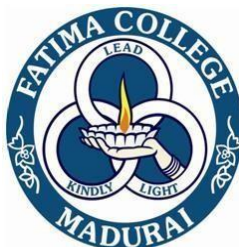


FATIMA COLLEGE (AUTONOMOUS)



Re-Accredited with “A++” Grade by NAAC (4th Cycle)

Mary land, Madurai- 625 018, Tamil Nadu, India

NAME OF THE DEPARTMENT : Commerce

NAME OF THE PROGRAMME : B.Com

PROGRAMME CODE : UAC0

ACADEMIC YEAR : 2022 -2023

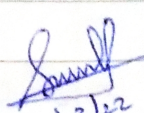
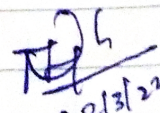
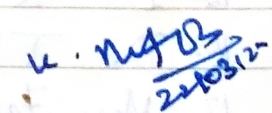
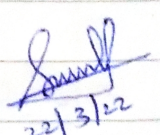
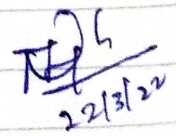
Fatima College (Autonomous), Madurai
Minutes of the Board of Studies
Research Centre of Commerce (2022 - 23
onwards)

Venue: MIO

Time: 2 PM

Date: 22-3-2022

Members Present:

1. Dr. B. Sahayarani Fernando, B. Sahaya Srinivas
Head of the Department,
Research Centre of Commerce,
Fatima College, Madurai
2. Dr. A. T. Senthamarai Kannan, (University Nominee)
Associate Professor,
Madurai Kamaraj University College,
Madurai 
3. Dr. S. Ganapathy (Subject Expert)
Dept of Commerce,
Alagappa University,
Karaikudi  22-3-2022
3. Dr. Rajamannar (Subject Expert)
Assistant Professor,
MS University,
Tirunelveli  22/3/22
4. Ms. Susan Anitha Andrews (Alumna)
Assistant Professor,
American College,
Madurai  22/3/22
5. Mrs. Mario Theophilus Hebroe, (Entrepreneur)
S S Fashion Designers,
Appathurai Nagar,
Madurai  22/3/22

6. Dr. S. J. Kala,
Dean of Academic Affairs
7. Dr. A. I. Auxilia Felicitas
8. Dr. T. Jayanthi Vijayarani
9. Dr. S. Fatima Rosalyn Mary
10. Dr. C. Lucia Vanitha
11. Ms. P. Kalaiselvi
12. Dr. So. Bindu Antony
13. Dr. V. Suganya
14. Ms. F. Gnanadeepam
15. Dr. P. Ruby hoda
16. Dr. M. Arasammal
17. Dr. K. Sangeetha
18. Dr. T. K. Latha Maheswari

8. J. Sel
A. I. Lal Lal
T. Jayanthi Vijayarani
C. Fatima Rosalyn Mary
C. Lucia Vanitha
P. Kalaiselvi
Bindu Antony
V. Suganya
F. Gnanadeepam
P. Ruby
M. Arasammal
Sangeetha
T. K. Latha

The meeting began with welcome by the Head, Dr. B. Sahaya Rani. The following changes were proposed and approved by the Board.

1. In 19A2CC3, Unit VI modern communication technologies to be included in Unit I. Video conferencing platforms to be included in Unit I.
2. 19A2CC4 - e distribution networks to be added. Unit III pricing to be elaborate and to include strategies.
3. 19A3CC7 - Practical banking types of banks to be removed.
4. 19A6CC15 - Advanced Corporate Accounting change in Unit II to include amalgamation in the nature of merger and purchase ~~is approved~~.
5. 19A6CC16 - GST Unit III to include TINs.
6. 19A5ME1 Game Theory is placed as Unit III. Open resource access to be added.
7. 19A5ME2 Research Methodology - Formulation

of hypothesis, to be included in Unit II.
Dynamism to include introduction to SPSS (feeding of data), Commerce Journals. To be specified as open access and Predatory journals.

8. 19AGMES- Auditing - Unit III - Vouching to include Physical verification of assets and liabilities.

Conduct of audit to be shifted from Unit IV to Unit II.

PG : M.Com

1. 22PG1A4 - E Commerce and Web Designing is approved.

2. 22PGEDC - Organisational Behaviour to be offered instead of Creative Advertising.

3. 19PG1A2 - Funds Flow Statement to be added Budgets (Unit V) to include, Flexible, cash and sales budget.

4. 19PG1A3 - Advanced Business Statistics to include Measures of Central Tendency and Dispersion in Unit I.

Unit III - to specify 't' test

5. 22PG2A8 - SPSS - dynamism to have Samovi software.

6. 19PG4A12 - changes to Unit II - Mergers and purchase are approved.

