100% Theory

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Students can independently start up their own Business
CO2	Students can get thorough knowledge of finance and commerce. and finance with the practical exposure helps the students to stand in organization in the field of finance and commerce
CO3	Acquire practical knowledge on writing cheques
CO4	Acquire the skills required for preparation of agenda and minutes of meeting
CO5	Demonstration on taking LIC Policy
Textbooks	
1	Poonam Gandhi " Business Studies" V k Global Publication Pvt Limited
2	N D Kapoor " Company Law and Secretarial Practice" Sulthan Chand and Sons

Reference Books	
1	N Chaoudhary " Banking Law"Central Law Publication
2	Dr. O P Gupta "Company Law" SPBD Publishing House
3	Hargovind Dayal "Fundamentals of Insurance" 1st Edition, Notion Press
NOTE: Latest Edition of Textbooks May be Used	

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	3
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	2	3	2	3	2	2	2	3	2	3
CO4	3	1	3	2	3	2	2	2	3	1	3
CO5	3	3	3	2	3	2	2	2	3	3	3
TOTAL	15	11	15	10	13	10	10	10	15	11	15
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2.2	3

3 – Strong, 2- Medium, 1- Low

B.COM.

Second Year

Semester IV

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23EVS401	ENVIRONMENTAL STUDIES	EVS	2	-	-	-	2	2	25	75	100

	Learning Objectives
LO1	Helps to understand the concept and relevance of Environmental studies
LO2	Ability to take initiative in conserving the environment
LO3	Students will develop the habit of conserving the natural resources
LO4	Student will Support to control environmental pollution
LO5	Better understanding of nature and its existence
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(6 Hrs)
: Introduction to Environmental Studies	
Multidisciplinary nature of environmental studies Scope and importance; Concept of sustainability and sustainable development	
UNIT II	(6 Hrs)
Ecosystems	
Definition, concept, Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)..	
UNIT III	(6 Hrs)
Natural Resources: Renewable and Non-Renewable Resources	
Land resources- Water resources – Energy Resources	

UNIT IV	(6 Hrs)
Biodiversity and Conservation	
Levels of biological diversity: Genetic, species and ecosystem diversity; Biogeographic zones of India. Biodiversity patterns and global biodiversity hot spots. Biodiversity hotspots of India.	
UNIT V	(6 Hrs)
Environmental Pollution	
and controls; Air, water, soil and noise pollution. Climate change, global warming, ozone layer depletion, acidrain and impacts on human communities and agriculture. Nuclear hazards and human health risks.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Identifying and understanding the importance of environmental protection
CO2	Practicing to conserve natural resources
CO3	Identify the different types of pollution and ways to control them
CO4	Application of skills to improve natural habitat
CO5	Improve the status of mind and happiness through nature
Text books	
1	Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.

Reference Books	
1	Singh, J.S., Singh, S.P. and Gupta, S.R. (2014). Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	3
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	2	3	2	3	2	2	2	3	2	3
CO4	3	1	3	2	3	2	2	2	3	1	3
CO5	3	3	3	2	3	2	2	2	3	3	3
TOTAL	15	11	15	10	13	10	10	10	15	11	15
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2.2	3

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Core IX

Semester V

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT509	COST ACCOUNTING I	CORE IX	5	-	-	-	4	5	25	75	100

	Learning Objectives
LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Introduction of Cost Accounting	
Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting – Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.	
UNIT II	(15 Hrs)
Cost Sheet and Methods of Costing	
Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	
UNIT III	(15 Hrs)
Material Costing	
Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	

UNIT IV	(15 Hrs)
Labour Costing	
Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement	
UNIT V	(15 Hrs)
Overheads Costing	
Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	
Question Paper shall cover 20% Theory & 80% Problems	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.
Text books	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Core X

Semester V

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT510	BANKING LAW AND PRACTICE	CORE X	5	-	-	-	4	5	25	75	100

	Learning Objectives
LO1	To help the students understand various provision of Banking Regulation Act 1949
LO2	To trace the evolution of central bank concept and prevalent central banking system
LO3	To throw light on operations of Banks
LO4	To understand how Commercial Banks operates
LO5	To explore practical banking
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Introduction to Banking	
History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition - Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.	
UNIT II	(15 Hrs)
RBI	
Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmay committee 1985-Narasimham committee I and II	

UNIT III	(15 Hrs)
Bank Account	
Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition –Objectives-Crossing and negotiability-Consequences of Crossing.	
UNIT IV	(15 Hrs)
Endorsement	
Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonoring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty	
UNIT V	(15 Hrs)
E-Banking	
Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits- Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions..	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
Text books	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi

Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

Mapping With Programme Outcomes and Programme Specific Outcomes

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CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Core XI

Semester V

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT511	INCOME TAX LAW AND PRACTICE I	CORE XI	5	-	-	-	4	5	25	75	100

