



FATIMA COLLEGE

(Autonomous)

Affiliated to Madurai Kamaraj University

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

Maryland, Madurai-625018, Tamil Nadu

**1.1.3 Average Percentage of Courses
having focus on
Employability/Entrepreneurship/
Skill Development offered during the
Academic Year 2023-2024**

UACO

2023-2024

Fatima College (Autonomous) Madurai
Minutes of the Board of Studies
Research Centre of Commerce (2023-24 onwards)

venue :

Time

Date : 1.4.2023

Members present - External

1. Dr. M. Mani (University Nominee)
Assistant Professor of Commerce,
Madurai Kamaraj University College,
Madurai - 625002.

M. Mani

2. Dr. S. Gnanapathy, (Subject expert)
Dept. of Commerce
Alagappa University
Karaikudi.

S. Gnanapathy 1.4.2023

3. Dr. Alexander Pravin Dwar, (Subject expert,
Head and Associate Professor,
Dept. of Commerce and Economics,
St. Josephs College,
Trichy.

ABSENT

4. Mrs. Marió Theophil Lebrer, (Industrialist)
Apparthi Nagar,
Madurai.

ABSENT.

5. Mrs. Susan Anita Andrew, (Alumna)
Assistant Professor,
American College,
Madurai.

Susan Anita Andrew
01/04/23

6. Members Present - Internal

- Dr. M. Meera Kumari - (Dean of Academic Affairs)
7. Dr. A.I. Auxilia Felicitas - (Head of the Department)
8. Dr. T. Jayanthi Vijayarani
9. Dr. S. Fatima Roshini Mary
10. Dr. C. Lucia Vanitha
11. Mrs. P. Kalai Selvi

T. Jayanthi Vijayarani
S. Fatima Roshini Mary
C. Lucia Vanitha
P. Kalai Selvi

- 12 Dr. Sr. Bideu Antony *Indu V. Srinivas* 16. Dr. M. Aravamudan *M. Ar*
 13 Dr. V. Suganya *V. Srinivas* 17. Dr. T. K. Lakshmaiah *T. K. Lakshmaiah*
 14 Dr. P. Ruby Seela *P. Ruby* 18. Ms. N. Fanny *N. Fanny*
 15 Dr. K. Sangeetha *Sangeetha*

Agenda for BOARD OF STUDIES

1. Presentation of Action taken Report.
2. New Courses Syllabus.
3. Revision of existing Syllabus for U.G. & PG.
4. Introduction of TANSCHES GRID for first UG and PG.

Minutes of the Board of Studies.

Action taken Report for the year 2023-24.

Suggestions offered	Actions taken for 2023-24.
1. Introduction of the Subject Organizational Behaviour - 22PG AEDC - I p. 61	Introduced.
2. Introduced off class prog. Advanced SPSS	Introduced.
3. For the Subject Quantitative Techniques - 19A5ME1 additional QER added.	Included.
4. For the Subject Business Communication in unit V Modern Methods of Communication - 19A1CC2 is Introduced.	Introduced.
5. For the Subject Modern Marketing, E-distribution networks, Methods of pricing in unit III to be given in detail.	Elaborated.
6. In the Subject Advanced Corporate Accounts 19A6CC15 - In unit II Amalgamation, merger and purchase Included.	Included.
7. In the Subject Goods & Services Tax and Customs duty, - 19A6CC16 In unit III - TIN is added.	Included.
8. In the Subject Quantitative Techniques 19A5ME1 - Introduced Game theory.	Introduced.

9. For the Subject Research Methodology - 19ASNE2 formulation of hypothesis is Introduced. In Dynamism Introduction to SPSS, Commerce Journals to be Specified as open Journals and predatory Journals. updated.

10. For the Subject Auditing - 19AGNE5, Vouching is included and physical verification of account, Conduct of audit is Shifted from unit I to III updated.

11. For the Subject Management accounting unit II - Fundflow Statement to be included, classification of various functions of budget to be added. Added.

12. For the Subject Advanced Business Statistics - 19PGIA3, in unit - I Measures of Central Tendency & Dispersion and in unit III - t test to be Specified. updated

13. In the Subject E-Commerce & web designing - 22PG1A4 updation was done. updated.

14. In the Subject Executive Skills & Development - 19PG3A11, unit I & II Reorganisation was done.

- 15 In the Subject Corporate Accounting -
19PGAA13 - in unit II - Mergers &
purchase updated

updated

- 16 In the Subject Special Accounts -
19PG4AE4 - in unit IV - Inflation
Accounting updated

updated.

New Self Learning Courses Introduced.

- 1 For U.G. Financial Economics Subject Introduced.

- 2 For P.G. - Accounting Standards Introduced.

New Courses Introduced.

Sl. No	Course Code	Course Title	Relevance	Scope	Need.
1.	23AGNE6	Financial Services - Elective Exchange unit I & II In unit III Franchising & underwriting & In unit V Types of banks to be added.	National	Employability	up-dation

Revised Courses - U. G.

Sl. No	Course Code	Course Title	%	Relevance	Scope	Need.
1.	23A3CE7	practical Banking In unit II. Include duties of paying & collecting Bankers. unit V - Concept of crypto to be Added. unit VI Dynamism to be elaborated.	30	National	Employability	up-dation.

Sl no	Course Code	Course Title	Y.	Relevance	Scope	Need
2	19A4SB2	Interpersonal Skill Elaborate Dynamism. Unit II Team Dynamics Included.	15	Global	EMP	up-dation
3	19A5CC13	Income tax law & practice In unit II. Retirement benefits elaborated & unit IV - To be elaborated.	10	National	EMP	"
4	19A5SB3	Leadership Skills. In unit V - Industrial women leaders to be specified.	10	Global	EMP	"
5	23A6ME3	Management Accounting. In unit I - Analysis of Financial Statist rephrased as Ratios Sales variance to be added. - Mgt A/c vs Cost A/c to be Included	20	National	EMP	"
6	19A6ME4	Human Resource Management In unit III - Types of Training to be Elaborated unit V - Included.	10	Global	EMP	"
7	19A6SB5	Stress and Time Management In unit IV Elaborate Case Studies.	5	Global	EMP	"

Revised Courses - P.G.

SlNo	Course Code	Course Title	Y.	Relevance	Scope	Need
1.	23PG14A14	Women Entrepreneurship & Management of Small (new) business. - unit - IV to be renamed as Schemes of Financial pattern - In unit V Grant policies Such as TIC, SIDC, TADHC to be included. - Issues of WCM to be included in unit II.	30	National	ENT.	up-dation.

2	23PG4A16	Work Force Management - Content to be revamped (new) - Text Book to be changed.	30	Global	ENP	up dation
3	19PG3A9	Advanced Costing - Unit V Cost Ledger Control A/c removed & Costing Ngt Tools added.	10	National	ENP	"
4	19PG3AE2	Marketing Management. - Unit V Trends in Marketing practices included	10	Global	ENP	"

UG - TANSCHERID

Sl. No	Course Code	Course Title	% Reference	Scope	Need.
1.	CC1 Semester - I	Financial Accounting - I	- National	ENP.	TANSCHER
2	Sem I CC2	Principles of Management	- Global	ENT	"
3	Sem I EC1	Fundamentals of Management	- Global	ENT	"
4	SENI SEC1	Fundamentals of Finance A/c (NNE)	- National	ENP.	"
5	SENI FC	Introduction to Commerce. Syllabus to be revamped.	- National	ENP.	"
2nd SEMESTER					
6	CC3	Financial Accounting - II Unit I, II, III & IV Interchanged	- National	ENP.	"
7	CC4	Business Law	- National	SD	"

Sl. No	Course Code	Course Title.	%	Relevance	Scope	Need
8	EC2	Introduction to E-Commerce Accounting Software package. Syllabus to be revamped	-	National	EMP	TANCHE
9	SEC-2	Fundamentals of Financial Acc C NNE	-	National	EMP	"
10	SEC-3	Self Management Skills	-	Global	SD	"

PG - TANCHE GRID

Core Courses.

Sl. No	Course Code	Course Title	%	Relevance	Scope	Need.
SEMESTER - I						
1.	CC1	Business Finance.	-	National	EMP	TANCHE
2	CC2	Digital Marketing	-	National	EMP	"
3	CC3	Banking and Insurance.	-	National	EMP	"
SEMESTER - II						
4	CC4	Strategic Cost Management.	-	National	ENT	"
5	CC5	Corporate Accounting.	-	National	EMP	"
6	CC6	Setting up of business entities.	-	National	ENT	"

Elective Courses.

Sl No	Course Code	Course Title	Y.	Relevance	Scope	Need
SEMESTER-I						
1.	EC1	Security Analysis and portfolio Management	-	National	EMP	TAUSCH
2	EC2	operations Research.	-	National	EMP	"
3	EC3	Labours Laws.	-	National	EMP	"
4	EC4	Strategic - human resource Mgt.	-	Global	EMP	"
SEMESTER-II						
5	EC5	Business ethics and corporate Sustainability	-	Global	EMP	"
6	EC6	Audit and due diligence.	-	Global	EMP	"
7	EC7	Rural and agricultural Marketing	-	National	ENT	"
8	EC8	logistic and Supply chain Management	-	National	ENT	"

Skill Enhancement Course.

Sl No	Course Code	Course Title	Y.	Relevance	Scope	Need.
SEMESTER-I						
1.	SEC-I	Advanced Excel	-	National	EMP	TAUSCH
SEMESTER-II						
2	SEC-II	Executive Development.	-	Global	ENT.	"

B.Com SF Elective Course.

Sl No	Course Code	Course Title	Y.	Relevance	Scope	Need.
1.	EC1	Managerial Economics.	-	National	EMP	TANSCH
2.	EC2	International trade.	-	Global	EMP	"

Introduction of value-Added Course. Certificate/Diploma/Advanced.

NIL.

Introduction of Puraly Skill-Embedded Certified/Diploma/
Advanced Diploma Course.

NIL.

Approval of ph.D work Syllabus.

NIL.

Dr. A.I. Auxilia Felicitas

Dr. M. Nani

Dr. S. Gnanapathy.

Mrs. Susan Anita Andrew.

Dr. M. Meena Kumari.

Dr. T. Jayanthi Vijayarani.

Dr. S. Fatima Raschid May.

Dr. C. Lucia Vanitha.