7. 19PG3A11 - executive skill development - reorganisation of Units I, and II is approved.

8. 19PG4A13 - Special Accounts - Unit IV to include Inflation Accounting.

Self Learning courses for B.Com and M.Com are passed and approved.

AGENDA FOR BOARD OF STUDIES

1. Presentation of the Action Taken Report
2. Updation and addition of open educational resources in the list of references of courses
3. Revision of syllabus
4. New Courses -
5. Introduction of atleast one Purely Skill-embedded certificate / Value added Courses
6. Approval of Ph.D., Course work syllabus
7. Internships & Projects

ACTION TAKEN REPORT FOR 2021-22

No.	Suggestions offered	Action Taken Report 21-22	
1.	Course, with course code 19A2CC4 / 19AC2CC4 to be renamed as Modern Marketing	19A2CC4 Renamed as Modern Marketing	UPDATED
2.	New Course for UG - Household Chemicals and Marketing (21C2SLA1) to be introduced as Self learning	Introduced, self learning course - Household Chemicals and Marketing	INTRODUCED
3.	New Course for PG - Retail Marketing 21PG3ASL2 as Self learning Course - to be introduced	Introduced self learning course for PG - Retail Marketing	INTRODUCED
4.	Revision of 20% syllabus in Cost Accounting Methods 21A4CC9 / 21AC4CC9	20% revision in Cost Accounting Methods	REVISED
5.	20% revision in Soft skills [21A5SB4 / 21AC5SB4]	Soft Skills - 20% revision	REVISED

6. 20% revision to be carried out in Quantitative Techniques [19PG2AS]	20% revision in Quantitative Techniques	REVISED
7. OBE to be introduced for all courses of <u>III B Com</u>	OBE introduced for all subjects of <u>III B Com</u>	INTRODUCED
8. Advanced SPSS to be introduced as off class programme	Introduction of Advanced SPSS as off class programme	INTRODUCED

Change of Course Title

NIL

INTRODUCTION OF NEW COURSES

S.No	Course Code	Course Title	Relevance				Scope			New to int
			L	R	N	G	EM P	ENT RE	SD	
1.	22PGAEDC	Organisational Behaviour			N				SD	
2.		OFF CLASS - Advanced SPSS			N				SD	

Updation of Open Educational Resources in the list of references of each course

S.No	Course code	Course Title	Details of updation
1.	19ASME1	Quantitative Techniques	Addition of OER

Revision of Courses:

S.No	Course Code	Course Title	% of Revision	Need	Relevance				Scope		
					L	R	N	G	EMP	ENT	SD
1.	19A1CC2	Business Communication (Unit VI - modern methods)	10%	updatation			N				SD
2.	19A2CC4	Modern Marketing (e. distribution, networks, unit III - methods of pricing to be given in detail)	10%	updatation			N		EMP	ENT	
3.	19A6CC15	Advanced Corporate Accounting - Unit II - Amalgamation - mergers, purchase	10%	updatation			N		EMP	ENT	
4.	19A6CC16	Goods & Services Tax - Unit III Added - TIN	5%	updatation			N		EMP	ENT	
5.	19A5ME1	Quantitative Techniques - inclusion of Game Theory	10%	updatation			N		EMP	ENT	
6.	19A5ME2	Research Methodology - Unit I - Formulation of hypothesis, Dynamism; Introduction to SPSS, Commerce Journals to be specified as open journals and predatory journals	10%	updatation			N			ENT	
7.	19A6ME5	Auditing - Teaching to include physical verification of Assets & liabilities Conduct of audit - shifted from I to III	10%	updatation			N		EMP	ENT	

8.	19PG1A2	Management Accounting - Unit II - FFS to be included Classification of various functional budgets - to be given	10%.	updatation	N	EMP
09.	19PG1A3	Advanced Business - Statistics Unit I - Measures of Central Tendency & Dispersion Unit III - t test to specify	15%.	updatation	N	
10.	22PG1A4	E Commerce 2 - Web Designing -	40%.	updatation	N	EMP
11.	22PG2A8	Software Package for Statistical Analysis - Dynamism to have Jamovi	20%.	updatation	N	EMP
12.	19PG3A11	Executive Skills Development - Reorganisation of Units I + II	10%.	-	N	
13.	19PG4A13	Corporate Accounting - Unit II - Mergers & Purchase	20%.	updatation	N	EMP
14.	19PG4AE4	Special Accounts - Unit IV Inflation Accounting	20%.	updatation	N	EMP

New Courses Introduced:

No	Course Code	Course Title	Relevance				Scope			Need
			L	R	N	G	EMP	ENT	SD	
1.	Self learning UG - Financial	Economics			N		EMP			
2.	Self learning PG - Accounting Standards				N		EMP			

