

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

NAME OF THE PROGRAMME : B.Com
PROGRAMME CODE : UACO

ACADEMIC YEAR : 2021-22

FATIMA COLLEGE (AUTONOMOUS), MARY LAND,

Madurai – 625 018

RESEARCH CENTRE OF COMMERCE B.Com 2019 onwards

SEMESTER - I							
Part		Study Component	Credit	Hours	Int	Ext	Total
I	19TLC1/ 19DLC1 19RLC1	Tami Language Modern Literature /Hindi/French	3	5	40	60	100
II	19ELCI	Basic Communicative English/Intermediate Communicative English/ Advanced Communicative English	3	5	40	60	100
III	19A1CC1	Core Subject: PRINCIPLES OF ACCOUNTING	4	6	40	60	100
	19A1CC2	Business Communication	4	6	40	60	100
	19A1AC1	Allied Subject : Statistical Methods	5	5	40	60	100
IV	19A1NME1	Non-major Elective: Fundamentals of Financial Accounting	2	2	40	60	100
		Value Education	1	1	40	60	100
		TOTAL	22	30			700

RESEARCH CENTRE OF COMMERCE B.Com 2019 onwards

SEMESTER - II							
Part		Study Component	Credit	Hours	Int	Ext	Total
I	19TLC2/ 19DLC2/ 19RLC2	Language Ancient and Medieval Literature//Hindi/French	3	5	40	60	100
II	19ELC2	English for Effective Communication English for Empowerment English for Creative Writing	3	5	40	60	100
III	19A2CC3	Core Subject: Financial Accounting	4	6	40	60	100
	19 A2CC4	Modern Marketing	4	6	40	60	100
	19 A2AC2	Allied Subject: Business Mathematics	5	5	40	60	100
IV	19 A2NME2	Non-major Elective: Fundamentals of Financial Accounting	2	2	40	60	100
		Value Education	1	1	40	60	100
		TOTAL	22	30			700

SEMESTER III

Part		Study Component	Credit	Hours	Int	Ext	Total
II	19ELC3	English for Digital Era	3	5	40	60	100
III	19 A3CC5	Core Subjects : Advanced Accounting	4	6	40	60	100
	19A3CC6	Cost Accounting concepts	4	6	40	60	100
	19A3CC7	Practical Banking	3	5	40	60	100
	19 E3ACA3	Allied Subject: Principles of financial accounting and Accounting Package (Theory +Practicals)	3+2	5	40	60	100
	19 A3ACE3	Global Business Management					
IV	19 A3SB1	Self management skills	2	2	40	60	100
		Environmental Studies	1	1	40	60	100
		TOTAL	22	30			700

SEMESTER IV

Part		Study Component	Credit	Hours	Int	Ext	Total
II	19ELC4	English for Integrated Development	3	5	40	60	100
III	19 A4CC8	Core Subjects : Partnership Accounting	4	6	40	60	100
	21 A4CC9	Cost Accounting Methods	4	6	40	60	100
	19 A4CC10	Principles and Practice of Management	3	5	40	60	100
	19 E4ACA4	Allied Subject:					
		Accounting for Decision Making	5	5	40	60	100
	19 A4ACE4	Entrepreneurship					
	19 A4SB2	Interpersonal skills	2	2	40	60	100
		Gender Studies	1	1	40	60	100
		Value Education- Add On					

		Part V	1				
		TOTAL	23	30			700
III B.Com							
SEMESTER V							
Part		Study Component	Credit	Hours	Int	Ext	Total
	19 A5CC11	Core Subjects : Corporate Accounting	4	5	40	60	100
	19 A5CC12	Company Law	4	5	40	60	100
	19 A5CC13	Income Tax law & Practice	4	5	40	60	100
	19A5CC14	Financial accounting software package	4	5	40	60	100
		Major Elective	5	5	40	60	100
	21A5ME 1	Quantitative Techniques					
		OR					
	21 A5ME 2	Research methodology					
		Skill based:					
	19 A5SB3	Leadership Skills	2	2	40	60	100
	21A5SB4	Soft Skills	2	2	40	60	100
		Value Education		1			
		TOTAL	25	30			700

SEMESTER VI							
Part		Study Component	Credit	Hours			
		Core Subjects :					
	19 A6CC15	Advanced Corporate Accounting	4	5	40	60	100
	19 A6CC16	Goods & Services Tax and Customs Act	4	5	40	60	100
	19A6CC17	Business Law	4	5	40	60	100
	19 A6ME 3 19 A6ME 4	Major Elective: Management Accounting OR Human Resource Management	5	5			100
	19A6ME5 19A6ME6	Auditing OR Commercial Law					
	19 A6SB5	Skill based:					100
		Stress and Time management skills	2	2	40	60	100
	19 A6SB6	Career management	2	2	40	60	100
		Value Education		1			
		TOTAL	26	30			700
		GRAND TOTAL	140	180			

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

I B.Com

SEMESTER –I

Principles of accounting

19A1CC1

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A1CC1	Principles of accounting	6	4

COURSE DESCRIPTION

The course defines the concept of accounting, its principles and conventions, prepare final accounts, Bank Reconciliation Statements, Rectify errors and elaborately define consignment and joint venture and prepare accounts for short periods of trade.

COURSE OBJECTIVES

The course is designed to

1. Have a thorough insight into the fundamentals of financial accounting.
2. Provide framework for rectification of errors, prepare ideally Bank Reconciliation Statement and financial accounts of sole traders
3. Extensively apply knowledge in preparing records of accounting for short term agreements of trade.

UNIT –I INTRODUCTION

(20 HRS.)

Financial Accounting – Meaning – Objective – Basic Accounting, Principles, Concepts & Conventions – Journal – Ledger – Trial balance.

UNIT –II FINAL ACCOUNTS

(20 HRS.)

Trading Account, Profit and Loss Account– Balance Sheet of Trading concerns adjustments.

UNIT –III RECONCILIATION

(20 HRS.)

Preparation of Bank Reconciliation Statement – favorable and unfavorable balances – cash book and pass book-Rectification of Errors- suspense account-profit and loss adjustment account.

UNIT –IV CONSIGNMENT ACCOUNT

(15 HRS.)

Consignment Accounts – Main Features – Accounting treatment for consignment transactions in consignor and consignee's books – Delcredere commission – consignment stock – stock reserve

UNIT –V JOINT VENTURE

(15 HRS.)

Joint Venture Accounts – Journal entries – own books – separate set of books-memorandum joint venture account

UNIT –VI DYNAMISM(for CIA only)

Accounting Standards: - Introduction -Objectives – Meaning of Accounting Standards - Utility of Accounting Standards- Scope of Accounting Standards-Indian Accounting Standards.

TEXT BOOK

Advanced Accountancy, T.S.Reddy&A.Murthy,MarghamPublications,II revised edition,2018 (reprint)

REFERENCES:

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

5. Advanced Accounting vol-1, S.P.Iyengar,Sultanchand& sons, 2013

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Financial Accounting				
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.2	Accounting treatment for consignment transactions in consignor and consignee's books	6	Chalk & Talk	Black Board
4.3	Delcredere commission	3	Chalk & Talk	Black Board
4.4	consignment stock – stock reserve	4	Chalk & Talk	Black Board
UNIT V Joint Venture Accounts				
5.1	Joint Venture Accounts– Journal entries	5	Chalk & Talk	Black Board
5.2	own books – separate set of books	5	Chalk & Talk	Black Board

5.3	memorandum joint venture account.	5	Chalk & Talk	Black Board
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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks				
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	1	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Quiz	2 *	-	5	Mks		
C6	-	Attendance		-	5	Mks		

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Explain the meaning of accounting and its terminologies, differentiate concepts and conventions, and cut clearly across, framework of concepts	K1	PSO1& PSO2
CO 2	Prepare journal, ledger, trial balance and final accounts of sole trading concerns.	K1, K2,	PSO3
CO 3	Reconcile between bank pass book and cash book balances, rectify errors in journals and ledger balances before and after the preparation of final accounts	K1 & K3	PSO5
CO 4	Spell out the nature and types of accounting records to be prepared in cash of short term agreements of trade	K1, K2, K3 &	
CO 5	Account for recording transactions involving sale with accountability and control	K2 & K4	

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	2	3	2	3	2
CO3	2	3	3	2	3
CO4	2	3	2	3	2
CO5	3	3	3	2	3

Note: ♦ Strongly Correlated - 3 ♦ Moderately Correlated - 2
 ♦ Weakly Correlated - 1

Mapping of COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	2
CO2	3	2	3	2	3	3	2
CO3	3	3	3	2	2	3	3
CO4	3	3	3	2	3	3	3
CO5	2	2	3	2	3	3	3

COURSE DESIGNER:

1. Staff Name Ms.F.Gnanadeepam

Forwarded By

B. Sahayara Renu
HOD'S Signature
& Name
Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

Fatima College (Autonomous), Madurai-18

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SEMESTER –I

Business Communication

19A1CC2

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A1CC2	Business Communication	6	4

Course Description

This course outlines the concept of communication in business, process involved in communication, modes of communication, technology enabled communication, preparation of business letters, drafting resume and covering letter and enquiries about candidates appointment.

Course Objective

The course is designed to

1. Bring out effectiveness of communicating in business world.
2. Provide foundation and means of writing business letters.
3. Provide lay out towards preparing minutes, agenda and ways and means of writing reports
4. Design resume for jobs and **inculcate** skills for handling job applications at the place of work.

UNIT I : COMMUNICATION

[20 HRS]

Role of communication in business -Characteristics of communication
Definition-Process – **Verbal Communication-Oral & Written** - Media and Modes

of communication- Barriers of communication - Modern Communication Technology.

UNIT II : BUSINESS LETTER

[20 HRS]

Layout of business letter-Essentials of a good business letter- Language of business writing.

UNIT III : ENQUIRY LETTERS

[20 HRS]

Trade letters-Enquiries-Offers and Quotations-Orders-Replies to orders Refusal and cancellation of orders-Complaints.

UNIT IV : SALES LETTERS & REPORTS WRITING

[20 HRS]

Sales letters & circulars - Notice of meeting – Reports writing - Banking Correspondence

UNIT V: JOB APPLICATION, CURRICULUM VITAE & RESUME [15 HRS]

Job application-Preparing Curriculum – vitae and Resume - Covering letter
Conventional application letter-letter to applicants-Recommendations &
Testimonials- enquiries about candidates Appointments.

UNIT VI DYNAMISM (FOR CIA ONLY)

Email – Video Conferencing – Internet – Google meet – Zoom - Websites and their use in Business.

Text Books

Modern Commercial Correspondence – R.S.N.Pillai Bagavathi, S Chand & Company Ltd., 2018 (reprint).

Reference Books

1. Speaking and Writing for Effective Business Communication-Rev.Francis Soundararaj, MacMillan Publishing India limited 2017.

2. Essentials of Business Communication, Rajendra Pal & J.S. Korlahalli, Sultan Chand & sons, 13th revised and enlarged edition, 2016.
3. Business Communication, Dr.Urmila Rai, & SM Rai, Himalaya Publishing House, 10th edition, 2017.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 COMMUNICATION				
1.1	Role of communication in business & Characteristics of	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	communication			
1.2	Definition-Process & Verbal Communication-Oral & Written	4	PPT	Google classroom
1.3	Media and Modes of communication	4	Discussion	Book
1.4	Barriers of communication.	4	Discussion	Google classroom
1.5	Modern Communication Technology	4	Lecture	Black Board
UNIT -2 BUSINESS LETTER				

2.1	Layout of business letter	7	Lecture	Green Board Charts
2.2	Essentials of a good business letter	7	Chalk & Talk	Green Board
2.3	Language of business writing.	6	Discussion	Google classroom
	UNIT -3 ENQUIRY LETTERS			
3.1	Trade letters-Enquiries	5	PPT	Google classroom
3.2	Offers and Quotations	4	Chalk & Talk	Black board
3.3	Orders-Replies to orders	4	Discussion	Materials
3.4.	Refusal and cancellation of orders	4	Video	Google classroom
3.5	Complaints.	3	PPT	Google classroom
	UNIT IV Insurance Claims			
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.1	Sales letters & circulars	6	PPT	Google classroom
4.2	Notice of meeting	4	PPT	Google classroom
4.3	Reports writing	5	Discussion	Materials

4.4	Banking Correspondence	5	Lecture	Black board
	UNIT V SALES LETTERS & REPORTS WRITING			
5.1	Job application-Preparing Curriculum – vitae and Resume	3	Discussion	Google classroom
5.2	Covering letter	3	PPT	Google classroom
5.3	Conventional application letter	3	Discussion	Google classroom
5.4	Letter to applicants Recommendations & Testimonials	3	PPT	Google classroom
5.5	Enquiries about candidates Appointments.	3	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks .	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %

Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	1	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Quiz	2 *	-	5	Mks		
C6	-	Attendance		-	5	Mks		

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline what communication is, have a wider spectrum of knowledge on modes of communication, and throw light on the barriers, while communicating	K1,K2	PSO1 & PSO 2
CO 2	Gain theoretical framework in writing business letters	K1,K2	PSO 3
CO 3	Draft business, trade and circular letters comprehensively	K3	PSO 5
CO 4	Perform the secretarial practice of preparation of notice and minutes for meeting	K3	PSO 1
CO5	Design job applications and handle job applications at workplace	K3	PSO 1& PSO 6

Mapping COs Consistency with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 4	PSO 5
CO 1	3	3	3	2	2	2	3
CO 2	3	2	2	2	3	2	2
CO 3	3	2	2	3	3	3	2
CO 4	3	3	3	2	3	2	3
CO 5	3	3	2	3	3	2	2

CO \ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	2	2	3	2
CO 2	3	2	2	2	3	2	2
CO 3	3	2	2	3	3	2	3
CO 4	3	3	3	2	3	2	2
CO 5	3	3	2	3	3	3	2

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name Dr.Sr.Bindu Antony

Forwarded By

B. Sahayarani
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

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SEMESTER –II

Financial Accounting

19A2CC3

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/ WEEK	CREDITS
UACO	19A2CC3	Financial Accounting	THEORY & PROBLEM	6	4

COURSE DESCRIPTION

This course focuses on accounting for bills of exchange, average due date, depreciation, insolvency of individuals and hire purchase and installment systems.

COURSE OBJECTIVE/S

The course is designed to

1. Enable the students to draw entries for various transactions involved in Bills of Exchange
2. Compute average due date.
3. Be familiar in the various methods of calculating depreciation.
4. Prepare Accounts of insolvency of an individual and accounts for hire purchase transactions.

UNIT I

[15 Hrs]

Bills of Exchange- including accommodation bills.

UNIT II

[15 Hrs]

Average due date & account current.

UNIT III

[10 Hrs]

Meaning of Depreciation – methods – straight line method –Written down value method– annuity method – depreciation fund method.

UNIT IV

[25 Hrs]

Insolvency Accounts – Meaning of 'Insolvent' – Relevant Acts – Insolvency Accounts of an individual

UNIT V

[25 Hrs]

Hire purchase and instalment – accounting treatment in the books of hire purchaser and hire vendor - default and repossession – hire purchase trading account [Excluding stock and debtors system]-Installment purchase system – accounting treatment in the books of buyer and seller.

UNIT –VI DYNAMISM (for CIA only)

Accounting Standard- 1

Text book

Advanced Accountancy, T.S.Reddy&A.Murthy, Margham publications, II edition, 2018(reprint).

Book for Reference

1. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications pvt ltd,2017
2. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2017
3. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
4. Advanced Accounting vol-1, S.P.Iyengar, Sultan Chand & sons, 2015

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 - Bills of Exchange				
1.1	Introduction-Bill of exchange	1	Chalk & Talk	Black Board
1.2	Bills honouired at maturity,bills discounted	3	Chalk & Talk	Black Board
1.3	Bills Endorsed,More than one bill,Bills sent to Bank for Collection	3	Chalk & Talk	Black Board
1.4	More than one bill,Accommodation bills.	3	Chalk & Talk	Black Board

1.5	Accommodation bills.	5	Chalk & Talk	Black Board
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UNIT -2 - Average due date & account current

2.1	Average due date	1	Chalk & Talk	Black Board
2.2	Different instalment- Calculation of interest	2	Chalk & Talk	Black Board
2.3	Dates fall on Gazetted Government Holidays-Due dates of bills are given	2	Chalk & Talk	Black Board
2.4	Account current	2	Chalk & Talk	Black Board
2.5	Account current -Product method	2	Chalk & Talk	Black Board
2.6	Account current-Red Ink Interest Method	2	Chalk & Talk	Black Board

UNIT -3 - Depreciation

3.1	Meaning of Depreciation – methods ——	1	Chalk & Talk	Black Board
3.2	straight line method	2	Chalk & Talk	Black Board
3.3	Written down value method	4	Chalk & Talk	Black Board

3.4	Depreciation fund method.	5	Chalk & Talk	Black Board
3.5	Annuity method	4	Chalk & Talk	Black Board
UNIT -4 -Insolvency Accounts				
4.1	Insolvency Accounts	1	Chalk & Talk	Black Board

4.2	Meaning of 'Insolvent'	1	Chalk & Talk	Black Board
4.3	Relevant Acts	2	Chalk & Talk	Black Board
4.4	Insolvency Accounts of an individual-Statement of Affairs	3	Chalk & Talk	Black Board
4.5	Insolvency Accounts of an individual	4	Chalk & Talk	Black Board

UNIT -5 HIRE PURCHASE AND INSTALMENT ACCOUNTS				
5.1	Hire Purchase And Instalment Accounts	2	Chalk & Talk	Black Board

5.2	Accounting Treatment in the books of Hire Purchaser and Hire Vendor	4	Chalk & Talk	Black Board
5.3	Default and Repossession- hire purchase trading account [Excluding stock and debtors system]-	4	Chalk & Talk	Black Board
5.4	Instalment Purchase System - accounting treatment in the books of buyer and seller.	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

C1 - Test (CIA 1)	1	-	10 Mks
C2 - Test (CIA 2)	1	-	10 Mks
C3 - Assignment	1	-	5 Mks
C4 - Open Book Test/PPT	2 *	-	5 Mks
C5 - Quiz	2 *	-	5 Mks
C6 - Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
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CO 1	Record transactions relating to Bill of Exchange	K1, K2	PSO1&PSO3
CO 2	Help organization to arrive at common date for collection of interest	K1, K2	PSO2
CO 3	Calculate Depreciation on different methods	K1 & K2	PSO3& PSO4
CO 4	Prepare insolvency accounts of an individual	K2 & K3	PSO4
CO5	Facilitate Organizations engaged in Hire Purchase Business to record Accounting details	K2 & K3	PSO1 & PSO5

Mapping of CO's consistency with PSOs:

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	2	3	2	3
CO3	3	3	3	2	3
CO4	3	3	2	3	3
CO5	3	3	3	2	3

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	2
CO2	3	3	3	3	2	3	3
CO3	3	2	3	2	2	2	3
CO4	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

MRS. Dr.S.Fatima Rosline Mary

Forwarded By

B. Sahayarani Fernando
HOD'S Signature
& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
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MADURAI - 625 018

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

I B.Com

SEMESTER –II

Modern Marketing

19A2CC4

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO / USCO	19A2CC4	Modern Marketing	6	4

COURSE DESCRIPTION

This course provides knowledge on marketing concepts, elements and functions of marketing, emerging trends in marketing, product decisions, pricing, place and promotional decisions as elements of marketing mix.

COURSE OBJECTIVES

The Course is designed to

1. Grasp the basics of Marketing and its importance as a subject of study in commerce.
2. Sketch the major P's of Marketing of goods and their primitive role in Consumer oriented society and business to consumer communications.
3. Familiarize on the recent trends in marketing.

UNITS

UNIT – I Marketing

(20 HRS.)

Marketing - Functions - Meaning, Scope, features – importance and role of marketing. Marketing mix – Emerging Trends in Marketing – Telemarketing – E-marketing.

UNIT –II Product

(15 HRS.)

Product – Product policy – Elements of Product policy – Product life cycle – new product planning.

UNIT –III Pricing

(15 HRS.)

Pricing – definition – objectives – methods and types of Pricing.

UNIT –IV Channels of Distribution

(20 HRS.)

Channels of Distribution – Definition – kinds of channel members – functions of middlemen – wholesalers – retailers – factors considering in selecting channels.

UNIT –V Promotion

(20 HRS.)

Promotion – Advertisement – objectives – benefits – creation of advertisement copy - selection of media – kinds of media – Digital Advertising - Sales Promotion – Various Sales Promotion Methods.

UNIT –VI DYNAMISM (for CIA only)

Prepare a Profile of Global Consumers and its relevance to Indian Marketing - Opportunities and Challenges faced by today's Marketing Manager - Choose any online service company having its operation in India.

