

FATIMA COLLEGE (AUTONOMOUS)



**Re-Accredited with “A” Grade by NAAC (3rd Cycle)
74th Rank in India Ranking 2020 (NIRF) by MHRD
Maryland, Madurai- 625 018, Tamil Nadu, India**

NAME OF THE DEPARTMENT : COMMERCE (SF)

NAME OF THE PROGRAMME : B.COM

PROGRAMME CODE : USCO

ACADEMIC YEAR : 2020 - 2021

2019-2020

Minutes of the Meeting of Board of Studies
in the Research Centre of Commerce held on
28.02.2020 at Yashima College, Madurai

Members Present:

External

Dr. M. Muthukumar (University Nominee) *Not there*
Dr. G. Vinayaga Moorthy (Subject-Expert) *6/2/2020*
Dr. Raja Mahanar (Subject-Expert) *ABSENT.*
Miss. N. Seeltha (Alumnae) *Sattigudi*
Mr. Vijaya Baskaran (Industrialist) *ABSENT.*

Internal:

Dr. Mrs. Sahaya Rani Fernando	B. Sahaya Rani
Dr. Mrs. Auxilia Felicitas A.I.	A.I. <i>[Signature]</i>
Dr. Mrs. Jeyanthi Vijayarani. T.	T. Jeyanthi <i>[Signature]</i>
Dr. Mrs. Pushpa Tolthi Indra. T.	<i>[Signature]</i>
Dr. Mrs. Yashima Roseline Mary. S.	S. Fatima Roseline M. J.
Dr. Miss. Lucia Vanilka. C	C. L. <i>[Signature]</i>
Mrs. P. Kalai Selvi	P. Kalai Selvi
Dr. Sr. Bindu Antony	Sr. Bindu <i>[Signature]</i>
Dr. Miss. Suganya. V.	V. Suganya
Dr. Mrs. Keerthiga. R	R. Keerthiga

It was resolved to (i) modify the title as
'Modern Marketing' (20A2CC4) instead of Marketing
and to include Digital Advertising in Unit V.

(ii) to include "Non Performing Assets" (NPA) in
Unit IV, in Practical Banking (20A3CC7)
(iii) to change "SWOT" Analysis to "SWOC" Analysis
according to the latest terminology in Unit II,
Self Management Skills (19A35B1)
(iv) to include Intelligent Quotient and

'Emotional Quotient' in Unit V in Self Management Skills (19A3SB1)

(v) to include the phrase "alongwith the latest amendments (As per Companies Act-2013)" in the course description and include Introduction to Companies Act-2013 in Unit I, in Company Law (A5CC12)

(vi) to include Significant Industrial Women Leaders in India, in Leadership Skills (A5SB3)

(vii) to change the title 'Management Accounting and Financial Control I' to "Management Accounting" (20PG1A2) and

to change "Management Accounting and Financial Control II" to Financial Management (20PG2A6)

(viii) to have 4 hrs. Theory and 2 hrs. Practical for E-Commerce and E office (20PG1A4) and Credit-15 (3+1).

(ix) to include 'awareness on misleading advertisements' in Unit-I in Creative Advertising (20A1E2C/20A2E2C)

(x) to include 'Decision Theory' instead of Inventory Management in Unit IV in Quantitative Techniques (20PG2A5)

(xi) to have 'Accounting for Price level changes' in Unit IV instead of 'Accounting for Inflation' in Financial Management (20PG2A6) and to mention the methods as IRR, NPV, Pay Back, PI and ARR in Unit-IV

(xii) to include ethics in Research and Research gap in Unit-I Research Methodology (20PG2A7)

(xiii) to have "Income Tax and Tax Planning"

(19PG3A14) and to have CIST/ instead of
 of Direct Tax Law and Practice II (19PG4A14)
 (XII) to have Direct Tax Law and Practice instead
 of Direct Tax Law and Practice I and Income Tax
 and Tax Planning instead of ^(19PG3A14) Direct Tax Law & Practice
 (19PG4A14) (XII) to approve the syllabi for MOOC Courses
 and self learning papers.