Introduction of Purely Embedded / Diploma / Value Added Courses

NIL

Approval of Ph.D. Course Work Syllabus

Course Work passed and approved

Rubrics for internship / Project

SNo	Report C1 Report	C2 Presentation/ Statistical tools	CIA Total	External - 60
	20 marks	20 marks	40 marks	Content + Viva - 40+20 marks

Other Suggestions

1. Web designing to be introduced
2. Organisational Behaviour to be introduced as EDC

Commendations

Board appreciated the syllabus

- Excellent syllabus
- Relevant and to the need of the students
- Blended approach taking into consideration the current reality is noted.
- Kudos to the team for designing an updated version of the syllabus.
- Elaborative contents
- Faculty to upgrade their expertise
- While designing to be taught at the basic level
- Though Funds Flow is out of date in management accounting, it could be added for comprehensive understanding of students.

Financial Mathematics for B.com is passed and approved.

Ph.D. course work is passed and approved by the Board.

The details are elaborated in the prescribed form, in the appendix attached.

Dr. B. Sahaya Rani Fernando

Dr. A. T. Senthamarai Kannan

Dr. S. Ganapathy.

Dr. Raja mannar

Ms. Susan Anitha Andrew

Mrs. Mario Theophin Hebroe

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Mrs. P. Kalai selvi

Dr. Sr. Bindu Antony

Dr. V. Suganya

Ms. F. Gnana deepam

Dr. P. Ruby keela.

B. Sahaya Rani

~~22/2/22~~ 22/2/22
22.3.2022

K. Raju 22/03/2022.

~~22/03/22~~

T. J.

S. J. K.

A. I. Auxilia Felicitas

T. Jayanthi Vijayarani

S. Fatima Rosalin Mary.

C. Lucia Vanitha

P. Kalai selvi

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Dr. P. Ruby keela.

Dr. M. Arasammal

Dr. K. Sangeetha

Dr. T. K. Latha Maheswari

M.A.

Sangeetha

T.K. Latha

22/3/2022

VISION OF THE DEPARTMENT

Inspire and empower women to become self-sustained and innovative leaders in the field of Commerce and Computer Applications through Valued Based Education and Training.

MISSION OF THE DEPARTMENT

- To train and enrich the students with employable skills required in the field of commerce.
- To provide an opportunity to the pupils to get developed into competent and qualified entrepreneur.
- To aim for the holistic development of the students to contribute to the success of organisations and society at large.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1	Our graduates will be academic, digital and information literates; creative, inquisitive, innovative and desirous for the “more” in all aspects
PEO 2	They will be efficient individual and team performers, exhibiting progress, flexibility, transparency and accountability in their professional work
PEO 3	The graduates will be effective managers of all sorts of real – life and professional circumstances, making ethical decisions, pursuing excellence within the time framework and demonstrating apt leadership skills
PEO 4	They will engage locally and globally, evincing social and environmental stewardship demonstrating civic responsibilities and employing right skills at the right moment

GRADUATE ATTRIBUTES (GA)

Fatima College empowers her women graduates holistically. A Fatimite achieves all-round empowerment by acquiring Social, Professional and Ethical competencies. A graduate would sustain and nurture the following attributes:

I. SOCIAL COMPETENCE	
GA 1	Deep disciplinary expertise with a wide range of academic and digital literacy
GA 2	Hone creativity, passion for innovation and aspire excellence
GA 3	Enthusiasm towards emancipation and empowerment of humanity
GA 4	Potentials of being independent
GA 5	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
GA 6	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
GA 7	Communicative competence with civic, professional and cyber dignity and decorum
GA 8	Integrity respecting the diversity and pluralism in societies, cultures and religions
GA 9	All – inclusive skill- sets to interpret, analyse and solve social and environmental issues in diverse environments
GA 10	Self-awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building their strengths and improving

	on their weaknesses
GA 11	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
GA 12	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
GA 13	Resilience to rise up instantly from their intimidating setbacks
GA 14	Virtuosity to use their personal and intellectual autonomy in being life-long learners
GA 15	Digital learning and research attributes
GA 16	Cyber security competence reflecting compassion, care and concern towards the marginalised
GA 17	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
II. PROFESSIONAL COMPETENCE	
GA 18	Optimism, flexibility and diligence that would make them professionally competent
GA 19	Prowess to be successful entrepreneurs and employees of trans-national societies
GA 20	Excellence in Local and Global Job Markets
GA 21	Effectiveness in Time Management
GA 22	Efficiency in taking up Initiatives
GA 23	Eagerness to deliver excellent service
GA 24	Managerial Skills to Identify, Commend and tap Potentials

III. ETHICAL COMPETENCE

GA 25	Integrity and discipline in bringing stability leading a systematic life promoting good human behaviour to build better society
GA 26	Honesty in words and deeds
GA 27	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
GA 28	Social and Environmental Stewardship
GA 29	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
GA 30	Right life skills at the right moment

PROGRAMME OUTCOMES (PO)

The Learners will be able to

PO 1	Acquire knowledge of fundamental concepts and subject specific academic competency.
PO 2	Enhance the communicative skills and gain confidence to disseminate knowledge through oral and written communication effectively.
PO 3	Think critically, evaluate analytically and apply the expertise of their discipline in real life.
PO 4	Appreciate literary, economic, cultural, socio-psychological and environmental diversity.
PO 5	Pursue and attain meaningful goals, develop positive attitude to gain self-awareness, self-esteem, self-discipline and self-motivation.

