

#### **FATIMA COLLEGE**

Autonomous)

Affiliated to Madurai Kamaraj University

Re-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle - IV)

Mary Land, Madurai - 625018, Tamil Nadu

# 1.1.2 Revised Courses during the Academic Year 2023-2024

**USCO** 

2023-2024

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Affiliated to Madurai Kamaraj University Re-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle - IV) Mary Land, Madurai - 625018, Tamil Nadu

B.COM S.F. (NEWLY INTRODUCED COURSES, REVISED COURSES FOR I UG, IIUG, III UG

NAME OF THE DEPARTMENT: Commerce S.F.

PROGRAMME CODE : USCO

ACADEMICYEAR : 2023-2024

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Mary Land, Madurai - 625018, Tamil Nadu

#### **Department of Commerce S.F.**

#### **Curriculum from 2023 onwards**

#### PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK						
GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME						
<b>Programme:</b>	B.COM S.F.					
Programme	USCO					
Code:						
<b>Duration:</b>	3 Years (UG)					
Programme	<b>PO1: Disciplinary knowledge</b> : Capable of					
Outcomes:	demonstrating comprehensive knowledge and					
	understanding of one or more Disciplines that form a					
	part of an Undergraduate Programme of Study					
	PO2: Communication Skills: Ability to express					
	thoughts and ideas effectively in writing and orally;					
	Communicative with others using appropriate media:					
	confidently share one's views and express herself /					
	himself; demonstrate the ability to listen carefully, read					
	and write analytically and present complex information					
	in a clear and concise manner to different groups.					
	PO3: Critical Thinking: Capability to apply analytic					
	thought to the body of knowledge; analyse and evaluate					
	evidence, arguments, claims, beliefs on the basis of					
	empirical evidence; identify relevant assumptions or					
	implications; formulate coherent arguments; critically					

evaluate practices, policies and theories by following scientific approach to knowledge development.

**PO4: Problem Solving**: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

**PO5: Analytical Reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

**PO6:** Research- related skill: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.

**PO7:** Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.

**PO8:** Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.

**PO9:** Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

**PO10:** Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.

**PO11**: Self- directed learning: ability to work

independently, identify appropriate resources required for a project and manage a project through to completion.

**PO12**: Multicultural competence: Posse's knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO13: Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

**PO14**: Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.

**PO15: Life Long Learning:** Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

Programme Specific Outcomes:

#### **PSO1 - Placement**:

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and

apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.

#### **PSO2 - Contribution to Business World:**

Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.

#### **PSO3 - Contribution to the Society:**

To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

## FATIMA COLLEGE (AUTONOMOUS), MADURAI - 625 018 THE RESEARCH CENTRE OF COMMERCE

**PROGRAMME CODE: USCO** 

#### PART - I - TAMIL / FRENCH / HINDI- 10 CREDITS

#### PART - I - TAMIL

#### Offered by the Department of Tamil

S. N O	SEM	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mk s	ES E Mk s	TOT MKs
	I	23TL1C1	PART 1 LANGUAGE – TAMIL	5	5	40	60	100
	II	23TL2C2	PART 1 LANGUAGE – TAMIL	5	5	40	60	100
ТОТ	AL			10	10			

#### **PART - I - FRENCH**

#### Offered by The Department of French

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MK s
	I	23RL1C1	PART 1 LANGUAGE FRENCH	5	5	40	60	100
	II	23RL2C2	PART 1 LANGUAGE FRENCH	5	5	40	60	100

TOTAL	10	10		

#### PART - I - HINDI

#### Offered by The Department of Hindi

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT Mks
	I	23DL1C1	PART 1 LANGUAGE HINDI	5	5	40	60	100
	II	23DL2C2	PART 1 LANGUAGE HINDI	5	5	40	60	100
ТОТ	'AL			10	10			

#### **PART - II -ENGLISH - 16 CREDITS**

#### Offered by The Department of English

S. No	SEM.	COURSE CODE	COURSE TITLE	H R S	CR EDI TS	CIA Mk s	ES E Mk s	TOT Mks
		23EL1LB	BASIC COMMUNICATIVE ENGLISH					
	I	23EL1LI	INTERMEDIATE COMMUNICATIVE ENGLISH	5	5	40	60	100
		23EL1LA	ADVANCED COMMUNICATIVE ENGLISH					
	II	23EL2LB	ENGLISH COMMUNICATION SKILLS	5	5	40	60	100

		23EL2LI	ENGLISH FOR EMPOWERMENT					
		23EL2LA	ENGLISH FOR CREATIVE WRITING					
	III	21EL3WN	ENGLISH FOR DIGITAL ERA	5	3	40	60	100
	IV	21EL4WN	ENGLISH FOR INTEGRATED DEVELOPMENT	5	3	40	60	100
ТОТ	AL			20	16			

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

#### MAJOR CORE COURSES INCLUDING PRACTICALS: 70 CREDITS

S. No	SEM	COURSE CODE	COURSE TITLE	H R S	CR ED IT S	CIA Mk s	ES E Mk s	TOT Mks
	I	23AC1CC1	Financial Accounting I	5	5	40	60	100
		23AC1CC2	Principles of Management	5	5	40	60	100
	II	23AC2CC3	Financial Accounting II	5	5	40	60	100
		23AC2CC4	Business Law	5	5	40	60	100
		19AC3CC5	Advanced Accounting	6	4	40	60	100
	III	19AC3CC6	Cost Accounting Concepts	6	4	40	60	100
		23AC3CC7	Practical Banking	5	3	40	60	100

		19AC4CC8	Partnership Accounting	6	4	40	60	100
	IV	21AC4CC9	Cost Accounting Methods	6	4	40	60	100
		19AC4CC10	Principles and Practice of Management	5	3	40	60	100
		19AC5CC11	Corporate Accounting	5	4	40	60	100
		19AC5CC12	Company Law	5	4	40	60	100
	V	19AC5CC13	Income Tax Law & Practice	5	4	40	60	100
		19AC5CC14	Financial Accounting Software Package	5	4	40	60	100
		19AC6CC15	Advanced Corporate Accounting	5	4	40	60	100
	VI	19AC6CC16	Goods & Services Tax and Customs Act	5	4	40	60	100
		19AC6CC17	Business Law	5	4	40	60	100
ТОТ	AL			89	70			

#### **ALLIED COURSES- 10 CREDITS**

S. N O	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ES E Mk s	TOT. MKs
	III		Principles of Financial Accounting and Accounting Package	5	5	40	60	100
	IV	19AC4ACK4	Accounting for Decision Making	5	5	40	60	100
ТОТ	AL			10	10			

#### **ELECTIVES-21 CREDITS**

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ES E Mk s	TOT. Mks
	Ι	23AC1EC1	Business Communication	4	3	40	60	100
	II	23AC2EC2	Business Environment	5	3	40	60	100
	V	19AC5ME1 / 19AC5ME2	Quantitative Techniques/ Research Methodology	5	5	40	60	100
	VI	23AC6ME3 / 19AC6ME4	Management Accounting/ Human Resource Management	5	5	40	60	100
		19AC6ME5 / 23AC6ME6	Auditing/Financial Services	5	5	40	60	100
ТОТ	`AL			24	21			

PART – IV – 20 CREDITS VALUE EDUCATION ENVIRONMENTAL AWARENESS NON-MAJOR ELECTIVE SKILL BASED COURSES

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ES E Mk s	TOT. Mks
	Ι	23UAD1ES	Personal Values	1	1	40	60	100

	23AC1SE1	Skill Enhancement Course:- Non-Major Elective (Offered to other major Students) Fundamentals of Financial Accounting	2	2	40	60	100
	23AC1FC	Foundation Course:- Introduction to Commerce	2	2	40	60	100
	23UAD2ES	Values for Life	1	1	40	60	100
II	23AC2SE2	Skill Enhancement Course:- Non-Major Elective (Offered to other major Students) Fundamentals of Financial Accounting	2	2	40	60	100
	23AC2SE3	Skill Enhancement Course:- Self Management Skills	2	2	40	60	100
III	21G3EE	Environmental Studies	1	1	40	60	100
111	19AC3SB1	Self Management Skills	2	2	40	60	100
IV	21G4GS	Gender Studies	1	1	40	60	100
- •	19AC4SB2	Interpersonal Skills	2	2	40	60	100
V	19AC5SB3	Leadership Skills	2	2	40	60	100

		21AC5SB4	Soft Skills	2	2	40	60	100
	VI	19AC6SB5	Stress and Time Management	2	2	40	60	100
		19AC6SB6	Career Management	2	2	40	60	100
ТОТ	`AL			17	20			

#### PART - V - 1 CREDIT OFF-CLASS PROGRAMMES - ALL PART-V SHIFT - I

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DIT	TOT. Mks
		21S4PED	Physical Education			
		21S4NSS	NSS			
	I – IV	19S4YRC	YRC	30/ SEM	1	100
		21S4WEC	Women Empowerment Cell			
		21S4ACUF	AICUF			