REFERENCES:

1. Marketing, Dr. Rajan Nair & Sanjith. R. Nair, Sultan Chand & sons, 7th edition, 2018 (reprint)
2. Marketing, R.S.N. Pillai, Chand & company ltd, 2018
3. Principles and practice of Marketing, Dr. C.B. Memoria & Joshi, Galgotia publications, 2015

Digital Open Educational Resources (DOER) :

1. https://studentzonengasce.nmims.edu/content/Marketing%20Management/Marketing_Management_ZOSMLuTCjy.pdf
2. <http://library.wbi.ac.id/repository/212.pdf>
3. http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip_Kotler%5D_Marketing_Management_14th_Edition%28BookFi%29.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 MARKETING				
1.1	Marketing - Functions - Meaning, Scope	3	Lecture	Google Classroom
1.2	features – importance and role of marketing	5	Lecture	Google Classroom
1.3	Marketing mix	5	Lecture	Green Board
1.4	Emerging Trends in Marketing	4	Lecture	Google Classroom
1.5	Telemarketing – E-marketing	3	Lecture	Green Board
UNIT -2 PRODUCT				
2.1	Product – Introduction	3	Lecture	Green Board Charts
2.2	Product policy	3	Lecture	Green Board
2.3	Elements of Product policy	3	Lecture	Google Classroom
2.4	Product life cycle	3	Lecture	Green Board
2.5	New product planning	3	Lecture	Google Classroom
UNIT - 3 PRICING				

3.1	Pricing – Introduction	3	Lecture	Google Classroom
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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.2	Definitions	3	Lecture	Green Board
3.3	Objectives	3	Lecture	Google Classroom
3.4	Methods of Pricing	3	Lecture	Google Classroom
3.5	Types of Pricing	3	Lecture	Google Classroom
UNIT - 4 CHANNELS OF DISTRIBUTION				
4.1	Channels of Distribution – Introduction and Definitions	5	Lecture	Green Board Charts
4.2	Kinds of channel members	4	Lecture	Green Board
4.3	Functions of middlemen	5	Lecture	Green Board
4.4	Wholesalers and Retailers	3	Lecture	Google Classroom
4.5	Factors considering in selecting channels	3	Lecture	Green Board
UNIT - 5 PROMOTION				
5.1	Promotion and Advertisement – Introduction	3	Lecture	Green Board Charts

5.2	Objectives, Benefits and Advertisement Copy	3	Lecture	Green Board
5.3	Selection of media, Kinds of media	5	Lecture	Green Board
5.4	Digital Advertising - Sales Promotion	4	Lecture	Google Classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.5	Various Sales Promotion Methods	5	Lecture	Green Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %

Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	1	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Quiz	2 *	-	5	Mks		
C6	-	Attendance		-	5	Mks		

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Spell out the cognitives of marketing and marketing mix, and its recent Dynamics	K1	PSO1, PSO2, PSO3 & PSO4
CO 2	Highlight the process of evolution of product, its life cycle, and the elements of policy development of a product and apply the same in business / industry	K2	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 3	Identify and apply different methods of pricing, in different types of businesses	K1,K2	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 4	Explain the kinds of channel members, and the influencers in forming	K3	PSO1, PSO3, PSO4 & PSO5
CO 5	Communicate the potent on promotional tools, and their adaptation	K3	PSO1, PSO2, PSO3, PSO4 & PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	2	3	3	3
CO5	3	3	3	3	3

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	2
CO2	3	3	3	2	3	3	2
CO3	3	3	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	3	3	2	3	3	2

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani
2. Staff Name : Mrs. Fanny M

Forwarded By

B. Sahaya Fernando
HOD'S Signature

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SEMESTER –III

Advanced Accounting

19A3CC5

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A3CC5	Advanced Accounting	6	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 OBJECTIVES

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

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

UNIT –VI DYNAMISM (for CIA only)

Investment Accounts- meaning, cum interest, ex interest, computation of amount due to be received.

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Accounting for Non – Trading Concern				
1.1	Accounting for non - trading concerns Topic 1	1	Chalk & Talk	Black Board
1.2	Receipt and payments A/C – income and expenditure A/C – Balance sheet Subtopics	4	Discussion	Google classroom
1.3	Receipt and payments A/C –	4	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	income and expenditure A/C – Balance sheet			
1.4	Receipt and payments A/C – income and expenditure A/C – Balance sheet	4	Discussion	Google classroom
1.5	items peculiar to non trading concern	2	Lecture	Black Board
UNIT -2 Single Entry				
2.1	Single entry and preparation of accounts from incomplete records	3	Lecture	Green Board Charts
2.2	Single entry and preparation of accounts from incomplete records	3	Chalk & Talk	Green Board

2.3	Single entry and preparation of accounts from incomplete records	3	Discussion	Google classroom
2.4	Single entry and preparation of accounts from incomplete records	3	Discussion	Google classroom
2.5	Conversion method	3	Discussion	Google classroom
	UNIT -3 Branch Accounting			
3.1	Branch Accounting	1	Lecture	Green Board Charts
3.2	Dependent branch	3	Chalk & Talk	Green Board
3.3	debtors system	3	Discussion	Google classroom
3.4.	final account system-	3	Discussion	Google classroom
3.5	stock and debtors system	3	Discussion	Google classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.6	wholesale branch system	2	Discussion	Google classroom
	UNIT IV Insurance Claims			
4.1	Accounting for insurance claims	3	Discussion	Google classroom
4.2	– loss of stock method	3	Discussion	Google classroom
4.3	– loss of stock method	3	Discussion	Google classroom

4.4	loss of profit method	3	Discussion	Google classroom
4.5	loss of profit method	3	Discussion	Google classroom
UNIT V Departmental Accounts				
5.1	Departmental Accounts	3	Discussion	Google classroom
5.2	Need for Departmental Accounting	3	Discussion	Google classroom
5.3	Advantages- Inter-departmental transfers	3	Discussion	Google classroom
5.4	Inter-departmental transfer at cost price and at selling price-	3	Discussion	Google classroom
5.5	stock reserve	3	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %

Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)		1	-	10	Mks	
C2	-	Test (CIA 2)		1	-	10	Mks	
C3	-	Assignment		1	-	5	Mks	
C4	-	Open Book Test/PPT		2 *	-	5	Mks	
C5	-	Quiz		2 *	-	5	Mks	
C6	-	Attendance			-	5	Mks	

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns	K1	PSO1& PSO2
CO 2	Derive profit and state of affairs, for businesses having incomplete records	K1, K2,	PSO3
CO3	Maintain Accounting records for branches	K1 & K3	PSO5
CO4	Compute Insurance claims for loss of profit & stock	K1, K2 & K3	PSO4
CO5	Find out the results of Department store operations	K2 & K4	PSO5

Mapping of CO consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

COURSE DESIGNER:

1. Staff Name Dr.V.Suganya

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B. Sahayarani Fernando
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& Name
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SEMESTER –III

Cost Accounting concepts

19A3CC6

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A3CC6	COST ACCOUNTING CONCEPTS	6	4

COURSE DESCRIPTION

This course gives a broader framework for cost accounting concepts and techniques, preparation of cost sheet, computation of 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 in material, labour and overheads costs control, and cost reduction using costing principles.

UNITS

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

[20 HRS]

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

UNIT VI DYNAMISM(Evaluation Pattern-CIA only)

Value Analysis - Meaning – types of values- procedure of Value Analysis- techniques and advantages of Value Analysis.

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&Simmi Agarwal, Kalyani publishers, 11th edition, 2017.

Digital Open Educational Resources (DOER) :

1. <https://taxguru.in/chartered-accountant/advisory-treatment-items-costview-covid-19-pandemic.html>.

2. <https://www.ifac.org/knowledge-gateway/preparing-future-readyprofessionals/discussion/societal-importance-cost-accounting-standardsissued-institute-cost-accountants-india>

COURSE CONTENTS & LECTURE SCHEDULE :

Module No.	Topic	No. Of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I COST ACCOUNTING				
1.1	Cost Accounting – Definition- Principles of cost accounting	2	Lecture	Black Board
1.2	Relationship of cost accounting with financial accounting	2	Lecture	Black Board
1.3	Relationship of cost accounting with Management Accounting	2	Lecture	Black Board
1.4	Essentials of good cost accounting system	3	Lecture	Google Classroom
1.5	Classification Cost	3	Chalk & Talk	Black Board
1.6	Methods of costing -Techniques of costing.	3	Chalk & Talk	Black Board
UNIT II COST SHEET				
2.1	Cost Sheet	1	Lecture	Google Classroom
2.2	Elements of Cost	3	Chalk & Talk	Black Board
2.3	Statement of cost and profit	7	Chalk & Talk	Black Board

2.4	Tenders and quotations	4	Chalk & Talk	Black Board
UNIT III MATERIALS				

3.1	Materials – Meaning of material control	2	Lecture	Google Classroom
3.2	Objectives –Advantages Purchase of material	3	Lecture	Google Classroom
3.3	Determination of material levels	4	Chalk & Talk	Black Board
3.4	Issue of Raw material	4	Chalk & Talk	Black Board
3.5	Pricing of materials issued	7	Chalk & Talk	Black Board

UNIT IV LABOUR

4.1	Labour – Types of labour cost – Direct and indirect labour	3	Lecture	Google Classroom
4.2	Time keeping –Time booking – Idle time –Over time	3	Chalk & Talk	Black Board
4.3	Labour turnover	3	Chalk & Talk	Black Board
4.4	Methods of remuneration-	5	Chalk & Talk	Black Board
4.5	Incentive Schemes.	6	Chalk & Talk	Black Board

UNIT V OVERHEADS

5.1	Overheads–Definition– Classification of overheads	2	Lecture	Black Board
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5.2	Allocation of overheads	2	Chalk & Talk	Black Board
5.3	Apportionment of overheads	5	Chalk & Talk	Black Board
5.4	Primary distribution of overheads	3	Chalk & Talk	Black Board
5.5	Secondary distribution of overheads	4	Chalk &	Black Board
			Talk	
5.6	absorption of overheads	1	Chalk & Talk	Black Board
5.7	Methods of absorption	3	Chalk & Talk	Black Board

evels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
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CO 1	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	PSO1
CO 2	Classify costs, and prepare cost sheet, tenders & quotations	K1,K2,K3	PSO2
CO 3	Choose between, different methods of pricing issues in stores ledger account, based on	K1,K2,K3	PSO2,PSO4 &
	the business environmental factors, and compute optimum ordering quantity and levels of inventory		PSO5
CO 4	Compute labour cost and turnover, idle time over time and deduce incentives under different schemes	K1,K2,K3	PSO2& PSO3
CO 5	Differentiate between allocation and absorption of overheads and prepare relevant statements	K1,K2,K3	PSO4

Mapping COs with PSO

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	2
CO2	3	3	3	2	3	3	2
CO3	3	3	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	3	3	2	3	3	2

Note: □ Strongly Correlated – **3** □ Moderately Correlated – **2**
 □ Weakly Correlated -**1**

COURSE DESIGNER:

1.Staff Name : Dr. Auxilia Felicitas A I

Mrs. Fanny. M

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B. Sahaya Fernando
HOD'S Signature

& Name
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SEMESTER –III

PRACTICAL BANKING

19A3CC7

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A3CC7	PRACTICAL BANKING	5	4

COURSE DESCRIPTION

This course enables 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/S

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.

UNIT IBANKER 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

Block Chain –Advantages- Application of Block Chain Technology.

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

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, Hill publishing 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.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I BANKER AND CUSTOMER				
1.1	Banker and Customer – Definition - Relationship	3	DEMO	Screen Sharing

1.2	Special features – Opening and closing of accounts	3	DEMO	Screen Sharing
1.3	different types of accounts	2	DEMO	Screen Sharing
1.4	Forms used in the operation of bank accounts cheque book, pass book, mistakes in the pass book –	3	DEMO	Screen Sharing
1.5	Special types of customers.	3	DEMO	Screen Sharing

	Test	1		
UNIT II NEGOTIABLE INSTRUMENT				
2.1	Negotiable Instrument – Definition – Features	3	DEMO	Screen Sharing
2.2	Cheque – Features – Material alteration	4	DEMO	Screen Sharing
2.3	Holder and Holder in due course – payment in due course	4	DEMO	Screen Sharing
2.4	Crossing – types	4	DEMO	Screen Sharing
2.5	Endorsements – kinds.	3	DEMO	Screen Sharing
	Test	2		
UNIT III PAYING BANKER				
3.1	Paying banker – Statutory protection	5	DEMO	Screen Sharing
3.2	Refusal of payment by banks	5	DEMO	Screen Sharing
3.3	Collecting banker	5	DEMO	Screen Sharing
3.4	Statutory protection to the Collecting banker.	4	DEMO	Screen Sharing
	Test	1		
UNIT IV LOANS AND ADVANCES				

4.1	Loans and advances Principles of good lending –	5	DEMO	Screen Sharing
4.2	Credit worthiness of borrowers –	5	DEMO	Screen Sharing

4.3	Modes of securing advances – Lien-Pledge - Mortgage and hypothecation-	5	DEMO	Screen Sharing
4.4	Non Performing Assets (NPA)	4	DEMO	Screen Sharing
4.5	Test	1		

UNIT V

RECENT TRENDS IN BANKING

5.1	Recent trends in Banking	2	DEMO	Screen Sharing
5.2	NEFT – RTGS –ECS	4	DEMO	Screen Sharing
5.3	E-banking - mobile banking	4	DEMO	Screen Sharing
5.4	Plastic money – E-Payment	4	DEMO	Screen Sharing
	Test	1		

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessm nt
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos			
C1	-	Test (CIA 1)		1	-	10	Mks
C2	-	Test (CIA 2)		1	-	10	Mks
C3	-	Assignment		1	-	5	Mks
C4	-	Open Book Test/PPT		2 *	-	5	Mks
C5	-	Quiz		2 *	-	5	Mks
C6	-	Attendance			-	5	Mks

-

EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C2	C3	C4	C5	C6	CIA	ESE	Total
10	5	5	5	5	40	60	100

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
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	PSO4
CO2	Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881.	K1/K2	PSO1
CO3	Enumerate the provisions for paying and collecting banker	K2/K3	PSO1
CO4	Explain credit creation and ways of providing advances, and the principles behind sound lending	K3	PSO4
CO5	Outline the technological applications in banking businesses, connecting customers	K1/K2	PSO3

Mapping of COs consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	3	2
CO4	3	2	2	3	2
CO5	2	2	3	2	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	3
CO2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	3	3
CO4	3	2	3	2	3	3	3
CO5	3	2	3	2	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

Dr.C.Lucia Vanitha

Forwarded By

B. Sahayarani Fernando
HOD'S Signature & Name

[Dr B.Sahayarani Fernando]

Dr. B. SAHAYARANI FERNANDO
 HOD & ASSOCIATE PROFESSOR
 DEPARTMENT OF COMMERCE
 FATIMA COLLEGE
 MADURAI - 625 018

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

II B.Com

SEMESTER –IV

Partnership Accounting

19A4CC8

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A4CC8	Partnership Accounting	6	4

COURSE DESCRIPTION

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.

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.

UNIT –VI DYNAMISM (for CIA only)

Limited Liability Partnership Act, 2007- legal implications, partnership business in international agreements (Theory only)

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.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I Partnership				
1.1	Introduction	1	Chalk & Talk	Black Board
1.2	Meaning – definition - Partnership deed – Rules	4	Discussion	Google classroom
1.3	Fixed Capital and fluctuating capital	4	Discussion	Google classroom
1.4	Past Adjustments	4	Discussion	Google classroom
1.5	Guarantee	2	Lecture	Black Board
UNIT -2 Retirement and death of partner				
2.1	Retirement of partner	3	Lecture	Green Board Charts
2.2	Revaluation account, goodwill computation	3	Chalk & Talk	Green Board
2.3	Death of partner	3	Discussion	Google classroom
2.4	Executors account	3	Discussion	Google classroom
2.5	Joint life policy	3	Discussion	Google classroom
UNIT -3 Admission of partner				

3.1	Introduction	1	Lecture	Green Board Charts
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.2	Admission of a partner	3	Chalk & Talk	Green Board
3.3	treatment	3	Discussion	Google classroom
3.4.	Adjustment of goodwill	3	Discussion	Google classroom
3.5	Capital account	3	Discussion	Google classroom
3.6	Balance Sheet preparation	2	Discussion	Google classroom
	UNIT IV Dissolution of Partnership Firm			
4.1	Dissolution of Partnership firm	3	Discussion	Google classroom
4.2	Insolvency of firms	3	Discussion	Google classroom
4.3	Application of Garner vs. Murray-	3	Discussion	Google classroom
4.4	All partner's insolvent	3	Discussion	Google classroom
4.5	Piecemeal distribution of cash	3	Discussion	Google classroom
	UNIT V Departmental Accounts			

5.1	Amalgamation of firms – sale to a company	6	Discussion	Google classroom
5.2	sale to a company	3	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks	CIA Total	% of Assessment
						C5		
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments	K1	PSO1& PSO2
CO 2	Record accounting transactions during admission, retirement, death of partner	K1, K2,	PSO3

CO 3	Account for dissolution of partnership firm	K1 & K3	PSO5
CO 4	Record for amalgamation of firms and sale of a firm to a company	K1, K2 & K3	PSO5
CO 5	Substantiate and account for Joint Life Policy under categorical	K2 & K4	PSO3

MAPPING OF COSs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated - 3 ♦ Moderately Correlated - 2
♦ Weakly Correlated - 1

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

COURSE DESIGNER:

1. Staff Name: Dr.V.Suganya

Forwarded By

B. Sahayarani Fernando
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

Fatima College (Autonomous), Madurai-18
The Research Centre of Commerce
II B.Com
SEMESTER –IV
Cost Accounting Methods
21A4CC9
For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	21A4CC9	Cost Accounting Methods	6	4

COURSE DESCRIPTION

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

COURSE OBJECTIVES

The course is designed to

1. Acquire knowledge and apply the same in the preparation of job, batch and contract costs.
2. Help in the preparation of costing records for intermittent and continuous production and apportion joint costs.
3. Enable computation of costs for services.
4. Reconcile between cost and financial records.

UNITS

UNIT –I Job, Batch and Contract Costing [20 HRS]

Job Costing-Special Features - Limitations - Procedure-Work-in-progress-

Escalation Clause- Cost-Plus-Contracts.

UNIT II **Process Costing** [20 HRS]

Production- FIFO - Evaluation for Equivalent Production

UNIT III Joint products and By products Costing [15 Hrs]

Joint and By-products-Accounting of By-products.

UNIT IV **Operating Costing** [20 HRS]

Operating Costing.

UNIT V Reconciliation of Cost Account and Financial Accounts [15HRS]

reconciliation statement

UNIT –VI DYNAMISM(for CIA only)

costing- Life cycle costing (Only theory)

TEXT BOOK:

Limited, 2018 Edition., Vijay Nicole Publisher

REFERENCES:

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

Digital Open Educational Resources (DOER) :

1. <https://keydifferences.com/difference-between-job-and-batchcosting.html#:~:text=Job%20costing%20method%20is%20mainly,rendered%20as%20per%20customer's%20order.&text=Specific%20order%20costing%20is%20one,batch%20costing%20and%20contract%20costing.>
2. <https://www.accountingtools.com/articles/2017/5/14/processcosting-process-cost-accounting>
3. <https://www.playaccounting.com/exp-ca/byproducts/#:~:text=The%20term%20by%2Dproducts%20is,quantities%20than%20the%20by%2Dproducts.>
4. <https://www.investopedia.com/terms/o/operating-cost.asp>
5. <https://www.businessmanagementideas.com/costaccounting/reconciliation-of-cost-and-financial-accounts/20508>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Job, Batch and Contract Costing				
1.1	Job Costing-Special Features - Limitations	1	Lecture	Black Board
1.2	Procedure-Work-in-progress-	2	Chalk & Talk	Black Board

1.3	Batch Costing - Elements of Cost Relating to Batch Costing.	2	Chalk & Talk	BlackBoard
1.4	Contract Costing and Job Costing Differences	3	Lecture	Google Classroom
1.5	Procedure of Contract Costing	3	Chalk & Talk	Black Board
1.6	Escalation Clause	3	Lecture	PPT
1.7	Cost-Plus-Contracts	1	Lecture	BlackBoard
UNIT -2 Process Costing				
2.1	Introduction- Features- Distinction between Process	2	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Costing and Job Costing- Costing Procedure under Process Costing			Charts
2.2	Special Points in Process Costing- Process Loss-Normal Loss	3	Chalk & Talk	Black Board
2.3	Abnormal Loss - Abnormal gain - Preparation of Process Accounts with Normal Loss, Abnormal loss and Abnormal Gain	6	Chalk & Talk	BlackBoard
2.4	Inter Process profits – Accounting Method	4	Chalk & Talk	Black Board

2.5	Equivalent Production- FIFO – Evaluation	5	Chalk & Talk	BlackBoard
UNIT - 3 JOINT PRODUCTS AND BY PRODUCTS COSTING				
3.1	Meaning	2	Lecture	Black Board
3.2	Methods of apportionment of joint costs	6	Chalk & Talk	Black Board
3.3	Distinction between Main, Joint and By-products	3	Chalk & Talk	Black Board
3.4	Accounting of By-products.	4	Chalk & Talk	Black Board
UNIT - 4 OPERATING COSTING				
4.1	Introduction - Cost unit in operating Costing -Procedure of Operating Costing	4	Lecture	Black Board Charts
4.2	Transport Costing-Collection of	3	Chalk &	Black Board
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Cost		Talk	
4.3	Classification of Cost - Selection of Appropriate Cost Unit - preparation of Operating Cost Sheet	6	Chalk & Talk	Black Board

4.4	Cinema House Operating Costing	3	Chalk & Talk	Black Board
4.5	Power House or Boiler House Operating	4	Chalk & Talk	Black Board
UNIT - 5 RECONCILIATION OF COST ACCOUNT AND FINANCIAL ACCOUNTS				
5.1	Meaning – objectives	2	Lecture	Black Board
5.2	reasons for difference in profits	2	Lecture	Black Board
5.3	preparation of reconciliation statement when costing & financial profits are given	3	Chalk&Talk	Black Board
5.4	preparation of reconciliation statement when costing & financial profits are not given	5	Chalk & Talk	Black Board
5.5	preparation of reconciliation statement when there is loss	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	

K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON – SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	1	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Quiz	2 *	- 5 Mks
C6	- Attendance	-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Help organisations in preparing contract accounts and accounts for intermittent production	K1,K2,K3	PSO1& PSO3
CO 2	Calculate costs for continuous production & at stages, demonstrating the extent of equivalent completed units and identify inter process profits	K1,K2,K3	PSO2, PSO3 & PSO5
CO 3	Apportion joint costs systematically	K1,K2,K3	PSO1, PSO3, PSO4 & PSO5

CO 4	Calculate costs for operations like transport, powerhouse, cinema house	K1,K2,K3	PSO1, PSO3, PSO4 & PSO5
CO 5	Reconcile between cost and financial records and explain the reasons for disagreement	K1,K2	PSO1, PSO3 & PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	2	3	3	2	3	3	3
CO3	3	2	3	3	3	3	3
CO4	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3

Note: □ Strongly Correlated – **3** □ Moderately Correlated – **2** □ Weakly Correlated -**1**

COURSE DESIGNER:

Staff Name :1.Dr.AUXILIA FELICITAS.A.I
2.MS.MABLE JASMINE SHOBHA .A

Forwarded By

B. Sahayarani Fernando
HOD'S Signature

&

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Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

II B.Com

SEMESTER –IV

Principles and Practice of Management

19A4CC10

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A4CC10	Principles and Practice of Management	5	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

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

(15 HRS.)