Dr. P. Kalai Selvi.

Dr. Sr. Birdu Antony

Dr. V. Suganya.

Dr. P. Ruby Leela.

Dr. K. Sangeetha

Dr. M. Arasammal.

Dr. T.K. Lakshma Nageswari...

Mrs. M. Fanny.

A. J. Lal

M. J. J.

1-4-2023

1-04-23

T. Jayanthi Vijayarani

S. Fatima Raschid May

C. Lucia Vanitha

P. Kalai Selvi

B. Birdu Antony

V. Suganya

P. Ruby Leela

K. Sangeetha

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M. Fanny

01/04/2023

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IV)***

Mary Land, Madurai - 625018, Tamil Nadu

B.COM

(NEWLY INTRODUCED COURSES, REVISED COURSES FOR I UG, IIUG, III UG)

NAME OF THE DEPARTMENT : The Research Centre of Commerce

PROGRAMME CODE : UACO

ACADEMICYEAR : 2023-2024



FATIMA COLLEGE

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Mary Land, Madurai - 625018, Tamil Nadu

The Research Centre of Commerce

B.Com 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	
Programme:	B.COM GENERAL
Programme Code:	UACO
Duration:	3 Years (UG)
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>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.</p> <p>PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of</p>

	<p>empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>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.</p>
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	<p>PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
Programme	PSO1 – Placement:

Specific Outcomes:	<p>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.</p> <p>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.</p> <p>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.</p>
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FATIMA COLLEGE (AUTONOMOUS), MADURAI – 625 018

THE RESEARCH CENTRE OF COMMERCE

PROGRAMME CODE: UACO

PART – I – TAMIL / FRENCH / HINDI– 10 CREDITS

PART – I – TAMIL

Offered by The Research Centre 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
TOTAL				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
TOTAL				10	10			

PART – II -ENGLISH – 16 CREDITS

Offered by The Research Centre of English

S. No	SEM.	COURSE CODE	COURSE TITLE	H R S	CR EDI TS	CIA Mk s	ES E Mk s	TOT Mks
	I	23EL1LB	BASIC COMMUNICATIVE ENGLISH	5	5	40	60	100
		23EL1LI	INTERMEDIATE COMMUNICATIVE ENGLISH					
		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
TOTAL				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	23A1CC1	Financial Accounting I	5	5	40	60	100
		23A1CC2	Principles of Management	5	5	40	60	100
	II	23A2CC3	Financial Accounting II	5	5	40	60	100
		23A2CC4	Business Law	5	5	40	60	100
	III	19A3CC5	Advanced Accounting	6	4	40	60	100
		19A3CC6	CostAccounting Concepts	6	4	40	60	100

		23A3CC7	PracticalBanking	5	3	40	60	100
	IV	19A4CC8	PartnershipAccounting	6	4	40	60	100
		21A4CC9	CostAccountingMethods	6	4	40	60	100
		19A4CC10	Principles and Practice of Management	5	3	40	60	100
	V	19A5CC11	CorporateAccounting	5	4	40	60	100
		19A5CC12	CompanyLaw	5	4	40	60	100
		19A5CC13	IncomeTaxLaw&Practice	5	4	40	60	100
		19A5CC14	Financial Accounting Software Package	5	4	40	60	100
	VI	19A6CC15	Advanced Corporate Accounting	5	4	40	60	100
		19A6CC16	Goods & Services Tax and Customs Act	5	4	40	60	100
		19A6CC17	BusinessLaw	5	4	40	60	100
TOTAL				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	22E3ACA3	Economic Theories	5	5	40	60	100
	IV	21E4ACA4	Entrepreneurial Development	5	5	40	60	100
TOTAL				10	10			

ELECTIVES-21 CREDITS

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ES E Mk s	TOT. Mks
	I	23A1GEE1	Fundamentals of Management	4	3	40	60	100
	II	23A2GEE2	Introduction to E – Commerce	5	3	40	60	100
	V	19A5ME1/ 19A5ME2	Quantitative Techniques/ Research Methodology	5	5	40	60	100
	VI	23A6ME3/ 19A6ME4	Management Accounting/ Human Resource Management	5	5	40	60	100
		19A6ME5/ 23A6ME6	Auditing/Financial Services	5	5	40	60	100
TOTAL				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
	I	23UAD1ES	Personal Values	1	1	40	60	100

		23A1SE1	Skill Enhancement Course:- Non-Major Elective (Offered to other major Students) Fundamentals of Financial Accounting	2	2	40	60	100
		23A1FC	Foundation Course:- Introduction to Commerce	2	2	40	60	100
		23UAD2ES	Values for Life	1	1	40	60	100
	II	23A2SE2	Skill Enhancement Course:- Non-Major Elective (Offered to other major Students) Fundamentals of Financial Accounting	2	2	40	60	100
		23A2SE3	Skill Enhancement Course:- Self Management Skills	2	2	40	60	100
	III	21G3EE	Environmental Studies	1	1	40	60	100
		19A3SB1	Self Management Skills	2	2	40	60	100
	IV	21G4GS	Gender Studies	1	1	40	60	100
		19A4SB2	Interpersonal Skills	2	2	40	60	100
	V	19A5SB3	Leadership Skills	2	2	40	60	100

		21A5SB4	Soft Skills	2	2	40	60	100
	VI	19A6SB5	Stress and Time Management	2	2	40	60	100
		19A6SB6	Career Management	2	2	40	60	100
TOTAL				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
	I – IV	21S4PED	Physical Education	30/ SEM	1	100
		21S4NSS	NSS			
		21S4NCC	NCC			
		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 CODE	COURSE	HR S.	CREDIT S	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MARKS	ES E MARKS	TOTAL MARKS
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.

The Research Centre of Commerce/ B.Com (S.F)

SEMESTER –I

For those who joined in 2023 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEG ORY	HRS/WE EK	CREDIT S
UACO/USCO	23A1CC1 / 23AC1CC 1	FINANCIAL ACCOUNTING I	Theory	5	5

COURSE DESCRIPTION

The course aims to provide the students with basic understanding of principles & concepts of accounting as well as accounting practices, financial reporting & analysis which intend to provide a strong foundation for advance courses in financial accounting.

COURSE OBJECTIVES

- 1 To understand the basic accounting concepts and standards.
- 2 To know the basis for calculating business profits.
- 3 To familiarize with the accounting treatment of depreciation.
- 4 To learn the methods of calculating profit for single entry system.
- 5 To gain knowledge on the accounting treatment of insurance claims.

UNITS

UNIT I FUNDAMENTALS OF FINANCIAL ACCOUNTING (15 Hrs)

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation

UNIT II FINAL ACCOUNTS (13 Hrs)

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UNIT III DEPRECIATION AND BILLS OF EXCHANGE (15 Hrs)

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Units of Production Method – Cost Model vs Revaluation

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

UNIT IV ACCOUNTING FROM INCOMPLETE RECORDS – SINGLE ENTRY SYSTEM (15 Hrs)

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

UNIT V ROYALTY AND INSURANCE CLAIMS (15 Hrs)

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only) (2 HRS.)

Advanced Accounting Methods

TEXTBOOKS

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
- 2.S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
- 3.Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.

4.Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

5.R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

REFERENCE BOOKS

1.Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.

2.Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.

3.Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.

4.Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.

5.Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

OPEN EDUCATIONAL RESOURCES:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>

2.<https://www.slideshare.net/ramusakha/basics-of-financial-accounting>

3.<https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1FUNDAMENTALS OF FINANCIAL ACCOUNTING				
1.1	Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions	4	Discussion	Black Board
1.2	Journal, Ledger Accounts– Subsidiary Books — Trial Balance	3	Chalk & Talk	Black Board
1.3	Classification of Errors – Rectification of Errors – Preparation of Suspense Account	4	Lecture	LCD
1.4	Bank Reconciliation Statement - Need and Preparation	4	Discussion	Google classroom
UNIT -2FINAL ACCOUNTS				
2.1	Final Accounts of Sole Trading Concern	3	Lecture	PPT & White board
2.2	Capital and Revenue Expenditure and Receipts	5	Chalk & Talk	Green Board
2.3	Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	5	Chalk & Talk	Black Board
UNIT – 3 DEPRECIATION AND BILLS OF EXCHANGE				
3.1	Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.	4	Discussion	PPT & White board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.2	Units of Production Method – Cost Model vs Revaluation	4	Chalk &Talk	Green Board
3.3	Bills of Exchange – Definition – Specimens – Discounting of Bills	4	Chalk & Talk	Black Board
3.4	Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	3	Chalk & Talk	Black Board
UNIT – 4 ACCOUNTING FROM INCOMPLETE RECORDS – SINGLE ENTRY SYSTEM				
4.1	Incomplete Records -Meaning and Features - Limitations	3	Discussion	PPT &White board
4.2	Difference between Incomplete Records and Double Entry System	3	Chalk & Talk	Green Board
4.3	Methods of Calculation of Profit	3	Chalk & Talk	Black Board
4.4	Statement of Affairs Method	3	Chalk & Talk	Black Board
4.5	Preparation of final statements by Conversion method.	3	Discussion	Black Board
UNIT – 5 ROYALTY AND INSURANCE CLAIMS				
5.1	Meaning – Minimum Rent – Short Working	3	Lecture	PPT & White board
5.2	Recoupment of Short Working – Lessor and Lessee	3	Chalk & Talk	Black Board
5.3	Sublease – Accounting	3	Lecture	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Treatment			Board
5.4	Insurance Claims –Calculation of Claim Amount	3	Chalk & Talk	Black Board
5.5	Average clause (Loss of Stock only)	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Quiz	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %



CIA

EVALUATION

Scholastic	35
Non Scholastic	5
	40

PATTERN**UG CIA Components****Nos**

C1 - Test (CIA 1) 1 - 10 Mks

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

C2 - Test (CIA 2) 1 - 10 Mks

C3 - Assignment 1 - 5 Mks

C4 - Open Book Test/PPT 2 * - 5 Mks

C5 - Quiz 2 * - 5 Mks

C6 - Attendance - 5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and

	control in the management.
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Mapping of COs with PSOs

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

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

♦ Moderately Correlated – **2**

Fatima College (Autonomous), Madurai-18.