(XIII) to approve the list of Panel members
 for evaluating PU and UA projects.

Dr. M. Muthukumar

Dr. A. Vinayaga Moorthy

Miss N. Seetha

Dr. Mrs. B. Sahaya Rani Fernando

Dr. Mrs. A. I. Auxilia Feliciano

Dr. Mrs. T. Jayanthi Vijaya Rani

Dr. Mrs. T. Pushpa Tothi Indra

Dr. Mrs. S. Fatima Rosebire Mary

Dr. Miss. C. Lucia Vasilke

Mrs. P. Kalaiselvi

Dr. Sr. Bindu Antony

Dr. Miss. V. Suganya

Dr. Mrs. R. Keerthiga

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B. Sahaya Rani

A. I. Auxilia Feliciano

T. Jayanthi Vijaya Rani

Pushpa Tothi Indra

S. Fatima Rosebire Mary

C. Lucia Vasilke

P. Kalaiselvi

Sr. Bindu Antony

V. Suganya

R. Keerthiga

22/02/2020



FATIMA COLLEGE (AUTONOMOUS)

MADURAI

B.COM (SF) – 2020 - 2021

SEMESTER I							
PART		STUDY COMPONENT	CREDIT	HOURS	CIA MKS (40)	EXE MKS (60)	TOTAL
I	19TSLC1/ 19DSLC1/ 19RSLC1	Tamil Language Modern Literature /Hindi/French	3	5	40	60	100
II	19EL1WB / 19EL1WI / 19EL1WA	Basic Communicative English/Intermediate Communicative English/ Advanced Communicative English	3	5	40	60	100
III	19AC1CC1	Core Subject: Principles Of Accounting	4	6	40	60	100
	19AC1CC2	Business Communication	4	6	40	60	100
	19AC1AC1	Allied Subject : Statistical Methods	5	5	40	60	100
IV	19AC1NME	Non-major Elective: Fundamentals of Financial Accounting	2	2	50		50
		Value Education	1	1	50		50
		TOTAL	22	30			600
SEMESTER II							
PART		STUDY COMPONENT	CREDIT	HOURS	CIA MKS (40)	EXE MKS (60)	TOTAL
I	19TSLC2/ 19DSLC2/ 19RSLC2	Language Ancient and Medieval Literature//Hindi/Fre nch	3	5	40	60	100
II	19EL2WB / 19EL2WI/ 19EL2WA	English for Communication Skills English for Empowerment English for Creative Writing	3	5	40	60	100
III	19AC2CC3	Core Subject: Financial Accounting	4	6	40	60	100
	19AC2CC4	Modern Marketing	4	6	40	60	100
	19AC2AC2	Allied Subject: Business Mathematics	5	5	40	60	100
IV	19AC2NME	Non-major Elective: Fundamentals of Financial Accounting	2	2	50		50
		Value Education	1	1	50		50
		TOTAL	22	30			600

SEMESTER III							
PART		STUDY COMPONENT	CREDIT	HOURS	CIA MKS (40)	EXE MKS (60)	TOTAL
II	19E3WN1	English for Digital Era	3	5	40	60	100
III	19 AC3CC5	Core Subjects : Advanced Accounting	4	6	40	60	100
	19AC3CC6	Cost Accounting concepts	4	6	40	60	100
	19AC3CC7	Practical Banking	3	5	40	60	100
	19 J3ACAC3	Allied Subject: Principles Of Financial Accounting and Accounting Package	5	5	40	60	100
	19AC3SB1	Self management skills	2	2	50	50	100
IV		Environmental Education	1	1	50		50
		TOTAL	22	30			750
SEMESTER IV							
PART		STUDY COMPONENT	CREDIT	HOURS	CIA MKS (40)	EXE MKS (60)	TOTAL
II	19E4WN2	English for Integrated Development	3	5	40	60	100
III	19AC4CC8	Core Subjects : Partnership Accounting	4	6	40	60	100
	19AC4CC9	Cost Accounting Methods	4	6	40	60	100
	19AC4CC10	Principles and Practice of Management	3	5	40	60	100
	19AC4ACK4	Allied Subject: Executive Skills Development	5	5	40	60	100
	19AC4SB2	Interpersonal skills	2	2	40	60	100
IV		Environmental Education	1	1	40	60	50
		TOTAL	23	30			750