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

UNIT –III Organization

(15 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

UNIT –VI DYNAMISM(for CIA only)

Definition- Purpose of SP-Principles of Successful SP – Essentials of SP - Steps for SP – SP in Nurturing Management

Text Book

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

REFERENCES:

Reference Book

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Nature of Management				
1.1	Nature of Management	2	Chalk & Talk	Black Board
1.2	Features or Characteristics of Management- Importance of Management	4	Chalk & Talk	LCD
1.3	Management an Art or Science – Functional Management by Henry Fayol	3	Lecture	PPT & White board
1.4	Scientific Management by F.W. Taylor— Management by Objectives by Peter F.Drucker	3	Lecture	Smart Board
1.5	Management of Workers by Elton Mayo	3	Lecture	Black Board
UNIT 2 Planning				

2.1	Meaning – Definition – Characteristics – Objectives – Importance –Advantages	4	Specimen	Microscope
2.2	Steps in Planning process –	3	Discussion	Black Board
2.3	Methods of planning – Limitations and Obstacles.	3	Lecture	Green Board Charts

UNIT 3 Organization

3.1	Meaning –Definition – Functions – Principles	1	PPT	Google classroom
3.2	Importance – Formal and Informal Organization – Delegation of authority	3	PPT	Google classroom
3.3	Principles of Delegation – Departmentation – Basis of Departmentation	4	PPT	Google classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.4	Types of Organization – Line Organization – Functional Organization – Line and Staff Organization	4	PPT	Google classroom
3.5	Committee Organization – Matrix Organization	4	PPT	Google classroom
3.6	Organization charts and manuals – advantages and disadvantages.	4	PPT	Google classroom

UNIT 4 Staffing

4.1	Functions – Recruitment – Sources of recruitment	4	Discussion	Google classroom
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4.2	Selection – Stages of selection procedure	3	Discussion	Google classroom
4.3	Promotion – Performance appraisal	4	Discussion	Google classroom
4.4	Training & Development – Types of training.	4	Discussion	Google classroom

UNIT V Directing and Controlling

5.1	Directing – meaning & Definition – Principles	5	Discussion	Google classroom
5.2	Techniques – Importance – Controlling – Definition of controlling	5	Discussion	Google classroom
5.3	Steps in Control process – Techniques of control – advantages and limitations.	5	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %

K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)		1	-	10	Mks	
C2	-	Test (CIA 2)		1	-	10	Mks	
C3	-	Assignment		1	-	5	Mks	
C4	-	Open Book Test/PPT		2 *	-	5	Mks	
C5	-	Quiz		2 *	-	5	Mks	
C6	-	Attendance			-	5	Mks	

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Rationalize concepts of general management and theories of general management	K1	PSO1& PSO2
CO 2	Provide a bird's eye view on the meaning, importance and enumerate the planning process	K1, K2,	PSO3
CO 3	Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals	K1 & K3	PSO5
CO 4	Summaries induction and generalized sources of recruitment and selection process, types of training, developmental exercises	K1, K2, K3 &	PSO 4 & PSO 5
CO 5	Explain the techniques behind direction and control and summaries steps involved in control	K2 & K4	PSO 2&PSO4

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	2	2
CO4	1	3	2	3	3
CO5	2	3	2	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

Mapping of COs with POs

CO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

COURSE DESIGNER:

Staff Name :MS.F.Gnanadeepam

Staff Name

Forwarded By

B. Sahayarani Fernando
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
 HOD & ASSOCIATE PROFESSOR
 DEPARTMENT OF COMMERCE
 FATIMA COLLEGE
 MADURAI - 625 013

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER –V

CORPORATE ACCOUNTING

19A5CC11

For those who joined in 2019 onwards

PROGRAMME rCODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
UACO	19A5CC11	CORPORATE ACCOUNTING	5	4

COURSE DESCRIPTION

This Course enables the students to know about the principles involved in the maintenance of company law and to provide the students the knowledge to recent developments in corporate accounting.

Course Objective

The course is designed to

1. Acquaint the students on procedural entries for issue of shares and redemption of preference shares
2. Prepare students to record underwriting transactions and compute underwriting commission
3. Demarcate between pre and post in corporation profits
4. Compute value of shares and goodwill and identify financial position of business enterprises.

UNITS

UNIT I SHARE CAPITAL AND REDEMPTION

[15 HRS.]

Company Accounts – share capital – **issue of shares** for cash – issue of shares other than cash -Application – Allotment Calls – Calls in Advance –

discount-Forfeiture of shares - Reissue of forfeited shares – Forfeiture of shares when there is an over subscription and pro- rata allotment – Rights issues. Redeemable preference shares – Issue and Redemption.

UNIT II DEBENTURES AND REDEMPTION

[15 HRS.]

Debentures – **Issue of debentures** – debenture discount and its treatment– Interest on debentures – provision for Redemption of debentures – Sinking fund method – Non-cumulative sinking fund – own debentures - Interest on own debentures – Ex-Interest and Cum-Interest .

UNIT III PROFITS PRIOR TO INCORPORATION AND UNDERWRITING

[15 HRS.]

Profits prior to incorporation —Time ratio & Sales ratio -- **Underwriting** – liability of underwriter – total and partial underwriting – Firm underwriting. - underwriting commission.

UNIT IV FINAL ACCOUNTS

[15 HRS.]

Final Accounts of companies – contents of Final statements – Vertical form of balance sheet(new format) – divisible profits and dividends – Transfer of profits to reserve –computation of maximum amount of dividend payable – guidelines for issue of bonus shares.

V VALUATION OF GOODWILL AND SHARES

[15 HRS.]

Valuation of goodwill – **Methods of valuing Goodwill** (average profit method, super profit method, capitalization method and annuity method) - Valuation of equity and preference shares(net assets method, yield value, fair value method).

UNIT VI : DYNAMISM(for CIA only)

Human Resource Accounting-Theory only

UNIT –II DEBENTURES AND REDEMPTION				
2.1	Debentures – Issue of debentures – debenture discount and its treatment	3	Chalk & Talk	Black Board
2.2	Interest on debentures – provision for Redemption of debentures	3	Chalk & Talk	Black Board

2.3	Sinking fund method – Noncumulative sinking fund	3	Chalk & Talk	Black Board
2.4	own debentures - Interest on own debentures	3	Chalk & Talk	Black Board
2.5	Ex-Interest and Cum-Interest	3	Chalk & Talk	Black Board

UNIT -III PROFIT PRIOR TO INCORPORATION AND UNDERWRITING

3.1	Profits prior to incorporation — Time ratio & Sales ratio	4	Chalk & Talk	Black Board
3.2	Underwriting – liability of underwriter	1	Chalk & Talk	Black Board
3.3	Total and Partial Underwriting	2	Chalk & Talk	Black Board
3.4	Firm Underwriting	2	Chalk & Talk	Black Board
3.5	Underwriting Commission.	1	Chalk & Talk	Black Board

UNIT-IV- FINAL ACCOUNTS

4.1	Final Accounts of companies – contents of Final statements	2	Chalk & Talk	Black Board
4.2	Vertical form of balance sheet(new format)	1	Chalk & Talk	Black Board
4.3	divisible profits and dividends	2	Chalk & Talk	Black Board
4.4	Transfer of profits to reserve	2	Chalk & Talk	Black Board
4.5	Computation of Maximum Amount of Dividend Payable	2	Chalk & Talk	Black Board

4.6	Guidelines for Issue of Bonus Shares.	2	Chalk & Talk	Black Board
UNIT V VALUATION OF GOODWILL AND SHARES				
5.1	Valuation of goodwill	3	Chalk & Talk	Black Board
5.2	Methods of valuing Goodwill average profit method, super profit method	5	Chalk & Talk	Black Board
5.3	Capitalization Method and Annuity Method	4	Chalk & Talk	Black Board
5.4	Valuation of Equity and Preference Shares (Net Assets Method, Yield Value, Fair Value Method)	5	Chalk & Talk	Black Board

Text Book

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 2017.

REFERENCES:

1. Advanced Accounting: Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann, 2017
2. Corporate Accounting, B.S. Raman, United Publishers, 2017
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2017
4. Advanced Accounting, Dr. Arulanandham & Raman, Himalaya Publishing House Pvt Ltd, 2017.

Digital Open Educational Resources (DOER)

1. <http://www.universityofcalicut.info/syl/BComIIISem197.pdf>
2. [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\) P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com) P-1.pdf)

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic MarksC5	CIA Total	% of Assessment
	Session -wise Average5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks				
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	1	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Quiz	2 *	- 5 Mks
C6	- Attendance		- 5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares	K1	PSO1
CO 2	Assist Corporates, in accounting for redemption of debentures	K2	PSO2,PSO5
CO 3	Compute underwriting commission and record for u/t businesses, and assess profits prior to incorporation, for corporation India	K3	PSO1,PSO3
CO 4	Prepare Income statement & balance sheet, following the specification of Company act, 2013	K3	PSO1 & PSO5

CO 5	Value shares of goodwill, based on the typicality of each company	K2	PSO3& PSO5
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Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
C01	3	3	3	2	3
C02	3	3	2	3	3
C03	3	3	3	3	2
C04	2	3	3	3	3
C05	3	2	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	2
CO2	3	3	2	2	3	2	2
CO3	3	3	2	3	3	3	2
CO4	3	2	2	3	3	3	2
CO5	3	2	2	3	3	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
♦ Weakly Correlated -1

COURSE DESIGNER:

1.Dr.Mrs.S.Fatima Roseline Mary

Forwarded By

B. Sahaya Fernando
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

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SEMESTER –V

COMPANY LAW

19A5CC12

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
UACO	19A5CC12	COMPANY LAW	6	5

COURSE DESCRIPTION

A comprehensive study of the provisions of Companies Act 2013 with the necessary amendments will help the students to get an overall view of the provisions of company law.

Course Objective

The Course is designed to

1. outline the basis of Company Law
2. be familiar on various public documents and its contents
3. throw light on rules and provisions regarding raising of long term funds
4. highlight the procedure for winding up of the company

UNITS

UNIT I NATURE OF COMPANY AND INCORPORATION [15 Hrs.]

Introduction to Companies Act 2013 - Definition – characteristics – lifting of corporate veil – advantages of incorporation – corporation or body corporate - Kinds of Companies – Incorporation - **Documents to be filed** with the Registrar- certificate of incorporation – effects of Registration

UNIT II PUBLIC DOCUMENTS [15 Hrs.]

Memorandum of Association-Meaning – purpose – contents – Doctrine of ultravires.- Articles of Association - Meaning – Contents of articles – Forms of Articles – Tables A – alteration of articles and memorandum - Doctrine of indoor management- Prospectus-Definition – Registration - contents of prospectus – Statement in lieu of Prospectus

UNIT III SHARE CAPITAL , SHARES AND DIVIDEND [15 HRS.]

Share certificates – **Demat Certificate** and Account - share warrant – Transfer of shares – transmission of shares - Dividend-Meaning – Rules regarding dividend – Interim Dividend – dividend warrant

UNIT IV, COMPANY MANAGEMENT [15 HRS.]

Appointment of Directors – Powers, rights and duties – Statutory meeting – Annual General meeting – Extra ordinary general meeting- Agenda -Minutes – appointment of auditors

UNIT V WINDING UP: [15 HRS.]

Meaning- modes and consequences of winding up – Liquidator – rights, powers, duties and liabilities- Contributory – List of Contributories – Liabilities.

UNIT VI : DYNAMISM(for CIA only)

Debentures

Text Book:

Elements of Company law ,N.D.Kapoor, Sultan Chand & Sons, 2017

REFERENCES:

1. Company Law, A.K.Majumdar&G.K.Kapoor, Taxmann publications Pvt ltd, 2017
2. Company Law:Law& practice, N.K.Jain, Deep &Deep publications, 2017
3. Company Law , Ashok Bagrial, Vikas Publications House Pvt Ltd, 2017

Digital Open Educational Resources (DOER)

- 1.https://www.dphu.org/uploads/attachements/books/books_3955_0.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 NATURE OF COMPANY AND INCORPORATION				
1.1	NATURE OF COMPANY	1	Chalk & Talk	Black Board
1.2	Lifting of corporate veil	3	Chalk & Talk	Black Board

1.3	Advantages of incorporation	3	Chalk & Talk	Black Board
2.1	PUBLIC DOCUMENTS	1	Chalk & Talk	Black Board
1.4	Corporation or body corporate	3	Chalk & Talk	Black Board
	Memorandum of Association-		Chalk & Talk	Black Board
2.2	Meaning - Purpose - Contents	2	Chalk & Talk	Black Board
1.5	Kinds of Companies	3	Chalk & Talk	Black Board
2.3	Doctrine of ultravires	3	Chalk & Talk	Black Board
1.6	Incorporation	3	Chalk & Talk	Black Board
2.4	Meaning - Contents of articles - Forms of Articles- Tables - A	2	Chalk & Talk	Black Board
1.7	Documents to be filed with the Registrar - articles and memorandum	2 2	Chalk & Chalk & Talk	Black Board Board
1.8	Doctrine of indoor management- Certificate of incorporation- effects of Registration	3 2	Chalk & Chalk & Talk Talk	Black Black Board Board
	Prospectus- definition			
2.7	UNIT -2 PUBLIC DOCUMENTS	1	Chalk & Talk	Black Board
2.8	prospectus - Registration	3	Chalk & Talk	Black Board
2.9	Contents of prospectus.	5	Chalk & Talk	Black Board
Unit -3 SHARE CAPITAL , SHARES AND DEBENTURES				

3.1	Share certificates – Demat Certificate and Account	3	Chalk & Talk	Black Board
3.2	share warrant – Transfer of shares	3	Chalk & Talk	Black Board
3.4	Dividends-Meaning Rules regarding			
3.3	dividends – Interim transmission of shares Dividends – dividend warrant	5 1	Chalk & Talk	Black Board
UNIT -4 COMPANY MANAGEMENT				
4.1	COMPANY MANAGEMENT	1	Chalk & Talk	Black Board
4.2	Directors – Definition	1	Chalk & Talk	Black Board
4.3	Appointment of Directors	3	Chalk & Talk	Black Board
4.4	Powers, rights and duties	3	Chalk & Talk	Black Board
4.5	Statutory meeting – Annual General meeting – Extra ordinary general meeting	4	Chalk & Talk	Black Board
4.6	Agenda -Minutes	3	Chalk & Talk	Black Board
UNIT -5 WINDING UP				

5.1	Meaning- modes and consequences of winding up	3	Chalk & Talk	Black Board
5.2	Liquidator – rights, powers, duties and liabilities	5	Chalk & Talk	Black Board
5.3	Contributory – List of	5	Chalk &	Black
	Contributories – Liabilities		Talk	Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic MarksC5	CIA Total	% of Assessment
	Session-wise Average5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks				
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

On successful completion of the course, students will be able to:

COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
Compare the formation of Company with Partnership	K1	PSO3
Explain the knowledge of MOA and AOA	K1, K2	PSO2
Assess the concept of Share Capital , Shares and Debentures	K1 & K3	PSO1& PSO4
Discuss the appointment, duties and right of directors and secretary	K1, K2 & K3	PSO4
Plan with proper knowledge about Winding up.	K2 & K4	PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	2	3
CO3	3	3	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	2
CO2	3	3	2	2	3	2	2
CO3	3	3	2	3	3	3	2
CO4	3	2	2	3	3	3	2
CO5	3	2	2	3	3	3	2

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1.Dr.Mrs.S.Fatima Roseline Mary

Forwarded By

B. Sahayarani Fernando
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
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SEMESTER – V

Income tax law and practice

19A5CC13

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A5CC13	Income tax law and practice	6	4

COURSE DESCRIPTION

Course Description

This course provides an introduction to an overview of the fundamental concepts of income-tax law. The contents of this paper are designed with the objective of equipping the students to cope with the emerging income-tax law.

COURSE OBJECTIVES

The course is designed to

1. Have an in-depth knowledge on Income Tax Act and its amendments, definitions involved in IT and determination of residential status of individuals.
2. Acquaint on the provisions of Income Tax on Taxation of salary.
3. Compute Income from House Property under different natures of occupation of House Property.
4. Trace residual income and compute Income from Other Sources.
5. Calculate Gross Total Income of Individuals and know the methods of assessment followed by Income Tax Authorities

Unit 1 INTRODUCTION TO INCOME TAX

(15 HRS)

Brief History of Income Tax in India – Income Tax Act 1961 with Amendments
Definitions – Previous year – Assessment year – Person – Resident – Not ordinarily
Resident – Non-Resident — Income Exempted from Tax u/s 10

Unit 2 COMPUTATION OF INCOME FROM SALARY**(15 HRS)**

Computation of **Income from Salary**- Definition, Allowances, perquisites, retirement benefits.

Unit 3 INCOME FROM HOUSE PROPERTY**(15HRS)**

Computation of Income from House Property- self occupied- let out- deemed to be let out property- deductions under section 24

Unit 4 **INCOME FROM OTHER SOURCES.****(15HRS)**

Income from other sources- casual income- winnings from lotteries and cross word puzzles- interest on securities- gifts- pension- family inheritance

Unit 5 COMPUTATION OF SALARY INCOME**(15 HRS)**

Gross Total Income – Computation of Gross Total Income – Deductions from Gross Total Income – **Deductions U/S 80C to 80 U** [excluding 80I]- tax planning for salaries

UNIT –6 DYNAMISM (for CIA only)

Return of Income – voluntary filing up return – E filing- Compulsory filing up return – Permanent Account Number [PAN] -Types of Assessment – Self Assessment – Regular Assessment – Best Judgment Assessment **Text book:**

Income – Tax Law and Accounts, Dr. H.C. Mehrotra, Sahitya Bhawan publications, latest edition

Books for reference

1. Student's guide to Income- Tax, Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, , latest edition
2. Income tax Law & Practice, N.Hariharan, Tata mcgraw-Hill publishing Company Ltd, , latest edition
3. Income tax law & Practice, V.P.Gaur& G.P. Narang, Kalyani Publishers , latest edition

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I Partnership				
1.1	Brief History of Income Tax in India – Income Tax Act 1961 with Amendments	1	Chalk & Talk	Black Board
1.2	Definitions	4	Discussion	Google classroom
1.3	Previous year –Assessment year	4	Discussion	Google classroom
1.4	Person –Resident – Not ordinarily Resident – Non-Resident —	4	Discussion	Google classroom
1.5	Income Exempted from Tax u/s 10	2	Lecture	Black Board
UNIT -2 Income from Salary				
2.1	Computation of Income from Salary	3	Lecture	Green Board Charts
2.2	Retirement benefits	3	Chalk & Talk	Green Board
2.3	Allowances	3	Discussion	Google classroom
2.4	perquisites	3	Discussion	Google classroom

2.5	Computation of salary	3	Discussion	Google classroom
	UNIT -3 Income from house property			
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.1	introduction	1	Lecture	Green Board Charts
3.2	Definitions – self occupied property	3	Chalk & Talk	Green Board
3.3	Partly let out property	3	Discussion	Google classroom
3.4.	Let out property	3	Discussion	Google classroom
3.5	Computation of income from house property	3	Discussion	Google classroom
3.6	Interest on laon	2	Discussion	Google classroom
	UNIT IV income from other sources			
4.1	Introduction	5	Discussion	Google classroom
4.2	Income from other sources	5	Discussion	Google classroom
4.3	Computation of income from other sources	5	Discussion	Google classroom
	UNIT V Gross total income			
5.1	Computation of gross total income	1	Discussion	Google classroom

5.2	– Deductions from Gross Total Income- Deductions U/S 80C to 80 U [excluding 80I]-	10	Discussion	Google classroom
5.3	tax planning for salaries	4	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average	Better of W1, W2	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
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K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline the history of IT Act and pronounce clearly the basic concepts of IT Act.	K1	PSO1& PSO2
CO 2	Define salary and compute salary within the precincts of the relevant Financial Act	K1, K2,	PSO3

CO 3	Calculate Income from House Property, depending on the number of holdings and nature of occupation of such property	K1 & K3	PSO5
CO 4	Determine Income from Other Sources and demarcate the residual income among other heads	K1, K2, K3 &	
CO 5	Compute GTI for individuals and cut across theoretically between types of assessment	K2 & K4	

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

COURSE DESIGNER:

1. Staff Name Dr.V.Suganya
2. Staff Name

Forwarded By

B. Sahayarani Fernando
 HOD'S Signature
 & Name

Dr. B. SAHAYARANI FERNANDO
 HOD & ASSOCIATE PROFESSOR
 DEPARTMENT OF COMMERCE
 FATIMA COLLEGE
 MADURAI - 625 018

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER – V

Financial Accounting Software Package

19A5CC14

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO/USCO	19A5CC14	FINANCIAL ACCOUNTING SOFTWARE PACKAGE	6 Lab	4

COURSE DESCRIPTION

This course builds on the foundation of accounting techniques and theory and to enables the gain knowledge on accounting and financial aspects that enables the students to manage their business financial transactions.

COURSE OBJECTIVE/S

The course is designed to

1. Create company using Tally ERP
2. develop expertise in the features of Tally ERP
3. deal with creations of vouchers and invoices
4. Analyse financial statements using Tally ERP
5. evaluate stock, order positions and pending bill positions

UNITS

UNIT I

(15 HRS)

Introduction – Types of Accounting Packages -Tally Fundamentals-Key components of Tally-Creation Of Companies – Basics of Accounts.

UNIT II

(15 HRS)

Maintaining Company Data-Basic Company Defaults-Walk Through To Create Company – Setting Up GST at Company Level - F11 Features-F12 Features-Configurations, Groups, Multiplications – Stock Groups Multiplication, Unit of Measure, Creating Stock Items, Stock Valuation Methods.