The Research Centre of Commerce/ B.Com (S.F)

SEMESTER –I

For those who joined in 2023 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEG ORY	HRS/ WEEK	CREDIT S
UACO/USCO	23A1CC2/ 23AC1CC2	PRINCIPLES OF MANAGEMENT	Theory	5	5

COURSE DESCRIPTION

The course provides an overview of management and its evolution. It examines management functions of planning, organizing, leading, and controlling and its impact on the business organization. It discusses necessary skills and functions required for efficient manager in contemporary business environment.

COURSE OBJECTIVES

1. To understand the basic management concepts and functions
2. To know the various techniques of planning and decision making
3. To familiarize with the concepts of organisation structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

UNITS

UNIT I INTRODUCTION TO MANAGEMENT (15 Hrs)

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

UNIT II PLANNING (15 Hrs)

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT III ORGANIZING (15 Hrs)

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

UNIT IV STAFFING (15 Hrs)

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

UNIT V DIRECTING (15 Hrs)

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

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

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

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

New Trends in Management

TEXTBOOKS

- 1 Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
- 2 DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
- 3 P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
- 4 L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
- 5 R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

REFERENCE BOOKS

- 1 K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
- 2 Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
- 3 Griffffin, Management principles and applications, Cengage learning, India.
- 4 H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
- 5 Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

NOTE: Latest Edition of Textbooks May be Used

OPEN EDUCATIONAL RESOURCES:

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1INTRODUCTION TO MANAGEMENT				
1.1	Meaning- Definitions – Nature and Scope - Levels of Management	4	Discussion	Black Board
1.2	Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts	3	Chalk & Talk	Black Board
1.3	. W. Taylor, Henry Fayol, Peter F. Drucker	4	Lecture	LCD
1.4	Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities	4	Discussion	Google classroom
UNIT -2PLANNING				
2.1	Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types	3	Lecture	PPT & White board
2.2	Planning Process - Tools and Techniques of Planning – Management by Objective (MBO)	5	Chalk & Talk	Green Board
2.3	Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	5	Chalk & Talk	Black Board
UNIT – 3 ORGANIZING				
3.1	Meaning - Definitions - Nature and Scope – Characteristics –	4	Discussion	PPT & White

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Importance			board
3.2	Types - Formal and Informal Organization – Organization Chart	4	Chalk &Talk	Green Board
3.3	Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility	4	Chalk & Talk	Black Board
3.4	Centralization and Decentralization – Span of Management.	3	Chalk & Talk	Black Board
UNIT – 4 STAFFING				
4.1	Introduction - Concept of Staffing- Staffing Process	3	Discussion	PPT &White board
4.2	Recruitment – Sources of Recruitment – Modern Recruitment Methods	3	Chalk & Talk	Green Board
4.3	Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games	3	Chalk & Talk	Black Board
4.4	Performance Appraisal - Meaning and Methods	3	Chalk & Talk	Black Board
4.5	360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	3	Discussion	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – 5 DIRECTING				
5.1	Motivation –Meaning - Theories – Communication – Types - Barriers to Communications	3	Lecture	PPT & White board
5.2	Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.	3	Chalk & Talk	Black Board
5.3	Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination.	3	Lecture	Black Board
5.4	Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques	3	Chalk & Talk	Black Board
5.5	Management by Exception [MBE].	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assi gnm ent 5 Mks	OBT/P PT 5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

Mapping of COs with PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2

CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

Note: ♦ Strongly Correlated – **3**
 ♦ Weakly Correlated – **1**

♦ Moderately Correlated – **2**

FATIMA COLLEGE (AUTONOMOUS), MADURAI

The Research Centre of Commerce / B.Com (SF)

SEMESTER –II

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEG ORY	HRS/WE EK	CREDIT S
UACO/USCO	23A2CC3/ 23AC2CC 3	FINANCIAL ACCOUNTING-II	Theory	5	5

COURSE DESCRIPTION

This course enables the students to gain knowledge and skills in the procedure relating to Hire purchase, Instalment system ,Branch & Departmental Accounts partnership Accounting and other specified areas of financial accounting.

COURSE OBJECTIVES

- The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
- To understand the allocation of expenses under departmental accounts
- To gain an understanding about partnership accounts relating to Admission and retirement
- Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
- To know the requirements of international accounting standards

UNIT I Hire Purchase and Instalment System

(15HRS)

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit

UNIT II Branch and Departmental Accounts

(15HRS)

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

UNIT III Partnership Accounts – I

(15HRS)

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT IV Partnership Accounts – II

(15HRS)

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

UNIT V Accounting Standards for financial reporting (Theory only) **(15HRS)**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards – Development of Accounting Standards in India.

UNIT VI DYNAMISM (Evaluation Pattern-CIA only)

Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS

TEXT BOOK:

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.

3. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

REFERENCES:

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

OPEN EDUCATIONAL RESOURCES:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Hire Purchase and Instalment System				
1.1	Hire Purchase System – Accounting Treatment	4	Discussion	Black Board
1.2	Calculation of Interest - Default and Repossession	3	Chalk & Talk	Black Board
1.3	Hire Purchase Trading Account -	4	Lecture	LCD
1.4	Instalment System - Calculation	4	Discussion	Google

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	of Profit			classroom
UNIT -2 Branch and Departmental Accounts				
2.1	Branch – Dependent Branches: Accounting Aspects -	5	Lecture	PPT & White board
2.2	Debtors system -Stock and Debtors system	5	Chalk & Talk	Green Board
2.3	Distinction between Wholesale Profit and Retail Profit	5	Chalk & Talk	Black Board
2.4	Independent Branches (Foreign Branches excluded)	5	Chalk & Talk	Black Board
2.5	Departmental Accounts: Basis of Allocation of Expenses	5	Chalk & Talk	Black Board
2.6	Inter- Departmental Transfer at Cost or Selling Price.	5	Chalk & Talk	Black Board
UNIT – 3 Partnership Accounts – I				
3.1	Partnership Accounts: – Admission of a Partner	4	Discussion	PPT & White board
3.2	Treatment of Goodwill - Calculation of Hidden Goodwill	4	Chalk & Talk	Green Board
3.3	Retirement of a Partner	4	Chalk & Talk	Black Board
3.4	– Death of a Partner	3	Chalk & Talk	Black Board
UNIT – 4 Partnership Accounts – II				
4.1	Dissolution of Partnership – Methods.	3	Discussion	PPT & White

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				board
4.2	Settlement of Accounts Regarding Losses and Assets .	3	Chalk & Talk	Green Board
4.3	Realization account – Treatment of Goodwill	3	Chalk & Talk	Black Board
4.4	Preparation of Balance Sheet - One or more Partners insolvent –	2	Chalk & Talk	Black Board
4.5	All Partners insolvent – Application of Garner Vs Murray Theory .	3	Discussion	Black Board
4.6	Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method	2	Discussion	Black Board
UNIT – 5 Accounting Standards for financial reporting				
5.1	Objectives and Uses of Financial Statements for Users-	3	Lecture	PPT & White board
5.2	Role of Accounting Standards.	3	Chalk & Talk	Black Board
5.3	Role of Accounting Standards .	3	Lecture	Black Board
5.4	Development of Accounting Standards in India.	3	Chalk & Talk	Black Board
5.5	Development of Accounting Standards in India.	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assi gnm ent 5 Mks	OBT/P PT 5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS

Mapping of COs with PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

Note: ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

Unit II Performance of Contract

(15 Hrs)

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

Unit III Contract of Indemnity and Guarantee

(15 Hrs)

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety -

Unit IV Bailment and Pledge (15 Hrs)

Bailment and Pledge - Bailment - Concept - Essentials - Classification of Bailment, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

Unit V Sale of Goods Act, 1930

(15 Hrs)

Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

UNIT -VI DYNAMISM (Evaluation Pattern-CIA only)

Digital platform in Business laws

Text Books:

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

REFERENCES:

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law NiraliPrakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

OPEN EDUCATIONAL RESOURCES:

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Elements of Contract				
1.1	Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract	4	Discussion	Black Board
1.2	Classification of Contract, Offer and Acceptance	3	Chalk & Talk	Black Board
1.3	Consideration – Capacity to Contract – Free Consent	4	Lecture	Google classroom
1.4	Legality of Object – Contingent Contracts – Void Contract	4	Discussion	Google classroom
UNIT -2 Performance of Contract				
2.1	Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights	5	Lecture	PPT & White board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.2	Time and Place of Performance, Reciprocal Promises, Assignment of Contracts -	5	Chalk & Talk	Green Board
2.3	Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	5	Chalk & Talk	Black Board
UNIT -3Contract of Indemnity and Guarantee				
3.1	Contract of Indemnity and Contract of Guarantee	4	Discussion	PPT & White board
3.2	Extent of Surety's Liability, Kinds of Guarantee	4	Chalk & Talk	Green Board
3.3	Rights of Surety	4	Chalk & Talk	Black Board
3.4	Discharge of Surety	3	Chalk & Talk	Black Board
UNIT -4Bailment and Pledge				
4.1	Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailment	3	Discussion	PPT & White board
4.2	Duties and Rights of Bailor and Bailee – Law of Pledge	3	Chalk & Talk	Green Board
4.3	Meaning – Essentials of Valid Pledge	3	Chalk & Talk	Black Board
4.4	Pledge and Lien	3	Chalk &	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	
4.5	Rights of Pawner and Pawnee	3	Discussion	Black Board
UNIT – 5 Sale of Goods Act 1930				
5.1	Definition of Contract of Sale – Formation - Essentials of Contract of Sale	3	Lecture	PPT & White board
5.2	Conditions and Warranties - Transfer of Property	3	Chalk & Talk	Black Board
5.3	Contracts involving Sea Routes - Sale by Non-owners	2	Lecture	Black Board
5.4	Rights and duties of buyer	3	Chalk & Talk	Black Board
5.5	Rights of an Unpaid Seller	4	Chalk & Talk	Black Board

	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
Levels	T1	T2	Quiz	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930

Mapping of COs with PSOs

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

Note: ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

UNIT III Branch Accounting

[20 HRS]

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

UNIT IV Insurance Claims

[20 HRS]

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

UNIT V Departmental Accounts

[15 HRS]

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

UNIT –VI DYNAMISM (for CIA only)

Unit VI

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

REFERENCES

.Text Book:

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

Books for Reference:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Accounting for Non – Trading Concern				
1.1	Accounting for non - trading concerns Topic 1	1	Chalk & Talk	Black Board
1.2	Receipt and payments A/C – income and expenditure A/C – Balance sheet Subtopics	4	Discussion	Google classroom
1.3	Receipt and payments A/C – income and expenditure A/C – Balance sheet	4	Discussion	Google classroom
1.4	Receipt and payments A/C – income and expenditure A/C – Balance sheet	4	Discussion	Google classroom
1.5	items peculiar to non trading concern	2	Lecture	Black Board
UNIT -2 Single Entry				
2.1	Single entry and preparation of accounts from incomplete records	3	Lecture	Green Board Charts
2.2	Single entry and preparation of accounts from incomplete records	3	Chalk & Talk	Green Board
2.3	Single entry and preparation of accounts from incomplete records	3	Discussion	Google classroom
2.4	Single entry and preparation of accounts from incomplete records	3	Discussion	Google classroom
2.5	Conversion method	3	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	UNIT -3 Branch Accounting			
3.1	Branch Accounting	1	Lecture	Green Board Charts
3.2	Dependent branch	3	Chalk & Talk	Green Board
3.3	debtors system	3	Discussion	Google classroom
3.4.	final account system-	3	Discussion	Google classroom
3.5	stock and debtors system	3	Discussion	Google classroom
3.6	wholesale branch system	2	Discussion	Google classroom
	UNIT IV Insurance Claims			
4.1	Accounting for insurance claims	3	Discussion	Google classroom
4.2	– loss of stock method	3	Discussion	Google classroom
4.3	– loss of stock method	3	Discussion	Google classroom
4.4	loss of profit method	3	Discussion	Google classroom
4.5	loss of profit method	3	Discussion	Google classroom
	UNIT V Departmental Accounts			
5.1	Departmental Accounts	3	Discussion	Google classroom
5.2	Need for Departmental	3	Discussion	Google

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Accounting			classroom
5.3	Advantages- Inter-departmental transfers	3	Discussion	Google classroom
5.4	Inter-departmental transfer at cost price and at selling price-	3	Discussion	Google classroom
5.5	stock reserve	3	Discussion	Google classroom

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns	K1	PSO1& PSO2
CO 2	Derive profit and state of affairs, for businesses having incomplete records	K1, K2,	PSO3
CO 3	Maintain accounting records for branches	K1 & K3	PSO5
CO 4	Compute insurance claims for loss of profit and stock	K1, K2, K3 &	
CO 5	Find out the results of department store operations	K2 & K4	

Mapping COs Consistency with PSOs

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

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

Mapping of COs with POs

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

COURSE DESIGNER:

1. Staff Name Dr.V.Suganya

Forwarded By

**HOD'S Signature
& Name**

SEMESTER -III

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

COURSE DESCRIPTION

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

COURSE OBJECTIVE

The course is designed to

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

UNITS

UNIT I COST ACCOUNTING

[15 HRS]

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

UNIT II COST SHEET

[15 HRS]

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

UNIT III MATERIALS

[20 HRS]

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

UNIT IV LABOUR

[20 HRS]

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

UNIT V OVERHEADS

[20 HRS]

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

UNIT VI DYNAMISM(Evaluation Pattern-CIA only)

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

TEXT BOOK:

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

BOOKS FOR REFERENCE

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

Digital Open Educational Resources (DOER) :

1. <https://taxguru.in/chartered-accountant/advisory-treatment-items-cost-view-covid-19-pandemic.html>.
2. <https://www.ifac.org/knowledge-gateway/preparing-future-ready-professionals/discussion/societal-importance-cost-accounting-standards-issued-institute-cost-accountants-india>.

COURSE CONTENTS & LECTURE SCHEDULE :

Module No.	Topic	No. Of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I COST ACCOUNTING				
1.1	Cost Accounting – Definition- Principles of cost accounting	2	Lecture	Black Board
1.2	Relationship of cost accounting with financial accounting	2	Lecture	Black Board
1.3	Relationship of cost accounting with Management Accounting	2	Lecture	Black Board
1.4	Essentials of good cost accounting system	3	Lecture	Google Classroom
1.5	Classification Cost	3	Chalk & Talk	Black Board
1.6	Methods of costing -Techniques of costing.	3	Chalk & Talk	Black Board
UNIT II COST SHEET				
2.1	Cost Sheet	1	Lecture	Google Classroom
2.2	Elements of Cost	3	Chalk & Talk	Black Board
2.3	Statement of cost and profit	7	Chalk & Talk	Black Board
2.4	Tenders and quotations	4	Chalk & Talk	Black Board
UNIT III MATERIALS				
3.1	Materials – Meaning of material control	2	Lecture	Google Classroom
3.2	Objectives –Advantages Purchase of material	3	Lecture	Google Classroom

3.3	Determination of material levels	4	Chalk & Talk	Black Board
3.4	Issue of Raw material	4	Chalk & Talk	Black Board
3.5	Pricing of materials issued	7	Chalk & Talk	Black Board
UNIT IV LABOUR				
4.1	Labour – Types of labour cost – Direct and indirect labour	3	Lecture	Google Classroom
4.2	Time keeping –Time booking – Idle time –Over time	3	Chalk & Talk	Black Board
4.3	Labour turnover	3	Chalk & Talk	Black Board
4.4	Methods of remuneration-	5	Chalk & Talk	Black Board
4.5	Incentive Schemes.	6	Chalk & Talk	Black Board
UNIT V OVERHEADS				
5.1	Overheads–Definition– Classification of overheads	2	Lecture	Black Board
5.2	Allocation of overheads	2	Chalk & Talk	Black Board
5.3	Apportionment of overheads	5	Chalk & Talk	Black Board
5.4	Primary distribution of overheads	3	Chalk & Talk	Black Board
5.5	Secondary distribution of overheads	4	Chalk & Talk	Black Board
5.6	absorption of overheads	1	Chalk & Talk	Black Board
5.7	Methods of absorption	3	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and management accounting	K1,K2	PSO1

CO 2	Classify costs, and prepare cost sheet, tenders & quotations	K1,K2,K3	PSO2
CO 3	Choose between, different methods of pricing issues in stores ledger account, based on the business environmental factors, and compute optimum ordering quantity and levels of inventory	K1,K2,K3	PSO2,PSO4 & PSO5
CO 4	Compute labour cost and turnover, idle time over time and deduce incentives under different schemes	K1,K2,K3	PSO2& PSO3
CO 5	Differentiate between allocation and absorption of overheads and prepare relevant statements	K1,K2,K3	PSO4

Mapping COs with PSOs

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

Mapping COs with POs

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

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

COURSE DESIGNER:

- 1. Staff Name : Dr. Auxilia Felictas A I**
- 2. Staff Name : Ms. Fanny M**

Forwarded By

**HOD'S Signature
& Name**

FATIMA COLLEGE (Autonomous), MADURAI – 625 018

The Research Centre of Commerce

II B.COM

SEMESTER – III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO/USCO	23A3CC7/ 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, 22nd 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, 4th edition, 2009.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I BANKER AND CUSTOMER				
1.1	Banker and Customer – Definition - Relationship	3	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, mistakes in the pass book –			Talk
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 centralised solution (Core Banking) - Cluster approach- High - tech bank and within bank	4	LECTURE	Chalk & Talk
4.3	Advantages of e-banking, Constraints in e-banking	4	LECTURE	Chalk & Talk
4.4	Security measures to prevent fraudulent activities	3	LECTURE	Chalk & Talk
4.5	Test	1		Chalk & Talk
UNIT V RECENT TRENDS IN BANKING				
5.1	Recent trends in Banking	2	LECTURE	Chalk & Talk
5.2	ECS- mobile banking- - Tele Banking- Home Banking- Gold Banking- Plastic money – E-Payment	4	LECTURE	Chalk & Talk
5.3	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	5	LECTURE	Chalk & Talk
5.4	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-	8	LECTURE	Chalk & Talk
	Test	1		

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO1	Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts	K1	PSO4
CO2	Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881.	K1/K2	PSO1
CO3	Enumerate the provisions for paying and collecting banker	K2/K3	PSO1
CO4	Explain credit creation and ways of	K3	PSO4

	providing advances, and the principles behind sound lending		
C05	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
C01	3	2	2	3	2
C02	3	2	2	3	2
C03	3	2	2	3	2
C04	3	2	2	3	2
C05	2	2	3	2	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01	3	2	3	2	3	3	3
C02	3	2	3	2	3	3	3
C03	3	2	3	2	3	3	3
C04	3	2	3	2	3	3	3
C05	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
SEMESTER –IV
For those who joined in 2019 onwards

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

COURSE DESCRIPTION

Course Description

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

COURSE OBJECTIVES

The course is designed to

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

UNIT I PARTNERSHIP

[20 HRS]

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

UNIT II ADMISSION OF PARTNER

[15 HRS]

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

UNIT III RETIREMENT & DEATH OF PARTNER

[20 HRS]

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

UNIT IV DISSOLUTION OF PARTNERSHIP FIRM

[20 HRS]

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

UNIT V AMALGAMATION & SALE TO A COMPANY [15 HRS]

Amalgamation of firms – sale to a company.

UNIT –VI DYNAMISM (for CIA only)

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

Text Book :

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

Book for Reference

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

COURSE CONTENTS & LECTURE SCHEDULE:

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Charts
3.2	Admission of a partner	3	Chalk & Talk	Green Board
3.3	treatment	3	Discussion	Google classroom
3.4.	Adjustment of goodwill	3	Discussion	Google classroom
3.5	Capital account	3	Discussion	Google classroom
3.6	Balance Sheet preparation	2	Discussion	Google classroom
	UNIT IV Dissolution of Partnership Firm			
4.1	Dissolution of Partnership firm	3	Discussion	Google classroom
4.2	Insolvency of firms	3	Discussion	Google classroom
4.3	Application of Garner vs. Murray-	3	Discussion	Google classroom
4.4	All partner's insolvent	3	Discussion	Google classroom
4.5	Piecemeal distribution of cash	3	Discussion	Google classroom
	UNIT V Departmental Accounts			
5.1	Amalgamation of firms – sale to a company	6	Discussion	Google classroom
5.2	sale to a company	3	Discussion	Google classroom

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments	K1	PSO1& PSO2
CO 2	Record accounting transactions during admission, retirement, death of partner	K1, K2,	PSO3
CO 3	Account for dissolution of partnership firm	K1 & K3	PSO5
CO 4	Record for amalgamation of firms and sale of a firm to a company	K1, K2, K3 &	
CO 5	Substantiate and account for Joint Life Policy under categorical	K2 & K4	

	treatment		
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Mapping COs Consistency with PSOs

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

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

Mapping of COs with POs

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

COURSE DESIGNER:

1. Staff Name: Dr.V.Suganya

Forwarded By

**HOD'S Signature
& Name**

II B.Com
SEMESTER –IV
For those who joined in 2021 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

The course is designed to

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

UNITS

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

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

UNIT II Process Costing [20 HRS]

Introduction- Features- Distinction between Process Costing and Job Costing- Costing Procedure under Process Costing - Special Points in

Process Costing- Process Loss-Normal Loss- Abnormal Loss - Abnormal gain - Preparation of Process Accounts with Normal Loss, Abnormal loss and Abnormal Gain-Inter Process profits – Accounting Method- -Equivalent Production- FIFO - Evaluation for Equivalent Production

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

Meaning – methods of apportionment of joint costs-distinction between Main, Joint and By-products-Accounting of By-products.