	Learning Objectives
LO1	To understand the basic concepts & definitions under the Income Tax Act, 1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Introduction to Income Tax	
Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Incomes Exempted under Section 10.	
UNIT II	(15 Hrs)
Residential Status	
Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	

UNIT III	(15 Hrs)
Income from Salary	
Computation of Salary Income – Features of Salary – Allowances – Types of Allowances – Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	
UNIT IV	(15 Hrs)
Income from House Property	
Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.	
UNIT V	(15 Hrs)
Profits and Gains from Business or Profession	
Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	
Question Paper shall cover 20% Theory & 80% Problems	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Text books	
1	P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	V T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K. Bharghava Taxman.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Discipline Specific Elective -VA

Semester V

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE55A	FINANCIAL MANAGEMENT	DSE -VA	3	-	-	-	3	3	25	75	100

	Learning Objectives
LO1	To introduce the concept of financial management.
LO2	To learn the capital structure theories.
LO3	To gain knowledge about techniques in capital budgeting
LO4	To learn about dividend payment models.
LO5	To understand the needs and calculation of working capital in an organization.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(9 Hrs)
Introduction	
Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.	
UNIT II	(9 Hrs)
Financial Decision	
Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.	

UNIT III	(9 Hrs)
Investment Decision	
Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index	
UNIT IV	(9 Hrs)
Dividend Decision	
Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model..	
UNIT V	(9 Hrs)
Working Capital Decision	
Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining - Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.	
Question Paper shall cover 40% Theory & 60% Problems	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.
Text books	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4	A.Murthy, Financial Management, Margham Publications, Chennai.
5	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Discipline Specific Elective -VB

Semester V

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE55B	INDIRECT TAXATION	DSE- VB	3	-	-	-	3	3	25	75	100

	Learning Objectives
LO1	To get introduced to indirect taxes
LO2	To have an overview of Indirect taxes
LO3	To be familiar the CGST and IGST Act
LO4	To learn procedures under GST
LO5	To gain knowledge about Customs Duty.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(9 Hrs)
Introduction to Indirect Tax	
Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.	
UNIT II	(9 Hrs)
An Overview of Goods & Service Tax (GST)	
Introduction of Goods and Service Tax in India–History of GST in India –Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India..	

UNIT III	(9 Hrs)
CGST ACT 2017 & IGST Act	
Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill Returns – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.	
UNIT IV	(9 Hrs)
Procedures under GST	
Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST...	
UNIT V	(9 Hrs)
Customs Duty 1962	
Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	
Question Paper shall cover 40% Theory & 60% Problems	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India
Text books	
1	Vinod K Singhanian, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Discipline Specific Elective -VIA

Semester V

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE56A	HUMAN RESOURCE MANAGEMENT	DSE -VIA	3	-	-	-	3	3	25	75	100

	Learning Objectives
LO1	To understand aspects relating to Human resource management
LO2	To know strategies relating to Human Resource management
LO3	To be acquainted with Industrial Relations Policy.
LO4	To learn about organisation culture
LO5	To assimilate knowledge on employee welfare.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(9 Hrs)
Introduction to HRM	
Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification..	
UNIT II	(9 Hrs)
Strategic HRM	
Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model..	

UNIT III	(9 Hrs)
Industrial Relations	
Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.	
UNIT IV	(9 Hrs)
Organisational Development Collective Bargaining	
Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining	
UNIT V	(9 Hrs)
Employee welfare	
Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Remember and recall concepts of Human resource management
CO2	Choose appropriate strategies for human resource management
CO3	Compare and contrast various industrial relations policy.
CO4	Determine appropriate organisation culture.
CO5	Formulate strategies for employee welfare.
Text books	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai

Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Discipline Specific Elective -VIB

Semester V

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE56B	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	DSE -VIB	3	-	-	-	3	3	25	75	100

	Learning Objectives
LO1	To familiar with modern office management.
LO2	To familiar with the work atmosphere
LO3	To train the students in maintaining and running the office effectively.
LO4	To understand and organize data records
LO5	To gain knowledge about the role of a secretary
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(9 Hrs)
Modern Office and Its Function	
Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments	
UNIT II	(9 Hrs)
Office Space and Environment Management:	
Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy..	

UNIT III	(9 Hrs)
Office Systems and Procedures: The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control	
UNIT IV	(9 Hrs)
Records Management Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	
UNIT V	(9 Hrs)
Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Familiarized with modern office management
CO2	Adapt with the modern work atmosphere
CO3	Trained in maintaining the office independently and effectively
CO4	Ability to organize data records in office
CO5	Motivated to act as a company secretary
Text books	
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5	Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.