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – III**

Course Code	19AC3CC5
Course Title	Advanced Accounting

Hours Per Week: 6

Credit: 4

Course Description

The course provides deep insight on accounting for non-trading concerns, single entry system of book keeping branch accounting claims for loss of profit / loss of stock, and departments.

Course Objective

The course is designed to

1. Prepare account for non- trading concerns.
2. Ascertain profit and the state of affairs in case of adoption of Entry system
3. Prepare final accounts and compute profits for department and branches of Business enterprises
4. Compute claims in case of loss of stock and loss of profit

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns	K1,K2,K3
CO2	Derive profit and state of affairs, for businesses having incomplete records	K1,K2,K3
CO3	Maintain accounting records for branches	K1,K2,K3
CO4	Compute insurance claims for loss of profit and stock	K1,K2,K3
CO5	Find out the results of department store operations	K1,K2,K3

UNIT I Accounting for Non – Trading Concern [15 HRS]

Accounting for non - trading concerns –Receipt and payments A/C– income and expenditure A/C – Balance sheet–items peculiar to non trading concern

UNIT II Single Entry [20 HRS]

Single entry and preparation of accounts from incomplete records – Conversion method

UNIT III Branch Accounting [20 HRS]

Branch Accounting – Dependent branch - debtors system – final account system- stock and debtors system – wholesale branch system.

UNIT IV Insurance Claims [20 HRS]

Accounting for insurance claims – loss of stock method and loss of profit method.(Simple problems in loss of profit)

UNIT V Departmental Accounts [15 HRS]

Departmental Accounts – Need for Departmental Accounting – Advantages– Inter-departmental transfers – Inter-departmental transfer at cost price and at selling price- stock reserve

Text Book:

Advanced Accountancy, T.S.Reddy&A.Murthy, Margham Publications, Revised Edition 2018 (reprinted)

Books for Reference:

1. Advanced Accountancy R.L. Gupta &Radhaswamy., Sulthan Chand &Sons , New Delhi , 13th Revised edition,2017.
2. Advanced Accounting vol1/2, S.N.Maheswari,Vikas Publications Pvt Ltd,2018
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2018
4. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
5. Advanced Accounting vol-1, S.P.Iyengar,Sultan Chand & Sons, 2015

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**II B.Com
Semester – III**

Course Code	19AC3CC6
Course Title	Cost Accounting Concepts

Hours Per Week: 5

Credit: 4

Course Description

This course gives a broader framework, for cost accounting concepts and techniques, preparation of cost sheet, material costs, labour cost and overhead expenses.

Course Objective

The course is designed to

1. Provide inputs on the fundamentals of costs, cost accounting; its methods and techniques.
2. Classify costs and prepare cost sheet and tenders.
3. Help provide ways and means of material, labour and overheads costs control, and reduction using costing principles.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and management accounting	K1,K2
CO2	Classify costs, and prepare cost sheet, tenders & quotations	K1,K2,K3
CO3	Choose between, different methods of pricing issues in stores ledger account, based on the business environmental factors, and compute optimum ordering quantity and levels of inventory	K1,K2,K3
CO4	Compute labour cost and turnover, idle time over time and deduce incentives under different schemes	K1,K2,K3
CO5	Differentiate between allocation and absorption of overheads and prepare relevant statements	K1,K2,K3

UNIT I Cost Accounting

[15 HRS]

Cost Accounting – Definition- Principles of cost accounting –**Relationship of cost accounting with financial accounting and Management Accounting - Essentials of good cost accounting system**-Classification Cost –Methods of

costing –Techniques of costing.