UNIT IV Operating Costing [20 HRS]

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

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

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

UNIT –VI DYNAMISM(for CIA only)

Recent Trends in Costing -Target costing - **Activity based costing, - Back flush costing- Life cycle costing** (Only theory)

TEXT BOOK:

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

REFERENCES:

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

Digital Open Educational Resources (DOER) :

1. <https://keydifferences.com/difference-between-job-and-batch-costing.html#:~:text=Job%20costing%20method%20is%20mainly,rendered%20as%20per%20customer's%20order.&text=Specific%20order%20>

0costing%20is%20one,batch%20costing%20and%20contract%20costi
ng.

2. <https://www.accountingtools.com/articles/2017/5/14/process-costing-process-cost-accounting>
3. <https://www.playaccounting.com/exp-ca/by-products/#:~:text=The%20term%20by%2Dproducts%20is,quantities%20than%20the%20by%2Dproducts.>
4. <https://www.investopedia.com/terms/o/operating-cost.asp>
5. <https://www.businessmanagementideas.com/cost-accounting/reconciliation-of-cost-and-financial-accounts/20508>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Job, Batch and Contract Costing				
1.1	Job Costing-Special Features - Limitations	1	Lecture	Black Board
1.2	Procedure-Work-in-progress-	2	Chalk & Talk	Black Board
1.3	Batch Costing - Elements of Cost Relating to Batch Costing.	2	Chalk & Talk	BlackBoard
1.4	Contract Costing and Job Costing Differences	3	Lecture	Google Classroom
1.5	Procedure of Contract Costing	3	Chalk & Talk	Black Board
1.6	Escalation Clause	3	Lecture	PPT
1.7	Cost-Plus-Contracts	1	Lecture	BlackBoard
UNIT -2 Process Costing				
2.1	Introduction- Features- Distinction between Process	2	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Costing and Job Costing- Costing Procedure under Process Costing			Charts
2.2	Special Points in Process Costing- Process Loss-Normal Loss	3	Chalk & Talk	Black Board
2.3	Abnormal Loss - Abnormal gain - Preparation of Process Accounts with Normal Loss, Abnormal loss and Abnormal Gain	6	Chalk & Talk	BlackBoard
2.4	Inter Process profits – Accounting Method	4	Chalk & Talk	Black Board
2.5	Equivalent Production- FIFO – Evaluation	5	Chalk & Talk	BlackBoard
UNIT - 3 JOINT PRODUCTS AND BY PRODUCTS COSTING				
3.1	Meaning	2	Lecture	Black Board
3.2	Methods of apportionment of joint costs	6	Chalk & Talk	Black Board
3.3	Distinction between Main, Joint and By-products	3	Chalk & Talk	Black Board
3.4	Accounting of By-products.	4	Chalk & Talk	Black Board
UNIT - 4 OPERATING COSTING				
4.1	Introduction - Cost unit in operating Costing -Procedure of Operating Costing	4	Lecture	Black Board Charts
4.2	Transport Costing-Collection of	3	Chalk &	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Cost		Talk	
4.3	Classification of Cost - Selection of Appropriate Cost Unit - preparation of Operating Cost Sheet	6	Chalk & Talk	Black Board
4.4	Cinema House Operating Costing	3	Chalk & Talk	Black Board
4.5	Power House or Boiler House Operating	4	Chalk & Talk	Black Board
UNIT - 5 RECONCILIATION OF COST ACCOUNT AND FINANCIAL ACCOUNTS				
5.1	Meaning – objectives	2	Lecture	Black Board
5.2	reasons for difference in profits	2	Lecture	Black Board
5.3	preparation of reconciliation statement when costing & financial profits are given	3	Chalk&Talk	Black Board
5.4	preparation of reconciliation statement when costing & financial profits are not given	5	Chalk & Talk	Black Board
5.5	preparation of reconciliation statement when there is loss	3	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Help organisations in preparing contract accounts and accounts for intermittent production	K1,K2,K3	PSO1& PSO3
CO 2	Calculate costs for continuous production & at stages, demonstrating the extent of equivalent completed units and identify inter process profits	K1,K2,K3	PSO2, PSO3 & PSO5
CO 3	Apportion joint costs systematically	K1,K2,K3	PSO1, PSO3, PSO4 & PSO5
CO 4	Calculate costs for operations like	K1,K2,K3	PSO1, PSO3,

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

Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

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

COURSE DESIGNER:

Staff Name :1.Dr.AUXILIA FELICITAS.A.I

2.MS.MABLE JASMINE SHOBHA .A

Forwarded By

HOD'S Signature

&

Name

II B.Com
SEMESTER –IV
For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A4CC10	Principles and Practice of Management	5	3

COURSE DESCRIPTION

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

COURSE OBJECTIVES

The course is designed to

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

UNIT –I Nature of Management (HRS.)

Meaning and definition of Management – Features or Characteristics of Management– Importance of Management – Management an Art or Science – Functional Management by Henry Fayol - Scientific Management by F.W. Taylor—Management by Objectives by Peter F.Drucker – Management of Workers by Elton Mayo

UNIT –II Planning (HRS.)

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

UNIT –III Organization

(HRS.)

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

UNIT –IV Staffing

(HRS.)

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

UNIT –V Directing and Controlling

(HRS.)

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

UNIT –VI DYNAMISM(for CIA only)

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

Text Book

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

REFERENCES:

Reference Book

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Nature of Management				
1.1	Nature of Management	2	Chalk & Talk	Black Board
1.2	Features or Characteristics of Management– Importance of Managemen	4	Chalk & Talk	LCD
1.3	Management an Art or Science – Functional Management by Henry Fayol	3	Lecture	PPT & White board
1.4	Scientific Management by F.W. Taylor— Management by Objectives by Peter F.Drucker	3	Lecture	Smart Board
1.5	Management of Workers by Elton Mayo	3	Lecture	Black Board
UNIT 2 Planning				
2.1	Meaning – Definition – Characteristics – Objectives – Importance –Advantages	4	Specimen	Microscope
2.2	Steps in Planning process –	3	Discussion	Black Board
2.3	Methods of planning – Limitations and Obstacles.	3	Lecture	Green Board Charts
UNIT 3 Organization				
3.1	Meaning –Definition – Functions – Principles	1	PPT	Google classroom
3.2	Importance – Formal and Informal Organization – Delegation of authority	3	PPT	Google classroom
3.3	Principles of Delegation – Departmentation – Basis of Departmentation	4	PPT	Google classroom
3.4	Types of Organization – Line Organization	4	PPT	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	– Functional Organization – Line and Staff Organization			
3.5	Committee Organization – Matrix Organization	4	PPT	Google classroom
3.6	Organization charts and manuals – advantages and disadvantages.	4	PPT	Google classroom
UNIT 4 Staffing				
4.1	Functions – Recruitment – Sources of recruitment	4	Discussion	Google classroom
4.2	Selection – Stages of selection procedure	3	Discussion	Google classroom
4.3	Promotion – Performance appraisal	4	Discussion	Google classroom
4.4	Training & Development – Types of training.	4	Discussion	Google classroom
UNIT V Directing and Controlling				
5.1	Directing – meaning & Definition – Principles	5	Discussion	Google classroom
5.2	Techniques – Importance – Controlling – Definition of controlling	5	Discussion	Google classroom
5.3	Steps in Control process – Techniques of control – advantages and limitations.	5	Discussion	Google classroom

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

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

Mapping COs Consistency with PSOs

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

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

Mapping of COs with POs

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

COURSE DESIGNER:

Staff Name: MS. F. Gnanadeepam

Staff Name

Forwarded By

HOD'S Signature
& Name

III B.COM
SEMESTER –V
For those who joined in 2019 onwards

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

COURSE DESCRIPTION

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

Course Objective

The course is designed to

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

UNITS

UNIT I SHARE CAPITAL AND REDEMPTION

[15 HRS.]

Company Accounts – share capital – **issue of shares** for cash – issue of shares other than cash -Application – Allotment Calls – Calls in Advance –calls in arrear –Issue of shares at par, at premium - Issue of shares at discount-Forfeiture of shares - Reissue of forfeited shares – Forfeiture of shares when there is an over subscription and pro- rata allotment – Rights issues. Redeemable preference shares – Issue and Redemption.

UNIT II DEBENTURES AND REDEMPTION

[15 HRS.]

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

UNIT III PROFITS PRIOR TO INCORPORATION AND UNDERWRITING

[15 HRS.]

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

UNIT IV FINAL ACCOUNTS

[15 HRS.]

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

UNIT V VALUATION OF GOODWILL AND SHARES

[15 HRS.]