UNIT III

(15 HRS)

GST Taxes & Invoices-- Understanding SGST, CGST & IGST -- Setting Up GST at Ledger Level - Vouchers – Default Vouchers, Creating a New Voucher Type – Various Vouchers like Receipts, Payments, Journal Etc. Inventory Details in Vouchers In Vouchers - Setting Up GST at Inventory Level – Receipt Note – Delivery Note – Rejections Etc. – Invoicing.

UNIT IV

(15 HRS)

MIS Applications-Outstanding Payable And Receivable, Profit Centers Of Company (Cost Center) Multicurrency Dealing – Interest Calculations – Basic Reconciliations – Financial Analysis – Balance Sheet, Profit & Loss A/C, Cash Flow- Fund Flow-Ratio Analysis.

UNIT V

(15 HRS)

Inventory Information – Purchase Order- Sales Order Processing, Budgets And Controls- Import And Export Of Data – Display And Reporting Of Various Reports Used In Companies – Outstanding Statements Of **Godown Analysis**, Stock Analysis – Pending Order Position, Pending Bill Position

DYNAMISM (For CIA Only)

Cash Receivables Management -Preparation of cash Receivables Management

TEXT BOOK:

1. K.K.Nadhani, Accounting With Tally, Bpb Publications, 2017.

BOOK FOR REFERENCE

2. Tally .ERP 9 in Simple Steps Kindle Edition

byKogent Learning Solutions Inc.(Author) Format: Kindle Edition
Publisher : Dreamtech Press (1 January 2010)

3. Comdex Tally.ERP 9 byDr. Namrata Agrawal(Author)**Publisher** :
Dreamtech Press (1 January 2007).

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1				
1.1	Introduction	1	Google Meet	Screen Sharing
1.2	Types of Accounting Packages	3	Google Meet	Screen Sharing
1.3	Tally Fundamentals	3	Google Meet	Screen Sharing

1.4	Key components of Tally	3	Google Meet	Screen Sharing
1.5	Creation Of Companies– Basics of Accounts.	5	Google Meet	Screen Sharing
UNIT -2				
2.1	Maintaining Company DataBasic Company Defaults	1	Google Meet	Screen Sharing
2.2	Walk Through To Create Company	2	Google Meet	Screen Sharing
2.3	– Setting Up GST at Company Level - F11 Features-F12 Features- Configurations,	2	Google Meet	Screen Sharing
2.4	Groups, Multiplications – Stock Groups Multiplication	2	Google Meet	Screen Sharing
2.5	Unit of Measure, Creating Stock Items.	2	Google Meet	Screen Sharing
2.6	Stock Valuation Methods	2	Google Meet	Screen Sharing
UNIT -3				
3.1	GST Taxes & Invoices	1	Google Meet	Screen Sharing
3.2	Understanding SGST, CGST & IGST -- Setting Up GST at Ledger Level -	2	Google Meet	Screen Sharing

3.3	Vouchers – Default Vouchers, Creating a New Voucher Type – Various Vouchers like Receipts, Payments, Journal Etc.	4	Google Meet	Screen Sharing
3.4	Inventory Details in Vouchers In Vouchers - Setting Up GST at Inventory Level	5	Google Meet	Screen Sharing
3.5	Receipt Note – Delivery Note – Rejections Etc. – Invoicing.	4	Google Meet	Screen Sharing
UNIT -4				
4.1	MIS Applications	1	Google Meet	Screen Sharing
4.2	Outstanding Payable And Receivable- Profit Centers Of Company (Cost Center)	1	Google Meet	Screen Sharing
4.3	Multicurrency Dealing – Interest Calculations -Basic Reconciliations	2	Google Meet	Screen Sharing
4.4	Financial Analysis – Balance Sheet	3	Google Meet	Screen Sharing
4.5	Profit & Loss A/C, Cash Flow- Fund Flow-Ratio Analysis.	4	Google Meet	Screen Sharing
UNIT -5				
5.1	Inventory Information	2	Google Meet	Screen Sharing

5.2	Purchase Order- Sales Order Processing, Budgets And Controls-	4	Google Meet	Screen Sharing
5.3	Import And Export Of Data – Display And Reporting Of Various Reports Used In Companies –	4	Google Meet	Screen Sharing
5.4	Outstanding Statements Of Godown Analysis,	5	Google Meet	Screen Sharing
5.5	Stock Analysis – Pending Order Position, Pending Bill Position	4	Google Meet	Screen Sharing

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic MarksC5	CIA Total	% of Assessment
	Session -wise Average5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %

Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

CIA COMPONENTS

C1 - Test (CIA 1)	1	-	10 Mks
C2 - Test (CIA 2)	1	-	10 Mks
C3 - Assignment	1	-	5 Mks
C4 - Open Book Test/PPT	2 *	-	5 Mks
C5 - Quiz	2 *	-	5 Mks
C6 - Attendance		-	5 Mks

COURSE OUTCOMES

On completion of the course the student will be able to

CO.	Course Outcomes	Knowledge Level
CO1	Create companies using Tally ERP	K1
CO2	Use features effectively and navigate between functional keys	K1,K2
CO3	Create vouchers and invoices and use GST in preparing taxable invoices	K2,K3
CO4	Conduct financial statements analysis, using MIS	K2,K3
CO5	Help organizations in extracting inventory information	K3

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	2	3	2	3
CO3	3	3	3	2	3
CO4	3	3	2	3	3
CO5	3	3	3	2	3

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	2
CO2	3	3	3	3	2	3	3
CO3	3	2	3	2	2	2	3
CO4	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

MRS. Dr.C.Lucia Vanitha

B. Sahayarani Fernando
Forwarded By

HOD'S Signature & Name

Dr. B.Sahayarani Fernando

Dr. B. SAHAYARANI FERNANDO

HOD & ASSOCIATE PROFESSOR

DEPARTMENT OF COMMERCE

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SEMESTER – VI

Advanced Corporate Accounting

19A6CC15

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6CC15	Advanced Corporate Accounting	6	4

COURSE DESCRIPTION

This course enables the students to know about the principles involved in the maintenance of company accounts in accordance with the principles of company law and an understanding of accounts of special companies

COURSE OBJECTIVES

The course is designed to

1. Account for capital reduction
2. Prepare accounts in case of amalgamation, in case of merger and purchase
3. Record transaction in case of liquidation of company
4. Position consolidated balance sheet for holding company
5. Prepare accounts for banking corporations and value human resources

UNIT 1 CAPITAL REDUCTION

(15 HRS)

Alteration of Share Capital And Internal Reconstruction Excluding Scheme of Reconstruction – Disposal of Capital Reduction - Treatment of Arrears of Preference Dividends – Surrender of Shares.

Unit 2 AMLAGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION (15 HRS)

External Reconstruction -Amalgamation And Absorption – Calculation of Purchase

Consideration – Treatment of Liquidation Expenses – Books of Purchasing Company And Vendor Company – Amount Payable To Dissenting Shareholders – Inter Company Owings – Cancellation of Common Debts And Unrealized Profits (Excluding Inter Company Holdings)

Unit 3 LIQUIDATION OF COMPANIES

(15 HRS)

Liquidation- Statement of Affairs And Deficiency/Surplus Account – Liquidator's Final Statement of Account – Calls In Arrears And Calls In Advance – Adjusting The Rights of Contributories When The Paid Up Amount On Share Varies- B List Of Contributories

Unit 4 HOLDING COMPANIES

(15 HRS)

Holding Companies – Fundamental Principles of Consolidation – Elimination of Investment – Minority Interest- Cost of Control or Capital Reserve – Capital Profits & Revenue Profits – Elimination of Common Transactions – Treatment of Unrealized Profits – Revaluation Of Assets & Liabilities – Bonus Shares (Only Simple Problems Involving One Subsidiary).

Unit 5 DOUBLE ACCOUNTING SYSTEM

(15 HRS)

Accounts of Electricity Companies – Differences between Single Account And Double Account System – Disposal of Surplus – Repairs And Renewals – Replacement of An Asset –

UNIT 6 DYNAMISM (for CIA only)

Human Resource Accounting – Valuation of Human Resources – Cost based Methods and value based Method- Indian Accounting Standards 10,14,16,28

Text Book:

Advanced Accountancy, R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th Revised Edition, 2017.

Book for Reference

1. Advanced Accountancy, T.S.Reddy&A.Murthy, Margham Publications, 2017
2. Advanced Accounting Vol1/2, S.N.Maheswari,Vikas Publications Pvt Ltd,2017.
3. Advanced Accounting: Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann,6th Edition,2017

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I internal reconstrution				
1.1	Alteration of Share Capital And--	1	Chalk & Talk	Black Board
1.2	Internal Reconstruction Excluding Scheme of Reconstruction	4	Discussion	Google classroom
1.3	Disposal of Capital Reduction	4	Discussion	Google classroom
1.4	Treatment of Arrears of Preference Dividends –	4	Discussion	Google classroom
1.5	Surrender of Shares.	2	Lecture	Black Board
UNIT -2 Amalgamation, absorption and external reconstruction				
2.1	External Reconstruction Amalgamation And Absorption – Calculation of Purchase Consideration –	3	Lecture	Green Board Charts
2.2	Treatment of Liquidation Expenses —	3	Chalk & Talk	Green Board

2.3	Amount Payable To Dissenting Shareholders – Inter Company Owings –	3	Discussion	Google classroom
2.4	Cancellation of Common Debts	3	Discussion	Google classroom
2.5	Unrealized Profits (Excluding Inter	3	Discussion	Google

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Company Holdings)			classroom
	UNIT -3 liquidation of companies			
3.1	Liquidation--	1	Lecture	Green Board Charts
3.2	Liquidator's Final Statement of Account	4	Chalk & Talk	Green Board
3.3	Calls In Arrears And Calls In Advance –	3	Discussion	Google classroom
3.4.	Adjusting The Rights of Contributories When The Paid Up Amount On Share Varies-	4	Discussion	Google classroom
3.5	B List Of Contributories	3	Discussion	Google classroom
	UNIT IV holding companies			

4.1	Holding Companies ———	3	Discussion	Google classroom
4.2	Fundamental Principles of Consolidation	3	Discussion	Google classroom
4.3	Minority Interest- Cost of Control or Capital Reserve	3	Discussion	Google classroom
4.4	Capital Profits & Revenue Profits – Elimination of Common Transactions – Treatment of Unrealized Profits – Revaluation Of Assets & Liabilities	3	Discussion	Google classroom
4.5	Bonus Shares (Only Simple Problems Involving One Subsidiary).	3	Discussion	Google classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	UNIT V Double account system			
5.1	Accounts of Electricity Companies ———	1	Discussion	Google classroom
5.2	Differences between Single Account And Double Account System	1	Discussion	Google classroom
5.3	Disposal of Surplus	4	Discussion	Google classroom

5.4	Repairs And Renewals – Replacement of An Asset –	4	Discussion	Google classroom
5.5	Final accounts	5	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessme nt
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non	-	-	-	-		5	5	
Scholastic								12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)		1	-	10	Mks	
C2	-	Test (CIA 2)		1	-	10	Mks	
C3	-	Assignment		1	-	5	Mks	
C4	-	Open Book Test/PPT		2 *	-	5	Mks	
C5	-	Quiz		2 *	-	5	Mks	
C6	-	Attendance			-	5	Mks	

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Account for reconstruction of body corporate and be procedurally conversant	K1	PSO1& PSO2
CO 2	Distinguish merger and purchase and account for amalgamation	K1, K2,	PSO3

CO 3	Prepare statement of affairs, deficiency account, liquidator's final statement of account when liquidation takes place	K1 & K3	PSO5
CO 4	Consolidate the balances and account of holding and subsidiary company	K1, K2, K3 &	
CO 5	Prepare accounts for electricity and public utility concerns	K2 & K4	

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: □ Strongly Correlated – **3** □ Moderately Correlated – **2**
□ Weakly Correlated – **1**

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

COURSE DESIGNER:

1. Staff Name Dr.V.Suganya
2. Staff Name

Forwarded By

B. Sabaraj
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
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SEMESTER – VI

**Goods and Service Tax and Customs Act
19A6CC16**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6CC16	Goods and Service Tax and Customs Act	5	4

HOURS / WEEK: 5

CREDITS: 4

Course Description

This course enables the students to understand the law and the application of business taxes including the Goods and services tax and to impart and familiarize with the knowledge of goods and services tax.

Course Objective

This course is designed to :

1. Spell out the cannons of taxation
2. Introduce GST as a composite indirect tax
3. Designed to be familiar on the procedures involved under registration, billing, filing of returns Compute GST using ITC
4. be oriented on the fundamentals of customs Act

Course Outcome

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST	K1
CO2	Draw a line of lineation between CGST,SCST IGST and UGST and define the basics of GST along with its governance	K1,K2
CO3	Register, pay and file returns under GST trumpeting theoretical inputs.	K1,K2
CO4	Calculate ITC under GST.	K3
CO5	acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption.	K3

CREDITS: 4

Course Description

This course enables the students to understand the law and the application of business taxes including the Goods and services tax and to impart and familiarize with the knowledge of goods and services tax.

Course Objective

This course is designed to :

5. Spell out the cannons of taxation
6. Introduce GST as a composite indirect tax
7. Designed to be familiar on the procedures involved under registration, billing, filing of returns Compute GST using ITC
8. be oriented on the fundamentals of customs Act

UNITS

UNIT I CANONS OF TAXATION (15 HRS)

Indirect Tax- Meaning, objectives and Characteristics – Merits and demerits of indirect taxation – Direct taxes Vs. Indirect taxes – Major defects in the earlier structure of Indirect taxes - Indirect taxes subsumed for the introduction of GST – Changes made by GST in Central Excise, Customs and Central Sales Tax Act.

UNIT II GOODS AND SERVICES TAX (GST) ACT, 2017 (15 HRS)

Meaning and features of GST-- **Taxable event** in GST – Types of GST- CGST, SGST, IGST and UTGST – Benefits of GST – Persons liable to pay GST – Rates of GST – Supply of goods / services – Place and Time of supply of goods / services - Composite and mixed supply – Exempted supplies – **Goods exempted under GST** – GST Council – its powers and functions.

UNIT III PROCEDURES UNDER GST ACT, 2017 (15 HRS)

Registrations under GST – Documents required – amendment and cancellation of Registration –Levy of GST- Tax rate structure- Payment of GST – Various types of Returns – Invoice, bill of supply and **E-bills –procedure for filing returns – Refund of GST.**

UNIT IV **INPUT TAX CREDIT** (ITC) UNDER GST ACT (15 HRS)

Meaning and types of ITC – conditions and restrictions for taking input tax credit – Eligible and Ineligible credits – Credits in special circumstances – ITC when exempted as well as taxable supplies made – Input service distributor - Valuation of Taxable supply of goods / services- **Offences and Penalties under GST Act.**

UNIT V THE CUSTOMS ACT, 1962 (15 HRS)

Meaning of customs duty – basic concept of customs duty – Types of customs duty – valuation for customs duty – Import and Export procedures – Baggage – Exemptions - Warehousing – Demurrage – Project Import and Re-imports – Offences and Penalties – Export Promotion Schemes – Export Oriented Units – Duty drawback – Special Economic Zones

UNIT VI Recent updates of GST

Budget 2021 updates – Amendment in Section 16 –Section 50 – Removal of GST Audit Requirement **Text Book:**

Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication **Reference Book:**

1. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
2. Goods & Services Tax – CA. Rajat Mohan,
3. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
4. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM, Goods and Service Tax: Ghousia Khatoon, Naveen Kumar C.M, Venkatesh SN- Himalaya Publishing House.

COURSE CONTENT & LECTURE SCHEDULE

Module No	Topic	No.of Lectures	Teaching Peadagogy	Teaching Aids
Unit 1		Cannons of Taxation		
1.1	Meaning of Indirect Tax- Meaning, objective and Characteristics-Merits and Demerits	5	Chalk & Talk	Black Board
1.2	Direct Taxes Vs. Indirect Taxes - Defects- Indirect Taxes subsumed	4	Brainstorming Session	Google Classroom
1.3	Changes made in Central Excise, Customs and Central Sales Tax Act	6	Lecture	PPT
Unit 2		Goods and Services Tax Act , 2017		
2.1	Features of GST- Taxable event in GST Types of GST	3	Lecture	PPT
2.2	Benefits of GST – Persons liable to pay GST – Rates of GST	4	Chalk & Talk	Black Board
2.3	Supply of Goods -Composite and Mixed Supply-Exempted Supplies	4	Brainstorming Session	Google Classroom
2.4	GST Council -Powers and Functions	4	Group Discussion	Press Clippings
Unit 3		Procedures under GST Act 2017		
3.1	Registrations under GST – Required Documents	4	Chalk and Talk	Text Book and Latest amendments
3.2	Amendment and Cancellation, Payment of GST	4	Chalk and Talk	Google Classroom

3.3	Types of Returns – Invoice, Bill of supply	4	Group Discussion	Interactive PPT
3.4	Procedure for filing returns- Refund of GST	3	Lecture	White Board
Unit 4	Input Tax Credit under GST Act			
4.1	Meaning and Types of ITCconditions and restrictions	4	Lecture	Video Module
4.2	Eligible and Ineligible credits	3	Lecture	Video Module
4.3	Input Service Distributor	4	Lecture	Video Module
4.4	Valuation -offences and penalties under GST Act	4	Lecture	Video Module
Unit 5		The Customs Act		
5.1	Meaning of customs duty – concepts of customs duty – types of customs duty	6	Chalk and Talk	Text Book and Latest amendments
5.2	Valuation for customs duty - import and export procedures- Demurrage – offences and penalties	4	Chalk and Talk	Google Classroom
5.3	Export Promotion Schemes- EOU – Duty Drawback – Special Economic Zones	5	Group Discussion	Interactive PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
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K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
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UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

Course Outcome

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST	K1
CO2	Draw a line of lineation between CGST,SCST IGST and UGST and define the basics of GST along with its governance	K1,K2
CO3	Register, pay and file returns under GST trumpeting theoretical inputs.	K1,K2
CO4	Calculate ITC under GST.	K3
CO5	acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption.	K3

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	3	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
Weakly Correlated -1

COURSE DESIGNER: Ms. P.KALAI SELVI

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B. Sahaya Rani
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Fatima College (Autonomous), Madurai-18

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III B.Com

SEMESTER – VI

Business Law

19A6CC17

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6CC17	Business Law	5	4

Course Description

Course Objective

To gain knowledge on agreements under contract act, execution of contracts.

To utilize various modes of obtaining Security

To consolidate provisions relating to IPR

To forge knowledge on implication of sale of Goods Act.

UNIT I: (20 HOURS)

CONTRACT ACT:

Essentials of valid contract – offer- Acceptance – consideration- - capacity of parties – consent by mistake – misrepresentation – fraud – coercion- undue influence – void - illegal, unlawful and agreements opposed to public policy – contingent contracts .

UNIT II:

(15 HOURS)

EXECUTION OF CONTRACTS

Performance of contract – discharge of contract – breach of contracts – remedies for breach of contract – Quasi contract – Law of Indemnity and guarantee.

UNIT III:

(10 HOURS)

BAILMENT AND PLEDGE (SECS 148TO181)

Essentials – duties of bailor and bailee – termination of bailment – common carrier as bailee. Rights and duties of pledger and pledgee – pledge

by non- owners – pledge distinguished from mortgages – lien –hypothecation and sale.

UNIT IV : (15 HOURS)

INTELLECTUAL PROPERTY RIGHTS ACT

Meaning – Definition – Patent Right – Copy Right

UNIT V: (15 HOURS)

SALE OF GOODS ACT (SECS 1 TO 61)

Contract of sale – conditions and warranties – transfer of property in and title of goods – rights and duties of seller and buyer – rights of an unpaid seller – stoppage in transit – suits for breach of contract.

TEXT BOOK

1. Mercantile Law, N.D. Kapoor, Sultan chand & Sons, 2009
2. Intellectual Property Rights – Neeraj Pandey and Khusdeep Dharani

BOOKS FOR REFERENCE

1. Economic & Labour laws, S.S. Gulshan & G.K. Kapoor, Sultan chand & sons, 4th edition, 2017
2. Business Law, B.S. Raman, United publishers, 2017
3. Mercantile Law, P.G. Tulsian, Tata McGraw-Hill publishing company Ltd, 2017
4. Business Law, R.S.N. Pillai, S Chand & company ltd, 2017

COURSE CONTENT & LECTURE SCHEDULE

Module No	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
Unit 1		Contract Act		
1.1	Essentials of Valid Contract -	5	Chalk & Talk	Black Board
1.2	Agreements opposed to Public Policy	5	Brainstorming Session	Google Classroom

1.3	Contingent Contract	5	Lecture	PPT
Unit 2	Execution of Contract			
2.1	Performance of Contract – Discharge of Contract – Breach of Contract -	6	Lecture	PPT
2.2	Quasi Contract	4	Chalk & Talk	Black Board
2.3	Law of Indemnity and Contract	4	Brainstorming Session	Google Classroom
Unit 3	Bailment and Pledge			
3.1	Meaning – Duties of	5	Chalk and	Text Book and
	Bailor and Bailee – Termination of Bailment		Talk	Latest amendments
3.2	Rights and Duties of Pledgor and Pledgee	5	Chalk and Talk	Google Classroom
3.3	Pledge distinguished from mortgages – lien – hypothecation and sale.	5	Group Discussion	Interactive PPT
Unit 4	Input Tax Credit			
4.1	Meaning – Definition – Patent Right – Copy Right	3	Lecture	Video Module
4.2	Patent Right	6	Lecture	Video Module
4.3	Copy Right	6	Lecture	Video Module
Unit 5	Sale of Goods Act			
5.1	Contract of sale – conditions and warranties — rights of an unpaid seller –	6	Chalk and Talk	Text Book and Latest amendments

5.2	Transfer of property in and title of goods – rights and duties of seller and buyer	4	Chalk and Talk	Google Classroom
5.3	Stoppage in transit – suits for breach of contract.	5	Group Discussion	Interactive PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+ M2	MID - SEM TEST				
	5 Mks.	5 Mks	5+5= 10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components						Course Outcome On completion of the course the
			Nos			
C1	-	Test (CIA 1)	1	-	10 Mks	
C2	-	Test (CIA 2)	1	-	10 Mks	
C3	-	Assignment	1	-	5 Mks	
C4	-	Open Book Test/PPT	2 *	-	5 Mks	
C5	-	Quiz	2 *	-	5 Mks	
C6	-	Attendance		-	5 Mks	

student will be able to

Course Outcome

CO	Course Outcome	Level
CO1	have an in depth knowledge on agreements under Contract Act	K1
CO2	gain knowledge on performance and discharge of contract	K1,K2

C03	Identify the duties and rights of bailor, bailee, pledger and pledgee	
C04	Familiar with the rules and regulations of IPR	
C05	Apply the provisions of Sale of Goods Act transferring property and title to goods.	