### OFF-CLASS PROGRAMMES ADD-ON COURSES

COURSE CODE	COURSE TITLE	HR S.	CRE DITS	SEME STER IN WHICH THE COUR SE IS OFFER ED	CIA Mks	ES E Mk s	TOT AL Mks
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
21UAD5HR	Human Rights	15	2	V	100	-	100
21UAD6RS	OUTREACH PROGRAMME- Reach Out to Society through Action ROSA	100	3	V & VI	100	-	100
21UAD6PR	Project	30	4	VI	40	60	100
21UAD6RC	Reading Culture	10/ Se mes ter	1	II-VI	-	-	-
TOTAL			20				

#### **EXTRA CREDIT COURSES**

COURSE	COURSE	HR S.	CREDIT S	SEMES TER IN WHICH THE COURS E IS OFFER ED	CIA MK S	ES E MK S	TOTA L MARK S
21C2SLA1	House Hold Chemicals and Marketing		2	II	-	-	-

22UG4SLAM	SELF LEARNING COURSES for ADVANCED LEARNERS Financial Mathematics	-	2	IV	40	60	100
21UG6SLA	SELF LEARNING COURSES for ADVANCED LEARNERS Consumerism	-	2	VI	40	60	100
	MOOC COURSES / International Certified online Courses (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC- SWAYAM UGC / CEC	_	Minimu m 2 Credits	I – VI	-	-	

#### Fatima College (Autonomous), Madurai-18

#### **Department of Commerce S.F.**

## II B.Com S.F. SEMESTER -III

#### For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC3CC7	PRACTICAL BANKING	5	4

#### **COURSE DESCRIPTION**

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

#### **COURSE OBJECTIVE/S**

#### The course is designed to

- 1. Define Banking operations and the relationship between banker and customer by Banking Regulation Act, 1949.
- 2. Familiarize on the statutory provisions of Negotiable Instruments, paying and collecting Banker.
- 3. Solicit on principles of lending and modes of securing advances

4. Expose to the innovations in banking products and services.

#### UNIT IBANKER AND CUSTOMER

[15 HRS]

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

#### **UNIT II NEGOTIABLE INSTRUMENT**

[20 HRS]

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

#### UNIT III PAYING BANKER

[20 HRS]

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

#### UNIT IV LOANS AND ADVANCES

[20 HRS]

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

#### UNIT V RECENT TRENDS IN BANKING

[15 HRS]

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

#### **DYNAMISM (FOR CIA ONLY)**

Block Chain -Advantages- Application of Block Chain Technology.

#### **Text Book**

Banking Theory Law and Practice, E. Gordon & K. Natarajan, Himalaya Publishing House,  $22^{\mathrm{nd}}$  edition, 2018

#### **Books for Reference**

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

Modul e No.	Topic	No. of Lectures	Content Delivery Method	Teachi ng Aids
	UNIT I BANKER ANI	CUSTOME	ER	
1.1	Banker and Customer – Definition - Relationship	3	DEMO	Screen Sharing

1.2	Special features – Opening and closing of accounts	3	DEMO	Screen Sharing
1.3	different types of accounts	2	DEMO	Screen Sharing
1.4	Forms used in the operation of bank accounts cheque book, pass book, mistakes in the pass book –	3	DEMO	Screen Sharing
1.5	Special types of customers.	3	DEMO	Screen Sharing
	Test	1		
	UNIT II NEGOTIABLE INST	RUME	NT	
2.1	Negotiable Instrument – Definition – Features	3	DEMO	Screen Sharing
2.2	Cheque – Features – Material alteration	4	DEMO	Screen Sharing
2.3	Holder and Holder in due course – payment in due course	4	DEMO	Screen Sharing
2.4	Crossing – types	4	DEMO	Screen Sharing
2.5	Endorsements – kinds.	3	DEMO	Screen Sharing
	Test	2		
	UNIT III PAYING BANI	KER		
3.1	Paying banker – Statutory protection	5	DEMO	Screen Sharing
3.2	Refusal of payment by banks	5	DEMO	Screen Sharing
3.3	Collecting banker	5	DEMO	Scree n Sharin

				g
3.4	Statutory protection to the Collecting banker.	4	DEMO	Scree n Sharin g
	Test	1		
	UNIT IV LOANS AND	ADVANC	ES	

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

4.3	Modes of securing advances – Lien- Pledge - Mortgage and hypothecation-	5	DEMO	Screen Sharing
4.4	Non Performing Assets (NPA)	4	DEMO	Screen Sharing
4.5	Test	1		
UNIT V	RECENT TRENI	DS IN BANK	KING	
5.1	Recent trends in Banking	2	DEMO	Screen Sharing
5.2	NEFT – RTGS –ECS	4	DEMO	Screen Sharing
5.3	E-banking - mobile banking	4	DEMO	Screen Sharing
5.4	Plastic money – E-Payment	4	DEMO	Screen Sharing
	Test	1		

(	21 C	2	С3	C4	Total Scholasti c Marks	Non Scholasti c Marks C5	CIA Total	
Se	ssio Bett	er of		MIDSEM				% of
		W2		TEST				Assessm
e Ave	rag	I	M1+M2					nt
V				15 Mks				
e l	5 M	lks			05 15		40741	
	Iks.		5+5=10		35 Mks.		40Mks.	
	INS.		Mks.			5 Mks.		
	5		-	2 1/2	7.5	_	7.5	18.75 %
K 1								
К2	- 5		4 2	½ <b>1</b> 1	L.5		28.75 %	
						1 1.5		
К3	_	_	3	5	8	-	8	20 %
K4	-	-	3	5	- 8	8 20 %	6	

Non 5 5 Scholastic 5 12.5 %

Total 5 5 10 515 4035 100 %

CIA				
Scholastic	35			
Non Scholastic	5			
	40			

#### **EVALUATION PATTERN**

SCHOLASTIC			NON - SCHOLASTIC	MARKS				
<b>C1</b>	C2	С3	<b>C4</b>	<b>C5</b>	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

#### **UG CIA Components**

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

#### EVALUATION PATTERN

-

SC	SCHOLASTIC			NON - SCHOLASTIC	MARKS		
<b>C2</b>	С3	<b>C4</b>	C5	C6	CIA ESE		Total
10	5	5	5	5	40	60	100

#### **COURSE OUTCOMES**

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
C01	Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts	K1	PSO4
CO2	Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881.	K1/K2	PSO1
CO3	Enumerate the provisions for paying and collecting banker	K2/K3	PSO1
CO4	Explain credit creation and ways of providing advances, and the principles behind sound lending	К3	PSO4
CO5	Outline the technological applications in banking businesses, connecting customers	K1/K2	PSO3

#### Mapping of COs consistency with PSOs

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



# FATIMA COLLEGE (Autonomous), MADURAI – 625 018 30% Department of Commerce S.F. SEMESTER – III

### For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	23AC3CC7	PRACTICAL BANKING	5	4

### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVE/S**

### The course is designed to

- 1. Define Banking operations and the relationship between banker and customer by Banking Regulation Act,1949.
- 2. Familiarize on the statutory provisions of Negotiable Instruments, paying and collecting Banker.
- 3. Solicit on principles of lending and modes of securing advances
- 4. Exposes to the latest development in the banking field such as E-Banking services UPI- Artificial Intelligence- cloud Banking.

#### UNIT I BANKER AND CUSTOMER

[15 HRS]

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

#### **UNIT II NEGOTIABLE INSTRUMENT**

[20 HRS]

Negotiable Instrument – Definition –Features - Cheque – Features – Material alteration –Concept of Paying Banker and Collecting Banker - Duties of Paying Banker and Collecting Banker- Holder and Holder in due course – payment in due course – Crossing – types – Endorsements – kinds.

#### UNIT III LOANS AND ADVANCES

[20 HRS]

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

### **UNIT IV E BANKING**

[15 HRS]

E-banking- Models of e-banking - Complete centralised solution (Core Banking) - Cluster approach - High - tech bank and within bank - Advantages of e-banking, Constraints in e-banking - Security measures to prevent fraudulent activities

#### UNIT V RECENT TRENDS IN BANKING

[20 HRS]

Recent trends in Banking – ECS - Tele Banking -Home Banking- Gold Banking- mobile banking – Plastic money – E-Payment - Electronic Fund Transfer: Interbank funds Transfer Processor (IFTP), immediate payment service (IMPS) – National Electronic Fund Transfer (NEFT) and Real Time Gross Settlement (RTGS) – Difference between IMPS, RTGS, NEFT - UPI and Mobile Wallets- - Digital only Banks-Unified Payment Interface (UPI) –Block Chain-Artificial Intelligence Robots - Cloud Banking- Wearables -Banking Ombudsman- Customer Grievances Redressal-Virtual currency - Crypto currency - Bit coin-

### **DYNAMISM (FOR CIA ONLY)**

Block Chain -Advantages- Application of Block Chain Technology.

### **Text Book**

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

### **Books for Reference**

- 1. Banking Theory and Practice, K.C.Shekhar&Lekshmyshekhar, Vikas publishing house Pvt Ltd, 2017
- 2. Agarwal, O.P, 'Modern Banking of India', Himalaya Publications, Mumbai, 2019
- 3. Banking Law and Practice -P.N. Varshney, Sultan Chand & Sons, 2018.
- 4. Banking Theory Law and Practice, R.Rajesh&Sivagnanasithi, Tata Mcgraw, Hill publishing company ltd, 2018.
- 5. Banking Law and Practice, Gurusamy, Tata Mcgraw, Hill Publishing Company Ltd, 2nd edition, 2018.
- 6. Banking Law and Practice, K.P.Kandasami, S.Natarajan&R.Parameswaran, S Chand & Company Ltd, 4<sup>th</sup> edition, 2009.