UNIT II Cost Sheet

[15 HRS]

Cost Sheet - Elements of Cost - Statement of cost and profit – Tenders and quotations .

UNIT III Materials

[20 HRS]

Materials – Meaning of material control –Objectives –Advantages –Purchase of material –Determination of material levels - Issue of Raw material –Pricing of materials issued

UNIT IV Labour

[20 HRS]

Labour – Types of labour cost –**Direct and indirect labour –Time keeping – Time booking**–Idle time –Over time –Labour turnover –Methods of remuneration-Incentive Schemes.

UNIT V Overheads

[15 HRS]

Overheads –Definition –Classification of overheads – Allocation of overheads – Apportionment of overheads –Primary and Secondary distribution of overheads-absorption of overheads –Methods of absorption.

Text book:

Cost accounting – A.Murthy and S.Gurusamy, Vijay Nicole imprints Private limited, Edition 2018.

Books for Reference

1. Cost Accounting:Theory& practice, Bhabatosh, Banerjee, Prentice Hall of India, 12th edition, 2016
2. Practical costing – B.S. Khanna, I.M. Pandey, G.K. Ahuja& M.N. Arora, S Chand & company Ltd, 2018
3. Advanced Cost accounting: Cost Management, S.P.Jain, K.L.Narang&SimmiAgarwal, Kalyani publishers, 11th edition, 2017.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**II B.Com
Semester – III**

Course Code	19AC3CC7
Course Title	Practical Banking

Hours Per Week: 5

Credit: 3

Course Description

This course enable the students to know about the banking law, the practice of banking law in transactions engaged with the banker, and the latest trends in banking.

Course Objective

The course is designed to

1. Define Banking operations and the relationship between banker and customer by Banking Regulation Act, 1949.
2. Familiarize on the statutory provisions of Negotiable Instruments, paying and collecting Banker.
3. Solicit on principles of lending and modes of securing advances
4. Expose to the innovations in banking products and services.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts	K1
CO2	Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881.	K1/K2
CO3	Enumerate the provisions for paying and collecting banker	K2/K3
CO4	Explain credit creation and ways of providing advances, and the principles behind sound lending	K3
CO5	Outline the technological applications in banking businesses, connecting customers	K1/K2

UNIT I Banker and Customer

[15 HRS]

Banker and Customer – Definition - Relationship – Special features – Opening and closing of accounts – different types of accounts -- Forms used in the operation of bank accounts cheque book, pass book, mistakes in the pass book

– Special types of customers.

UNIT II Negotiable Instrument

[20 HRS]

Negotiable Instrument – Definition –Features - Cheque – Features – Material alteration – Holder and Holder in due course – payment in due course – Crossing – types – Endorsements – kinds.

UNIT III Paying Banker

[20 HRS]

Paying banker – Statutory protection – Refusal of payment by banks – Collecting banker - Statutory protection to the Collecting banker.

UNIT IV Loans and Advances

[20 HRS]

Loans and advances Principles of good lending – Credit worthiness of borrowers –Modes of securing advances – Lien- Pledge - Mortgage and hypothecation-Non Performing Assets (NPA)

UNIT V Recent Trends in Banking

[15 HRS]

Recent trends in Banking – NEFT – RTGS –ECS - ***E-banking - mobile banking – Plastic money - E-Payment***

Text Book

Banking Theory Law and Practice, E. Gordon & K. Natarajan, Himalaya Publishing House, 22nd edition, 2018