TEMPLATE FOR B.Com PROGRAMME
FATIMA COLLEGE (AUTONOMOUS), MADURAI-18
DEPARTMENT OF COMMERCE

For those who joined in June 2022 onwards

PROGRAMME CODE: UACO

PART - I - TAMIL / FRENCH / HINDI- 6 CREDITS

PART - I - TAMIL

Offered by the Research Centre of Tamil

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. MKs
	I	19TL1S1	Language-Tamil	5	3	40	60	100
	II	19TL2S2	Language - Tamil	5	3	40	60	100
TOTAL				10	6			

PART - I - FRENCH

Offered by The Department of French

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. MKs
	I	19R1SLC1	PART 1 LANGUAGE FRENCH - LE NIVEAU INTRODUCTIF	5	3	40	60	100
	II	19R2SLC2	PART 1 LANGUAGE FRENCH - LE NIVEAU DÉCOUVERTE	5	3	40	60	100
TOTAL				10	6			

PART - I - HINDI

Offered by The Department of Hindi

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. MKs
	I	19D1SLC1	PART 1 LANGUAGE HINDI - बोलचालकीहहिं ी	5	3	40	60	100
	II	19D2SLC2	PART 1 LANGUAGE HINDI - कार्ालर्ीनह हिं ी	5	3	40	60	100
TOTAL				10	6			

PART - II - ENGLISH - 12 CREDITS

Offered by The Research Centre of English

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ES E Mks	TOT. MKs
	I	19E1LB1	BASIC COMMUNICATIVE ENGLISH	5	3	40	60	100
		19E1LI1	INTERMEDIATE COMMUNICATIVE ENGLISH					
		19E1LA1	ADVANCED COMMUNICATIVE ENGLISH					
	II	19E2LB2	ENGLISH COMMUNICATION SKILLS	5	3	40	60	100
		19E2LI2	ENGLISH FOR EMPOWERMENT					
		19E2LA2	ENGLISH FOR CREATIVE					

			WRITING					
	III	19E3LC3	ENGLISH FOR DIGITAL ERA	5	3	40	60	100
	IV	19E4LC4	ENGLISH FOR INTEGRATED DEVELOPMENT	5	3	40	60	100
TOTAL				20	12			

PART - III -MAJOR, ALLIED & ELECTIVES - 101 CREDITS

MAJOR CORE COURSES INCLUDING PRACTICALS : 66 CREDITS

S. No	SEM	COURSE CODE	COURSE TITLE	HR S	CRE DITS	CIA Mk s	ES E Mk s	TOT - MKs
	I	19A1CC1	Principles of Accounting	6	4	40	60	100
		19A1CC2	Business Communication	6	4	40	60	100
	II	19A2CC3	Financial Accounting	6	4	40	60	100
		19A2CC4	Modern Marketing	6	4	40	60	100
	III	19A3CC5	Advanced Accounting	6	4	40	60	100
		19A3CC6	Cost Accounting concepts	6	4	40	60	100
		19A3CC7	Practical Banking	5	3	40	60	100
	IV	19A4CC8	Partnership Accounting	6	4	40	60	100
		21A4CC9	Cost Accounting Methods	6	4	40	60	100

		19A4CC10	Principles and Practice of Management	5	3	40	60	100
	V	19A5CC11	Corporate Accounting	5	4	40	60	100
		19A5CC12	Company Law	5	4	40	60	100
		19A5CC13	Income Tax law & Practice	5	4	40	60	100
		19A5CC14	Financial accounting software package	5	4	40	60	100
	VI	19A6CC15	Advanced Corporate Accounting	5	4	40	60	100
		19A6CC16	Goods &Services Tax and Customs Act	5	4	40	60	100
		19A6CC17	Business Law	5	4	40	60	100
TOTAL				93	66			

ALLIED COURSES- 20 CREDITS

S.NO	SEM.	COURSE CODE	COURSE TITLE	HR S	CREDIT S	CIA Mk s	ESE Mk s	TOT . MKs
	I	19A1AC1	Statistical Methods	5	5	40	60	100
	II	19A2AC2	Business Mathematics	5	5	40	60	100
	III	21A3ACE3	Principles of financial accounting and Accounting Package(Theory	3+2	5	40	60	100