Modul e No.	Topic	No. of Lectures	Content Delivery Method	Teachi ng Aids
UNIT	BANKER AND CUSTOMER			
1.1	Banker and Customer – Definition - Relationship	3	LECTURE	Chalk & Talk
1.2	Special features – Opening and closing of accounts	3	LECTURE	Chalk & Talk
1.3	different types of accounts	2	LECTURE	Chalk & Talk
1.4	Forms used in the operation of bank	3	LECTURE	Chalk &

	accounts cheque book, pass book,			Talk		
	mistakes in the pass book -					
1.5	Special types of customers.	3	LECTURE	Chalk & Talk		
	Test	1				
UNIT II NEGOTIABLE INSTRUMENT						
2.1	Negotiable Instrument – Definition – Features	3	LECTURE	Chalk & Talk		
2.2	Cheque – Features – Material alteration - Duties of Paying Banker and Collecting Banker	4	LECTURE	Chalk & Talk		
2.3	Holder and Holder in due course – payment in due course	4	LECTURE	Chalk & Talk		
2.4	Crossing – types	4	LECTURE	Chalk & Talk		
2.5	Endorsements – kinds.	3	LECTURE	Chalk & Talk		
	Test	2				
UNIT	III LOANS AND ADVANCES					
3.1	Loans and advances Principles of good lending	5	LECTURE	Chalk & Talk		
3.2	Credit worthiness of borrowers	5	LECTURE	Chalk & Talk		
3.3	Modes of securing advances – Lien- Pledge - Mortgage and hypothecation	5	LECTURE	Chalk & Talk		
3.4	Non Performing Assets (NPA)	4	LECTURE	Chalk & Talk		
	Test	1				
UNIT	IV E BANKING					

4.1	E-banking	3	LECTURE	Chalk &
				Talk
4.2	Models of e-banking - Complete	4	LECTURE	Chalk &
	centralised solution (Core Banking)			Talk
	Cluster approach- High - tech bank			
	and within bank			
4.3	Advantages of e- banking,	4	LECTURE	Chalk &
	Constraints in e-banking			Talk
4.4	Security measures to prevent	3	LECTURE	Chalk &
	fraudulent activities			Talk
4.5	Test	1		Chalk &
				Talk
UNIT	V RECENT TRENDS IN BANK	ING		
5.1	Recent trends in Banking	2	LECTURE	Chalk &
				Talk
5.2	ECS- mobile banking Tele Banking-	4	LECTURE	Chalk &
	Home Banking- Gold Banking- Plastic			Talk
	money – E-Payment			
5.3	Electronic Fund Transfer: Interbank	5	LECTURE	Chalk &
	funds Transfer Processor (IFTP),			Talk
	immediate payment service (IMPS) –			
	National Electronic Fund Transfer			
	(NEFT) and Real Time Gross			
	Settlement (RTGS) – Difference			
	between IMPS, RTGS, NEFT			
5.4	UPI and Mobile Wallets Digital only	8	LECTURE	Chalk &
	Banks-Unified Payment Interface (UPI)			Talk
	–Block Chain-Artificial			

Intelligence		
Robots - Cloud Banking- Wearables		
Banking Ombudsman- Customer		
Grievances Redressal Virtual		
currency- Crypto currency - Bit coin-		
Test	1	

	C1	C2	С3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessment
	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 1/2	11.5	-	11.5	28.75 %
К3	-	-	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 M	IARKS
-------------------------------	-------

C1	<b>C2</b>	С3	<b>C4</b>	<b>C5</b>	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### **UG CIA Components**

			Nos		
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 <b>*</b>	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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
<b>CO1</b>	Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts	К1	PSO4
CO2	Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881.	K1/K2	PSO1
CO3	Enumerate the provisions for paying and collecting banker	K2/K3	PSO1

CO4	Explain credit creation and ways of providing advances, and the principles behind sound lending	К3	PSO4
CO5	Learn about the practises used in banking transactions in practice.	K1/K2	PSO3

### **Mapping COs Consistency with PSOs**

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

### **Mapping COs Consistency with POs**

CO/ PO	P01	PO2	PO3	P04	PO5	P06	PO7
CO1	3	2	3	2	3	3	3
CO2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	3	3
CO4	3	2	3	2	3	3	3
CO5	3	2	3	2	3	3	3

**Note**: ◆ Strongly Correlated – **3** ◆ Moderately Correlated – **2** 

♦ Weakly Correlated -1

### **COURSE DESIGNER:**

### Dr.C.Lucia Vanitha

### Forwarded By

### HOD'S Signature& Name [Dr A.I.Auxilia Felicitas]

#### II B.Com SF

#### SEMESTER -IV

### For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC4SB2	Interpersonal skills	2	2

#### COURSE DESCRIPTION

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

### **COURSE OBJECTIVES**

This course is designed to

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

### UNIT I Attitude [6HRS]

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

**UNIT IIInterpersonal Skill[6 HRS]** Interpersonal skill - effective inter personal skill - Reasons for poor Inter personal skills

#### **UNIT IIISocial Skills**

[6 HRS]

Social skills - assertive skills - Enhancement of interpersonal skills

### **UNIT IV Negotiation**[5 HRS]

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

### **UNIT V Decision Making Skills**

[5 HRS]

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

### **UNIT VI Dynamism**

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

**Text book:**Soft Skills and Personality Development, K.S Antonysamy& JosephChandra, MJP Publishers,2018

### **Reference books:**

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

### **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids					
UNIT I- Attitude									
1.1	Types of Attitude - positive attitude - power of positive attitude	2	Chalk & Talk	Black Board					
1.2	Power of positive attitude	2	Chalk & Talk	PPT					
1.3	develop your positive attitudes - negative attitude	2	Lecture	PPT & White board					
	UNIT -2 Inter	personal s	skills						
2.1	Interpersonal skill	2	Lecture	Black Board					
2.2	Effective inter personal skill	2	Discussion	Google classroom					
2.3	Reasons for poor Inter personal skills	2	Discussion	Google classroom					
	UNIT 3 Sc	cial skills							
3.1	Social skills	2	Discussion	Google classroom					
3.2	Assertive skills	2	Discussion	Google classroom					
3.3	Enhancement of interpersonal skills	2	Discussion	Google classroom					

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids						
	UNIT 4 Negotiation									
4.1	Negotiation skill - why negotiation	1	Discussion	Google classroom						
4.2	Types of negotiation	2	Discussion	Google classroom						
4.3	The process of negotiation - improving negotiation skill	2	Discussion	Google classroom						
	UNIT 5 Decision	n Making	Skills							
5.1	Meaning of decision making	1	Discussion	Google classroom						
5.2	decision making process - Decision making in groups	3	Discussion	Google classroom						
5.3	Brain storming	1	Discussion	Google classroom						

	C1	C2	С3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of
Levels	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				Assessment

	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 1/2	11.5	-	11.5	28.75 %
К3	-	-	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	<b>C2</b>	С3	<b>C4</b>	<b>C5</b>	С6	CIA	ESE	Total

### **UG CIA Components**

			Nos		
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 <b>*</b>	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	Distinguish key factors involved in successful advertising and be able to substantiate the importance of advertising products/ services	K1	PSO1& PSO2
CO 2	Recall various media involved in advertising products/ services and identify the positioning of the media in hosting advertisements	K1, K2,	PSO3
CO 3	Formulate advertisement copy and categorise the components of advertisement copy	K1 & K3	PSO5

CO 4	Use photo shop and flash media in editing images	K1, K2, K3 &	
CO 5	Nurture and apply creativity in advertising and critically examine any advertisement on different media	K2 & K4	

### **Mapping COs Consistency with PSOs**

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	1	3
CO3	2	3	3	2	3
CO4	3	3	3	1	3
CO5	2	3	3	2	3

**Note**: ◆ Strongly Correlated - **3** ◆ Moderately Correlated - **2** 

♦ Weakly Correlated -1

CO/PSO	P01	PO2	PO3	P04	P05	P06	P07
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

**Mapping of COs with POs** 

### **COURSE DESIGNER:**

**Staff Name : MS.F.Gnanadeepam** 

Forwarded By

HOD'S Signature & Name

**15%** 

### II B.Com SF SEMESTER -IV

### For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC4SB2	Interpersonal skills	2	2

#### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVES**

This course is designed to

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

### UNIT I Attitude [6HRS]

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

### **UNIT II Interpersonal Skill**

[6HRS]

Interpersonal skill - effective inter personal skill - Reasons for poor Inter personal skills-Team Dynamics

#### **UNIT III Social Skills**

[6 HRS]

Social skills - assertive skills - Enhancement of interpersonal skills

### **UNIT IV Negotiation**

[5 HRS]

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

### **UNIT V Decision Making Skills**

[5 HRS]