Books for Reference

1. Banking Theory and Practice, K.C.Shekhar&Lekshmyshekhar, Vikas publishing house Pvt Ltd, 2017
2. Banking Law and Practice -P.N. Varshney, Sultan Chand & Sons, 2018.
3. Banking Theory Law and Practice, R.Rajesh&Sivagnanasithi, Tata Mcgraw, Hillpublishing company ltd, 2018.
4. Banking Law and Practice, Gurusamy, Tata Mcgraw, Hill Publishing Company Ltd, 2nd edition, 2018.
5. Banking Law and Practice, K.P.Kandasami, S.Natarajan&R.Parameswaran, S Chand &Company Ltd, 4th edition, 2009.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**II B.Com
Semester – III**

Course Code	19J3ACAC3
Course Title	Principles of financial accounting and Accounting Package

Hours Per Week: 5

Credit: 5

Course Description

This course enables the students to learn the basic accounting principles of Financial Accounting.

Course Objectives

The course is designed to

1. Expose the Accounting Fundamentals
2. Pass journals, prepare ledgers, Trial Balance and Final Accounts.
3. Introduce Tally ERP as an accounting software package, in creation of records of small trader.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Acquaint with principles of accounting, state the accounting concepts, and the significance of double entry system of banking	K1
CO2	Formulate journal, ledger, trial balance and maintain sub books for end concerns	K2
CO3	Prepare final accounts of sole trading concerns	K3
CO4	Use Tally ERP, in creation of company groups & ledgers, stock units	K2
CO5	Create accounting voucher in Tally ERP, and be able to display final	K3

UNIT I Principles of Accounting

[15 HRS]

Principles of Accounting –Accounting Concepts & Conventions- Double entry system of book- keeping

UNIT II Journal and Ledger**[15 HRS]**

Journal – Ledger-Subsidiary books - Trial balance

UNIT III Accounting for Sole Trading Concern**[15 HRS]**

Final Accounts of Sole Trading Concern – Adjustments in the preparation of Final Accounts.

UNIT IV Practical**[15 HRS]**

Meaning – Creation of a company –creating groups and ledger- display of Trial Balance, Profit and loss and Balance sheet. Create stock – unit - Gooddown.

UNIT V Accounting Voucher (Practical)**[15 HRS]**

Creating accounting voucher for purchase, sales, debit note, credit note, payment and receipt voucher.

Text Book:

Advanced Accountancy, T.S.Reddy&A.Murthy, Margham Publications, 1st edition,2007

Reference Books:

1. R.L. Gupta and Radhaswamy – Advanced Accountancy – Sulthan Chand and sons – New Delhi – 110002.
2. Jain, S.P.Jain and K.L. Narang – Advanced Accountancy – Kalyani publishers – New Delhi - 110002.
3. Arulanandam and Raman – Advanced Accountancy – “Himalaya Publishing house” – Mumbai -400004.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – III**

Course Code	19AC3SB1
Course Title	Self Management Skills

Hours Per Week: 2

Credit: 2

Course Description

This course helps the students to contribute to a better work environment and enables them to have self-confidence, patience and emotional intelligence.

Course Objective

The course is designed to

1. Become aware of self, and to make self-analysis.
2. Instill auto motivation and motivate others.
3. Help in framing goals, measure Emotional Intelligence and develop Emotional Intelligence for self growth.

CO	Course Outcome	Level
C01	Identify individuals psychological needs, stages contextually	K2
C02	Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self	K2
C03	Critique internal and external motivators, and communicate to others	K3
C04	Set goals through procedural framework	K4
C05	Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same.	K1

UNIT I Self Awareness**[15 HRS]**

Self awareness – Maslow's theory of Hierarchy – psychological need – safety needs – needs of love, affection and belongingness – esteem needs

UNIT II Self analysis**[20 HRS]**

Self analysis through SWOT – how to do SWOT analysis - The Johari window

UNIT III Motivation**[20 HRS]**

Motivation – internal motivation – external motivation – motivating yourself – motivating others

UNIT IV Goal setting**[20 HRS]**

Meaning of goal and goal setting – short, medium and long term goals – importance of goal setting – steps for goal setting

UNIT V Emotional intelligence**[15 HRS]**

Introduction – process of emotion – what is emotional intelligence – **How to Measure emotional intelligence – ways to develop Emotional Intelligence-**
Meaning of Intelligent quotient and Emotional Quotient

Text book:

Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, MJP Publishers, 2017

Reference books:

1. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers, 2017
2. Personality Development and Soft Skills ,Barun K .Mitra, 2017,Oxford University press.
3. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.