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

UNIT VI : DYNAMISM(for CIA only)

Human Resource Accounting-Theory only

Text Book

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

REFERENCES:

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

Digital Open Educational Resources (DOER)

1. <http://www.universityofcalicut.info/syl/BComIIISem197.pdf>

2. [https://gurukpo.com/Content/B.Com/Corporate Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate%20Accounting(B.Com)P-1.pdf)

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 SHARE CAPITAL AND REDEMPTION				
1.1	Company Accounts – share capital – issue of shares for cash	2	Chalk & Talk	Black Board
1.2	issue of shares other than cash - Application – Allotment Calls	3	Chalk & Talk	Black Board
1.3	Calls in Advance –calls in arrear – Issue of shares at par, at premium	2	Chalk & Talk	Black Board
1.4	Issue of shares at discount	2	Chalk & Talk	Black Board
1.5	Forfeiture of shares	2	Chalk & Talk	Black Board
1.6	Reissue of forfeited shares	2	Chalk & Talk	Black Board
1.7	Forfeiture of shares when there is an over subscription and pro- rata allotment	2	Chalk & Talk	Black Board
1.8	Rights issues	1	Chalk & Talk	Black Board
1.9	Redeemable preference shares – Issue and Redemption.	3	Chalk & Talk	Black Board

UNIT –II DEBENTURES AND REDEMPTION

2.1	Debentures – Issue of debentures – debenture discount and its treatment	3	Chalk & Talk	Black Board
2.2	Interest on debentures – provision for Redemption of debentures	3	Chalk & Talk	Black Board
2.3	Sinking fund method – Non-cumulative sinking fund	3	Chalk & Talk	Black Board
2.4	own debentures - Interest on own debentures	3	Chalk & Talk	Black Board
2.5	Ex-Interest and Cum-Interest	3	Chalk & Talk	Black Board

UNIT -III PROFIT PRIOR TO INCORPORATION AND UNDERWRITING

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

UNIT-IV- FINAL ACCOUNTS

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

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares	K1	PSO1
CO 2	Assist Corporates, in accounting for redemption of debentures	K2	PSO2,PSO5
CO 3	Compute underwriting commission and record for u/t businesses, and assess profits prior to incorporation, for corporation India	K3	PSO1,PSO3
CO 4	Prepare Income statement & balance sheet, following the specification of Company act, 2013	K3	PSO1 & PSO5
CO 5	Value shares of goodwill, based on the typicality of each company	K2	PSO3& PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
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

Mapping COs Consistency with POs

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

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

COURSE DESIGNER:

1. Dr. Mrs. B. SAHAYARANI FERNANDO

Forwarded By

**HOD'S Signature
& Name**

III B.COM
SEMESTER –V
For those who joined in 2019 onwards

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

COURSE DESCRIPTION

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

Course Objective

The Course is designed to

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

UNITS

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

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

UNIT II PUBLIC DOCUMENTS

[15 Hrs.]

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

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

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

UNIT IV, COMPANY MANAGEMENT [15 HRS.]

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

UNIT V WINDING UP: [15 HRS.]

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

UNIT VI : DYNAMISM(for CIA only)

Debentures

Text Book:

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

REFERENCES:

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

Digital Open Educational Resources (DOER)

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 NATURE OF COMPANY AND INCORPORATION				
1.1	NATURE OF COMPANY	1	Chalk & Talk	Black Board
1.2	Lifting of corporate veil	3	Chalk & Talk	Black Board
1.3	Advantages of incorporation	3	Chalk & Talk	Black Board
1.4	Corporation or body corporate	3	Chalk & Talk	Black Board
1.5	Kinds of Companies	3	Chalk & Talk	Black Board
1.6	Incorporation	3	Chalk & Talk	Black Board
1.7	Documents to be filed with the Registrar	2	Chalk & Talk	Black Board
1.8	Certificate of incorporation– effects of Registration	3	Chalk & Talk	Black Board

UNIT -2 PUBLIC DOCUMENTS				
2.1	PUBLIC DOCUMENTS	1	Chalk & Talk	Black Board
2.2	Memorandum of Association- Meaning - Purpose - Contents	2	Chalk & Talk	Black Board
2.3	Doctrine of ultravires	3	Chalk & Talk	Black Board
2.4	Meaning – Contents of articles – Forms of Articles– Tables – A	2	Chalk & Talk	Black Board
2.5	Alteration – articles and memorandum	2	Chalk & Talk	Black Board
2.6	Doctrine of indoor management	2	Chalk & Talk	Black Board
2.7	Prospectus- definition	1	Chalk & Talk	Black Board
2.8	prospectus – Registration	3	Chalk & Talk	Black Board
2.9	Contents of prospectus.	5	Chalk & Talk	Black Board
Unit -3 SHARE CAPITAL , SHARES AND DEBENTURES				
3.1	Share certificates – Demat Certificate and Account	3	Chalk & Talk	Black Board
3.2	share warrant – Transfer of shares	3	Chalk & Talk	Black Board

3.3	transmission of shares	1	Chalk & Talk	Black Board
3.4	Dividends-Meaning Rules regarding dividends – Interim Dividends – dividend warrant	5	Chalk & Talk	Black Board
UNIT -4 COMPANY MANAGEMENT				
4.1	COMPANY MANAGEMENT	1	Chalk & Talk	Black Board
4.2	Directors – Definition	1	Chalk & Talk	Black Board
4.3	Appointment of Directors	3	Chalk & Talk	Black Board
4.4	Powers, rights and duties	3	Chalk & Talk	Black Board
4.5	Statutory meeting – Annual General meeting – Extra ordinary general meeting	4	Chalk & Talk	Black Board
4.6	Agenda -Minutes	3	Chalk & Talk	Black Board
UNIT -5 WINDING UP				
5.1	Meaning- modes and consequences of winding up	3	Chalk & Talk	Black Board
5.2	Liquidator – rights, powers, duties and liabilities	5	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

On 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	Compare the formation of Company with Partnership	K1	PSO3
CO 2	Explain the knowledge of MOA and AOA	K1, K2	PSO2
CO 3	Assess the concept of Share Capital , Shares and Debentures	K1 & K3	PSO1& PSO4
CO 4	Discuss the appointment, duties and right of directors and secretary	K1, K2 & K3	PSO4
CO 5	Plan with proper knowledge about Winding up.	K2 & K4	PSO5

Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

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

COURSE DESIGNER:

1.Dr. Mrs. S. Fatima Roseline Mary

Forwarded By

**HOD'S Signature
& Name**

III B.COM
SEMESTER – V
For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO/USCO	19A5CC13/ 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, perquisites-deductions 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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I INTRODUCTION TO INCOME TAX				
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
1.3	Previous year –Assessment year	4	Discussion	Google classroom
1.4	Person –Resident – Not ordinarily Resident – Non-Resident —	4	Discussion	Google classroom
1.5	Income Exempted from Tax u/s 10	2	Lecture	Black Board
UNIT -2 Income from Salary				
2.1	Computation of Income from Salary	3	Lecture	Green Board Charts
2.2	Retirement benefits	3	Chalk & Talk	Green Board
2.3	Allowances	3	Discussion	Google classroom
2.4	Perquisites	3	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.5	Computation of salary	3	Discussion	Google classroom
	UNIT -3 Income from house property			
3.1	introduction	1	Lecture	Green Board Charts
3.2	Definitions – self occupied property	3	Chalk & Talk	Green Board
3.3	Partly let out property	3	Discussion	Google classroom
3.4.	Let out property	3	Discussion	Google classroom
3.5	Computation of income from house property	3	Discussion	Google classroom
3.6	Interest on laon	2	Discussion	Google classroom
	UNIT IV CAPITAL GAIN			
4.1	Capital Gains- basis of charge- capital asset-types of capital asset	5	Discussion	Google classroom
4.2	- consideration- cost of acquisition- cost	5	Discussion	Google classroom
4.3	cost of improvement-indexed cost- provisions of Sec 54.	5	Discussion	Google classroom
	UNIT V income from other sources			

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.1	Introduction	1	Discussion	Green Board
5.2	Income from other sources	10	Discussion	Green Board
5.3	winnings from lotteries and cross word puzzles	4	Discussion	GreenBoard
5.4	interest on securities- gifts- pension- family inheritance	5	Discussion	Green Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
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	Calculate Capital Gain & Cost of Acquisition	K1, K2, K3 &	PSO1
CO 5	Determine Income from Other Sources and demarcate the residual income among other heads	K2 & K4	PSO5

Mapping COs Consistency with PSOs

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

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

Mapping of COs with POs

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

COURSE DESIGNER:

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

Forwarded By
HOD Signature & Name

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

III B.Com

SEMESTER V

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A5CC14	FINANCIAL ACCOUNTING SOFTWARE PACKAGE	5 Lab	4

COURSE DESCRIPTION

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

COURSE OBJECTIVE/S

The course is designed to

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

UNITS

UNIT I

(15 HRS)

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

UNIT II

(15 HRS)

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

UNIT III

(15 HRS)

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

UNIT IV

(15 HRS)

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

UNIT V

(15 HRS)

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

DYNAMISM (FOR CIA ONLY)

Cash Receivables Management -Preparation of cash Receivables Management

TEXT BOOK:

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

BOOK FOR REFERENCE

2. Tally .ERP 9 in Simple Steps Kindle Edition

by Kogent Learning Solutions Inc. (Author) Format: Kindle Edition

Publisher :Dreamtech Press (1 January 2010)

3. Comdex Tally.ERP 9 by Dr. Namrata

Agrawal (Author)**Publisher** :Dreamtech Press (1 January 2007).