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

### **UNIT VI Dynamism**

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

**Text book:**Soft Skills and Personality Development, K.S Antonysamy& JosephChandra, MJP Publishers,2018

### **Reference books:**

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

### **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids					
UNIT I- Attitude									
1.1	Types of Attitude - positive attitude - power of positive attitude	2	Chalk & Talk	Black Board					
1.2	Power of positive attitude	2	Chalk & Talk	PPT					
1.3	develop your positive attitudes - negative attitude	2	Lecture	PPT & White board					
	UNIT -2 Inter	personal s	skills						
2.1	Interpersonal skill	2	Lecture	Black Board					
2.2	Effective inter personal skill	2	Discussion	Google classroom					
2.3	Reasons for poor Inter personal skills	2	Discussion	Google classroom					
	UNIT 3 Sc	cial skills							
3.1	Social skills	2	Discussion	Google classroom					
3.2	Assertive skills	2	Discussion	Google classroom					
3.3	Enhancement of interpersonal skills	2	Discussion	Google classroom					
	UNIT 4 Ne	egotiation							
4.1	Negotiation skill - why negotiation	1	Discussion	Google classroom					

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.2	Types of negotiation	2	Discussion	Google classroom
4.3	The process of negotiation - improving negotiation skill	2	Discussion	Google classroom
	UNIT 5 Decision	n Making	Skills	
5.1	Meaning of decision making	1	Discussion	Google classroom
5.2	decision making process - Decision making in groups	3	Discussion	Google classroom
5.3	Brain storming	1	Discussion	Google classroom

	C1	C2	С3	<b>C4</b>	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessment
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 1/2	7.5	-	7.5	18.75 %
K2	-	5	4	2 1/2	11.5	-	11.5	28.75 %

К3	-	-	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	<b>C2</b>	С3	<b>C4</b>	<b>C</b> 5	С6	CIA ESE Tot		Total
10	10	5	5	5	5	40	60	100

### **UG CIA Components**

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 <b>*</b>	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	Distinguish key factors involved in successful advertising and be able to substantiate the importance of advertising products/ services	K1	PSO1& PSO2
CO 2	Recall various media involved in advertising products/ services and identify the positioning of the media in hosting advertisements	K1, K2,	PSO3
CO 3	Formulate advertisement copy and categorise the components of advertisement copy	K1 & K3	PSO5
CO 4	Use photo shop and flash media in editing images	K1, K2, K3 &	
CO 5	Nurture and apply creativity in advertising and critically examine any advertisement on different media	K2 & K4	

### **Mapping COs Consistency with PSOs**

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	1	3
CO3	2	3	3	2	3
<b>CO4</b>	3	3	3	1	3
CO5	2	3	3	2	3

**Note**: ◆ Strongly Correlated - **3** ◆ Moderately Correlated - **2** 

♦ Weakly Correlated -1

CO/PSO	P01	PO2	PO3	P04	P05	P06	P07
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

**Mapping of COs with POs** 

**COURSE DESIGNER:** 

**Staff Name : MS.F.Gnanadeepam** 

Forwarded By

#### III B.Com SF



#### **SEMESTER-V**

### For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC5CC1 3	Income Tax Law and Practice	6	4

#### COURSE DESCRIPTION

#### **Course Description**

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

#### **COURSE OBJECTIVES**

#### The course is designed to

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

#### **Unit 1 INTRODUCTION TO INCOME TAX**

(15 HRS)

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

#### Unit 2 COMPUTATION OF INCOME FROM SALARY

(15 HRS)

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

#### **Unit 3 INCOME FROM HOUSE PROPERTY**

(15HRS)

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

#### **Unit 4 INCOME FROM OTHER SOURCES.**

(15HRS)

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

#### **Unit 5 COMPUTATION OF SALARY INCOME**

(15 HRS)

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

### **UNIT -6 DYNAMISM (for CIA only)**

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

#### Text book:

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

#### **Books for reference**

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

### **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids							
	UNIT I Partnership										
1.1	Brief History of Income Tax in India – Income Tax Act 1961 with Amendments	1	Chalk & Talk	Black Board							
1.2	Definitions	4	Discussion	Google classroom							
1.3	Previous year –Assessment year	4	Discussion	Google classroom							
1.4	Person –Resident – Not ordinarily Resident – Non-Resident ––	4	Discussion	Google classroom							
1.5	Income Exempted from Tax u/s10	2	Lecture	Black Board							
	UNIT -2 Income from Sa	alary									
2.1	Computation of Income from Salary	3	Lecture	Green Board Charts							
2.2	Retirement benefits	3	Chalk & Talk	Green Board							
2.3	Allowances	3	Discussion	Google classroom							
2.4	perquisites	3	Discussion	Google classroom							
2.5	Computation of salary	3	Discussion	Google classroom							
	UNIT -3 Inco	me from h	ouse prope	rty							
3.1	introduction	1	Lecture	Green							

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Board
				Charts
3.2	Definitions – self occupied property	3	Chalk & Talk	Green Board
3.3	Partly let out property	3	Discussion	Google classroom
3.4.	Let out property	3	Discussion	Google classroom
3.5	Computation of income from house property	3	Discussion	Google classroom
3.6	Interest on laon	2	Discussion	Google classroom
	UNIT IV income from o	ther sour	ces	
4.1	Introduction	5	Discussion	Google classroom
4.2	Income from other sources	5	Discussion	Google classroom
4.3	Computation of income from other sources	5	Discussion	Google classroom
	UNIT V Gross total inco	me		
5.1	Computation of gross total income	1	Discussion	Google classroom
5.2	<ul><li>Deductions from Gross Total</li><li>Income- Deductions U/S 80C to 80</li><li>U [ excluding 80I]-</li></ul>	10	Discussion	Google classroom
5.3	tax planning for salaries	4	Discussion	Google classroom

	C1	C2	С3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessme nt
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 1/2	7.5	-	7.5	18.75 %
K2	-	5	4	2 1/2	11.5	-	11.5	28.75 %
К3		-	3	5	8	-	8	20 %
К4	-	-	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			
<b>C1</b>	С2	С3	<b>C4</b>	<b>C</b> 5	С6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### **UG CIA Components**

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

### **COURSE OUTCOMES**

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline the history of IT Act and pronounce clearly the basic concepts of IT Act.	K1	PSO1& PSO2
CO 2	Define salary and compute salary within the precincts of the relevant Financial Act	K1, K2,	PSO3
CO 3	Calculate Income from House Property, depending on the number of holdings and nature of occupation of such property	K1 & K3	PSO5
CO 4	Determine Income from Other Sources and demarcate the residual income among other heads	K1, K2, K3 &	
CO 5	Compute GTI for individuals and cut across theoretically between types of assessment	K2 & K4	

### **Mapping COs Consistency with PSOs**

CO/ PSO	PS 01	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
<b>CO4</b>	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	P01	PO2	РО3	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3
CO5	3	3	3	3	3

### **COURSE DESIGNER:**

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

### Forwarded By

**HOD'S Signature** & Name

10%

## FATIMA COLLEGE (Autonomous), MADURAI - 625 018 Department of Commerce SF

### III B.COM SF SEMESTER - III

### For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
usco	19AC5CC13	INCOME TAX LAW AND PRACTICE	6	4

#### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVES : The course is designed to**

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

#### **Unit 1 INTRODUCTION TO INCOME TAX**

(15 HRS)

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

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

Computation of Income from Salary- Definition, Allowances, perquisitesdeductions under Section 16- retirement benefits - pension, gratuity, leave salary

#### **Unit 3 INCOME FROM HOUSE PROPERTY**

(15HRS)

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

#### **Unit 4 CAPITAL GAIN**

(15 HRS)

Capital Gains- basis of charge- capital asset-types of capital asset-consideration- cost of acquisition-cost of improvement-indexed cost-provisions of Sec 54.

#### **Unit 5 INCOME FROM OTHER SOURCES.**

(15HRS)

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

### **UNIT -6 DYNAMISM (for CIA only)**

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

#### Text book:

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

#### **Books for reference**

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

### **Blue Print- Based on Levels**

A(i)	A(ii)	В	С	D	E	Total
FU	Choose	(2marks)	(4 marks)	(10 marks)	Compulsory	60
(1 mark)	(1 mark)				(10 marks)	
5 mks -	5 mks -		4 mks -			14
Five	Five		One pair			
Qns.	Qns.		of Qns.			
		8 mks -	4 mks -			12
		Four	One pair			
		Qns.	of Qns.			
				10 mks -	10 mks -	20
				One pair	One Qn.	
				of Qns.		
			4 mks -	10 mks -		14
			One pair	One pair		
			of Qns.	of Qns.		
	FU (1 mark) 5 mks - Five	FU Choose (1 mark) (1 mark)  5 mks - 5 mks -  Five Five	FU Choose (2marks) (1 mark)  5 mks - 5 mks -  Five Five Qns. Qns.  8 mks -  Four	FU Choose (2marks) (4 marks)  (1 mark) (1 mark)  5 mks - 5 mks - 4 mks -  Five Five One pair of Qns.  8 mks - 4 mks -  Four One pair of Qns.  7 One pair of Qns.  4 mks -  One pair of Qns.	FU Choose (2marks) (4 marks) (10 marks)  (1 mark) (1 mark)  5 mks - 5 mks - 4 mks -  Five Five Qns. One pair of Qns.  8 mks - 4 mks -  Four One pair Of Qns.  10 mks -  One pair of Qns.  4 mks -  One pair of Qns.	FU Choose (2marks) (4 marks) (10 marks) (10 marks)  5 mks - 5 mks - 4 mks - Five Qns. Qns.  8 mks - 4 mks - Four One pair Qns. of Qns.  10 mks - One pair One Qn.  4 mks - One pair One Qn.