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	3	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

♦ Weakly Correlated -1

♦ Moderately Correlated – 2

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

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SEMESTER –I

Statistical Methods

19A1AC1

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A1AC1	Statistical Methods	5	5

COURSE DESCRIPTION

This course describes the fundamentals of statistics, methodology involved in collecting data, computation of measures of central tendency, dispersion, analysis of relationship between variables using correlation, regression and time series.

COURSE OBJECTIVES

The course is designed to

1. Understand 'statistic' and 'statistics', as a science of business application.
2. Be Familiar in the measures of Central Tendency and Dispersion.
3. Acquire expertise on relationship between variables.
4. Make analysis of time and prepare Trends.

UNITS

UNIT – I Introduction (15 HRS.)

Introduction - Meaning - collection of data - primary data and secondary data presentation- sampling- classification and tabulation - diagrammatic representation - graphical representation. **Measures of Central Tendency** - Types of averages - arithmetic mean - Median - Mode - geometric mean - harmonic mean - relationship among the averages.

UNIT -II Measures of Dispersion (15 HRS.)

Measures of Dispersion - absolute and relative measures - range - quartile deviation - mean deviation- standard deviation - variance.

UNIT -III Correlation Analysis (15 HRS.)

Correlation Analysis - co-efficient of correlation and causation - types of correlation - Karl Pearson's co-efficient of correlation - rank correlation co-efficient- concurrent deviation method.

UNIT -IV Regression Analysis (15 HRS.)

Regression Analysis -differences between correlation and regression - regression equations - Methods of regression analysis.

UNIT -V Time series analysis (15 HRS.)

Time series analysis - Introduction - Measurement of trend - Free hand or Graphic method -Merits and Limitations - Methods of semi averages- merits and limitations - Methods of moving averages

UNIT -VI DYNAMISM (for CIA only) (HRS.)

Sample Surveys - Basic sampling methods - Stratified random sampling - Non-sampling errors

REFERENCES:

1. Statistics, Narayanan. E.Nadar, 2018: Prentice Hall of India.
2. S.P, Gupta, Statistical Methods, (2017) Sultan Chand & Sons, New Delhi: 48th Edition.

3. Business Statistics, S.C.Gupta& Indra Gupta,(2017) Himalaya Publishing House, 5th edition.
4. B.M. Aggarwal, Fundamentals of Statistics, D.N. Elhance, Veena Elhance, (2016): Kitab Mahal Publication.

Digital Open Educational Resources (DOER) :

1. <https://www.statsref.com/StatsRefSample.pdf>
2. <https://eclass.uoa.gr/modules/document/file.php/ECD363/%CE%92%CE%B9%CE%B2%CE%BB%CE%B9%CE%BF%CE%B3%CF%81%CE%B1%CF%86%CE%AF%CE%B1/Statistical%20Methods%20and%20Data%20Analysis%205Ed.pdf>
3. http://www.ru.ac.bd/wpcontent/uploads/sites/25/2019/03/102_10_Longnecker_An-Introduction-to-Statistical-Methods-and-Data-Analysis-6th-Ed.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Introduction – Meaning of Collection of Data	1	Chalk & Talk	Green Board
1.2	Primary data and Secondary presentation	2	Chalk & Talk	Green Board
1.3	Classification and tabulation	2	Lecture	Green Board
1.4	Diagrammatic representation, Graphical representation	3	Lecture	Google Classroom

1.5	Measures of Central Tendency	3	Lecture	Green Board
1.6	Types of averages, Arithmetic mean, Median, Mode and Geometric mean	3	Lecture	Google Classroom
1.7	Harmonic mean, Relationship among the averages.	1	Lecture	Green Board
UNIT -2 MEASURES OF DISPERSION				
2.1	Measures of Dispersion	3	Lecture	Green Board Charts
2.2	Absolute and relative measures, Range	2	Chalk & Talk	Green Board
2.3	Quartile deviation, Mean deviation	4	Chalk & Talk	Google Classroom
2.4	Standard Deviation	3	Chalk & Talk	Green Board
2.5	Variance	3	Chalk & Talk	Google Classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT - 3 CORRELATION ANALYSIS				
3.1	Correlation Analysis, Co-efficient of correlation and causation	3	Lecture	Google Classroom
3.2	Types of correlation	3	Chalk & Talk	Green Board
3.3	Karl Pearson's co-efficient of correlation	3	Lecture	Google Classroom

3.4	Rank correlation co-efficient	3	Chalk & Talk	Google Classroom
3.5	Concurrent deviation method	3	Lecture	Google Classroom
UNIT - 4 REGRESSION ANALYSIS				
4.1	Regression Analysis	3	Lecture	Green Board Charts
4.2	Differences between correlation and regression	2	Chalk & Talk	Green Board
4.3	Regression equations	3	Lecture	Green Board
4.4	Methods of regression analysis	3	Lecture	Google Classroom
4.5	Problems	4	Lecture	Green Board
UNIT - 5 TIME SERIES ANALYSIS				
5.1	Time series analysis – Introduction	5	Lecture	Green Board Charts
5.2	Measurement of trend	5	Chalk & Talk	Green Board
5.3	Free hand or Graphic method – Merits and Limitations	5	Lecture	Green Board
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.4	Methods of semi averages- merits and limitations	5	Chalk & Talk	Google Classroom
5.5	Methods of moving averages	5	Chalk & Talk	Green Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks				
					35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos	
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Explain statistic in clear cut terms, recognize the types of data, and bring out the contours of sampling	K1	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Critique on measures of central tendency and dispersion	K3	PSO2, PSO3 & PSO5

CO 3	Analyze causal relationship between variables	K3	PSO1, PSO3, PSO4 & PSO5
CO 4	Formulate Regression Equations and estimate variables	K3	PSO1, PSO3, PSO4 & PSO5
CO 5	Prepare present trends, and make analysis of series of time	K3	PSO1, PSO2, PSO3, PSO4 & PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	2	3	3	2	3
CO3	3	2	3	3	3
CO4	3	2	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	3	2	3
CO3	3	2	3	3	3
CO4	3	2	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated - 3 ♦ Moderately Correlated - 2
♦ Weakly Correlated - 1

COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

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& Name

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I UG
SEMESTER –II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A2AC2	BUSINESS MATHEMATICS	5	2

COURSE DESCRIPTION

This course exposes the students to various mathematical computations used by businesses involving annuities and interest, differential calculus, probability, arithmetic and geometric progression, permutations, combinations and ratio and proportions.

COURSE OBJECTIVE/S

The course is designed to

1. Apply mathematics in common business practices
2. Use calculus in computing differences.
3. Know how to compute probability for mutually exclusive and not mutually exclusive events
4. Use Arithmetic Progression, Geometric Progression, Permutations and Combinations in mathematically induced decisions of businesses

UNITS

UNIT I Mathematics in Business Practices (15 HRS)

Simple Interest – Compound Interest – Profit and loss determination

UNIT II Differential Calculus (15 HRS)

Differential co-efficient standard forms – the techniques of differentiation – rules of differentiation (excluding problems involving trigonometry)

UNIT III Probability (15 HRS)

Addition theorem - multiplication theorem

UNIT IV Arithmetic and Geometric Progression (15 HRS)

Arithmetic and Geometric Progression

UNIT V PERMUTATION S & COMBINATION (15 HRS)

Permutations, Combinations – Ratios and Proportion

DYNAMISM

Indices

Text Book:

Business Mathematics, P. R Vittal, Margham Publications, 2018 (reprint).

Books for Reference

1. Business Mathematics, D.C. Sanchetti and V.K. Kapoor, Palghat Bharati Sahitya Mandir, first edition, 2017

Business Mathematics, Sunderesan and Jeyaseelan, S.Chand and Company Ltd, first edition, 2016.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I Mathematics in Business Practices				
1.1	Simple Interest	4	Google Meet	Ppt & word Doc
1.2	Test	1	Google Classroom	
1.3	Compound Interest	4	Google Meet	Word doc
	Test	1	Google Classroom	
1.4	Profit & Loss	4	Google Meet	ppt
	Quiz	1	Google form	
UNIT II Differential Calculus				
2.1	Differential co-efficient standard forms	1	Google Meet	Ppt & word Doc
2.2	Simple Problems	1	Google Meet	word Doc
2.3	Addition Rule	4	Google Meet	word Doc
2.4	UV method	4	Google Meet	word Doc
2.5	Quotient Rule	3	Google Meet	word Doc
	Test	1	Google Classroom	
2.6	Applications			
UNIT III Probability				

3.1	Probability -Concepts	2	Google Meet	word Doc
3.2	Simple Problems	5	Google Meet	word Doc
3.3	Addition Theorem	4	Google Meet	word Doc
3.4	Multiplication Theorem	3	Google Meet	word Doc
	Open Book Test	1	Google form	word Doc
UNIT IV Arithmetic and Geometric Progression				
4.1	Arithmetic Progression	7	Google Meet	word Doc
4.2	Geometric Progression	7	Google Meet	word Doc
	Test	1		
UNIT V PERMUTATION S & COMBINATION				
5.1	Permutations	5	Google Meet	Screen Sharing
5.2	Combinations	5	Google Meet	Screen Sharing
5.3	Ratios	2	Google Meet	Screen Sharing
5.4	Proportion	2	Google Meet	
	Test	1	Google Classroom	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				

	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO1	Aid financial interest calculations in business transactions	K2	PSO4
CO2	Compute small / micro differences using differential calculus	K2	PSO1
CO3	Calculate probability for simple scientific / business events	K3	PSO4
CO4	Explore mathematical magic in series of numbers, in additive and multiplicative series	K2,K3	PSO4
CO5	Apply mathematics in variety or number of ways of arrangements of events	K2,K3	PSO5

Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3
CO2	2	2	3	3	3
CO3	2	2	3	3	3
CO4	2	2	3	3	3
CO5	2	2	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	2	3	2
CO2	3	2	3	2	2	3	2
CO3	3	2	3	2	2	3	2
CO4	3	2	3	2	2	3	2
CO5	3	2	3	2	2	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

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Offered by Department of Economics
SEMESTER – III
INTERNATIONAL BUSINESS MANAGEMENT
19A3ACE3

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UAEC	19A3ACE3	INTERNATIONAL BUSINESS MANAGEMENT	5	5

COURSE DESCRIPTION

This course would impart the knowledge of international business, operation of multinational companies, international market, foreign exchange and Balance of payment.

COURSE OBJECTIVE/S

1. The aim of this subject is to provide the basic concepts [like WTO, GATT] of global business.
2. To develop their Marketing Skills
3. To enhance their Managerial Efficiency
4. To become aware of the products of Imports and Exports

UNIT 1 INTERNATIONAL BUSINESS [15 HRS]

International Business – Introduction – Evolution – Nature – Why go International? – Stages – Approaches – Advantages– Problems. WTO – Introduction – GATT – Establishment of WTO – Organisation structure – Dumping - WTO & Anti dumping measures – **India & WTO Self study.**

UNIT II MULTI NATIONAL CORPORATIONS [15 HRS]

MNCs – Definition – IC, MNC, GC & TNC – Advantages & Disadvantages – Control over MNCs – Modes of Entry – **MNCs in India Self study.**

UNIT III INTERNATIONAL PRODUCTION & HRM: [15HRS]

International Production - Introduction – Generic Strategies –
 Acquisition of Resources – Location decisions. International **Human Resource management Self study** - Functions of HRM - Global Recruitment – Selection Process – Expatriates – International Adjustment – Cross – Cultural Training – Compensation and benefits.

UNIT IV ENVIRONMENTAL BUSINESS POLICIES: [15 HRS]

Meaning of Environment –Objectives of Environmental Policy -
Environment laws Self study – Global environment policy – Types of international Environmental agreements. Environmental business ethics - Role of business in environmental protection - Going green business policy.

UNIT V INTERNATIONAL FINANCE: [15 HRS]

International Finance – Foreign Exchange – Convertibility of Rupees and its Implications – Foreign Investors– Foreign Direct Investment – Capital Expenditure Analysis – International Capital Risk Management. **Women in international businessSelf study.**

UNIT VI - DYNAMISM/CURRENTAFFAIR

Analysis on International marketing and Products. - Case studies on Product life cycle - Analysis of foreign exchange market - Impact of Foreign investment in economic development

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching pedagogy	Teaching Aids
UNIT I: INTERNATIONAL BUSINESS				
1.1	Introduction – Evolution – Nature – Why go International? Stages – Approaches – Advantages– Problems.	5	Lecture	White Board
1.2	WTO – Introduction – GATT – Establishment of WTO – Organisation structure	5	Lecture	White Board
1.3	Dumping - WTO &Anti	5	Lecture	White Board

	dumping measures India & WTO.			
UNIT – II MULTI NATIONAL CORPORATIONS				
2.1	MNCs Definition , IC, MNC, GC & TNC Advantages & Disadvantages MNCs in India	8	Lecture	White Board
2.2	Control over MNCs	3	Lecture	White Board
2.3	Modes of Entry	4	Lecture	White Board
UNIT -III INTERNATIONAL PRODUCTION & HRM				
3.1	International Production - Introduction – Generic Strategies – Acquisition of Resources – Location decisions.	5	Lecture	White Board
3.2	International Human Resource management - Functions of HRM --	3	Lecture	White Board
3.3	Global Recruitment- Selection Process	2	Blended	White Board
3.4	Expatriates – International Adjustment Cross – Cultural Training – Compensation and benefits.	5	Blended	White Board
UNIT IV - ENVIRONMENTAL BUSINESS POLICIES:				
4.1	Meaning of Environment Objectives of Environmental Policy	2	Blended	White Board
4..2	Environment laws	2	Blended	White Board
4..3	Global environment policy	2	Blended	White Board
4..4	Types of international	2	Blended	White Board

	Environmental agreements			
4..5	Environmental business ethics	2	Blended	White Board
4..6	Role of business in environmental protection - Going green business policy	5	Blended	White Board
UNIT V INTERNATIONAL FINANCE:				
5.1	International Finance – Foreign Exchange – Convertibility of Rupees and its Implications	5	Lecture	White Board
5.1:1	Foreign Investors– Foreign Direct Investment	2	Blended	White Board
5.3	Capital Expenditure Analysis International Capital Risk Management.	3	Blended	White Board
5.4	Women in international business	5	Blended	White Board
UNIT VI - DYNAMISM/CURRENTAFFAIR				
6.1	Analysis on International marketing and Products.			
6.2	Case studies on Product life cycle			
6.3	Analysis of foreign exchange market Impact of Foreign investment in economic development			

TEXT BOOKS:

1. International Business – P. Subba Rao. , Himalaya Publishing House, Mumbai -2001

REFERENCE BOOKS:

1. International Business Management By Dewan. J.M
2. International Business – Francis Cherunilam
3. International Economics – K.C.Rana and K.N. Verma Vishal Publishing Co. Jalandhar – Delhi

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	Percentage of Assessment
	Session-wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID - SEM TEST 15 Mks	35 Mks.	5 Mks.	40 Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75
K2	-	5	4	2 ½	11.5	-	11.5	28.75
K3	-	-	3	5	8	-	8	20
K4	-	-	3	5	8	-	8	20
Non Scholastic	-	-	-	-		5	5	12.5
Total	5	5	10	15	35	5	40	100

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC	NON -	MARKS
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					SCHOLASTIC			
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				No s		
C1	-	Test (CIA 1)	1	-	10 Mks	
C2	-	Test (CIA 2)	1	-	10 Mks	
C3	-	Assignment	1	-	5 Mks	
C4	-	Open Book Test/PPT	2 *	-	5 Mks	
C5	-	Quiz	2 *	-	5 Mks	
C6	-	Attendance		-	5 Mks	

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

S: NO	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Students would become knowledgeable of all the basic international business polices	K1	PSO1
CO 2	Equipped with the Knowledge of different types of business	K1, K2	PSO3
CO 3	Able to compare and contrast the business	K1 & K3	PSO5

	culture of India with other countries.		
CO 4	Groomed up with management skills	K1, K2& K3	PSO4
CO 5	Gained knowledge on convertibility of rupee.	K2 & K4	PSO2

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with POs

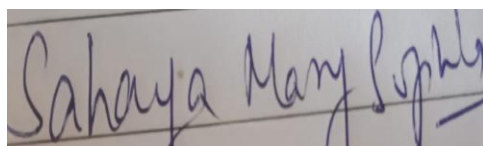
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	3	3	3
CO2	3	3	2	3	3	3	3
CO3	3	3	3	3	2	2	2
CO4	3	3	3	2	3	3	3
CO5	3	3	3	3	3	1	3

Note: ♦ Strongly Correlated – 3

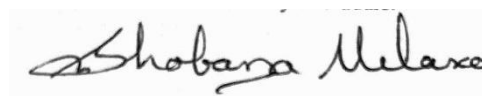
♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:



Staff Name



Forwarded By

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

II B.Com

Offered by Department of Economics

SEMESTER – IV

ENTREPRENEURIAL DEVELOPMENT

II B.A. ECONOMICS

19A4ACE4

(For those who joined in 2019 onwards)

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UAEC	19A4ACE4	ENTREPRENEURIAL DEVELOPMENT	5	5

COURSE DESCRIPTION

This is a course to introduce the student to understanding creative abilities, recognizing their creative abilities, changing their way of viewing creativity.

COURSE OBJECTIVES

1. To equip and motivate the students to become entrepreneurs.
2. To understand the basic concepts in the area of entrepreneurship
3. To understand the role and importance of entrepreneurship for economic development
4. To inculcate skills of writing business and funding proposals.
5. To promote agri- based business and handicraft business.

UNIT: I INTRODUCTION

[5 HRS]

Entrepreneur - Types, functions - women entrepreneurship: The micro finance and self help groups -Social Entrepreneurship in Non-Profit Organization –On line registration for entrepreneurs - **Project Proposals** to Funding agencies, Performa

UNIT: II

ECONOMIC ANALYSIS FOR AN ENTREPRENEUR

[5 HRS]

Budgeting,Break-Even, **SWOT and Profitability Analysis-PEST analysis-** – Income Tax payment – GST Calculation - blog creation – web creation – online marketing

UNIT:III GOVERNMENT INSTITUTIONS AND SCHEMES**[5 HRS]**

MSME- Madurai DIC- CED -SIDO-NSIC-TCO-SIPCOT-NAYE-
Unemployed Youth Employment Generation Program (UYEGP) - Banks –
Problems of MSMEs during Pandemic

UNIT:VI SCOPE FOR BUSINESS OPPORTUNITIES- BRIEF INTRODUCTION**[5 HRS]**

Agriculture: Horticulture, Floriculture, Kitchen garden and sales, Sale of seeds and agricultural products, Mushroom Cultivation, Vermi-Culture, Api-Culture etc -Industry Handicrafts - Service industry:Tour organisation, Tuition centers, Tailoring – Beauty Parlours- Home delivery of food etc

UNIT: V ON LINE BUSINESS- BRIEF INTRODUCTION**[5 HRS]**

Online Buying and selling: Case studies on Amazon, OLX, airbnb, ola, Facebook – scope for business in Online share trading – scope for business in Online commodity trading- scope for business in online exports and online imports

NIT VI - DYNAMISM/CURRENTAFFAIR

Project proposal for any product or service – Case study of any one Institutional loan schemes(Bank or non banking)- On the Spot Learning Component: Visit to SHG to study their income generation activities and writing report - Visit to industrial estate to meet entrepreneurs - Case study of successful entrepreneurs- Case study of NGO's and SHG's- Blue print of project report- Project proposal for any product or service -Institutional loan schemes – a survey-Collection of data regarding entrepreneurs

COURSE CONTENTS & LECTURESCHEDULE

Module No	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT: I INTRODUCTION				
1.1	Entrepreneur-Types-Women	1	Lecture	Jam Board

	Entrepreneurs			
1.2	Self Help Groups –Micro Finance	1	Lecture	Jam Board
1.3	Social Entrepreneurship in Non-Profit Organization: NGOs and Trusts	1	Lecture	Jam Board
1.4	On line registration for entrepreneurs - Project Proposal writingto Funding agencies	1	Video Lecture	LCD and White Board
1.5	Top ten Social Entrepreneurs	1	Lecture	Jam Board
UNIT -2 ECONOMIC ANALYSIS FOR ANY ENTREPRENEUR				
2.1	Budgeting, Break-Even, SWOT - PEST Analysis and Profitability Analysis	2	Lecture	Jam Board
2.2	Income Tax payment	1	Lecture	Jam Board
2.3	GST Calculation - blog creation - web creation - online marketing-	2	Lecture	Jam Board
UNIT: III GOVERNMENT INSTITUTIONS AND SCHEMES SUPPORTINGENTREPRENEURS				
3.1	MSME –DIC- CED DIC-SIDO-NSIC-TCO	2	Online Lecture	Black Board
3.2	SIPCOT-PMEGP, PMRY- Commercial banks-SBI and other institutes.	1	Online Lecture	Black Board
3.3	Start-up India , CGT SME Scheme- Annapurna Scheme- Mudra Yojana Scheme	1	Online Lecture	PPT and White Board
3.4	Financial Institutions and Government incentives- Dairy Entrepreneurship Development Scheme	1	Online Lecture	PPT and White Board
3.5	Case studies of business financing – Modern Entrepreneurs.	1	Online Lecture	PPT and White Board
UNIT: IV SCOPE FOR BUSINESS OPPORTUNITIES- BRIEF INTRODUCTION				
4.1	Agriculture: Horticulture-Floriculture, Kitchen Garden and sales, Sale of seeds and agricultural products, Mushroom Cultivation	2	Lecture	Black Board
4.2	Vermi-Culture, Api-Culture etc - Industry Handicarfts	1	Discussion	Black Board

4.3	Service industry: Tour organisation, Tuition centers, Tailoring – Beauty Parlours-	1	Lecture	PPT and White Board
4.4	Home delivery of food etc Female focused entrepreneurship - Case studies of IndustriesSelf study - Field Visit to industry	1	Lecture	Black Board
UNIT: V: ON LINE BUSINESS- BRIEF INTRODUCTION				
5.1	Technopreneur- Agripreneur	2	Blended Learning	White Board
5.2	Online Buying and selling: Case studies on Amazon, OLX – Facebook –eBay	1	Lecture	PPT and White Board
5.3	scope for business in Online commodity trading	1	Lecture	Black Board
5.4	Gold, Silver scope for business in online exports: Goods and Services	1	Lecture	PPT and White Board
UNIT – VI DYNAMISM/CURRENTAFFAIR				
6.1	Project proposal for any product or service			Report submission in google class room
6.2	Case study of any one Institutional loan schemes(Bank or non banking)			PPT Posting in class room
6.3	On the Spot Learning Component: Visit to SHG to study their income generation activities and writing report			Report submission in class Room
6.4	Case study any one women entrepreneur -			Report submission in google class rooms
6.5	On-the spot learning: Visit to industrial estate to meet entrepreneurs			PPT Posting in class room

REFERENCE BOOKS:

1. Saravanavel. P, “Entrepreneurial Development”, Eee Pee Kay Pub. House II Edition, 2008.
2. C.B. Gupta & S.S. Khanka, “Entrepreneurship and Small Business Management”, S.Chand, edition. 1998

3. Gupta. C.B. & Srinivasan. M.P., “Entrepreneurial Development”, Sultan Chand & Sons, Ed.
4. Jose Paul & Ajith Kumar, “Entrepreneurship Development and Management”, Himalaya Publishing House, 2000.
5. Pandey G.N (Vikas), “A Complete Guide to Successful Entrepreneurship”, Vikas Publishing House New Delhi, Reprint 1999.
6. Sherlekar.S.A&Janardhana C.P., “Essential of Business Organisation & Management”.