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1				
1.1	Introduction	1	Google Meet	Screen Sharing
1.2	Types of Accounting Packages	3	Google Meet	Screen Sharing
1.3	Tally Fundamentals	3	Google Meet	Screen Sharing
1.4	Key components of Tally	3	Google Meet	Screen Sharing
1.5	Creation Of Companies– Basics of Accounts.	5	Google Meet	Screen Sharing
UNIT -2				
2.1	Maintaining Company Data- Basic Company Defaults	1	Google Meet	Screen Sharing
2.2	Walk Through To Create Company	2	Google Meet	Screen Sharing

2.3	– Setting Up GST at Company Level - F11 Features-F12 Features- Configurations,	2	Google Meet	Screen Sharing
2.4	Groups, Multiplications – Stock Groups Multiplication	2	Google Meet	Screen Sharing
2.5	Unit of Measure, Creating Stock Items.	2	Google Meet	Screen Sharing
2.6	Stock Valuation Methods	2	Google Meet	Screen Sharing
UNIT -3				
3.1	GST Taxes & Invoices	1	Google Meet	Screen Sharing
3.2	Understanding SGST, CGST & IGST -- Setting Up GST at Ledger Level -	2	Google Meet	Screen Sharing
3.3	Vouchers – Default Vouchers, Creating a New Voucher Type – Various Vouchers like Receipts, Payments, Journal Etc.	4	Google Meet	Screen Sharing
3.4	Inventory Details in Vouchers In Vouchers - Setting Up GST at Inventory Level	5	Google Meet	Screen Sharing
3.5	Receipt Note – Delivery Note – Rejections Etc. – Invoicing.	4	Google Meet	Screen Sharing
UNIT -4				
4.1	MIS Applications	1	Google Meet	Screen Sharing
4.2	Outstanding Payable And Receivable- Profit Centers Of Company (Cost Center)	1	Google Meet	Screen Sharing
4.3	Multicurrency Dealing – Interest Calculations -Basic	2	Google	Screen

	Reconciliations		Meet	Sharing
4.4	Financial Analysis – Balance Sheet	3	Google Meet	Screen Sharing
4.5	Profit & Loss A/C, Cash Flow-Fund Flow-Ratio Analysis.	4	Google Meet	Screen Sharing
UNIT -5				
5.1	Inventory Information	2	Google Meet	Screen Sharing
5.2	Purchase Order- Sales Order Processing, Budgets And Controls-	4	Google Meet	Screen Sharing
5.3	Import And Export Of Data – Display And Reporting Of Various Reports Used In Companies –	4	Google Meet	Screen Sharing
5.4	Outstanding Statements Of Godown Analysis,	5	Google Meet	Screen Sharing
5.5	Stock Analysis – Pending Order Position, Pending Bill Position	4	Google Meet	Screen Sharing

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

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

COURSE OUTCOMES

On completion of the course the student will be able to

CO.	Course Outcomes	Knowledge Level
C01	Create companies using Tally ERP	K1
C02	Use features effectively and navigate between functional keys	K1,K2
C03	Create vouchers and invoices and use GST in preparing taxable invoices	K2,K3
C04	Conduct financial statements analysis, using MIS	K2,K3
C05	Help organizations in extracting inventory information	K3

Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

MRS. Dr.C.Lucia Vanitha

Forwarded By

HOD'S Signature& Name

Dr. B.Sahayarani Fernando

III B.Com
SEMESTER –VI
For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6CC15	Advanced Corporate Accounting	5	4

COURSE DESCRIPTION

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

COURSE OBJECTIVES

The course is designed to

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

UNIT 1 CAPITAL REDUCTION

(15 HRS)

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

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

External Reconstruction -Amalgamation And Absorption – Calculation of **Purchase Consideration** – Treatment of Liquidation Expenses – Books of Purchasing Company And Vendor Company – Amount Payable To Dissenting Shareholders – Inter Company Owings – Cancellation of Common Debts And Unrealized Profits (Excluding Inter Company Holdings)

Unit 3 LIQUIDATION OF COMPANIES

(15 HRS)

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

Unit 4 HOLDING COMPANIES

(15 HRS)

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

Unit 5 DOUBLE ACCOUNTING SYSTEM

(15 HRS)

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

UNIT 6 DYNAMISM (for CIA only)

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

Text Book:

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

Book for Reference

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

COURSE CONTENTS & LECTURE SCHEDULE:

(Bookman Old Style 12)

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I internal reconstrution				
1.1	Alteration of Share Capital And--	1	Chalk & Talk	Black Board
1.2	Internal Reconstruction Excluding Scheme of Reconstruction	4	Discussion	Google classroom
1.3	Disposal of Capital Reduction	4	Discussion	Google classroom
1.4	Treatment of Arrears of Preference Dividends –	4	Discussion	Google classroom
1.5	Surrender of Shares.	2	Lecture	Black Board
UNIT -2 Amalgamation, absorption and external reconstruction				
2.1	External Reconstruction - Amalgamation And Absorption – Calculation of Purchase Consideration –	3	Lecture	Green Board Charts
2.2	Treatment of Liquidation Expenses —	3	Chalk & Talk	Green Board
2.3	Amount Payable To Dissenting Shareholders – Inter Company Owings –	3	Discussion	Google classroom
2.4	Cancellation of Common Debts	3	Discussion	Google classroom
2.5	Unrealized Profits (Excluding Inter	3	Discussion	Google

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	UNIT V Double account system			
5.1	Accounts of Electricity Companies —	1	Discussion	Google classroom
5.2	Differences between Single Account And Double Account System	1	Discussion	Google classroom
5.3	Disposal of Surplus	4	Discussion	Google classroom
5.4	Repairs And Renewals – Replacement of An Asset –	4	Discussion	Google classroom
5.5	Final accounts	5	Discussion	Google classroom

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Account for reconstruction of body corporate and be procedurally conversant	K1	PSO1& PSO2
CO 2	Distinguish merger and purchase and account for amalgamation	K1, K2,	PSO3
CO 3	Prepare statement of affairs, deficiency account, liquidator's final statement of account when liquidation takes place	K1 & K3	PSO5
CO 4	Consolidate the balances and account of holding and subsidiary company	K1, K2, K3 &	
CO 5	Prepare accounts for electricity and public utility concerns	K2 & K4	

Mapping COs Consistency with PSOs

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

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

Mapping of COs with POs

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

COURSE DESIGNER:

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

Forwarded By

**HOD'S Signature
& Name**

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

III B.COM. - SEMESTER VI

Course Code	19A6CC16
Course Title	Goods and Service Tax and Customs Act

HOURS / WEEK: 5

CREDITS: 4

Course Description

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

Course Objective

This course is designed to :

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

Course Outcome

On completion of the course the student will be able to

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

UNIT I CANONS OF TAXATION (15 HRS)

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

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

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

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

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

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

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

UNIT V THE CUSTOMS ACT, 1962 (15 HRS)

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

UNIT VI Recent updates of GST

Budget 2021 updates – Amendment in Section 16 –Section 50 – Removal of GST Audit Requirement

Text Book:

Goods & Services Tax – Indian Journey: N.K. Gupta &SunnaniaBatia, Barat's Publication

Reference Book:

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

COURSE CONTENT & LECTURE SCHEDULE

Module No	Topic	No.of Lectures	Teaching Peadagogy	Teaching Aids
Unit 1		Cannons of Taxation		
1.1	Meaning of Indirect Tax- Meaning,objective and Characteristics-Merits and Demerits	5	Chalk & Talk	Black Board
1.2	Direct Taxes Vs.Indirect Taxes - Defects-Indirect Taxes subsumed	4	Brainstorming Session	Google Classroom
1.3	Changes made in Central Excise, Customs and Central Sales Tax Act	6	Lecture	PPT
Unit 2		Goods and Services Tax Act , 2017		
2.1	Features of GST- Taxable event in GST Types of GST	3	Lecture	PPT
2.2	Benefits of GST – Persons liable to pay GST – Rates of GST	4	Chalk & Talk	Black Board
2.3	Supply of Goods -Composite and Mixed Supply-Exempted Supplies	4	Brainstorming Session	Google Classroom
2.4	GST Council -Powers and Functions	4	Group Discussion	Press Clippings
Unit 3		Procedures under GST Act 2017		
3.1	Registrations under GST – Required Documents	4	Chalk and Talk	Text Book and Latest amendments
3.2	Amendment and Cancellation, Payment of GST	4	Chalk and Talk	Google Classroom
3.3	Types of Returns – Invoice, Bill of supply	4	Group Discussion	Interactive PPT
3.4	Procedure for filing returns-Refund of GST	3	Lecture	White Board
Unit 4	Input Tax Credit under GST Act			
4.1	Meaning and Types of ITC-conditions and restrictions	4	Lecture	Video Module
4.2	Eligible and Ineligible credits	3	Lecture	Video Module
4.3	Input Service Distributor	4	Lecture	Video Module
4.4	Valuation -offences and penalties under GST Act	4	Lecture	Video Module
Unit 5		The Customs Act		
5.1	Meaning of customs duty – concepts of customs duty – types of customs duty	6	Chalk and Talk	Text Book and Latest amendments
5.2	Valuation for customs duty - import and export procedures- Demurrage – offences and penalties	4	Chalk and Talk	Google Classroom
5.3	Export Promotion Schemes- EOUs – Duty Drawback – Special Economic Zones	5	Group Discussion	Interactive PPT

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

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

Course Outcome

On completion of the course the student will be able to

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

Mapping of COs with PSOs

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

Mapping of COs with POs

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

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

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By

HOD'S Signature
& Name

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

**III B.Com
SEMESTER – VI
MAJOR CORE**

Course Code	19A6CC17
Course Title	Business Law

HOURS/ WEEK: 5

CREDIT: 4

Course Description

Course Objective

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

To utilize various modes of obtaining Security

To consolidate provisions relating to IPR

To forge knowledge on implication of sale of Goods Act.

UNIT I: (20 HOURS)

CONTRACT ACT:

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

UNIT II:

(15 HOURS)

EXECUTION OF CONTRACTS

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

UNIT III:

(10 HOURS)

BAILMENT AND PLEDGE (SECS 148 TO 181)

Essentials – duties of bailor and bailee – termination of bailment – common carrier as bailee. Rights and duties of pledger and pledgee – pledge by non- owners – pledge distinguished from mortgages – lien – hypothecation and sale.