	A(i) Fill Up (1 mark) 5 Qns. K1	A(ii) Choos e (1 mark) 5 Qns.	B (2marks) 4 Qns. K2	C (4 marks) 3 Pairs - K1 pair K2 pair K4 pair	D (10 marks) 2 Pairs - K3 pair K4 pair	E Compulsory (10 marks) 1 Qn.	Total 60
CO1	Q1	Q6				Q20	12
CO2	Q2	Q7			Q 19a or b		12
CO3	Q3	Q8	Q11+Q12 +Q13	Q15 a or b			12
CO4	Q4	Q9			Q18a or b		12
CO5	Q5	Q10	Q14	Q16 a or b Q17 a or b			12

#### III B.Com SF

# **OLD SYLLABUS**

#### **SEMESTER - V**

# For those who joined in June 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC5SB 3	Leadership Skills	2	2

#### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVES:** The Course is designed to

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

### **UNIT - I Introduction to Leadership**

(6 HRS.)

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

### **UNIT-II Team Building**

(6 HRS.)

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

### **UNIT -III Team Dynamics**

(6 HRS.)

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

### **UNIT -IV Conflict Management**

(6 HRS.)

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

### **UNIT -V Case Studies**

(6 HRS.)

Case studies on significant Industrial Women leaders in India

## UNIT -VI DYNAMISM (for CIA only)

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

#### **REFERENCES:**

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

# **Digital Open Educational Resources (DOER):**

- 1. <a href="http://www.free-management-ebooks.com/news/leadership-skills-pdf-free-download/">http://www.free-management-ebooks.com/news/leadership-skills-pdf-free-download/</a>
- 2. <a href="https://cjr.ufv.ca/wp-content/uploads/2018/02/Essentials-of-Leadership-book-2nd-Ed-web.pdf">https://cjr.ufv.ca/wp-content/uploads/2018/02/Essentials-of-Leadership-book-2nd-Ed-web.pdf</a>
- 3. <a href="http://promeng.eu/downloads/training-materials/ebooks/soft-skills/leadership-skills.pdf">http://promeng.eu/downloads/training-materials/ebooks/soft-skills/leadership-skills.pdf</a>

# **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids				
1.1	Concept of Leadership	2	Lecture	Google Classroom				
1.2	Styles of leadership - factors affecting leadership style	3	Lecture	Google Classroom				
1.3	Characteristics of a good leader	1	Lecture	Google Classroom				
	UNIT -2 TEAMBU	JILDING						
2.1	Concept of team, Skills needed for Teamwork	2	Lecture	Google Classroom				
2.2	Role of a Team Leader	2	Lecture	Google Classroom				
2.3	High performance Team Building	2	Lecture	Google Classroom				
	UNIT - 3 TEAMDY	NAMICS						
3.1	Concept and relevance, Aspects of Team Dynamics	2	Lecture	Google Classroom				
3.2	Developing trust and influence	1	Lecture	Google Classroom				
3.3	Making Decisions	1	Lecture	Google Classroom				
3.4	Fostering creativity at work place	2	Lecture	Google Classroom				
	UNIT - 4 CONFLICTMANAGEMENT							
4.1	Concept of conflict management	1	Lecture	Google Classroom				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids				
4.2	Conflict management styles	2	Lecture	Google Classroom				
4.3	Skills required for conflict resolution	1	Lecture	Google Classroom				
4.4	Tips to resolve conflict	2	Lecture	Google Classroom				
	UNIT - 5 CASESTUDIES							
5.1	Case studies on significant Industrial Women leaders in India	2	Lecture	Google Classroom				
5.2	Case Studies - Discussion	2	Lecture	Google Classroom				
5.3	Case Studies - Discussion	2	Lecture	Google Classroom				

	C1	C2	С3	<b>C4</b>	Total Scholast ic Marks	Non Scholas tic Marks C5	CIA Total	% of
Levels	Sessio n -wise Averag e	Bette r of W1, W2	M1+M2	MID- SEM TEST				Assess ment
	5 Mks.	5 Mks	5+5=1 0 Mks.	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
К2	-	5	4	2 ½	11.5	-	11.5	28.75 %
К3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholast ic	-	-	-	-		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	С3	<b>C4</b>	С5	С6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

# **UG CIA Components**

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
С3	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	_	Attendance		-	5 Mks

### **COURSE OUTCOMES**

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

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

	dynamics		PSO3, PSO4 & PSO5
CO 4	Conceptualise conflict management and identify the requisite skills for conflict resolution	K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 5	Conduct sectional analysis on significant women entrepreneurs and business leaders	К3	PSO1, PSO2, PSO3, PSO4 & PSO5

**Mapping COs with PSOs** 

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	-	3	3	3	3
CO3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3
CO5	3	3	3	3	3

# **Mapping COs with POs**

CO/ PO	P01	PO2	PO3	P04	PO5	P06	P07
CO1	3	3	3	3	3	3	2
CO2	-	3	3	3	3	2	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	2	2
CO5	3	3	3	3	3	2	2

**Note**: ◆ Strongly Correlated - **3** ◆ Moderately Correlated - **2** 

♦ Weakly Correlated -1

# **COURSE DESIGNER:**

1. Staff Name: Dr. T. Jeyanthi Vijayarani

Forwarded By

**HOD'S Signature & Name** 

# III B.Com SF

### **10%**

# SEMESTER - V

# For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
usco	19AC5SB 3	Leadership Skills	2	2

#### **COURSE DESCRIPTION**

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

# **COURSE OBJECTIVES**

The Course is designed to

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

#### **UNITS**

# **UNIT - I Introduction to Leadership**

(6 HRS.)

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

### **UNIT -II Team Building**

(6 HRS.)

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

# **UNIT -III Team Dynamics**

(6 HRS.)

Concept and relevance- Aspects of team dynamics- developing trust

and influence - making decisions- fostering creativity at work place.

### **UNIT -IV Conflict Management**

(6 HRS.)

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

#### **UNIT -V Case Studies**

(6 HRS.)

Case studies on significant Industrial Women leaders in India- Indra

K.Nooyi - Nishi Vasudeva- Roshini Nadar Malhotra - Mallika Srinivasan

# UNIT -VI DYNAMISM (for CIA only)

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

#### **REFERENCES:**

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

### Digital Open Educational Resources (DOER):

- 1. <a href="http://www.free-management-ebooks.com/news/leadership-skills-pdf-free-download/">http://www.free-management-ebooks.com/news/leadership-skills-pdf-free-download/</a>
- 2. <a href="https://cjr.ufv.ca/wp-content/uploads/2018/02/Essentials-of-Leadership-book-2nd-Ed-web.pdf">https://cjr.ufv.ca/wp-content/uploads/2018/02/Essentials-of-Leadership-book-2nd-Ed-web.pdf</a>
- 3. <a href="http://promeng.eu/downloads/training-materials/ebooks/soft-skills/leadership-skills.pdf">http://promeng.eu/downloads/training-materials/ebooks/soft-skills/leadership-skills.pdf</a>

# **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids			
1.1	Concept of Leadership	2	Lecture	Google Classroom			
1.2	Styles of leadership - factors affecting leadership style	3	Lecture	Google Classroom			
1.3	Characteristics of a good leader	1	Lecture	Google Classroom			
	UNIT -2 TEAM BU	JILDING					
2.1	Concept of team, Skills needed for Teamwork	2	Lecture	Google Classroom			
2.2	Role of a Team Leader	2	Lecture	Google Classroom			
2.3	High performance Team Building	2	Lecture	Google Classroom			
	UNIT - 3 TEAM DY	YNAMICS					
3.1	Concept and relevance, Aspects of Team Dynamics	2	Lecture	Google Classroom			
3.2	Developing trust and influence	1	Lecture	Google Classroom			
3.3	Making Decisions	1	Lecture	Google Classroom			
3.4	Fostering creativity at work place	2	Lecture	Google Classroom			
	UNIT - 4 CONFLICT MANAGEMENT						
4.1	Concept of conflict management	1	Lecture	Google Classroom			

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids			
4.2	Conflict management styles	2	Lecture	Google Classroom			
4.3	Skills required for conflict resolution	1	Lecture	Google Classroom			
4.4	Tips to resolve conflict	2	Lecture	Google Classroom			
	UNIT - 5 CASE STUDIES						
5.1	Case studies on significant Industrial Women leaders in India	2	Lecture	Google Classroom			
5.2	Case Studies - Discussion	2	Lecture	Google Classroom			
5.3	Case Studies - Discussion	2	Lecture	Google Classroom			

	C1	C2	С3	<b>C4</b>	Total Scholast ic Marks	Non Scholas tic Marks C5	CIA Total	% of
Levels	Sessio n -wise Averag e	Bette r of W1, W2	M1+M2	MID- SEM TEST				Assess ment
	5 Mks.	5 Mks	5+5=1 0 Mks.	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
К2	-	5	4	2 ½	11.5	-	11.5	28.75 %
К3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholast ic	-	-	-	-		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	<b>C2</b>	С3	<b>C4</b>	<b>C5</b>	С6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