WEB REFERENCES (OPTIONAL)

1. <http://tnchamber.in/>
2. <http://maditssia.com/index.php/madmin/bicactivities>
3. <http://www.msmeonline.tn.gov.in/>
4. http://www.msmeonline.tn.gov.in/msme_partI/msmefiling.php
5. <http://www.dcmsme.gov.in/howto/setup/grgxx01x.htm>
6. <http://www.tn.nic.in/tnhome/projectfiles/ssi.pdf>
7. <http://www.sidco.tn.nic.in/>
8. <http://www.msmedi-chennai.gov.in:8080/MSME/>
9. <http://tnchamber.in/key-initiatives/>
10. <https://www.entrepreneur.com/article/41846>

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	Percentage of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID - SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75
K2	-	5	4	2 ½	11.5	-	11.5	28.75
K3	-	-	3	5	8	-	8	20
K4	-	-	3	5	8	-	8	20

Non Scholastic	-	-	-	-		5	5	12.5
Total	5	5	10	15	35	5	40	100

CIA	
Scholastic	35
Non-Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To explore the functions of Entrepreneur	K1	PSO1& PSO2
CO 2	To identify the basic qualities of an Entrepreneur	K1, K2,	PSO3
CO 3	To enable the students to understand the Project report.	K1 & K3	PSO5
CO 4	To evaluate the -merits and demerits of online trading.	K1, K2, K3	PSO4
CO 5	To assess the policy implementation by government for Entrepreneurial development.	K2 & K4	PSO3

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3

C03	3	3	3	3	3
C04	3	3	3	3	3
C05	3	3	3	3	3

Mapping COs Consistency with POs

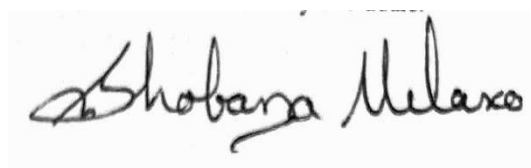
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01	3	2	3	3	3	3	3
C02	3	3	2	3	3	3	3
C03	3	3	3	3	2	2	2
C04	3	3	3	2	3	3	3
C05	3	3	3	3	3	1	3

Note: ♦ Strongly Correlated – **3**

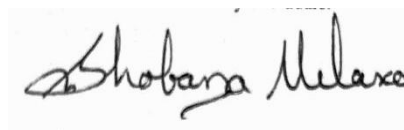
♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:



Staff Name (Dr. ShobanaNelasco)



Forwarded By

HOD Name and Sign

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER – V

Goods and Service Tax and Customs Act

19A5ME1

MAJOR ELECTIVE

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A5ME1	Quantitative Techniques	5	5

COURSE DESCRIPTION

This course helps the students to acquire working knowledge in computing Index Numbers, predicting values, Assignment & Transportation problems and Replacement decisions. It also helps them to learn decision making techniques for cost minimization and profit maximization.

COURSE OBJECTIVES

This course is designed to

- 1.Introduce Index Numbers and predicting values
- 2.Use OR techniques on assignment and transportation to business problems
- 3.Use replacement techniques to aid decisions

UNITS

UNIT I: INDEX NUMBERS (15 HRS)

Definition-Uses – Methods of Constructing index numbers – Tests of Adequacy – Consumer price Index numbers.

UNIT II: INTERPOLATION AND EXTRAPOLATION (15 HRS)

Significance – methods of Interpolation (excluding inverse interpolation) extrapolation.

UNIT III: ASSIGNMENT (15 HRS)

Assignment problem – rules for finding optimum assignment – travelling salesman problem – unbalanced assignment problem.

UNIT IV: TRANSPORTATION PROBLEM (15 HRS)

Transportation problem – the initial basic feasible solution – northwest corner rule – Least cost method – vogel's approximation method.

UNIT V: REPLACEMENT THEORY(15 HRS)

Introduction – Replacement of items that deteriorate with time – to find the optimal replacement policy – replacement of equipment that fails suddenly.

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Decision Theory -Ingredients of decision problem

TEXT BOOK:

1. **Operation Research: Quantitative Techniques for Management**, Kapoor V.K, (2013),Sultan Chand & Sons, New Delhi.
2. **Statistical Methods**, S.P. Gupta, Sultan Chand & Sons, New Delhi, 48thEdition,2014

REFERENCES:

1. Operations Research: Veerarajan.T,Universities Press India Private Limited 2017

Digital Open Educational Resources (DOER):

- 1.<https://www.google.com/search?q=operations+research+transportation+and+assignment+problem&client=firefox-b->
2. <https://www.slideshare.net/priyankayadav91/transportation-model-andassignment-model>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INDEX NUMBERS				
1.1	Definition and Uses of index numbers	3	Lecture	Black Board
1.2	Methods of Constructing index numbers	4	Chalk & Talk	Black Board
1.3	Tests of Adequacy	4	Chalk & Talk	Black Board
1.4	Consumer price Index numbers.	4	Chalk & Talk	Black Board
UNIT -2 INTERPOLATION AND EXTRAPOLATION				
2.1	Significance.	3	Lecture	Black Board
2.2	Methods of Interpolation (excluding inverse interpolation)	6	Chalk & Talk	Black Board
2.3	Extrapolation	6	Chalk & Talk	Black Board
UNIT -3 INTERPOLATION AND EXTRAPOLATION				
3.1	Assignment problem	4	Lecture	Black Board

3.2	Rules for finding optimum assignment	4	Chalk & Talk	Black Board
3.3	Travelling salesman problem	4	Chalk & Talk	Black Board
3.4	Unbalanced assignment	3	Chalk &	Black
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	problem.		Talk	Board
UNIT -4 TRANSPORTATION PROBLEM				
4.1	Transportation problem	1	Lecture	Black Board
4.2	The initial basic feasible solution – northwest corner rule	5	Chalk & Talk	Black Board
4.3	Least cost method	2	Chalk & Talk	Black Board
4.4	Vogel's approximation method	7	Chalk & Talk	Black Board
UNIT -5 REPLACEMENT THEORY				
5.1	Introduction	2	Lecture	Black Board
5.2	Replacement of items that deteriorate with time	6	Chalk & Talk	Black Board
5.3	Optimal replacement policy	3	Chalk & Talk	Black Board

5.4	Replacement of equipment that fails suddenly.	4	Chalk & Talk	Black Board
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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)		1	-	10	Mks	
C2	-	Test (CIA 2)		1	-	10	Mks	
C3	-	Assignment		1	-	5	Mks	
C4	-	Open Book Test/PPT		2 *	-	5	Mks	
C5	-	Quiz		2 *	-	5	Mks	
C6	-	Attendance			-	5	Mks	

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Compute index numbers	K1	PSO1& PSO4
CO 2	Predict values from the given data	K1, K2,	PSO3& PSO4

CO 3	Select the optimum assignment for travelling salesman	K1 & K3	PSO5
CO 4	Evaluate the basic feasible solution	K1, K2, K3 &	PSO3& PSO5
CO 5	Determine the optimal replacement policy	K2 & K4	PSO2

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	2	2
C02	3	2	3	2	1
C03	3	3	2	3	2
C04	3	2	2	3	2
C05	2	3	3	2	1

Mapping COs Consistency with POs

PO/ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr.Auxilia Felicitas A.I.
2. Dr.Savitha S.P.

Forwarded By

B. Sahayarani Fernando
HOD'S Signature
& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER – V

Goods and Service Tax and Customs Act

19A5ME2

MAJOR ELECTIVE

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A5ME2	Research Methodology	5	5

COURSE DESCRIPTION

This course enables an understanding about collection of data, formulation of hypothesis and preparation of research reports.

COURSE OBJECTIVES

This course is designed to

1. Identify various research problems in social sciences, given in the current socio economic environment of business.
2. Design data collection method.
3. Formulate and test hypothesis.
4. Write good research report.

UNITS

UNIT –I Nature of Research

(13 HRS)

Meaning of Research - Objectives of Research - Significance of Research - Scientific Method of Research - Types of Research- Methods of Research –

Research process-Criteria of Good Research- Problems faced by Researchers in India.

UNIT II: Research Problems and Research Design (17 HRS)

Research problem: Identification of the problem-Formulation of the Problem- Criteria of a good Research Problem-Review of literature – Research Gap - **Research Design:** Meaning- Characteristics of a good Research Design- Components of a Research Design – Types of Research Design.

UNIT III: Methods of Data Collections (15 HRS)

Types of data-Secondary and Primary data – Secondary data: Sources of Secondary data – Precautions in the use of secondary data – Primary Data – Mailed Questionnaire , Schedules, Interview Method, Observation and case study -merits and demerits of primary sources – Census and sample Survey – Sampling- Criteria of selecting a sample – Different types of sampling.

UNIT IV: Processing of Data Collection (12 HRS)

Editing – Coding- Decoding- Tabulation – Definition of Hypothesis – role of Hypothesis - Testing of Hypothesis – Types of Hypothesis.

UNIT V: Report Writing (18 HRS)

Good Practices in Report Writing –Steps in report Writing – format for research report – Preliminary, text, reference material – footnote, Bibliography and index.

UNIT VI:DYNAMISM (Evaluation Pattern- CIA only) Journals in

Commerce, Impact factor of journals, Plagiarism

TEXT BOOK:

Research Methodology ,C.R.Kothari& Gaurav Garg, New Age International Publishers, Latest Edition

BOOKS FOR REFERENCE:

1. **“Research Methods”**, Donald.H.Mc Burney,” Thomson-Wodsworth, Latest Edition
2. **Research Methodology**, Krishnaswamy. O.R&M.Ranganathan, Himalaya Publications, New Delhi, Latest Edition
3. **Fundamentals of Statistics**, Gupta. S.C, Sultan Chand & Sons, New Delhi, Latest Edition
4. **Statistical Methods**, Gupta. S.P, Sultan Chand & sons, New Delhi, Latest Edition

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 NATURE OF RESEARCH				
1.1	Meaning of Research-Objectives of Research-Significance of Research	2	Lecture	Smart Board
1.2	Scientific Method of Research-Types of Research	3	Lecture	Smart Board
1.3	Methods of Research Research process	4	Chalk & Talk	Black Board
1.4	Criteria of Good Research Problems faced by Researchers in India.	4	Chalk & Talk	Black Board
UNIT -2 RESEARCH PROBLEMS AND RESEARCH DESIGN				

2.1	Research problem: Identification of the problem.	2	Lecture	Smart Board
2.2	Formulation of the Problem- Criteria of a good Research Problem.	2	Chalk & Talk	Black Board
2.3	Review of literature – Research Gap.	2	Lecture	Smart Board
2.4	Research Design: Meaning- Characteristics of a good Research Design	4	Lecture	Smart Board
2.5	Components of a Research Design	4	Chalk & Talk	Black Board
2.6	Types of Research Design.	3	Chalk & Talk	Black Board
UNIT III: METHODS OF DATA COLLECTIONS				
3.1	Types of data-Secondary and Primary data –Sources of Secondary data .	1	Chalk & Talk	Black Board
3.2	Precautions in the use of secondary data .	2	Chalk & Talk	Black Board
3.3	Merits and demerits of primary sources .	2	Chalk & Talk	Black Board
3.4	Census and sample Survey.	2	Chalk & Talk	Black Board

3.5	Sampling- Criteria of selecting a sample.	4	Lecture	PPT
3.6	Different types of sampling.	4	Lecture	PPT
UNIT IV: PROCESSING OF DATA				
4.1	Editing – Coding- Decoding-	3	Lecture	Smart Board
4.2	Tabulation	3	Lecture	Smart Board
4.3	Definition of Hypothesis - Testing of Hypothesis	3	Chalk & Talk	Black Board
4.4	Types of Hypothesis.	3	Chalk & Talk	Black Board
UNIT V: REPORT WRITING				
5.1	Good Practices in Report Writing	4	Lecture	Smart Board
5.2	Steps in report Writing	4	Lecture	Smart Board
5.3	Format for research report	4	Chalk & Talk	Black Board
5.4	Preliminary, text, reference material	3	Chalk & Talk	Black Board
5.5	Footnote, Bibliography, index.	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks				
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	1	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Quiz	2 *	- 5 Mks
C6	- Attendance		- 5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Define research and identify need and criteria of good research.	K1	PSO1& PSO3

CO 2	Know to formulate research problem and prepare research design.	K1, K2,	PSO4
CO 3	Know to explain different methods of collecting data	K1 & K3	PSO3
CO4	Know how to process collected data	K1,K2 &K3	PSO2 & PSO5
CO5	Know how to write good research report	K2 & K4	PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	2

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	2	3	2
CO2	3	2	3	3	2	3	2
CO3	3	2	3	2	3	3	2
CO4	3	2	3	2	2	3	2
CO5	3	2	3	2	2	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr.S. Fatima Rosaline Mary.

Forwarded By

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 HOD'S Signature

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Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	2

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	2	3	2
CO2	3	2	3	3	2	3	2
CO3	3	2	3	2	3	3	2
CO4	3	2	3	2	2	3	2
CO5	3	2	3	2	2	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr.S. Fatima Rosaline Mary.

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Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER – VI

Management Accounting

19A6ME3

MAJOR ELECTIVE

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6ME3	Management Accounting	5	5

COURSE DESCRIPTION

This course enables the students to gain knowledge on the fundamental technique of management accounting and the concepts relating to the management functions of planning, control and decision making.

COURSE OBJECTIVES

The course is designed to

1. Synthesize concepts of management accounting and financial statement analysis
2. Make CF analysis through Cash Flow Statement
3. Familiarize on the application of management accounting in decision making.
4. Conceive variances using standard costing techniques.
5. Formulate budgets for different department in business enterprises

UNITS

UNIT 1 Introduction to Management Accounting (15 HRS)

Management Accounting – Nature, Functions and Scope – Financial Accounting and Management Accounting – Financial Statement Analysis

Unit 2 Cash flow Statement (15 HRS)

Cash Flow Statement – Cash flow as per operating activities, financing activities, investment activities (Simple problems only AS 3)

Unit 3 **Marginal Costing** (15 HRS)

Marginal Costing –Meaning –Contribution –Marginal Cost Equation – Break Even Point-Margin of Safety-Profit Volume Ratio-Applications of Marginal Costing – Limitations of Marginal Costing- Break Even Chart – Profit Volume Graph.

Unit 4 Standard Costing (15 HRS)

Standard Costing –Standard Costing And Budgetary Control-Analysis Of Variances –
Material Variance – Labour Variance - Over Head Variance.

Unit 5 Budgetary Control (15 HRS)

Budgets and Budgetary Control-Objectives –Need – Preliminaries for the Adoption of a System of Budgetary Control-Organization for Budgetary Control, Sales Budget – Production Budget-Cash Budget-Fixed and Flexible Budget-Advantages and Limitations of Budgetary Control.-Zero Based Budgeting.

Unit 6 Responsibility Accounting DYNAMISM(for CIA only)

Responsibility Accounting - Meaning and Definition – Essential Features of Responsibility accounting

Text Book:

Cost & Management Accounting, S.P Jain & K.L Narang, Kalyani Publishers, 2019

Books for Reference:

1. Management Accounting, B.S. Raman, United Publishers, 2019.

2. Management Accounting and Financial Control, S. N. Maheswari, Sultan Chand & Sons, 2019.
3. Practical Problems in Management Accounting & Financial Management, R.K. Sharma & Shashi K. Gupta, Kalyani Publishers, 2019.

Digital Open Educational Resources (DOER) :

1. <https://www.accountingverse.com/managerial-accounting/responsibility-accounting/whatis-responsibility-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-responsibilityaccounting.html>

COURSE CONTENTS & LECTURE SCHEDULE:

(Bookman Old Style 12)

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction to Management Accounting				
1.1	Management Accounting – <u>Nature</u>	1	Chalk & Talk	Black Board
1.2	Functions and Scope –			
1.3	Financial Accounting and Management Accounting –			
1.4	Financial Statement Analysis	14	Chalk & Talk	Black Board
UNIT -2 Cash flow Statement				

2.1	Cash Flow Statement – Cash flow as per operating activities, financing activities, investment activities (Simple problems only AS 3)	4	Lecture	Black Board
2.2	Cash Flow Statement as per operating activities	4	Lecture	Black Board
2.3	Cash Flow Statement as per financing activities(Simple problems only AS 3)	7	Chalk & Talk	Black Board
UNIT 3 Marginal Costin				
3.1	Marginal Costing –Meaning – Contribution	3	Chalk & Talk	Black Board
3.2	Marginal Cost Equation – Break Even Point-	3	Chalk & Talk	Black Board
3.3	Margin of Safety-Profit Volume	4	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Ratio-		Talk	Board
3.4	Applications of Marginal Costing- Limitations of Marginal Costing-	2	Chalk & Talk	Black Board
3.5	Break Even Chart – Profit Volume Graph.	3	Chalk & Talk	Black Board
Unit 4 Standard Costing				

4.1	Standard Costing –Standard Costing And Budgetary Control	3	Lecture	Black Board
4.2	Analysis Of Variances – Material Variance	4	Chalk & Talk	Black Board
4.3	Labour Variance	4	Chalk & Talk	Black Board
4.4	Over Head Variance.	4	Chalk & Talk	Black Board
Unit 5 Budgetary Control				
5.1	Budgets and Budgetary Control-Objectives	1	Chalk & Talk	Black Board
5.2	Preliminaries for the Adoption of a System of Budgetary Control	1	Chalk & Talk	Black Board
5.3	Need –Organization for Budgetary Control, Sales Budget	3	Chalk & Talk	Black Board
5.2	Sales Budget – Production Budget-	5	Chalk & Talk	Black Board
5.3	Cash Budget-Fixed and	5	Chalk & Talk	Black Board
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Flexible Budget			

5.4	Advantages and Limitations of Budgetary Control.- Zero Based Budgeting.			
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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC	NON - SCHOLASTIC	MARKS
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C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10 Mks			
C2	-	Test (CIA 2)	1	-	10 Mks			
C3	-	Assignment	1	-	5 Mks			
C4	-	Open Book Test/PPT	2 *	-	5 Mks			
C5	-	Quiz	2 *	-	5 Mks			
C6	-	Attendance		-	5 Mks			

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

CO	Course Outcome	Level
CO1	Functionalize management accounting and make financial statement analysis	K1,K2
CO2	Prepare cash flow statement as per Indian AS -3	K3
CO3	Use marginal costing as a technique in managerial decision making	K3
CO4	Compute and analyse variances in material, labour and overheads	K2,K3
CO5	Prepare budgets to manage sales ,production ,cash and operations and use ZBB as a strategy for budgeting	K2,K3

Mapping of COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	3	3	3
CO2	3	3	2	3	3	2	2
CO3	3	2	3	3	3	2	2
CO4	3	3	3	2	3	3	2
CO5	3	3	2	3	2	3	3

COURSE DESIGNER:

B. Sahaya Ranu

1. Staff Name (Bookman Old Style12)

2. Staff Name

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Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER – VI

Human Resource Management

19A6ME4

MAJOR ELECTIVE

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6ME4	Human Resource Management	5	5

COURSE DESCRIPTION

This course enables the students to learn the functions of management and imparting knowledge to procure, develop and maintain the human resource.

COURSE OBJECTIVES

The course is designed to

1. Use HR as a key to Human Resource Planning
2. acquaint with staffing policies
3. know the methods of organizational developments.
4. understand the key elements of employee morale in enhancing human life situation.
5. conceptualize Workers Participation in Management in making participation successful

UNIT I: INTRODUCTION TO HRM

(15 HRS)

Concept and Nature of HRM-HRM as a Profession- Importance of HRM, Functions and Scope of HRM – Human Resource Planning - Need and Importance- Process and Levels of HRP- Obstacles to HRP.