Reference Books	
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2	Terry, George R, Office Management and Control, Irwin, United States.
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

VAE-I

Semester V

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23VAE501	VALUE EDUCATION	VAE-I	2	-	-	-	2	2	25	75	100

	Learning Objectives
LO1	Value education will enable the students to identify the personal and social values through moral learning and support system from the environment
LO2	Students will develop personal values
LO3	To prepare students to develop the art of community value
LO4	To train students towards developing biological values and development
LO5	To enable students to learn and identify the feminist values
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(6 Hrs)
Introduction to Value Education	
Values (Valuation)- Explanation- Problem of Values-Old, New Values; Conflicts-Direct Value; Opposite Value-Adhering to Direct Values; Decaying of values- Individuals/ Community/ Impact of Decaying Values of Culture-Ways to Recover- the Impact of Decaying Values as a Culture-Values found in Tamil Literature- Concept of Individual values and Societal Values in “Thirukkural”.	
UNIT II	(6 Hrs)
Personal Values	
Personal Values- Human Advancement-Individual and Cognitive Freedom - New Economic Predation-Production and Sharing – Globalization-Liberalization-Intellectual Property Rights– Patent-Expropriation-World Trade Organization-Pricing of Drugs- Resourceful Life and Social Justice-(Peace) (Prosperity, Social, Justice)-Poverty Alleviation and Sustainability Project in India- Peace and Hygiene.	

UNIT III	(6 Hrs)
Community Values	
Community Values -Plural Community- Unity in Diversity-Social Responsibilities of Individuals-consumer rights-consumer awareness-consumer protection act-Healthy Responsibilities-Social Responsibility-Dealing with the Media with Dignity-Being Ambitious-Admiration of Psychological Values-Self-esteem-self-Recognition-Emotional Cognitive Ability-Spiritual Values and Spiritual Self-sufficiency	
UNIT IV	(6 Hrs)
Biological Values	
Biological Values-Biology - Medical Ethics - Acceptance - Reliability - Improper Medicine - Transplantation - Life Extension - Euthanasia - Medical Cruelty - Human Studies - Reproductive Science Rights - Contraception - Abortion - Artificial Fertility - Surrogacy-Genetically modified foods – Science of Humanity - Biological warfare - Biological weapons against agriculture - Nanotechnology - Ways to recover from drug addiction - Animal use. Slave - Child labor	
UNIT V	(6 Hrs)
Feminist Values	
Feminist Values - Gender - Obstacles to Women's Empowerment -Obstructionsto Women's Development - Violence Against Women - Abortion - Infanticide - Sexual Harassment - Sexual Violence –Harassment at Workplace-Domestic Violence - Women Stigma - Women Development - Government laws and programs for Women	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Explain the value system and importance of having value education
CO2	Cultivating the personal value habits and learning out of them
CO3	Identifying the community values and development of community
CO4	Identifying the biological values and taking care of them
CO5	Gender relevance- Importance of Feminist values and empowerment of women
Text books	
1	Ananda Valli Mahadevan Jaya Kothaipillai (Editors) - Feminism, 2004, Published by Mother Teresa Women's University, Kodaikanal

Reference Books

- 1 Ramathal, K.M. and Others - Protection of Women from Domestic Violence Act, 2005, Brochure. UP.U. 2007. Published by Tamil Nadu State Women's Commission, Chennai

NOTE: Latest Edition of Textbooks May be Used

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Core XIII

Semester VI

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT612	COST ACCOUNTING II	CORE XIII	6	-	-	-	4	6	25	75	100

	Learning Objectives
LO1	To understand the standards in Cost Accounting
LO2	To know the concepts of contract costing.
LO3	To be familiar with the concept of process costing.
LO4	To learn about operation costing.
LO5	To gain insights into standard costing
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement..	(18 Hrs)
UNIT II Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.	(18 Hrs)
UNIT III Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.	(18 Hrs)

UNIT IV	(18 Hrs)
Operation Costing	
Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	
UNIT V	(18 Hrs)
Standard Costing	
Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	
Question Paper shall cover 20% Theory & 80% Problems	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.
Text books	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Core XIV

Semester VI

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT613	MANAGEMENT ACCOUNTING	CORE XIV	6	-	-	-	4	6	25	75	100

	Learning Objectives
LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(18 Hrs)
Introduction to Management Accounting	
Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting	
UNIT II	(18 Hrs)
Financial Statement Analysis	
Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios	
UNIT III	(18 Hrs)
Fund Flow Analysis & Cash Flow Analysis	
Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	

UNIT IV	(18 Hrs)
Budgetary Control	
Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget.	
UNIT V	(18 Hrs)
Marginal Costing:	
Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.	
Question Paper shall cover 20% Theory & 80% Problems	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.
Text books	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications,Chennai.

Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

Mapping With Programme Outcomes and Programme Specific Outcomes

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CO1	3	2	3	2	3	2	3	3	3	2	2
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CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Core XV

Semester VI

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT614	INCOME TAX LAW AND PRACTICE-II	CORE XV	6	-	-	-	4	6	25	75	100

	Learning Objectives
LO1	To understand provisions relating to capital gains
LO2	To know the provisions for computation of income from other sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about assessment of individuals
LO5	To gain knowledge about assessment procedures
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA	(18 Hrs)
UNIT II Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.	(18 Hrs)
UNIT III Set Off and Carry Forward of Losses and Deductions From Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	(18 Hrs)

UNIT IV

(18 Hrs)

Assessment of Individuals

Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).

UNIT V

(18 Hrs)

Income Tax Authorities

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN).

Question Paper shall cover 40% Theory & 60% Problems

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Text books	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

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CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Discipline Specific Elective -VIIA

Semester VI

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE67A	ENTREPRENEURIAL DEVELOPMENT	DSE -VIIA	5	-	-	-	3	5	25	75	100

	Learning Objectives
LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Introduction to Entrepreneur	
Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	
UNIT II	(15 Hrs)
Design Thinking	
Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	

UNIT III	(15 Hrs)
Setting Up an Enterprise	
Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	
UNIT IV	(15 Hrs)
Business Model Canvas and Formulation of Project Report	
Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds	
UNIT V	(15 Hrs)
MSME's and Support Institutions	
Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs
Text books	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Impri nts Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai

Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr.A.K.singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.interaction-design.org/literature/topics/design-thinking
2	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3	http://www.msme.gov.in/

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CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Discipline Specific Elective -VIIB

Semester VI

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE7B	COMPUTER APPLICATION IN BUSINESS	DSE -VIIB	5	-	-	-	3	5	25	75	100

	Learning Objectives
LO1	To apply various terminologies used in the operation of computer systems in a business environment.
LO2	To Understand the basic concepts of a word processing package
LO3	To apply the basic concepts of electronic spread sheet software in business.
LO4	To Understand and apply the basic concepts of PowerPoint presentation.
LO5	To generate electronic mail for communicating in an automated office for business environment.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Word Processing	
Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer	
UNIT II	(15 Hrs)
Mail Merge	
Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	

UNIT III	(15 Hrs)
Preparing Presentations	
Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	
UNIT IV	(15 Hrs)
Software	
Software and software needs, types of software, System Software and Application Software	
UNIT V	(15 Hrs)
Operating System	
Meaning, Functions, measuring system performance, Assemblers, Compilers and interpreters	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding different softwares
CO5	Assessing the operating systems tools
Text books	
1	Computer Fundamentals – P K Sinha
2	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
3	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
4	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
5	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.

Reference Books	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

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CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Discipline Specific Elective -VIII A

Semester VI

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE8A	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	DSE -VIII A	5	-	-	-	3	5	25	75	100

	Learning Objectives
LO1	To understand the origin and principles of logistics management
LO2	To know the types of inventory control
LO3	To gain insight on the importance of supply chain management
LO4	To identify the Key Enablers in Supply Chain Improvement
LO5	To analyse the SCOR model
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Logistics Management	
Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory	
UNIT II	(15 Hrs)
Transportation and Distribution	
Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century	

UNIT III	(15 Hrs)
Supply Chain Management	
Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	
UNIT IV	(15 Hrs)
Supply Chain Drivers	
Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain	
UNIT V	(15 Hrs)
Aligning the Supply Chain with Business Strategy	
SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Examine the importance of Customer Service in Logistics Management
CO2	Develop an understanding on the Distribution Channel Management
CO3	Interpret the Global applications of supply chain management
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
CO5	Identify the conflict resolution strategies
Text books	
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA

Reference Books	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value-Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

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CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

B.COM.

Third Year

Discipline Specific Elective -VIII-B

Semester VI

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COE68B	SPREADSHEET FOR BUSINESS	DSE -VIII-B	5	-	-	-	3	5	25	75	100

	Learning Objectives
LO1	To introduce students to Excel as an important tool in business applications
LO2	To familiarize them with the features and functions of a spread sheet.
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference
LO5	To develop various applications using MS-Excel.
Prerequisites: Should have studied Commerce in XII Std	

COURSE CONTENTS

UNIT I	(15 Hrs)
Introduction	
Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	
UNIT II	(15 Hrs)
Financial, Logical and Text Functions Financial Functions	
Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions..	

UNIT III	(15 Hrs)
Statistical Analysis	
Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	
UNIT IV	(15 Hrs)
: Reference	
Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	
UNIT V	(15 Hrs)
Projects and Applications	
Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	
Question Paper shall cover 100% Theory	

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests in Ms-Excel.
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
CO5	Develop Trending Application Using MS-Excel
Text books	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai

Reference Books	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Edition, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	2	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	13	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	2.6	2	2.4

3 – Strong, 2- Medium, 1- Low