# **UG CIA Components**

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
С3	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	Attendance		_	5 Mks

# COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Be lucid on characters of a good leader	K1	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Work in teams and involve in Team Building Processes	K1,K2	PSO2, PSO3, PSO4 & PSO5
CO 3	Foster trust and creativity in team dynamics	K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 4	Conceptualise conflict management and identify the requisite skills for conflict resolution	K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 5	Conduct sectional analysis on significant women entrepreneurs and business leaders	К3	PSO1, PSO2, PSO3, PSO4 & PSO5

# **Mapping COs with PSOs**

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	ı	3	3	3	3
CO3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3
CO5	3	3	3	3	3

# **Mapping COs with POs**

CO/ PO	P01	PO2	PO3	<b>PO4</b>	PO5	P06	P07
CO1	3	3	3	3	3	3	2
CO2	-	3	3	3	3	2	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	2	2
CO5	3	3	3	3	3	2	2

**Note**: ♦ Strongly Correlated - **3** 

♦ Moderately Correlated - 2

♦ Weakly Correlated -1

# **COURSE DESIGNER:**

1. Staff Name: Dr. T. Jeyanthi Vijayarani

Forwarded By

HOD'S Signature & Name



# III B.Com SF SEMESTER -VI

# For those who joined in June 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
usco	19AC6ME3	Management Accounting	5	5

#### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVES**

### The course is designed to

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

## **UNIT 1** Introduction to Management Accounting (15 HRS)

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

#### **Unit 2** Cash flow Statement

(15 HRS)

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

### **Unit 3** Marginal Costing

(15 HRS)

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

### **Unit 4** Standard Costing

(15 HRS)

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

### **Unit 5 Budgetary Control**

(15 HRS)

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

# Unit 6 Responsibility Accounting DYNAMISM(for CIA only)

Responsibility Accounting

### **Text Book:**

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

#### **Books for Reference:**

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

#### **COURSE CONTENTS & LECTURE SCHEDULE:**

(Bookman Old Style 12)

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids			
UNIT -1 Introduction to Management Accounting							
1.1	Management Accounting - Nature	1	Chalk & Talk	Black Board			
1.2	Functions and Scope -						
1.3	FinancialAccounting and Management Accounting -						

1.4	Financial Statement Analysis	14	Chalk & Talk	Black Board					
	UNIT -2 Cash flow Statement								
2.1	Cash Flow Statement - Cash flow as per operating activities, financing activities, investment activities (Simple problems only AS 3)	4	Lecture	Black Board					
2.2	Cash Flow Statement as per operating activities	4	Lecture	Black Board					
2.3	Cash Flow Statement as per financing activities( Simple problems only AS 3)	7	Chalk & Talk	Black Board					
	UNIT 3 Margin	al Costin	g						
3.1	Marginal Costing -Meaning - Contribution	3	Chalk &Talk	Black Board					
3.2	Marginal Cost Equation - Break Even Point-	3	Chalk & Talk	Black Board					
3.3	Margin of Safety-Profit Volume Ratio-	4	Chalk & Talk	Black Board					
3.4	Applications of Marginal Costing- Limitations of Marginal Costing-	2	Chalk & Talk	Black Board					
3.5	Break Even Chart - Profit Volume Graph.	3	Chalk & Talk	Black Board					
	Unit 4Standard C	osting							
4.1	Standard Costing -Standard Costing And Budgetary Control	3	Lecture	Black Board					
4.2	Analysis Of Variances - MaterialVariance	4	Chalk & Talk	Black Board					

4.3	Labour Variance	4	Chalk & Talk	Black Board
4.4	Over Head Variance.	4	Chalk & Talk	Black Board
	Unit 5Budgetary	Control		
5.1	Budgets and Budgetary Control- Objectives	1	Chalk & Talk	Black Board
5.2	Preliminaries for the Adoption of a System of Budgetary Control	1	Chalk & Talk	Black Board
5.3	NeedOrganization for Budgetary Control, Sales Budget	3	Chalk & Talk	Black Board
	Sales Budget - Production Budget-	5	Chalk & Talk	Black Board
	Cash Budget-Fixed and Flexible Budget	5	Chalk & Talk	Black Board
	Advantages and Limitations of Budgetary ControlZero Based Budgeting.			

	C1	C2	С3	<b>C4</b>	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessme nt
	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 1/2	11.5	-	11.5	28.75 %
К3	-	ı	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**

	SC	HOLAS	TIC		NON - SCHOLASTIC		MARKS	
<b>C1</b>	С2	С3	<b>C4</b>	<b>C</b> 5	С6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

# **UG CIA Components**

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

### **COURSE OUTCOMES**

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

CO	Course Outcome	Level
CO1	Functionalise management accounting and make financial statement analysis	K1,K2
CO2	Prepare cash flow statement as per Indian AS -3	К3
CO3	Use marginal costing as a technique in managerial decision making	К3
CO4	Compute and analyse variances in material, labour and overheads	K2,K3
CO5	Prepare budgets to manage sales, production, cash and operations and use ZBB as a strategy for budgeting	K2,K3

# **Mapping COs Consistency with PSOs**

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

**Note**:  $\phi$  Strongly Correlated - **3** 

 $\boldsymbol{\varphi}$  Moderately Correlated -  $\boldsymbol{2}$ 

 $\phi$  Weakly Correlated -1

# **Mapping of COs with POs**

CO/ PSO	P01	PO2	PO3	P04	PO5	P06	PO7
CO1	3	3	2	3	3	3	3
CO2	3	3	2	3	3	2	2
CO3	3	2	3	3	3	2	2
<b>CO4</b>	3	3	3	2	3	3	2
CO5	3	3	2	3	2	3	3

### **COURSE DESIGNER:**

1. Staff Name: Dr.B.Sahayarani Fernando

2. Staff Name

Forwarded By

20%

# FATIMA COLLEGE (Autonomous), MADURAI - 625 018 Department of Commerce

# III B.COM SF SEMESTER - VI

# For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO/USCO	23A6ME3/ 23 AC6ME3	Management Accounting	5	5

### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVES**

#### The course is designed to

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

# **UNIT 1** Introduction to Management Accounting (15 HRS)

Management Accounting - Nature, Functions and Scope - Financial Accounting Cost Accounting and Management Accounting -Ratio Analysis - meaning-significance-Profitability ratios, solvency ratios, liquidity ratios, turnover ratios.

#### **Unit 2** Cash flow Statement

(15 HRS)

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

### **Unit 3** Marginal Costing

(15 HRS)

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

### **Unit 4** Standard Costing

(15 HRS)

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

### **Unit 5 Budgetary Control**

(15 HRS)

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

### Unit 6 DYNAMISM(for CIA only): Responsibility Accounting

Responsibility Accounting

#### **Text Book:**

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

#### **Books for Reference:**

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

# **COURSE CONTENTS & LECTURE SCHEDULE:**

(Bookman Old Style 12)

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT	'-1 Introduction	to Manage	ement Accou	nting
1.1	Management Accounting - Nature	1	Chalk & Talk	Black Board
1.2	Functions and Scope -		Chalk & Talk	Black Board
1.3	Financial accounting and management accounting		Chalk & Talk	Black Board
1.4	Financial Statement Analysis	14	Chalk & Talk	Black Board
	UNIT -2 Cash flow	w Statemen	ıt	
2.1	Cash Flow Statement - Cash flow as per operating activities, financing activities, investment activities ( Simple problems only AS 3)	4	Lecture	Black Board
2.2	Cash Flow Statement as per operating activities	4	Lecture	Black Board
2.3	Cash Flow Statement as per financing activities (Simple problems only AS 3)	7	Lecture	Black Board
	UNIT 3 Margin	al Costin	g	
3.1	Marginal Costing -Meaning - Contribution	3	Chalk &Talk	Black Board
3.2	Marginal Cost Equation - Break Even Point-	3	Chalk & Talk	Black Board

3.3	Margin of Safety-Profit Volume Ratio-	4	Chalk & Talk	Black Board
3.4	Applications of Marginal Costing- Limitations of Marginal Costing-	2	Chalk & Talk	Black Board
3.5	Break Even Chart - Profit Volume Graph.	3	Chalk & Talk	Black Board
	Unit 4Standard C	osting		
4.1	Standard Costing -Standard Costing And Budgetary Control	3	Lecture	Black Board
4.2	Analysis Of Variances - Material Variance	4	Chalk & Talk	Black Board
4.3	Labour Variance	4	Chalk & Talk	Black Board
4.4	Over Head Variance.	4	Chalk & Talk	Black Board
	Unit 5Budgetary	Control		
5.1	Budgets and Budgetary Control- Objectives	1	Chalk & Talk	Black Board
5.2	Preliminaries for the Adoption of a System of Budgetary Control	1	Chalk & Talk	Black Board
5.3	NeedOrganization for Budgetary Control, Sales Budget	3	Chalk & Talk	Black Board
5.4	Sales Budget - Production Budget-	5	Chalk & Talk	Black Board
5.5	Cash Budget-Fixed and Flexible Budget	5	Chalk & Talk	Black Board