UNIT II: RECRUITMENT, SELECTION AND INDUCTION

(15 HRS)

Meaning of Recruitment, Sources of Recruitment – Meaning and Process of Selection- Selection Test and Interviews. Concept of Placement- Concept and Objectives of Induction – Contents of Induction Programme- Advantages Of Formal Induction

UNIT III : TRAINING

(15 HRS)

Concept- Importance and Objectives of Training-Identifying Training Needs- Designing a Training Programme-Methods of Training- Evaluating Training Effectiveness- Retraining

UNIT IV: EMPLOYEE MORALE

(15 HRS)

Principles of HRD- Employee Counseling - Meaning and Importance of Morale, Factors Influencing Morale-Impact Of Morale On Productivity – Measures For Building High Morale.

UNIT V: WORKER'S PARTICIPATION IN MANAGEMENT

(15 HRS)

Concept And Objectives of Worker's Participation in Management- Importance and Forms of participation - Measures for Making Participation Successful.

UNIT VI : DYNAMISM (For CIA only)

Performance based Appraisals – Process of performance appraisal – Bias in Performance Appraisal – Methods of Job Evaluation and Incentive payments – Employee welfare

REFERENCES

Text Book Followed:

L.M.Prasad," Human Resource Management", Sultan Chand & Sons, New Delhi, 3rd edition, 2019

Books for Reference

1. Nirmal singh, "Human Resource Management", New Delhi: Galgotia Publications Private Limited, 2019.
2. Personnel Management, Dr.C.B.Mamoria&S.V.Gankar, Himalaya Publishing house, 2019

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO HRM				
1.1	Concept and Nature of HRM- --	1	Chalk & Talk	Black Board
1.2	HRM as a Profession- Importance of HRM,	4	Discussion	Google classroom
1.3	Functions and Scope of HRM	4	Discussion	Google classroom
1.4	Human Resource Planning - Need and Importance- Process and Levels of HRP-	4	Discussion	Google classroom
1.5	Obstacles to HRP.	2	Lecture	Black Board
UNIT -2 RECRUITMENT, SELECTION AND INDUCTION				
2.1	Meaning of Recruitment, Sources of Recruitment	3	Lecture	Green Board Charts
2.2	Meaning and Process of Selection Selection Test and Interviews.	3	Chalk & Talk	Green Board
2.3	Concept of Placement- Concept and Objectives of Induction	3	Discussion	Google classroom
2.4	Contents of Induction Programme-	3	Discussion	Google classroom
2.5	Advantages Of Formal Induction	3	Discussion	Google classroom

	UNIT -3 TRAINING			
3.1	Concept- Importance and Objectives of Training- - -	1	Lecture	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Charts
3.2	Identifying Training Needs-	3	Chalk & Talk	Green Board
3.3	Designing a Training Programme	3	Discussion	Google classroom
3.4.	Methods of Training-	3	Discussion	Google classroom
3.5	Evaluating Training Effectiveness	3	Discussion	Google classroom
3.6	Retraining	2	Discussion	Google classroom
	UNIT IV EMPLOYEE MORALE			
4.1	Principles of HRD - -	3	Discussion	Google classroom
4.2	Employee Counseling	3	Discussion	Google classroom
4.3	Meaning and Importance of Morale,	3	Discussion	Google classroom
4.4	Factors Influencing Morale	3	Discussion	Google classroom

4.5	Impact Of Morale On Productivity – Measures For Building High Morale	3	Discussion	Google classroom
	UNIT V WORKER'S PARTICIPATION IN MANAGEMENT			
5.1	Concept And Objectives of Worker's Participation in Management- -	5	Discussion	Google classroom
5.2	Importance and Forms of participation	5	Discussion	Google classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.3	Measures for Making Participation Successful	5	Discussion	Google classroom
5.4	Inter-departmental transfer at cost price and at selling price-	3	Discussion	Google classroom
5.5	stock reserve	3	Discussion	Google classroom

els	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %

K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)		1	-	10 Mks		
C2	-	Test (CIA 2)		1	-	10 Mks		
C3	-	Assignment		1	-	5 Mks		
C4	-	Open Book Test/PPT		2 *	-	5 Mks		
C5	-	Quiz		2 *	-	5 Mks		
C6	-	Attendance			-	5 Mks		

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Familiarize the process of requirement, selection and induction	K1	PSO1& PSO2
CO 2	Spell out methods involved in Training and Development of employees and Executives	K1, K2,	PSO3
CO 3	Point out morale as an key element in enhancing productivity	K1 & K3	PSO5
CO4	Apply Worker's Participation in Management and know the mode of operations	K1,K2 &K2	PSO3
CO4	Familiarize the process of requirement ,selection and induction	K2 & K4	PSO5

Mapping of COs consistency with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO5
CO1	3	3	2	3	2
CO2	3	2	3	3	2
CO3	3	3	3	2	2
CO4	3	3	3	3	2
CO5	3	3	2	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated - 1

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

COURSE DESIGNER:

Staff Name Dr.Sr.Bindu Antony

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& Name

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SEMESTER –VI

Auditing

19A6ME5

MAJOR ELECTIVE

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6ME5	Auditing	5	5

COURSE DESCRIPTION

This course enables the students to get an insight into the principles, methods and techniques of auditing for different types of organizations.

COURSE OBJECTIVES

The Course is designed to

1. Bring out auditing as a essential discipline of commerce
2. Poster Internal control through internal check and internal audit
3. Process vouching of cash and credit transactions
4. Gain insight into investigation procedure involved in specific cases.
5. Fill the students with knowledge on company auditor and contents of auditor's report.

UNITS

UNIT – I Introduction

(20 HRS.)

Basic Principles of audit – definition – objects – difference between accountancy, auditing and investigation – advantages of auditing – qualities of an auditor – implications as regards detection of errors and frauds – auditor – appointment – qualifications – duties and liabilities -various types of audits – audits under statute –audit of accounts of sole trader, partnerships, joint-stock companies, co-operative societies and Government accounts.

Conduct of audit – audit programs – audit notes books - audit files – working papers – procedure of audit.

UNIT –II Internal Audit

(10 HRS.)

Internal control – Internal audit – Internal check – Meaning – definitions – objects – procedure of internal check- Advantages – duties of auditor in connection with internal check.

UNIT –III Vouching

(15 HRS.)

Vouching – meaning – definition – importance – duties of an auditor – Vouching – receipts – general considerations – vouching payments – general consideration – wages. Valuation and verification of assets – general principles used – valuation and verification of liabilities. (general outline only)

UNIT –IV Investigation

(15 HRS.)

Investigation – Definition and objects – investigation on behalf of a proposed purchase of shares – Investigation to ascertain suspected fraud – report of the Investigator.

UNIT –V Company Audit

(15 HRS.)

Company Audit - Auditors-Appointment-Removal-Remuneration - position-Rights and powers of auditor-Auditor's report-Duties-and liabilities.

UNIT –VI DYNAMISM (for CIA only)

Globalisation of auditing standards - The application of artificial intelligence impact on audit quality - The role of professional judgement on auditor behaviour during an organisational - professional conflict.

REFERENCES:

1. A Handbook of Practical Auditing, B.N. Tandon, S.Sudharsanam&S. Sundharabahu, S. Chand & Company Ltd, 2017.
2. Basics of Auditing, DinkarPagare, Sultan chand& sons, 2019
3. Auditing: Principles & Practice, Ravinder Kumar & Virender Sharma, Prentice hall of India, 2019

Digital Open Educational Resources (DOER) :

1. http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf
2. <http://www.gdcbemina.com/docs/Auditing.pdf>
3. <https://www.sscasc.in/wpcontent/uploads/downloads/BCOM/Principles-Practices-ofAuditing.pdf>
4. <https://www.elearning.panchakotmv.in/files/A617556C15972952940.pdf>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Basic Principles of audit, definition and objects	2	Lecture	Google Classroom
1.2	Difference between accountancy, auditing and investigation, Advantages of auditing and Qualities of an auditor	3	Lecture	Google Classroom
1.3	Implications as Regards Detection of Errors and Frauds, Auditor and Appointment	3	Lecture	Green Board
1.4	Qualifications, Duties and Liabilities, Various types of Audits and Audits under Statute	2	Lecture	Google Classroom
1.5	Audit of Accounts of Sole Trader, Partnerships, Joint- Stock Companies	3	Lecture	Green Board
1.6	Co-Operative Societies And Government Accounts	3	Lecture	Google Classroom
1.7	Conduct of Audit, Audit Programs and Audit Notes Books	2	Lecture	Google Classroom
1.8	Audit Files, Working Papers and Procedure Of Audit	2	Lecture	Google Classroom

UNIT -2 INTERNAL AUDIT				
2.1	Internal control, Internal audit	2	Lecture	Green Board Charts

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.2	Internal check, Meaning, Definitions, Objects	2	Lecture	Green Board
2.3	Procedure of internal check-Advantages	2	Lecture	Google Classroom
2.4	Duties of auditor in connection with internal check	2	Lecture	Green Board
2.5	Duties of an Auditor	2	Lecture	Google Classroom
UNIT - 3 VOUCHING				
3.1	Vouching, Meaning, Definition. Importance, Duties of an auditor	3	Lecture	Google Classroom
3.2	Vouching, Receipts – General Considerations	3	Lecture	Green Board
3.3	Vouching Payments, General Consideration	3	Lecture	Google Classroom
3.4	Wages, Valuation and Verification of Assets, General Principles Used	3	Lecture	Google Classroom
3.5	Valuation and verification of liabilities	3	Lecture	Google Classroom

UNIT - 4 INVESTIGATION				
4.1	Investigation, Definition and Objects	3	Lecture	Green Board Charts
4.2	Investigation on Behalf of a Proposed Purchase of Shares	2	Lecture	Google Classroom
4.3	Investigation to ascertain suspected fraud	3	Lecture	Google Classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.4	Report of the Investigator	3	Lecture	Google Classroom
4.5	Report Details	4	Lecture	Green Board
UNIT - 5 COMPANY AUDIT				
5.1	Company Audit – Introduction and Details	3	Lecture	Google Classroom
5.2	Auditors Appointment, Removal and Remuneration	3	Lecture	Green Board
5.3	Position	3	Lecture	Green Board
5.4	Rights and powers of auditor	3	Lecture	Google Classroom
5.5	Auditor's report-Duties-and liabilities	3	Lecture	Green Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos			
C1	-	Test (CIA 1)	1	-	10	Mks	
C2	-	Test (CIA 2)	1	-	10	Mks	
C3	-	Assignment	1	-	5	Mks	
C4	-	Open Book Test/PPT	2 *	-	5	Mks	
C5	-	Quiz	2 *	-	5	Mks	
C6	-	Attendance		-	5	Mks	

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Enumerate basic principles governing audit and its conduct	K1	PSO1, PSO2, PSO3, PSO4 & PSO5

CO 2	Necessitate inter control audit and inter check in organizations	K1,K2	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 3	Vouch cash and trading transactions	K3	PSO1, PSO3, PSO4 & PSO5
CO 4	Identify the requirement investigations in organizations and procedural considerations involved in investigation	K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 5	Saturate on the role of company auditor.	K2,K3	PSO1, PSO2, PSO4 & PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	2	3	3

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	2
CO2	3	3	3	2	3	3	2
CO3	3	2	3	2	3	3	2
CO4	3	3	3	2	3	3	2
CO5	3	3	2	2	3	3	2

Note: ♦ Strongly Correlated - 3

♦ Moderately Correlated - 2

♦ Weakly Correlated - 1

COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

2. Staff Name : Mrs. Fanny M

Forwarded By

B. Sahaya Fernando
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
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Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER –VI

Commercial Law

19A6ME6

MAJOR ELECTIVE

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
A	19A6ME6	Commercial Law	5	5

COURSE DESCRIPTION

Course Description

This course enables the students to gain knowledge of laws relating to business and the purpose of the study is to impart in depth knowledge on legal and ethical business laws

COURSE OBJECTIVES

The course is designed to

1. Gain knowledge on agreements under contract act, execution of contracts.
2. Utilize various modes of obtaining Security
3. Consolidate provisions relating to IPR
4. Forge knowledge on implication of sale of Goods Act.
5. To ensure that the students gain knowledge of laws relating to business transaction and related matters

UNIT I CONTRACT ACT

(20 HRS)

Essentials of valid contract – offer- Acceptance – consideration- - capacity of parties – consent by mistake – misrepresentation – fraud – coercion- undue

influence – void - illegal, unlawful and agreements opposed to public policy – contingent contracts.

UNIT II EXECUTION OF CONTRACTS (15 HRS)

Performance of contract – discharge of contract – breach of contracts – remedies for breach of contract – Quasi contract – Law of Indemnity and guarantee.

UNIT III BAILMENT AND PLEDGE (SECS 148 TO 181) (10 HRS) Essentials – duties of bailor and bailee – termination of bailment – common carrier as bailee. Rights and duties of pledger and pledgee – pledge by non-owners – pledge distinguished from mortgages – lien – hypothecation and sale.

UNIT IV LAW OF AGENCY (SECS 1 TO 61) (15 HRS)

Contract of agency – types of agency – kinds of agents – Extent of agents authority – Delegation of authority – ratification – Termination of agency – Rights and duties of an agent – Liability of principal and agent towards third parties.

UNIT V SALE OF GOODS ACT (SECS 1 TO 61) (15 HRS)

Contract of sale – conditions and warranties – transfer of property in and title of goods – rights and duties of seller and buyer – rights of an unpaid seller – stoppage in transit – suits for breach of contract.

UNIT 6 DYNAMISM (FOR CIA ONLY)

Indian Juridical Pronouncements for goods in transit, agency and law of indemnity and guarantee

Text Book

Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, 2019

Books for Reference

1. Economic & Labour laws, S.S. Gulshan & G.K. Kapoor, Sultan Chand & sons, 4th edition, 2019
2. Business Law, B.S. Raman, United Publishers, 2019
3. Mercantile Law, P.G. Tulsian, Tata McGraw-Hill Publishing Company Ltd, 2019
4. Business Law, R.S.N. Pillai, S Chand & Company Ltd, 2019

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I Contract Act				
1.1	Essentials of valid contract fraud	1	Chalk & Talk	Black Board
1.2	offer- Acceptance – consideration- - capacity of parties – consent by mistake	4	Discussion	Google

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	– misrepresentation –			classroom
1.3	coercion- undue influence – void - illegal, unlawful and agreements	4	Discussion	Google classroom
1.4	opposed to public policy	4	Discussion	Google classroom
1.5	contingent contracts.	2	Lecture	Black Board
UNIT -2 Execution of Contracts				
2.1	Performance of contract	4	Lecture	Green Board Charts
2.2	discharge of contract	4	Chalk & Talk	Green Board

2.3	Quasi contract	4	Discussion	Google classroom
2.4	Law of Indemnity and guarantee.	4	Discussion	Google classroom
2.5	Unrealized Profits (Excluding Inter Company Holdings)	3	Discussion	Google classroom
UNIT -3 Bailment and Pledge (Secs 148to181)				
3.1	Essentials —and sale	1	Lecture	Green Board Charts
3.2	termination of bailment	4	Chalk & Talk	Green Board
3.3	duties of bailor and bailee — common carrier as bailee.	3	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.4.	Rights and duties of pledger and pledgee	4	Discussion	Google classroom
3.5	pledge by non- owners – pledge distinguished from mortgages – lien – hypothecation	3	Discussion	Google classroom
	UNIT IV Law of Agency (Secs 1to 61)			

4.1	Contract of agency – types of agency – kinds of agents —	3	Discussion	Google classroom
4.2	Extent of agents authority - Delegation of authority	3	Discussion	Google classroom
4.3	ratification –Termination of agency	3	Discussion	Google classroom
4.4	Rights and duties of an agent -	3	Discussion	Google classroom
4.5	Liability of principal and agent towards third parties.	3	Discussion	Google classroom
UNIT V Sale of Goods Act (Secs 1to 61)				
5.1	Contract of sale —	1	Discussion	Google classroom
5.2	– transfer of property in and title of goods – rights and duties of seller and buyer	1	Discussion	Google classroom
5.3	– conditions and warranties	4	Discussion	Google classroom
5.4	rights of an unpaid seller – stoppage in transit	4	Discussion	Google
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids

				classroom
5.5	suits for breach of contract	5	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10 Mks			
C2	-	Test (CIA 2)	1	-	10 Mks			
C3	-	Assignment	1	-	5 Mks			
C4	-	Open Book Test/PPT	2 *	-	5 Mks			
C5	-	Quiz	2 *	-	5 Mks			
C6	-	Attendance		-	5 Mks			

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Validate a contract based on Indian Contract Act	K1	PSO1& PSO2

CO 2	Integrate legal provisions behind execution of contract	K1, K2,	PSO3
CO 3	Distinguish between modes of obtaining security	K1 & K3	PSO5
CO4	Validate Intellectual Property Rights based on IPR Laws	K1,K2 & K3	PSO3
CO5	Apply the provisions of Sale of Goods Act in transferring property and title to goods	K2 & K4	PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

COURSE DESIGNER:

1. Staff Name Dr.V.Suganya

Forwarded By

B. Sahayarami Fernando
Dr. B. SAHAYARAMI FERNANDO
 HOD & ASSOCIATE PROFESSOR
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 MADURAI - 625 018

Fatima College (Autonomous), Madurai-18
The Research Centre of Commerce
I UG
SEMESTER –I
NON MAJOR ELECTIVE
19A1NME/19A2NME
For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A1NME/19A2NME	FUNDAMENTALS OF FINANCIAL ACCOUNTING	2	2

COURSE DESCRIPTION

The course spells out the basics of accounting, preparation of journal, ledger, trial balance, recording of entries in subsidiary books and preparation of final accounts with simple adjustments.

COURSE OBJECTIVE/S

The course is designed to

1. Be introduced to the nature and concept of Financial Accounting
2. Gain thorough Knowledge in preparing journal, ledger, Trial Balance and subsidiary books.
3. Prepare final accounts, using simple adjustments

UNIT 1

(8hours)

Principles of Accounting – Meaning of Accounting – Golden Rules of Accounting – Accounting Concepts and Conventions - Single Entry Vs Double Entry

UNIT II

(5hours)

Journal – Ledgers- Trial Balance

UNIT III

(5 hours)

Day Books –Purchase- Purchase Returns book – Sales and Sales Returns Book

UNIT IV

(4 hours)

Cash Book- Single column – Double column –Triple column - Petty cash book

UNIT V

(8 hours)

Final Accounts of sole Trading Concern – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments: closing stock – prepaid expenses – outstanding expenses.

DYNAMISM (FOR CIA ONLY)

Accounting Concepts and Conventions

Text Book :

1. Advanced Accountancy, T.S.Reddy&A.Murthy,MarghamPublications,I edition,2018

Reference Books

1. Jain, S.P.Jain&K.L.Narang.-Advanced Accountancy-“Kalyani Publishers” New Delhi- 110 002-2nd edition-2017
2. Advanced Accounting vol1/2, S.N.Maheswari, Vikas Publications Pvt Ltd,2018
3. Advanced Accounting: Financial Accounting, Ashok Schgal& Deepak Sehgal, Taxmann,6th edition,2018

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
Unit - I				
1.1	Principles of Accounting	2	Google Meet	ppt
1.2	Concepts	2	Google Meet	ppt
1.3	Golden Rules	2	Google Meet	ppt
1.4	Single Entry Vs Double Entry	1	Google Meet	ppt
	Quiz	1	Google form	
Unit - II				
2.1	Journal	2	Google Meet	Ppt & word Doc
2.2	Ledger	2	Google Meet	word Doc
2.3	Trial Balance	1	Google Meet	word Doc
Unit - III				
3.1	Purchases Book	1	Google Meet	word Doc
3.2	Sales Book	1	Google Meet	word Doc
3.3	Purchases Returns Book	1	Google Meet	word Doc
3.4	Sales Returns Book	1	Google Meet	word Doc
	Open Book Test	1	Google form	word Doc
Unit - IV				
4.1	Single column Cash Book	1	Google Meet	word Doc
4.2	Double column Cash Book	1	Google Meet	word Doc
4.3	Triple Column Cash Book	1		
4.3	Petty Cash Book	1	Google Meet	word Doc
Unit - V				
5.1	Trading A/c	2	Google Meet	Screen Sharing

5.2	Profit & Loss A/C	2	Google Meet	Screen Sharing
5.3	Balance Sheet	2	Google Meet	Screen Sharing
	Assignment	1	Google Meet	
	Test	1	Google Classroom	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks .	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

UG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	1	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Quiz	2 *	- 5 Mks
C6	- Attendance		- 5 Mks

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Be introduced to the nature and concept of Financial Accounting	K1	PSO1

CO 2	Gain thorough Knowledge in preparing journal, ledger and Trial Balance	K2	PSO3
CO 3	Able to prepare Subsidiary Books	K3	PSO5
CO4	Knowledge in Single column, Double Column, Triple Column and Petty Cash Book	K3	PSO5
CO5	Prepare final accounts, using simple adjustments		PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	2	3	3	2	3
CO3	2	3	3	2	3
CO4	2	3	3	2	3
CO5	2	3	3	2	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	3
CO2	3	3	3	2	2	3	3
CO3	3	3	3	2	2	3	3
CO4	3	3	3	2	2	3	3
CO5	3	3	3	2	2	3	3

Note: ♦ Strongly Correlated – 3
Correlated -1

♦ Moderately Correlated – 2

♦ Weakly

COURSE DESIGNER:

Dr.C.Lucia Vanitha

Forwarded By

B. Sahayarani Fernando
HOD'S Signature & Name

Dr.B.Sahayarani Fernando

Dr. B. SAHAYARANI FERNANDO
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I B.Com
SEMESTER –I
For those who joined in 2019 onward

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A3SB1	Self Management Skills	2	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 OBJECTIVES

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.