		21E3ACA3	+Practicals) / Economic Theories					
	IV	21A4ACE4 21E4ACA4	Accounting for Decision Making Entrepreneurship Development	5	5	40	60	100
TOTAL				20	20			

ELECTIVES -15 CREDITS

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
	V	19A5ME1/ 19A5ME2	Quantitative Techniques OR Research Methodology	5	5	40	60	100
	VI	19A6ME3 / 19A6ME4	Management Accounting OR Human Resource Management	5	5	40	60	100
		19A6ME5 / 19A6ME6	Auditing OR Commercial Law	5	5	40	60	100
TOTAL				15	15			

PART - IV - 20 CREDITS

- **VALUE EDUCATION**
- **ENVIRONMENTAL AWARENESS**
- **GENDER STUDIES**
- **NON-MAJOR ELECTIVE**
- **SKILL BASED COURSES**

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	21G1VE	Personal Values	1	1	40	60	100
2.		19A1NME	Fundamentals of Financial Accounting	2	2	40	60	100
3.	II	21G2VE	Values for life	1	1	40	60	100
4.		19A2NME	Fundamentals of Financial Accounting	2	2	40	60	100
5.	III	21G3ES	Environmental studies	1	1	40	60	100
6.		19A3SB1	Self Management Skills	2	2	40	60	100
7.	IV	21G4GS	Gender Studies	1	1	40	60	100
8.		19A4SB2	Interpersonal skills	2	2	40	60	100
9.	V	19A5SB3	Leadership Skills	2	2	40	60	100
10.		19A5SB4/ 21A5SB4 (2021-22)	Soft Skills	2	2	40	60	100

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
11.	VI	19A6SB5	Stress and Time management	2	2	40	60	100
12.		19A6SB6	Career management	2	2	40	60	100
TOTAL				20	20			

PART - V - 1 CREDIT

OFF-CLASS PROGRAMMES - ALL PART-V

SHIFT - I

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDIT	TOT. Mks
1.	I - IV	21S4PED	Physical Education	30/ SEM	1	100
2.		21S4NSS	NSS			
3.		21S4NCC	NCC			
4.		21S4WEC	Women Empowerment Cell			
5.		21S4ACUF	AICUF			

SHIFT - II

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDIT	TOT. Mks
1.	I - IV	21S4PED	Physical Education	30/ SEM	1	100
2.		21S4YRC	Youth Red Cross			
3.		21S4NSS	NSS			
4.		21S4RTC	Rotaract			
5.		21S4WEC	Women Empowerment Cell			
6.		21S4ACUF	AICUF			

OFF-CLASS PROGRAMMES**ADD-ON COURSES**

COURSE CODE	COURSE TITLE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA Mks	ES E Mks	TOTAL Mks
19UADCA	COMPUTER APPLICATIONS (offered by the department of PGDCA for Shift I)	40	2	I & II	40	60	100
19UADFC	ONLINE SELF LEARNING	40	2	I	100	-	100

COURSE CODE	COURSE TITLE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA Mks	ES E Mks	TOTAL Mks
	COURSES- Basic Multidisciplinary Course - Arts						
*	ONLINE SELF LEARNING COURSE- Basic Multidisciplinary Course - Science	40	2	II	100	-	100
21UAD3ES	Professional Ethics	15	1	III	40	60	100
21UAD4ES	Personality Development	15	1	IV	40	60	100
21UAD5ES	Family Life Education	15	1	V	40	60	100
21UAD6ES	Life Skills	15	1	VI	40	60	100
19UADHR	HUMAN RIGHTS	15	2	V	100	-	100
19UADRS	OUTREACH PROGRAMME - Reach Out to Society through Action ROSA	100	3	V & VI	100	-	100
19UAD6PR	PROJECT	30	4	VI	40	60	100
19UADRC	READING	10/Semest	1	II-VI	-	-	-

COURSE CODE	COURSE TITLE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA Mks	ES E Mks	TOTAL Mks
	CULTURE	er					
TOTAL			20				

EXTRA CREDIT COURSES

COURSE CODE	COURSE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
21UG2SL CA	HOUSEHOLD CHEMICALS AND MARKETING	-	2	II	40	60	100
21UG4SL AM	FINANCIAL MATHEMATICS	-	2	IV	40	60	100
19UGSLT	SELF LEARNING COURSE/S	-		VI	40	60	100
	MOOC COURSES / International Certified online Courses (Department Specific Courses/any	-	Minimum 2 Credits	I - VI	-	-	

	other courses) * Students can opt other than the listed course from UGC- SWAYAM UGC / CEC						
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Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

I B.Com

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:

(Bookman Old Style 12)

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

Fatima College (Autonomous), Madurai – 625 018

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SEMESTER –I

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.