FATIMA COLLEGE (AUTONOMOUS), MARY LAND,

Madurai – 625 018

**II B.Com
Semester – IV**

Course Code	19AC4CC8
Course Title	Partnership Accounting

Hours Per Week: 6

Credit: 4

Course Description

This course enables the students to gain knowledge and skills in the procedure relating to partnership Accounting and other specified areas of financial accounting and to have a focus on accounting for all types of transactions that are unique to a partnership

Course Objectives

The course is designed to

1. Grasp the fundamentals of partnership accounting.
2. Account for admission, retirement and death of partner.
3. Prepare accounts in case of dissolution of partnership firm.
4. Apply procedures in case of amalgamation of firms or sale of a firm to a company.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments	K1,K2,K3
CO2	Record accounting transactions during admission, retirement, death of partner	K1,K2,K3
CO3	Account for dissolution of partnership firm	K1,K2,K3
CO4	Record for amalgamation of firms and sale of a firm to a company	K1,K2
CO5	Substantiate and account for Joint Life Policy under categorical treatment	K1,K2,K3

UNIT I Partnership

[20 HRS]

Introduction- meaning – definition - **Partnership deed – Rules –** *Fixed Capital and fluctuating capital*- Past Adjustments and Guarantee

UNIT II Admission of Partner**[15 HRS]**

Admission of a partner-treatment – Revaluation – Adjustment of goodwill
Capital account

UNIT III Retirement & Death of Partner**[20 HRS]**

Retirement of partner - Death of partner – Executors account Joint life policy

UNIT IV Dissolution of Partnership Firm**[20 HRS]**

Dissolution of Partnership firm –Insolvency of firms –Application of Garner vs.
Murray-All partner's insolvent-Piecemeal distribution of cash.

UNIT V Amalgamation & Sale to a Company**[15 HRS]**

Amalgamation of firms – sale to a company.

Text Book :

Advanced Accountancy, T.S.Reddy&A.Murthy,Margham Publications, revised
edition 2018

Book for Reference

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2017.
2. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications Pvt ltd, 2017
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2ndedition, 2015.
4. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
5. Advanced Accounting vol-1, S.P.Iyengar,Sultanchand& sons, 2015.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
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**II B.Com
Semester – IV**

Course Code	19AC4CC9
Course Title	Cost Accounting Methods

Hours Per Week: 6

Credit: 4

Course Description

This course helps the students to understand costing concept and the application of the methods and techniques of cost accounting and helps to equip the students with skills and knowledge to identify and calculate different types of cost.

Course Objective

The course is designed to

1. Acquire knowledge and apply the same in case of preparation of costing records, for Intermittent and continuous production.
2. Enable in computation of costs for operating costing
3. Reconcile between cost and financial records
4. Know the recent trends in costing and its application in businesses.

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Help organisations in preparing contract accounts and accounts for intermittent production	K1,K2,K3
CO2	Calculate costs for continuous production of at stages, demonstrating the extent of equivalent completed units, and identify inter process profits	K1,K2,K3
CO3	Calculate costs for operations like transport, powerhouse, cinema house	K1,K2,K3
CO4	Reconcile between cost and financial records	K1,K2,K3
CO5	Explain the vibrant trends in cost accounting	K1,K2

UNIT I Job, Batch and Contract Costing

[20 HRS]

Job Costing-Special Features - Limitations - Procedure-Work-in-progress-Batch Costing-Elements of Cost Relating to Batch Costing.- Features-Contract Costing and Job Costing Differences - Procedure of Contract Costing - Escalation Clause- Cost-Plus-Contracts.