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 SWOC – how to do **SWOC 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

Unit –VI Dynamism

Work life Balance –Meaning-Work life triange – Reason for Imbalance _risk
Related to work life imbalance – solutions to prevent Imbalance – Benefits of work life Balance

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.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Self Awareness				
1.1	Self Awareness	3	Chalk & Talk	Black Board
1.2	Maslow's theory of Hierarchy – psychological need	4	Chalk & Talk	LCD

1.3	Safety needs – needs of love, affection and belongingness	5	Lecture	PPT & White board
1.4	Esteem needs	3	Lecture	Smart Board
UNIT 2 Self analysis				
2.1	Self analysis through SWOC	6	Specimen	Microscope

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.2	how to do SWOC analysis	8	Discussion	Black Board
	The Johari window	6	Lecture	Green Board Charts
UNIT 3 Motivation				
3.1	Motivation internal motivation	6	PPT	Google classroom
3.2	external motivation	6	PPT	Google classroom
3.3	motivating yourself – motivating others	8	PPT	Google classroom
UNIT 4 Goal setting				
4.1	Meaning of goal and goal setting	6	Discussion	Google classroom
4.2	Short, medium and long term goals – importance of goal setting	8	Discussion	Google classroom

4.3	Steps for goal setting	6	Discussion	Google classroom
UNIT 5 Emotional intelligence				
5.1	Introduction – process of emotion	3	Discussion	Google classroom
5.2	What is emotional intelligence	2	Discussion	Google classroom
5.3	<u>How to Measure emotional intelligence.</u>	3	Discussion	Google classroom
5.4	<u>Ways to develop Emotional Intelligence-</u>	2	Discussion	Google classroom
5.5	Meaning of Intelligent quotient and Emotional Quotient	5	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	 35 Mks.	 5 Mks.	 40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %

K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

					Nos	Nos		Nos
C1	C1-	Test (CIA 1)			1	1	- - 10 Mks	
C2	C2-	Test (CIA 2)			1	1	- - 10 Mks	
C3	C3-	Assignment			1	1	- - 5 Mks	
C4	C4-	Open Book Test / PPT			2 *	2 *	- - 5 Mks	
C5	C5-	Quiz			2 *	2 *	- - 5 Mks	
C6	C6-	Attendance					- - 5 Mks	

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Identify individuals psychological needs, stages contextually	K1	PSO1& PSO2
CO 2	Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self	K1, K2,	PSO3
CO 3	Critique internal and external motivators, and communicate to others	K1 & K3	PSO5
CO 4	Set goals through procedural framework	K1, K2, K3	PSO5
CO5	Become aware of Emotional Intelligence and Familiarize with ways of enhancing emotional intelligence and measure the same	K2 & K4	PSO2 & PSO3

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	2	3	3	3	2
CO3	2	2	2	2	3
CO4	3	3	3	2	3
CO5	2	3	3	2	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

Mapping of COs with POs

CO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

COURSE DESIGNER:

Staff Name Ms.F.Gnanadeepam

Forwarded By

B. Sahaya Rani
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
 HOD & ASSOCIATE PROFESSOR
 DEPARTMENT OF COMMERCE
 FATIMA COLLEGE
 MADURAI - 625 012

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

II B.Com

SEMESTER –IV

Interpersonal Skills

19A4SB2

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A4SB2	Interpersonal skills	2	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 OBJECTIVES

This 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

UNIT I Attitude

[6HRS]

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 skills – 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

UNIT VI Dynamism

Perception-Nature-Importance –Factors affecting Perception-Perception process

Text book: Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, 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.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I- Attitude				
1.1	Types of Attitude – positive attitude - power of positive attitude	2	Chalk & Talk	Black Board
1.2	Power of positive attitude	2	Chalk & Talk	PPT
1.3	develop your positive attitudes - negative attitude	2	Lecture	PPT & White board

UNIT -2 Interpersonal skills				
2.1	Interpersonal skill	2	Lecture	Black Board
2.2	Effective inter personal skill	2	Discussion	Google classroom
2.3	Reasons for poor Inter personal skills	2	Discussion	Google classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT 3 Social skills				
3.1	Social skills	2	Discussion	Google classroom
3.2	Assertive skills	2	Discussion	Google classroom
3.3	Enhancement of interpersonal skills	2	Discussion	Google classroom
UNIT 4 Negotiation				
4.1	Negotiation skill – why negotiation	1	Discussion	Google classroom
4.2	Types of negotiation	2	Discussion	Google classroom
4.3	The process of negotiation – improving negotiation skill	2	Discussion	Google classroom
UNIT 5 Decision Making Skills				

5.1	Meaning of decision making	1	Discussion	Google classroom
5.2	decision making process – Decision making in groups	3	Discussion	Google classroom
5.3	Brain storming	1	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

		Nos		
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	1	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Quiz	2 *	-	5 Mks
C6	- Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	2	3	3	3	2
CO3	2	2	2	2	3
CO4	3	3	3	2	3
CO5	2	3	3	2	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

Mapping of COs with POs

CO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

COURSE DESIGNER:

Staff Name Ms.F.Gnanadeepam

Forwarded By

B. Sahaya Rani
HOD'S Signature

& Name

Dr. S. SAHAYARANI FERNAND
 HOD & ASSOCIATE PROFESSOR
 DEPARTMENT OF COMMERCE
 FATIMA COLLEGE
 MADURAI - 625 012

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER – V

Leadership Skills

21A5SB3

SKILL BASED

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A5SB3	Leadership Skills	2	2

COURSE DESCRIPTION

This course enables the students to obtain leadership potential and ability and to develop a range of leadership skills to become an effective leader.

COURSE OBJECTIVES

The Course is designed to

1. Identify leadership as a skill, and enlighten on the traits of a good leader
2. Develop and stimulate team building skills
3. Create team dynamics skills
4. Nurture skills to resolve conflicts
5. Study the life of significant women business leaders

UNITS

UNIT – I Introduction to Leadership

(6 HRS.)

Concept of Leadership - styles of leadership - factors affecting leadership style- characteristics of a good leader.

UNIT –II Team Building (6 HRS.)

Concept of team- Skills needed for teamwork – Role of a Team Leader - high performance team building.

UNIT –III Team Dynamics (6 HRS.)

Concept and relevance- Aspects of team dynamics- developing trust and influence - making decisions- fostering creativity at work place.

UNIT –IV Conflict Management (6 HRS.)

Concept of conflict management – conflict management styles- skills required for conflict resolution- tips to resolve conflict.

UNIT –V Case Studies (6 HRS.)

Case studies on significant Industrial Women leaders in India

UNIT –VI DYNAMISM (for CIA only)

Emotions and self-management, emotional intelligence and its significance in the role of leader. Handling emotions and stress. Personal risk of leader: personal traits endangering effective leadership.

REFERENCES:

1. Personality Development and Soft Skills, Barun.K Mitra, 2012, Oxword University press.
2. Soft Skills, K.Alex, S.Chanda and company Pvt ltd ,New Delhi ,2013.
3. Soft Skills of Personality Development – C.S.G.Krishnamacharyulu& Lalitha Ramakrishnan

Digital Open Educational Resources (DOER) :

1. <http://www.free-management-ebooks.com/news/leadership-skillspdf-free-download/>

2. <https://cjr.ufv.ca/wp-content/uploads/2018/02/Essentials-of-Leadership-book-2nd-Ed-web.pdf>
3. <http://promeng.eu/downloads/training-materials/ebooks/softskills/leadership-skills.pdf>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTIONTO LEADERSHIP				
1.1	Concept of Leadership	2	Lecture	Google Classroom
1.2	Styles of leadership - factors affecting leadership style	3	Lecture	Google Classroom
1.3	Characteristics of a good leader	1	Lecture	Google Classroom
UNIT -2 TEAM BUILDING				
2.1	Concept of team, Skills needed for Teamwork	2	Lecture	Google Classroom
2.2	Role of a Team Leader	2	Lecture	Google Classroom
2.3	High performance Team Building	2	Lecture	Google Classroom
UNIT - 3 TEAM DYNAMICS				
3.1	Concept and relevance, Aspects of Team Dynamics	2	Lecture	Google Classroom
3.2	Developing trust and influence	1	Lecture	Google Classroom

3.3	Making Decisions	1	Lecture	Google Classroom
3.4	Fostering creativity at work place	2	Lecture	Google Classroom
UNIT - 4 CONFLICT MANAGEMENT				
4.1	Concept of conflict management	1	Lecture	Google Classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.2	Conflict management styles	2	Lecture	Google Classroom
4.3	Skills required for conflict resolution	1	Lecture	Google Classroom
4.4	Tips to resolve conflict	2	Lecture	Google Classroom
UNIT - 5 CASE STUDIES				
5.1	Case studies on significant Industrial Women leaders in India	2	Lecture	Google Classroom
5.2	Case Studies – Discussion	2	Lecture	Google Classroom
5.3	Case Studies – Discussion	2	Lecture	Google Classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average	Better of W1, W2	M1+M2	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total

10	10	5	5	5	5	40	60	100
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UG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	1	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Quiz	2 *	- 5 Mks
C6	- Attendance	-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Be lucid on characters of a good leader	K1	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Work in teams and involve in Team Building Processes	K1,K2	PSO2, PSO3, PSO4 & PSO5
CO 3	Foster trust and creativity in team dynamics	K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 4	Conceptualise conflict management and identify the requisite skills for conflict resolution	K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5

CO 5	Conduct sectional analysis on significant women entrepreneurs and business leaders	K3	PSO1, PSO2, PSO3, PSO4 & PSO5
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Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	-	3	3	3	3
C03	3	3	3	3	3
C04	3	3	3	3	3
C05	3	3	3	3	3

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	-	3	3	3	3	2	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	2	2
CO5	3	3	3	3	3	2	2

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name : Dr. T. JeyanthiVijayarani

Forwarded By

B. Sahaya Fernando
HOD'S Signature
& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
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MADURAI - 625 018

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER – V

SOFT SKILLS

21A5SB4

SKILL BASED

For those who joined in 2019 onwards

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	21A5SB4	SOFT SKILLS	2	2

COURSE DESCRIPTION

This course enables the students to gain effective communication, presentation and interview skills, to be able to effectively participate in GDs and understand attitudes and non verbal communication through body language better.

COURSE OBJECTIVES

The Course is designed to

1. Recognize and develop communication skills.
2. Poster presentation skills.
3. Develop ability to face Interviews.
4. Enhance skills in facing Group Discussions and developing positive attitude.
5. Understand Body Language, gestures and emotions of self as a pretext of developing emotional intelligence.

UNITS

UNIT I COMMUNICATION SKILLS

(6 HRS)

Concept and importance of communication- effective communication-

Reading& writing skills –Resume writing - speaking skills – Body language

UNIT II PRESENTATION SKILLS (6 HRS)

Introduction – concept and need- presentation types- informative presentation- conference presentation – essentials of a good presentation

UNIT III INTERVIEW (6 HRS)

Introduction - Types of interview skills – Group interview – Panel interview – Telephone interview – Basic tips - preparing for a face to face interview

UNIT IV- GROUP DISCUSSION (6 HRS)

Concept – Characters tested in a G.D - Group discussion as a selection process – Types of G.D – Skills required in a GD – How to prepare for GD

UNIT V – ATTITUDES (6 HRS)

Attitudes – types –positive attitude- developing positive attitude

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Non-Verbal Communication-Body Language

TEXT BOOK

Soft Skills, S.Hariharan, N.Sundararajan& S.P Shanmugapriya, MJP Publishers, Chennai.

BOOKS FOR REFERENCE:

1. Personality Development and Soft Skills ,Barun K .Mitra, Oxford University Press, 2019
2. Soft Skills, K.Alex ,S.Chand and Company Pvt Ltd, New Delhi ,2019.

Digital Open Educational Resources (DOER) :

1. <https://www.thebalancecareers.com/what-are-soft-skills-2060852>
2. <https://www.thebalancecareers.com/list-of-soft-skills-2063770>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 COMMUNICATION SKILLS				

1.1	Concept and importance of communication - Effective communication	2	Lecture	Black Board
1.2	Reading& writing skills-speaking skills	1	Chalk & Talk	Black Board
1.3	Resume writing	2	Chalk &	Black

			Talk	Board
1.4	Body language	1	Lecture	Black Board
UNIT -2 PRESENTATION SKILLS				
2.1	Introduction -Concept and need	2	Lecture	Black Board
2.2	Presentation types	2	Chalk & Talk	Black Board
2.3	Essentials of a good presentation	2	Discussion	PPT
UNIT -3 INTERVIEW				
3.1	Introduction	1	Lecture	Black Board
3.2	Types of interviews	2	Chalk & Talk	Black Board
3.3	Basic tips	1	Chalk & Talk	Black Board
3.4	Preparing for a face to face interview	2	Lecture	Black Board
UNIT -4 GROUP DISCUSSION				

4.1	Concept and Characters tested in a G.D	2	Chalk & Talk	Black Board
4.2	Group discussion a selection process-Skills required in GD	2	Discussion	PPT
4.3	Types of G.D - How to prepare for GD	2	Chalk & Talk	Black Board
UNIT -5 ATTITUDES				
5.1	Attitudes -Types	2	Chalk & Talk	Black Board
5.2	Positive attitude	2	Chalk & Talk	Black Board
5.3	Developing positive attitude	2	Discussion	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %

Total	5	5	10	15	35	5	40	100 %
			CIA					
			Scholastic			35		
			Non Scholastic			5		
						40		

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Internalize effective communication in reading and writing	K1	PSO 1

CO 2	Cognize on effective presentation	K1, K2,	PSO 3
CO 3	Face the interview given varied approaches in interviewing	K1 & K3	PSO 2
CO 4	Contribute effectively in Group Discussions	K1, K2, K3 &	PSO3&PSO5
CO 5	Develop positive attitude ,Use dignified Body language and gestures and be emotionally balanced.	K2 & K4	PSO 2 & PSO 4

Mapping COs Consistency with PSOs

PSO	O1	2	3	4	5
CO1	3	3	3	3	3
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with PSOs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	3	2	2	2	2	3	2	
CO2	2	3	2	2	2	2	3	
CO3	2	2	3	2	2	2	2	
CO4	2	3	2	3	2	2	3	
CO5	2	2	2	2	3	2	2	

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1.Dr. A.I.AUXILIA FELICITAS

2.Ms.DHAMINI

Forwarded By

B. Sahayarani Fernando
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 013

Fatima College (Autonomous), Madurai-18
The Research Centre of Commerce
III B.Com
SEMESTER – VI
STRESS AND TIME MANAGEMENT
19A6SB5
SKILL BASED
For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6SB5	STRESS AND TIME MANAGEMENT	2	2

COURSE DESCRIPTION

This course enables the students to gain the personal insight implement a successful time and stress management system. Proven time management techniques for achieving the goals are necessary.

COURSE OBJECTIVE/S

The course is designed to

1. Familiarize on the clinical definition of stress, its causes and kinds.

2. Become aware on the effects of stress to life situation.
3. Handle stress effectively
4. Manage time using time management techniques
5. Eliminate bottlenecks to time management.

UNIT I INTRODUCTION OF THE CONCEPT (6 HRS)

Meaning and Concepts of stress –Assessing the existence of stress - Kinds of stress – causes of stress- levels of stress

UNIT II EFFECTS OF STRESS (6 HRS)

Reactions to life situations – Coping behaviour – effect of stress – case study

UNIT III STRESS MANAGEMENT (6 HRS)

Stress management – principles - Measures of Stress - How to prevent and overcome stress – Diary management.

UNIT IV TIME MANAGEMENT (6 HRS)

Introduction - meaning of time management – Three secrets of time management - Techniques of Time Management – Linkage between stress and time Management

UNIT V BOTTLENECKS TO TIME MANAGEMENT (6 HRS)

Major bottlenecks to time management – Ineffective time management – crisis management – procrastination – interruption –Lack of Prioritisation of activities - poor networking

DYNAMISM

Effects of Stress on Personality

Books for reference:

1. Soft Skills of Personality Development, C.S.G. Krishnamacharyulu & Lalitha Ramakrishnan, Himalaya Publishing House
2. Personality Development and Soft Skills, Barun K. Mitra, Oxford University Press, 2017
3. Soft Skills, K. Alex, S. Chanda and company Pvt Ltd, New Delhi, 2017.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I INTRODUCTION OF THE CONCEPT				
1.1	Meaning and Concepts of stress	1	Google Meet	Word Doc
1.2	Assessing the existence of stress	1	Google Meet	Word Doc
1.3	Kinds of stress	1	Google Meet	Word Doc
1.4	causes of stress- levels of stress	2	Google Meet	Word Doc

	Written Test	1		
UNIT II EFFECTS OF STRESS				
2.1	Reactions to life situations	2	Google Meet	Word Doc
2.2	Coping behaviour	2	Google Meet	Word Doc
2.3	effect of stress	1	Google Meet	Word Doc
	Written Test	1		
UNIT III STRESS MANAGEMENT				
3.1	Stress management – principles	2	Google Meet	Word Doc
3.2	Measures of Stress - How to prevent and overcome stress	2	Google Meet	Word Doc
3.3	Diary management.	1	Google Meet	Word Doc
	T1	1		
UNIT IV TIME MANAGEMENT				
4.1	Introduction - meaning of time management –	1	Google Meet	Word Doc
4.2	Three secrets of time management	1	Google Meet	Word Doc
4.3	Techniques of Time Management –	2	Google Meet	Word Doc

4.4	Linkage between stress and time Management	1	Google Meet	Word Doc
	Written Test	1		
UNIT V BOTTLENECKS TO TIME MANAGEMENT				
5.1	Major bottlenecks to time management	2	Google Meet	Word Doc
5.2	Ineffective time management – crisis management	1	Google Meet	Word Doc
5.3	procrastination – interruption	1	Google Meet	Word Doc
5.4	Lack of Prioritisation of activities - poor networking	1	Google Meet	Word Doc
	T2	1	Written Test	



	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
		Better		MID-				% of

UG CIA Components

		No		10 Mks
C1	-	Test (CIA 1)	1	-
C2	-	Test (CIA 2)	1	-
C3	-	Assignment	1	-
C4	-	Open Test/PPT	2 *	-
C5	-	Quiz	2 *	-
C6	-	Attendance	Book	-

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
C01	Be engaged with stress and its levels	K1	PSO2
C02	Be aware of effects of stress and coping behaviour	K2	PSO5
C03	Effectively handle and help others handle stress	K2	PSO2
C04	Value time and manage effectively	K2,K3	PSO4

C05	Identify hindrances to time management and the requirements involved in handling crisis	K3	PSO4
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Fatima College (Autonomous), Madurai-18
The Research Centre of Commerce
III B.Com
SEMESTER – VI
CAREER MANAGEMENT
19A6SB6
SKILL BASED

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6SB6	Career Management	2	2

COURSE DESCRIPTION

This course is designed to enable the students to understand the concept of career and the processes and strategies involved with successful career management. This course also provides students with the necessary career exploration and management skills and tools to effectively move forward in pursuing professional career opportunities

COURSE OBJECTIVES

This course is designed to

1. Identify and evaluate personality factors that affect career decisions.
2. Use technology in gathering and analyzing pertinent information about career fields.

3. Synthesize, organize and evaluate information about specific career advancement and succession 4. Plan for career advancement and succession

UNITS

UNIT –I INTRODUCTION

(6 HRS.)

Introduction -- Meaning of career- Importance of Career -difference between Job and Career

UNIT –II CAREER PLANNING

(6 HRS.)

Introduction to Career Planning- Identifying Professional Talents – SWOC – Identifying Professional Gap – Planning for development and Improvement

UNIT –III JOB SEARCH STRATEGIES

(6 HRS.)

Networking – Emerging Employment opportunity – Understanding Employment Market Trend - - Developing Skills and Abilities - Test for assessing suitability of Jobs

UNIT –IV DEVELOPING AND ENHANCING PROFESSIONAL RESUME (6 HRS.)

Letter of Application – Types of Resume – principles of Resume Writing – Testimonials – References – Unsolicited Application

UNIT –V CAREER MANAGEMENT

(6 HRS.)

Career Advancement – Career succession - Career Management

UNIT VI: DYNAMISM (Evaluation Pattern-CIA only) Online Job Portals – Competitive Exams for career.

Text book: Soft Skills and Personality Development, K.S Antony samy& Joseph Chandra, MJP Publishers

Reference books:

1. Soft Skills, S.Hariharan, N.Sundararajan& S.P Shanmugapriya, MJP Publishers
2. Personality Development and Soft Skills ,Barun K .Mitra, Oxword University Press, 2017
3. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2017.
<http://www.indiana.edu/>

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Introduction –difference between Job and Career -	3	Chalk & Talk	Black Board
1.2	Meaning of career- Importance of Career	3	Chalk & Talk	Black Board
UNIT -2 CAREER PLANNING				
2.1	Introduction to Career Planning	1	Chalk & Talk	Black Board
2.2	Identifying Professional Talents – SWOT	1	Chalk & Talk	Black Board

**COURSE
CONTENT
S &
LECT**

COURSE SCHEDULE:

2.3	Identifying Professional Gap	2	Chalk & Talk	Black Board
2.4	Planning for development and Improvement	2	Chalk & Talk	Black Board
UNIT_ 3 JOB SEARCH STRATEGIES				
3.1	Networking – Emerging Employment opportunity	2	Chalk & Talk	Black Board
3.2	Understanding Employment Market Trend	1	Chalk & Talk	Black Board

3.3	Developing Skills and Abilities	1	Chalk & Talk	Black Board
3.4	Test for assessing suitability of Jobs	2	Chalk & Talk	Black Board
UNIT – 4 DEVELOPING AND ENHANCING PROFESSIONAL RESUME				
4.1	Letter of Application	2	Chalk & Talk	Black Board
4.2	Types of Resume – principles of Resume Writing	2	Chalk & Talk	Black Board
4.3	Testimonials – References – Unsolicited Application	2	Chalk & Talk	Black Board
UNIT-5 CAREER MANAGEMENT				
5.1	Career Advancement	2	Chalk & Talk	Black Board
5.2	Career succession	2	Chalk & Talk	Black Board
5.3	Career Management	2	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1	Better of W1, W2	M1+M2	MID- SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

COURSE OUTCOMES

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Relate Job and Career	K1	PSO1 & PSO3
CO 2	Design career and manage stress	K1, K2,	PSO2& PSO3
CO 3	Prove employable skills	K1 & K3	PSO1& PSO5
CO 4	prepare resumes and to draft letter of application for a job	K1, K2, K3 &	PSO4
CO 5	Move towards career progression	K2 & K4	PSO3 & PSO5

Mapping of Cos consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr.S.Fatima Rosaline Mary

Forwarded By

B. Sahayarani
HOD'S Signature

& Name

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