Course Outcome

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Outline what communication is, have a wider spectrum of knowledge on modes of communication, and throw light on the barriers, while communicating	K1,K2
CO2	Gain theoretical framework in writing business letters	K1,K2
CO3	Draft business, trade and circular letters comprehensively	K3
CO4	Perform the secretarial practice of preparation of notice and minutes for meeting	K3
CO5	Design job applications and handle job applications at workplace	K3

UNIT I : COMMUNICATION

[20 HRS]

Communication – Meaning & Definition – importance of effective communication – Objectives- Role of communication in business - Characteristics of communication- Process – Various Media of communication- Verbal Communication-Oral & Written - Modes of communication- Barriers of communication - Modern Communication Technology.

UNIT II : BUSINESS LETTER

[20 HRS]

Need, functions and kinds of a Business letter - Layout of business letter- Essentials of a good business letter- Language of business writing.

UNIT III : ENQUIRY LETTERS

[20 HRS]

Trade letters-Enquiries-types- Offers and Quotations- Important terms in offers & quotations- Orders-Replies to orders-Refusal and cancellation of orders- Complaints.

UNIT IV : SALES LETTERS & REPORTS WRITING [20 HRS]

Sales letters & circulars - Advantages, Objectives, Three p's important for a sales correspondent- Notice of meeting – Reports writing - meaning, importance- types of business reports – Oral and written reports- Characteristics of a good report -Drafting of Business Reports – Reports of Individuals – Report by Committees

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.
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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	Communication – Meaning & Definition	2	Chalk & Talk	Black Board
1.2	importance of effective communication – Objectives	2	Chalk & Talk	Black Board
1.3	Role of communication in business & Characteristics of communication	4	Chalk & Talk	Black Board
1.4	Process - Various Media of communication - Verbal Communication-Oral & Written	4	PPT	Black Board
1.5	Modes of communication	2	Discussion	Black Board
1.6	Barriers of communication.	4	Discussion	Black Board
1.7	Modern Communication Technology	2	Lecture	Black Board
UNIT -2 BUSINESS LETTER				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Need, functions and kinds of a Business letter	5	Chalk & Talk	Black Board
2.1	Layout of business letter	5	Lecture	Green Board
2.2	Essentials of a good business letter	5	Chalk & Talk	Green Board
2.3	Language of business writing.	5	Discussion	Black Board
UNIT -3 ENQUIRY LETTERS				
3.1	Trade letters-Enquiries-types	4	Chalk & Talk	Black Board
3.2	Offers and Quotations	2	Chalk & Talk	Black board
	Important terms in offers & quotations	3	Chalk & Talk	Black board
3.3	Orders-Replies to orders	4	Chalk & Talk	Materials
3.4.	Refusal and cancellation of orders	4	Chalk & Talk	Black Board
3.5	Complaints.	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT 4 SALES LETTERS & REPORTS WRITING				
4.1	Sales letters & circulars	2	Chalk & Talk	Black Board
4.2	Advantages, Objectives, Three p's important for a sales correspondent	3	Lecture	Black Board
4.3	Notice of meeting	2	Lecture	Black Board
4.4	Reports writing- meaning- importance	2	Discussion	Materials
4.5	Types of business reports – Oral and written reports	4	Lecture	Black Board
4.6	Characteristics of a good report - Drafting of Business Reports	4	Lecture	Black Board
4.7	Reports of Individuals – Report by Committees	3	Lecture	Black board
UNIT 5 JOB APPLICATION, CURRICULUM VITAE & RESUME				
5.1	Job application-Preparing - Curriculum – vitae and Resume	3	Discussion	Black Board
5.2	Covering letter	3	Lecture	Black Board
5.3	Conventional application letter	3	Discussion	Black Board
5.4	Letter to applicants- Recommendations & Testimonials	3	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.5	Enquiries about candidates Appointments.	3	Discussion	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.	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	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	K3	PSO 1

	for meeting		
CO5	Design job applications and handle job applications at workplace	K3	PSO 1

Mapping COs Consistency with PSOs

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

CO PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	3	3	2	2
CO 2	3	2	2	2	3
CO 3	3	2	2	3	3
CO 4	3	3	3	2	3

CO 5	3	3	2	3	3
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Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 ♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Staff Name Dr.P.Ruby Leela

Forwarded By

**HOD'S Signature
& Name**

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

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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 – 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

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
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SEMESTER – II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	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.

UNIT – I Marketing

(20 HRS.)