UNIT II Process Costing

[20 HRS]

Introduction- Features- Distinction between Process Costing and Job Costing- Costing Procedure under Process Costing - Special Points in Process Costing- Process Loss-Normal Loss- Abnormal Loss - Abnormal gain - Preparation of Process Accounts with Normal Loss, Abnormal loss and Abnormal Gain-Inter Process profits – Accounting Method- -Equivalent Production- FIFO - Evaluation for Equivalent Production

UNIT III Operating Costing

[15 HRS]

Introduction - Cost unit in operating Costing – Procedure of Operating Costing- Transport Costing-(Collection of Cost - Classification of Cost - Selection of Appropriate Cost Unit -preparation of Operating Cost Sheet)-Cinema House Operating Costing-Power House or Boiler House Operating Costing.

UNIT IV Reconciliation of Cost Account and Financial Accounts (10 HRS)

Meaning – objectives –reasons for difference in profits – preparation of reconciliation statement

UNIT V Recent Trends in Costing

[15 HRS]

Target costing -Activity based costing, **-Back flush costing- Life cycle costing**(Only theory)

Text Book:

Cost Accounting -A.Murthy,S.Gurusamy , Second imprints Private Limited, 2018Edition.,Vijay NicolePublisher

Reference Books:

1. Cost Accounting – P.T.PattanshettyandD.R.Palekar ,R.Chand and Company, Second Edition,2017.
2. Cost Accounting - S.P.Jain, K.L.Narang , Kalyani Publishers ,Eighth Edition,2017.

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

**II B.Com
Semester – IV**

Course Code	19AC4CC10
Course Title	Principles and Practice of Management

Hours Per Week: 5

Credit: 3

Course Description

This course enables the students to familiarize themselves with the knowledge, roles, responsibilities, skills and functions of management.

Course Objectives

The course is designed to

1. Acquaint with general management and its theories
2. Understand planning and its function abilities
3. Apply organization in framing structure in business
4. Synthesise on staffing policies of organisations
5. Understand steps involved in controlling and principles of directing

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Rationalize concepts of general management and theories of general management	K1,K2
CO2	Provide a bird's eye view on the meaning, importance and enumerate the planning process	K2
CO3	Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals	K3
CO4	Summaries induction and generalized sources of recruitment and selection process, types of training, developmental exercises	K2,K3
CO5	Explain the techniques behind direction and control and summaries steps involved in control	K2

UNIT I Nature of Management

[15 HRS]

Meaning and definition of Management – Features or Characteristics of Management– Importance of Management – Management an Art or Science – Functional Management by Henry Fayol - Scientific Management by F.W.

Taylor—Management by Objectives by Peter F. Drucker – Management of Workers by Elton Mayo

UNIT II Planning

[10 HRS]

Meaning – Definition – Characteristics – **Objectives – Importance – Advantages – Steps in Planning process** – Methods of planning – Limitations and Obstacles.

UNIT III Organization

[20 HRS]

Meaning – Definition – Functions – Principles – Importance – Formal and Informal Organization – Delegation of authority – Principles of Delegation – Departmentation – Basis of Departmentation – Types of Organization – Line Organization – Functional Organization – Line and Staff Organization – Committee Organization – Matrix Organization – Organization charts and manuals – advantages and disadvantages.

UNIT IV Staffing

[15 HRS]

Functions – Recruitment – Sources of recruitment – Selection – Stages of selection procedure – Promotion – Performance appraisal – Training & Development – Types of training.

UNIT V Directing and Controlling

[15 HRS]

Directing – meaning & Definition – Principles – Techniques – Importance – Controlling – Definition of controlling – Steps in Control process – Techniques of control – advantages and limitations.