Advantages and Limitations of
Budgetary ControlZero Based
Budgeting <u>.</u>

	C1	C2	С3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessme nt
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 1/2	7.5	-	7.5	18.75 %
K2	-	5	4	2 1/2	11.5	-	11.5	28.75 %
К3	-	-	3	5	8	-	8	20 %
K4		ı	3	5	8	1	8	20 %
Non Scholastic	-	1	1	-		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				
<b>C1</b>	<b>C2</b>	С3	<b>C4</b>	<b>C</b> 5	С6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

# **UG CIA Components**

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

# **COURSE OUTCOMES**

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

СО	Course Outcome	Level
CO1	Functionalise management accounting and make	K1,K2
COI	financial statement analysis	
CO2	Prepare cash flow statement as per Indian AS -3	К3
CO3	Use marginal costing as a technique in managerial	К3
COS	decision making	
CO4	Compute and analyse variances in material , labour	K2,K3
LU4	and overheads	
	Prepare budgets to manage sales, production, cash	
CO5	and operations and use ZBB as a strategy for	K2,K3
	budgeting	

# **Mapping COs Consistency with PSOs**

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

**Note**:  $\phi$  Strongly Correlated - **3**  $\phi$  Moderately Correlated - **2** 

♦ Weakly Correlated -1

# **Mapping of COs with POs**

CO/ PSO	PO1	PO2	PO3	P04	PO5	P06	P07
CO1	3	3	2	3	3	3	3
CO2	3	3	2	3	3	2	2
CO3	3	2	3	3	3	2	2
CO4	3	3	3	2	3	3	2
CO5	3	3	2	3	2	3	3

# **COURSE DESIGNER:**

1. Staff Name: Dr.T.Jeyanthi Vijayarani

Forwarded By

HOD'S Signature& Name [Dr A.I.Auxilia Felicitas]

# III B.Com SF SEMESTER -VI



# For those who joined in June 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC6ME 4	Human Resource Management	5	5

### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVES**

### The course is designed to

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

#### **UNIT I: INTRODUCTION TO HRM**

(15 HRS)

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

# UNIT II: RECRUITMENT, SELECTION AND INDUCTION (15 HRS)

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

UNIT III : TRAINING (15 HRS)

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

#### **UNIT IV: EMPLOYEE MORALE**

(15 HRS)

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

# UNIT V: WORKER'S PARTICIPATION IN MANAGEMENT (15 HRS)

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

## **UNIT VI: DYNAMISM (For CIA only)**

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

#### REFERENCES

#### **Text Book Followed:**

L.M.Prasad," Human Resource Management", Sultan Chand & Sons, New Delhi,  $3^{\rm rd}$  edition, 2019

### **Books for Reference**

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

# **COURSE CONTENTS & LECTURE SCHEDULE:**

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Charts
3.2	Identifying Training Needs-	3	Chalk & Talk	Green Board
3.3	Designing a Training Programme	3	Discussion	Google classroom
3.4.	Methods of Training-	3	Discussion	Google classroom
3.5	Evaluating Training Effectiveness	3	Discussion	Google classroom
3.6	Retraining	2	Discussion	Google classroom
	UNIT IV EMPLOYER	E MORALE		
4.1	Principles of HRD	3	Discussion	Google classroom
4.2	Employee Counseling	3	Discussion	Google classroom
4.3	Meaning and Importance of Morale,	3	Discussion	Google classroom
4.4	Factors Influencing Morale	3	Discussion	Google classroom
4.5	Impact Of Morale On Productivity – Measures For Building High Morale	3	Discussion	Google classroom
	UNIT V WORKER'S PART	<b>FICIPATION</b>	I IN MANAGE	MENT
5.1	Concept And Objectives of Worker's Participation in Management	5	Discussion	Google classroom
5.2	Importance and Forms of participation	5	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.3	Measures for Making Participation Successful	5	Discussion	Google classroom
5.4	Inter-departmental transfer at cost price and at selling price-	3	Discussion	Google classroom
5.5	stock reserve	3	Discussion	Google classroom

	C1	C2	С3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessme nt
	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 %
К3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	ı	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				
<b>C1</b>	С2	С3	<b>C4</b>	<b>C5</b>	С6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

# **UG CIA Components**

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

# **COURSE OUTCOMES**

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

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

	enhancing productivity		
CO 4	Apply Worker's Participation in Management and know the mode of operations	K1, K2, K3 &	
CO 5	Familiarize the process of requirement, selection and induction	K2 & K4	

# **Mapping COs Consistency with PSOs**

CO/ PSO	PS 01	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	3	3	2	3	2
CO2	3	2	3	3	2
соз	3	3	3	2	2
<b>CO4</b>	3	3	3	3	2
CO5	3	3	2	3	2

**Note**: ◆ Strongly Correlated – **3** ◆ Moderately Correlated – **2** 

♦ Weakly Correlated -1

# **Mapping of COs with POs**

CO/ PSO	P01	PO2	PO3	P04	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.Sr.Bindu Antony

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

10%

#### III B.Com SF

#### **SEMESTER-VI**

### For those who joined in 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC6ME 4	Human Resource Management	5	5

#### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVES**

### The course is designed to

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

### **UNIT I: INTRODUCTION TO HRM**

(15 HRS)

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

### UNIT II: RECRUITMENT, SELECTION AND INDUCTION (15 HRS)

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

#### UNIT III: TRAINING (15 HRS)

Concept- Importance and Objectives of Training-Identifying Training Needs-Designing a Training Programme-Methods of Training- On the Job training – Off the Job training- Evaluating Training Effectiveness- Retraining

#### UNIT IV: EMPLOYEE MORALE

(15 HRS)

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

## UNIT V: RECENT TRENDS IN HRM & HRM IN INDIA (15 HRS)

HRM in India – Legal Phase- Welfare Phase- Development Phase – Road Blocks to the progress of HRM in India – Challenges to HRM – Changes Impacting HRM in 21<sup>st</sup> Century – Measures to speed up the growth of HRM in India.

## **UNIT VI : DYNAMISM (For CIA only)**

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

#### REFERENCES

#### **Text Book Followed:**

- 1. C.B.Gupta," Human Resource Management", Sultan Chand & Sons, New Delhi, 3rd edition, 2019
- 2. K.Sundat & J.Srinivasan, "Essentials of Human Resource Management", Vijay Nicole imprints Private Limited.
- 3.L.M.Prasad," Human Resource Management", Sultan Chand & Sons, New Delhi, 3<sup>rd</sup> edition, 2019

## **Books for Reference**

- **1.** Nirmal singh, "Human Resource Management", New Delhi: Galgotia PublicationsPrivate Limited, 2019.
- **2.** Personnel Management, Dr.C.B.Mamoria&S.V.Gankar, Himalaya Publishinghouse, 2019

# **COURSE CONTENTS & LECTURE SCHEDULE:**

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	
3.3	Designing a Training Programme	3	Discussion	Google classroom
3.4.	Methods of Training-	3	Discussion	Google classroom
3.5	Evaluating Training Effectiveness	3	Discussion	Google classroom
3.6	Retraining	2	Discussion	Google classroom
	UNIT IV EMPLOYER	MORALE		
4.1	Principles of HRD	3	Discussion	Google classroom
4.2	Employee Counseling	3	Discussion	Google classroom
4.3	Meaning and Importance of Morale,	3	Discussion	Google classroom
4.4	Factors Influencing Morale	3	Discussion	Google classroom
4.5	Impact Of Morale On Productivity – Measures For Building High Morale	3	Discussion	Google classroom
	UNIT V RECENT TRENI	S IN HRM	& HRM IN II	NDIA
5.1	HRM in India	5	Discussion	Google classroom
5.2	Legal Phase- Welfare Phase- Development Phase	5	Discussion	Google classroom
5.3	Road Blocks to the progress of HRM in India	5	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.4	Challenges to HRM – Changes Impacting HRM in 21st Century	3	Discussion	Google classroom
5.5	Measures to speed up the growth of HRM in India.	3	Discussion	Google classroom

	C1	C2	С3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessme nt
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 1/2	7.5	-	7.5	18.75 %
K2	-	5	4	2 1/2	11.5	-	11.5	28.75 %
К3		•	3	5	8	ı	8	20 %
K4	•	•	3	5	8	ı	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				
<b>C1</b>	C2	С3	<b>C4</b>	<b>C</b> 5	С6	CIA ESE		Total
10	10	5	5	5	5	40	60	100

# **UG CIA Components**

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

## **COURSE OUTCOMES**

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Familiarize the process of requirement, selection and induction	K1	PSO1& PSO2
CO 2	Spell out methods involved in Training and Development of employees and Executives	K1, K2,	PSO3
CO 3	Point out morale as an key element in enhancing productivity	K1 & K3	PSO5
CO 4	Apply Worker's Participation in Management and know the mode of	K1, K2, K3 &	

	operations		
CO 5	Familiarize the process of requirement, selection and induction	K2 & K4	

# **Mapping COs Consistency with PSOs**

CO/ PSO	PS 01	PSO 2	PSO 3	PSO 4	PSO 5
C <b>O</b> 1	3	3	2	3	2
C <b>O2</b>	3	2	3	3	2
CO3	3	3	3	2	2
C <b>O</b> 4	3	3	3	3	2
C <b>O</b> 5	3	3	2	3	2

**Note**: ◆ Strongly Correlated – **3** ◆ Moderately Correlated – **2** 

♦ Weakly Correlated -1

# **Mapping of COs with POs**

CO/ PSO	P01	PO2	P03	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.S.Fatima Rosaline Mary

Forwarded By HOD'S Signature& Name



# III B.Com SEMESTER -VI

## For those who joined in June 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC6SB5	STRESS AND TIME MANAGEMENT	2	2

## **COURSE DESCRIPTION**

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

## **COURSE OBJECTIVE/S:** The course is designed to

- 1. Familiarize on the clinical definition of stress, its causes and kinds.
- 2. Become aware on the effects of stress to life situation.
- 3. Handle stress effectively
- 4. Manage time using time management techniques
- 5. Eliminate bottlenecks to time management.