Marketing - Functions - Meaning, Scope, features – importance and role of marketing. Marketing mix – Emerging Concepts in Marketing : Digital Marketing- Mobile Marketing – E-mail Marketing – Neuro-Marketing (Fundamentals)

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- pricing methodology

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- e-distribution net works

UNIT –V Promotion**(20 HRS.)**

Promotion – Advertisement – objectives – benefits – 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://studentzone-ngasce.nmims.edu/content/Marketing%20Management/Marketing_Management_ZOSMLuTCjy.pdf
2. <http://library.wbi.ac.id/repository/212.pdf>

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

3.3	Objectives	3	Lecture	Black Board
3.4	Methods of Pricing	3	Lecture	Black Board
3.5	Types of Pricing	3	Lecture	Black Board
UNIT - 4 CHANNELS OF DISTRIBUTION				
4.1	Channels of Distribution – Introduction and Definitions	5	Lecture	Black Board
4.2	Kinds of channel members	4	Lecture	Black Board
4.3	Functions of middlemen	5	Lecture	Black Board
4.4	Wholesalers and Retailers	3	Lecture	Black Board
4.5	Factors considering in selecting channels	3	Lecture	Green Board
UNIT - 5 PROMOTION				
5.1	Promotion and Advertisement – Introduction	3	Lecture	Black Board
5.2	Objectives, Benefits and Advertisement Copy	3	Lecture	Black Board
5.3	Selection of media, Kinds of media	5	Lecture	Black Board
5.4	Digital Advertising - Sales Promotion	4	Lecture	Black Board
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 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	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

Forwarded by
HOD'S Signature & Name

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

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:**(Bookman Old Style 12)**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I internal reconsturction				
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
MADURAI COLLEGE
MADURAI - 625 018

10%**Fatima College (Autonomous), Madurai – 625 018****The Research Centre of Commerce****III B.Com****SEMESTER –VI*****For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6CC15	Advanced Corporate Accounting	5	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 – amalgamation in the nature of purchase and merger

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:

(Bookman Old Style 12)

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I internal reconsturction				
1.1	Alteration of Share Capital And--	1	Chalk & Talk	Black Board
1.2	Internal Reconstruction Excluding Scheme of Reconstruction	4	Discussion	Black Board
1.3	Disposal of Capital Reduction	4	Discussion	Black Board
1.4	Treatment of Arrears of Preference Dividends –	4	Discussion	Black Board
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	Black Board
2.2	Treatment of Liquidation Expenses —	3	Chalk & Talk	Black Board
2.3	Amount Payable To Dissenting Shareholders – Inter Company Owings –	3	Discussion	Black Board
2.4	Cancellation of Common Debts	3	Discussion	Black Board
2.5	Unrealized Profits (Excluding Inter Company Holdings)	3	Discussion	Black Board
	UNIT -3liquidation of companies			

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.1	Liquidation--	1	Lecture	Black Board
3.2	Liquidator's Final Statement of Account	4	Chalk & Talk	Black Board
3.3	Calls In Arrears And Calls In Advance –	3	Discussion	Black Board
3.4.	Adjusting The Rights of Contributories When The Paid Up Amount On Share Varies-	4	Discussion	Black Board
3.5	B List Of Contributories	3	Discussion	Black Board
	UNIT IV holding companies			
4.1	Holding Companies ——	3	Discussion	Black Board
4.2	Fundamental Principles of Consolidation	3	Discussion	Black Board
4.3	Minority Interest- Cost of Control or Capital Reserve	3	Discussion	Black Board
4.4	Capital Profits & Revenue Profits – Elimination of Common Transactions – Treatment of Unrealized Profits – Revaluation Of Assets & Liabilities	3	Discussion	Black Board
4.5	Bonus Shares (Only Simple Problems Involving One Subsidiary).	3	Discussion	Black Board
	UNIT V Double account system			
5.1	Accounts of Electricity Companies	1	Discussion	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	—			
5.2	Differences between Single Account And Double Account System	1	Discussion	Black Board
5.3	Disposal of Surplus	4	Discussion	Black Board
5.4	Repairs And Renewals – Replacement of An Asset –	4	Discussion	Black Board
5.5	Final accounts	5	Discussion	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	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

				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	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
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

COURSE DESIGNER:

1. Staff Name Dr.V.Suganya

**Forwarded By
HOD'S
Signature&Name**

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

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)
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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- EOUs – 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 %
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 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

Forwarded By

B. Sahaya Fernando
HOD'S Signature

& Name
Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI

**FATIMA COLLEGE (AUTONOMOUS), MARY LAND,
Madurai – 625018**

III B.COM. - SEMESTER VI

For those who joined in June 2022 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

C03	Register, pay and file returns under GST trumpeting theoretical inputs.	K1,K2
C04	Calculate ITC under GST.	K3
C05	acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption.	K3

UNIT I INTRODUCTION TO INDIRECT TAXES

(15 HRS)