Text Book

Principles of Management, T. Ramasamy, Himalaya Publishing House, 2018

Reference Book

1. Management Theory and Practice- Koontz and O' Donnell, Tata Hill Publications, 2018

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625 018**

SEMESTER IV

Course Code	19AC4ACK4
Course Title	Executive Skills Development

Hours per week: 5

Credit: 5

OBJECTIVE: This paper enables the students to know themselves and to develop their personality and also to equip them with basic communication skills

UNIT I: Personality

(15 Hours)

Meaning of Personality- Nature- Determinants- Types- Self Discovery – Self consciousness- Self Improvement– Self esteem –Self efficacy-Locus of control- Emotional Intelligence- Assertiveness

UNIT II: Interpersonal Skills

(20 Hours)

Interpersonal Skills-Interpersonal Behaviour- Interpersonal Relationship-Developing Interpersonal Relationship- Understanding Interpersonal Relationship- Increasing Interpersonal Awareness- Team Dynamics

UNIT III: Stress

(15 Hours)

Stress – Meaning – Causes – Types – Coping with Stress –Counseling – Meaning – Assumptions – Goals – Process – Skills required by the Counselor – Approaches to counseling

UNIT IV: Communication

(20 Hours)

Communication – Meaning – Features – Kinds – Body Language – Interview Skills – Group Discussion

UNIT V: Leadership

(20 Hours)

Leadership– Features of leadership- Functions of leadership- Leadership Theories – Art of Public Speaking -Time Management

TEXT BOOKS:

1. **Personality Development**, MosamSinha, VidushiBhatnagar, 2012, Aavishkar publisher, New Delhi,
2. **Personality Development, Interpersonal Skills and Career management**,C.S.G.Krishnamacharyalu, LalithaRamakrishnan Himalaya Publishing House,2013

REFERENCES:

1. **The Portrait of a complete man**,PremBhalla, (2008), PusthakMahal, New Delhi.
2. **The Power of failure**, .Charled C Manz, (2008), B K Publication New Delhi.
3. **Understanding emotional IQ**,JyotsnaCadafy, (2008), PusthakMahal, New Delhi.
4. **Personality Development**, Rajiv K Mishra, (2008), Rupa Publication, New Delhi.

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**II B.Com
Semester – IV**

Course Code	19AC4SB2
Course Title	Interpersonal skills

Hours Per Week: 2

Credit: 2

Course Description

This course helps to build effective and polished interpersonal skills and to develop relationship among students and to train them to be socially responsible citizen.

Course Objective

The course is designed to

1. Identify individual positive and negative attitude and know the power of positive thinking.
2. Enhance interpersonal relational skills
3. Develop social skills
4. Negotiate and improve in negotiations.
5. Sharpen decision making skills

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	H cone her positive attitude and discern her negativity	K1
CO2	Sharpen and enhance interpersonal relational skills	K2
CO3	Be assertive in communicating in social relationships	K2
CO4	Negotiate in dealings with one another	K3
CO5	Contribute to decision making in groups and engage in decision making process	K3

UNIT I Attitude**[6 HRS]**

Types of Attitude – positive attitude - power of positive attitude – develop your positive attitudes - negative attitude

UNIT II Interpersonal Skill**[6 HRS]**

Interpersonal skill – effective inter personal skill – Reasons for poor Inter personal skills

UNIT III Social Skills**[6 HRS]**

Social skills – assertive skills – Enhancement of interpersonal skills

UNIT IV Negotiation**[5 HRS]**

Negotiation skill – why negotiation – Types of negotiation – The process of negotiation – improving negotiation skill

UNIT V Decision Making Skills**[5 HRS]**

Meaning of decision making – decision making process – Decision making in groups – Brain storming

Text book:

Soft Skills and Personality Development, K.S Antonysamy& JosephChandra, MJP Publishers,2018

Reference books:

1. Soft Skills, S.Hariharan, N.Sundararajan& S.P Shanmugapriya, MJP Publishers, 2018
2. Personality Development and Soft Skills ,Barun K .Mitra, 2012,Oxword University press, 2018.
3. Soft Skills,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.



Head of the Department

Head of the Department
Commerce with Computer Applications
Fatima College (Autonomous),
Madurai-18.