## UNIT I INTRODUCTION OF THE CONCEPT (6 HRS)

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

## **UNIT II EFFECTS OF STRESS**

(6 HRS)

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

## **UNIT III STRESS MANAGEMENT**

(6 HRS)

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

## UNIT IV TIME MANAGEMENT

(6 HRS)

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

## UNIT V BOTTLENECKS TO TIME MANAGEMENT (6 HRS)

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

## **DYNAMISM (FOR CIA ONLY)**

Effects of Stress on Personality

#### **Books for reference:**

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

Modul e No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
	UNIT I INTRODUCTION OF	THE CON	CEPT	
1.1	Meaning and Concepts of stress	1	Google Meet	Word Doc
1.2	Assessing the existence of stress	1	Google Meet	Word Doc
1.3	Kinds of stress	1	Google Meet	Word Doc
1.4	causes of stress- levels of stress	2	Google Meet	Word Doc
	Written Test	1		
2.1	Reactions to life situations	2	Google Meet	Word Doc
2.2	Coping behaviour	2	Google Meet	Word Doc
2.3	effect of stress	1	Google Meet	Word Doc
	Written Test	1		
UNIT	III STRESS MAN	IAGEMEN	Т	
3.1	Stress management - principles	2	Google Meet	Word Doc
3.2	Measures of Stress - How to prevent and overcome stress	2	Google Meet	Word Doc
3.3	Diary management.	1	Google Meet	Word Doc
	T1	1		
	UNIT IV TIME MANAG	EMENT		
4.1	Introduction - meaning of time management -	1	Google Meet	Word Doc

4.2	Three secrets of time management	1	Google Meet	Word Doc
4.3	Techniques of Time Management -	2	Google Meet	Word Doc
4.4	Linkage between stress and time Management	1	Google Meet	Word Doc
	Written Test	1		
UN	IT V BOTTLENECKS TO TIM	E MANAC	GEMENT	
5.1	Major bottlenecks to time management	2	Google Meet	Word Doc
5.2	Ineffective time management - crisis management	1	Google Meet	Word Doc
5.3	procrastination - interruption	1	Google Meet	Word Doc
5.4	Lack of Prioritisation of activities - poor networking	1	Google Meet	Word Doc
	T2	1	Written Test	

	C1	C2	С3	<b>C4</b>	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	T1	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessment
	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 %
К2	-	5	4	2 ½	11.5	-	11.5	28.75 %
К3	-	-	3	5	8	-	8	20 %
К4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA				
Scholastic	35			
Non Scholastic	5			
	40			

# **UG CIA Components**

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

# **EVALUATION PATTERN**

	SC	HOLAS	TIC		NON - SCHOLASTIC	MARKS		
<b>C1</b>	<b>C2</b>	С3	<b>C4</b>	<b>C5</b>	С6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

## **COURSE OUTCOMES**

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO1	Be engaged with stress and its levels	K1	PSO2
CO2	Be aware of effects of stress and coping behaviour	К2	PSO5
CO3	Effectively handle and help others handle stress	K2	PSO2
CO4	Value time and manage effectively	K2,K3	PSO4
CO5	Identify hindrances to time management and the requirements involved in handling crisis	КЗ	PSO4

# **Mapping COs Consistency with PSOs**

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

# **Mapping COs Consistency with POs**

CO/ PO	P01	PO2	P03	P04	PO5	P06	PO7
CO1	3	2	3	2	3	3	3
CO2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	3	3
CO4	3	2	3	2	3	3	3
CO5	3	2	3	2	3	3	3

♦ Weakly Correlated -1

#### **COURSE DESIGNER:**

Dr.C.Lucia Vanitha

Forwarded By

**HOD'S Signature& Name** Dr.B.Sahayarani Fernando

# FATIMA COLLEGE (Autonomous), MADURAI – 625 018 5% Department of Commerce SF

## III B.COM SEMESTER – VI

## For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCO	19AC6SB5	STRESS AND TIME MANAGEMENT	2	2

#### **COURSE DESCRIPTION**

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

## COURSE OBJECTIVE/S: The course is designed to

- 1. Familiarize on the clinical definition of stress, its causes and kinds.
- 2. Become aware on the effects of stress to life situation.
- 3. Handle stress effectively
- 4. Manage time using time management techniques
- 5. Eliminate bottlenecks to time management.

## UNIT I INTRODUCTION OF THE CONCEPT (6 HRS)

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

#### UNIT II EFFECTS OF STRESS

(6 HRS)

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

## **UNIT III STRESS MANAGEMENT**

(6 HRS)

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

## **UNIT IV TIME MANAGEMENT**

(6 HRS)

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

#### UNIT V ASSESSMENT METHODS

Assessment of Stress and Time Managing Capacities- Journal writing- Methods and Procedures- Practical exercises.

#### UNIT VI DYNAMISM

Impact of stress in work place- inter personal communication- etiquettes of communication- ways to handle stress at work place.

#### **Books for reference:**

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

Modul e No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
1.1	Meaning and Concepts of stress	1	Chalk & Talk	Black Board
1.2	Assessing the existence of stress	1	Chalk & Talk	Black Board
1.3	Kinds of stress	1	Chalk & Talk	Black Board
1.4	causes of stress- levels of stress	2	Chalk & Talk	Black Board
	Written Test	1		
2.1	Reactions to life situations	2	Chalk & Talk	Black Board
2.2	Coping behaviour	2	Chalk & Talk	Black Board
2.3	effect of stress	1	Chalk & Talk	Black Board
	Written Test	1		
	UNIT III STRESS MAN	AGEMEN	T	
3.1	Stress management - principles	2	Chalk & Talk	Black Board
3.2	Measures of Stress - How to prevent and overcome stress	2	Chalk & Talk	Black Board
3.3	Diary management.	1	Chalk & Talk	Black Board
	T1	1		

UNIT IV TIME MANAGEMENT						
4.1	Introduction - meaning of time management -	1	Chalk & Talk	Black Board		
4.2	Three secrets of time management	1	Chalk & Talk	Black Board		
4.3	Techniques of Time Management -	2	Chalk & Talk	Black Board		
4.4	Linkage between stress and time  Management	1	Chalk & Talk	Black Board		
	Written Test	1				
	UNIT V ASSESSMENT MI	ETHODS				
5.1	Assessment of Stress and Time Managing Capacities	2	Chalk & Talk	Black Board		
5.2	Journal writing	1	Chalk & Talk	Black Board		
5.3	Methods and Procedures-	1	Chalk & Talk	Black Board		
5.4	Practical exercises.	1	Chalk & Talk	Black Board		
	T2	1	Written Test			

	C1	C2	С3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Т1	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessment
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 1/2	7.5	-	7.5	18.75 %
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К3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	1	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA							
Scholastic	35						
Non Scholastic	5						
	40						

UG CIA Components									
			No						
			S						
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks				
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks				
<b>C3</b>	-	Assignment	1	-	5 Mks				

<b>C4</b>	-	Open Test/PPT	Book	2 *	-	5 Mks
<b>C5</b>	-	Quiz		2 *	-	5 Mks
<b>C6</b>	-	Attendance			-	5 Mks

## **EVALUATION PATTERN**

SCHOLASTIC				NON - SCHOLASTIC	MARKS			
C1	<b>C2</b>	С3	<b>C4</b>	<b>C</b> 5	С6	CIA ESE To		Total
10	10	5	5	5	5	40	60	100

# **COURSE OUTCOMES**

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

NO -	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO1	Be engaged with stress and its levels	K1	PSO2
CO2	Be aware of effects of stress and coping behaviour	K2	PSO5
CO3	Effectively handle and help others handle stress	K2	PSO2
<b>CO4</b>	Value time and manage effectively	K2,K3	PSO4
CO5	Identify hindrances to time management and the requirements involved in handling crisis	К3	PSO4

# **Mapping COs Consistency with PSOs**

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

# **Mapping Cos Consistency with Pos**

CO/ PO	P01	PO2	P03	P04	P05	P06	P07
CO1	3	2	3	2	3	3	3
CO2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	3	3
CO4	3	2	3	2	3	3	3
CO5	3	2	3	2	3	3	3

**Note**: ◆ Strongly Correlated - **3** ◆ Moderately Correlated - **2** 

♦ Weakly Correlated -1

## **COURSE DESIGNER:**

Dr.C.Lucia Vanitha

Forwarded By

**HOD'S Signature & Name** [Dr A.I.Auxilia Felicitas]