Origin and importance – Definition of tax – Characteristic Features of a TaxTypes of Taxes – Taxes Vs Fees – Taxes Vs Fines / Penalties – Canons of Taxation -Difference between Direct Taxes and Indirect Taxes – Advantages of Indirect Taxes – Disadvantages of Indirect Taxes – Major Reforms in Indirect Taxation -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 –**Tax Identification Number**- 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 DynamismRecent updates of GST

Union Budget 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 -TIN	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 ITC-	4	Lecture	Video Module

	conditions and restrictions			
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- EOUs – 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	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					
			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	K3

	available for normal consumption.	
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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:

1. Ms. P.KALAI SELVI

Forwarded By

**HOD'S Signature
& Name**

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
CO1	3	3	3	2	2
CO2	3	2	3	2	1
CO3	3	3	2	3	2
CO4	3	2	2	3	2
CO5	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. Sahaya Rani
HOD'S Signature
& Name

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

10%**Fatima College (Autonomous), Madurai-18****The Research Centre of Commerce****III B.Com****SEMESTER – V****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 & GAME THEORY

(15 HRS)

Assignment problem – rules for finding optimum assignment – travelling salesman problem – unbalanced assignment problem. - Introduction –definition- pay off- types of games-Maximin and Minimax principle – games without saddle point.

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
CO1	3	3	3	2	2
CO2	3	2	3	2	1
CO3	3	3	2	3	2
CO4	3	2	2	3	2
CO5	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. Sahaya Rani
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

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	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	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

B. Sahayarani Fernando
 HOD'S Signature

& Name

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 DEPARTMENT OF COMMERCE
 FATIMA COLLEGE
 MADURAI - 625 018

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

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1. Dr.S. Fatima Rosaline Mary.

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 HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO

HOD & ASSOCIATE PROFESSOR

DEPARTMENT OF COMMERCE

FATIMA COLLEGE

MADURAI - 625 018

NEW**10%****Fatima College (Autonomous), Madurai – 625 018****The Research Centre of Commerce****III B.Com****SEMESTER –V*****For those who joined in 2022 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 -Formulation of Hypothesis- **Research Design**: Meaning- Characteristics of a good Research Design-Components of a Research Design – Types of Research Design.

UNIT III: Sampling and Methods of Data Collection

(15 HRS)

Sampling- Criteria of selecting a sample – Different types of sampling. 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 –

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)

Introduction to SPSS – Feeding of Data – Predatory and Open access 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- Formulation of Hypothesis	2	Lecture	Smart Board
2.4	Research Design: Meaning-	4	Lecture	Smart

	Characteristics of a good Research Design			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:SAMPLING & METHODS OF DATA COLLECTIONS				
3.1	Sampling- Criteria of selecting a sample.	4	Lecture	PPT
3.2	Different types of sampling.	4	Lecture	PPT
3.3	Types of data-Secondary and Primary data –Sources of Secondary data .	1	Chalk & Talk	Black Board
3.4	Precautions in the use of secondary data .	2	Chalk & Talk	Black Board
3.5	Merits and demerits of primary sources .	2	Chalk & Talk	Black Board
3.6	Census and sample Survey.	2	Chalk & Talk	Black Board
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.	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
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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
CO 4	Know how to process collected data	K1, K2, K3 &	PSO2& PSO5
CO 5	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

**HOD'S Signature
& Name**

Fatima College (Autonomous), Madurai-18

The Research Centre of Commerce

III B.Com

SEMESTER –VI

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
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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

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B. Sahaya Fernando
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& Name

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

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

III B.Com

SEMESTER – VI

For those who joined in June 2022 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.

UNIT – I Introduction

(20 HRS.)

Basic Principles of audit – definition – objects – the 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 the statute –audit of accounts of a 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 – the 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/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.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
UNIT -2 INTERNAL AUDIT				
2.1	Conduct of Audit, Audit Programs and Audit Notes Books	2	Lecture	Google Classroom
2.2	Audit Files, Working Papers and Procedure Of Audit	2	Lecture	Google Classroom
2.3	Internal control, Internal audit	2	Lecture	Green Board Charts
2.4	Internal check, Meaning, Definitions, Objects	2	Lecture	Green Board
2.5	Procedure of internal check- Advantages	2	Lecture	Google Classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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
4.4	Report of the Investigator	3	Lecture	Google Classroom
4.5	Report Details	4	Lecture	Green Board
UNIT - 5 COMPANY AUDIT				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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 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	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
C01	3	3	3	2	3	3	2
C02	3	3	3	2	3	3	2
C03	3	2	3	2	3	3	2
C04	3	3	3	2	3	3	2
C05	3	3	2	2	3	3	2

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

COURSE DESIGNER:

- 1. Staff Name : Dr. T. JeyanthiVijayarani**
- 2. Staff Name : Mrs. Fanny M**

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