UNIT IV :

(15 HOURS)

INTELLECTUAL PROPERTY RIGHTS ACT

Meaning – Definition – Patent Right – Copy Right

UNIT V:**(15 HOURS)****SALE OF GOODS ACT (SECS 1 TO 61)**

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

UNIT VI: Dynamism [for CIA only]

Emerging issues and trends in Business Law

TEXT BOOK

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

BOOKS FOR REFERENCE

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

COURSE CONTENT & LECTURE SCHEDULE

Module No	Topic	No.of Lectures	Teaching Peadagogy	Teaching Aids
Unit 1	Contract Act			
1.1	Essentials of Valid Contract -	5	Chalk & Talk	Black Board
1.2	Agreements opposed to Public Policy	5	Brainstorming Session	Google Classroom
1.3	Contingent Contract	5	Lecture	PPT
Unit 2	Execution of Contract			
2.1	Performance of Contract – Discharge of Contract – Breach of Contract -	6	Lecture	PPT
2.2	Quasi Contract	4	Chalk & Talk	Black Board
2.3	Law of Indemnity and Contract	4	Brainstorming Session	Google Classroom
Unit 3	Bailment and Pledge			
3.1	Meaning – Duties of Bailor and Bailee – Termination of Bailment	5	Chalk and Talk	Text Book and Latest amendments
3.2	Rights and Duties of Pledgor and Pledgee	5	Chalk and Talk	Google Classroom
3.3	Pledge distinguished from mortgages – lien – hypothecation and sale.	5	Group Discussion	Interactive PPT
Unit 4	Input Tax Credit			
4.1	Meaning – Definition – Patent Right – Copy Right	3	Lecture	Video Module
4.2	Patent Right	6	Lecture	Video Module
4.3	Copy Right	6	Lecture	Video Module
Unit 5	Sale of Goods Act			
5.1	Contract of sale – conditions and warranties – rights of an unpaid seller	6	Chalk and Talk	Text Book and Latest amendments

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

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

CIA	
Scholastic	35
Non Scholastic	5

	40
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EVALUATION PATTERN

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

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

Course Outcome

On completion of the course the student will be able to

Course Outcome

CO	Course Outcome	Level
C01	have an in depth knowledge on agreements under Contract Act	K1
C02	gain knowledge on performance and discharge of contract	K1,K2
C03	identify the duties and rights of bailor, bailee , pledger and pledge	K1,K2
C04	familiar with the rules and regulations of IPR.	K3
C05	apply the provisions of sale of goods act in transferring property and title to goods	K3

Mapping of COs with PSOs

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

Mapping of COs with POs

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

Note: ♦ Strongly Correlated – **3**

♦ Weakly Correlated -**1**

♦ Moderately Correlated – **2**

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By

HOD'S Signature

& Name

II BA ECONOMICS

III SEMESTER

[Offered to Department Of Commerce –Regular]

[For those who joined in 2019 onwards]

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UAEC	22E3ACA3	ECONOMIC THEORIES	5	5

COURSE DESCRIPTION

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

COURSE OBJECTIVE/S

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

UNIT I BASIC CONCEPTS:

[15 HRS]

Definition(only) of Economics: Wealth – Welfare – Scarcity – Growth - Micro and Macro Economics- Nature of Economic laws- Methods: Deductive and Inductive Methods - Positive and Normative approaches- Cardinal and Ordinal **Analysis.**

UNIT II:LAW OF DEMAND AND ELASTICITY OF DEMAND

[15HRS]

Demand: Meaning - Types of demand - Law of Demand: Schedule and curve- Exceptions to the Law of Demand - Elasticity of Demand: Types of Elasticity of Demand- Factors determining elasticity of demand -Methods of measuring elasticity of demand. Methods of measuring elasticity of supply.

UNIT III PRODUCTION ANALYSIS

(15 HRS)

Law of Supply – Elasticity of supply –Isoquants: Properties –Law of variable proportions - Returns to scale- Cost and Revenue-Production.

UNIT IV NATIONAL INCOME

(15 HRS)

Meaning and Scope of Macro Economics – Importance - Limitations – Circular flow of Income– National Income – Concepts and Components – Methods of Measuring National Income – difficulties in estimating national income- social accounting,

UNIT V: Meaning and Scope of Macro Economics (15 HRS)

Importance - Keynes Theory of Income and Employment – Keynes vs. Classicism - Keynesian Liquidity Preference Theory - The Concept of Multiplier and its Types – Importance – Leakages. Accelerator. Super multiplier - Business cycle – Phases of a Business Cycle .

REFERENCE BOOKS:

1. Gregory Mankiv(2017), *Principles of MicroEconomics*, 8th Edition, South Western Educational Publishing, Cengage Learning, Inc
2. Koutsoyiannis A, (1979), *Modern Microeconomics*, First Edition, Macmillan
3. Ramesh Chandra Das (2011), *Micro Economics, Theory and Practice*, Kunal Books, Publisher & Distributors, New Delhi 110 002.
4. H. L. Ahuja (2006) *Advanced Economic Theory*, S.Chand & Company Ltd, New Delhi, 110055.
5. Jhingan, M.L., “*Micro Economics Theory*”, Vrindha Publications(P) Ltd., New Delhi
6. Robert S. Pindyck, Daniel L. Rubinfeld and Prem L. Mehta (2009), *Microeconomics*, 7ed.Pearson Education.T.N. Hajela,(1994) “*History of Economic Thought*”, Konark Publishers Pvt. Ltd.
7. M.L.Jhingan,(2002) “*Macro Economic Theory*”, Vrinda Publications [P] Ltd.
8. Robert Lekachman, “*A History of Economic Ideas*”, Columbia University.
9. S. Sankaran, (2000) “*A History of Economic Thought*”, Margham Publications, Chennai,

DOER:

1. <https://www.nobelprize.org>
2. <https://economics.stanford.edu>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching pedagogy	Teaching Aids
UNIT I: INTERNATIONAL BUSINESS				
1.1	Definition(only) of Economics Welfare – Scarcity – Growth - Micro and Macro Economics-	5	Lecture	White Board
1.2	- Nature of Economic laws- Methods: Deductive and Inductive Methods -	5	Lecture	White Board
1.3	Positive and Normative approaches- Cardinal and Ordinal Analysis.	5	Lecture	White Board
UNIT – IIMULTI NATIONAL CORPORATIONS				
2.1	Demand: Meaning - Types of demand - Law of Demand	8	Lecture	White Board
2.2	Schedule and curve- Exceptions to the Law of Demand - Elasticity of Demand: Types of Elasticity of Demand-	3	Lecture	White Board
2.3	Factors determining elasticity of demand -Methods of measuring elasticity of demand. Methods of measuring elasticity of supply	4	Lecture	White Board
UNIT -III INTERNATIONAL PRODUCTION & HRM				
3.1	Law of Supply – Elasticity of supply	5	Lecture	White Board
3:2	Elasticity of supply –Isoquants	3	Lecture	White Board

3.3	Properties –Law of variable proportions - Returns to scale- Cost and Revenue-Production.	2	Blended	White Board
3.4	Returns to scale- Cost and Revenue-Production.	5	Blended	White Board
UNIT IV - ENVIRONMENTAL BUSINESS POLICIES:				
4.1	Meaning and Scope of Macro Economics – Importance	2	Blended	White Board
4..2	Limitations – Circular flow of Income– National Income – Concepts	2	Blended	White Board
4..3	Components – Methods of Measuring National Income	2	Blended	White Board
4..4	difficulties in estimating national income	2	Blended	White Board
4..5	social accounting,	2	Blended	White Board
4..6	Importance of social Accoounting	5	Blended	White Board
UNIT V INTERNATIONAL FINANCE:				
5.1	Meaning and Scope of Macro Economics – Importance.	5	Lecture	White Board
5.1:1	Keynes Theory of Income and Employment –Keynes vs. Classicism	2	Blended	White Board
5.3	Keynesian Liquidity Preference Theory	3	Blended	White Board

5.4	The Concept of Multiplier and its Types –	5	Blended	White Board
UNIT VI - DYNAMISM/CURRENTAFFAIR				
6.1	. Importance –Phases of a Business Cycle.			
6.2	Leakages.			
6.3	Business cycle			

EVALUATION PATTERN

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Schola stic Marks C6	CIA Total	% of Asses sment
	T1	T2	Quiz	Assi gnm ent	OBT/ PPT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40M ks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
TOTAL	40

✓ **The levels of CIA Assessment based on Revised Bloom's Taxonomy are :**

K1- Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

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

COURSE OUTCOMES

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

S: NO	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Students would become knowledgeable of all the basic 19E	K1	PSO1
CO 2	Equipped with the Knowledge of different concepts of Demand.	K1, K2	PSO3
CO 3	Groomed up with supply concepts.	K1 & K3	PSO5
CO 4	Able to compare and contrast the national and Social accounting	K1, K2& K3	PSO4

CO 5	Gained knowledge on business cycle.	K2 & K4	PSO2
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Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

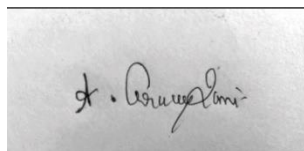
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	3	3	3
CO2	3	3	2	3	3	3	3
CO3	3	3	3	3	2	2	2
CO4	3	3	3	2	3	3	3
CO5	3	3	3	3	3	1	3

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

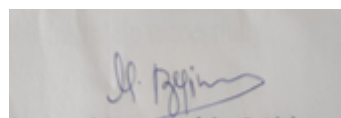
♦ Weakly Correlated -1

COURSE DESIGNER



PROF. GRACY RANI

FORWARDED BY



DR.M.REGINA MARY
HEAD OF THE DEPARTMENT

SEMESTER –IV
(Offered by the Dept of Economics)
ENTREPRENEURIAL DEVELOPMENT

21E4ACA4

HOURS/WEEK: 6

CREDIT:4

COURSE DESCRIPTION

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

COURSE OBJECTIVES

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

To promote agro- based business and handicraft business

UNIT: I INTRODUCTION
HRS]

[15

Entrepreneur and women entrepreneurship - Meaning - Characteristics -Types-Functions- Micro finance and self help groups -Social Entrepreneurship - Agri-Entrepreneur - **Techno-Entrepreneur** - Project Proposal and Performa to funding Agencies- Financial Planning- Venture Capital - Export Finance

UNIT: II ECONOMIC ANALYSIS FOR AN ENTREPRENEUR **[15 HRS]**

Budgeting - Break-Even analysis, **SWOT and Profitability Analysis**- PEST analysis - Cost Benefit analysis- Income Tax payment - GST Calculation

UNIT: III GOVERNMENT INSTITUTIONS AND SCHEMES **[15 HRS]**

Central Scheme: Start up India- Skill India - MSME- Pradhana Mantri Mudra Yojana Scheme - SSI and SIDO - National Small Industries Corporation Limited (NSIC) - Small Industries Service Institutes (SISI) - State Industrial Development Corporation (SIDO) - State Industrial development and investment Corporation of India (SIDICI) - State financial Corporation (SFC) State Infrastructure development corporation

State Scheme : Tamilnadu Industrial development corporation – Tamilnadu small industrial development corporation limited (SIDCO) DIC- District Industries Centre.

UNIT:IV - BUSINESS OPPORTUNITIES- (AN INTRODUCTION) [15 HRS]

Agriculture - Horticulture, Floriculture, Kitchen garden , Mushroom Cultivation, Vermi-Culture, Api-Culture, Poultry Farming etc - Service industry : Teaching , Training - Tour organization, Tuition center, Tailoring – Beauty Parlours- Home delivery of food.

UNIT: V ON LINE BUSINESS- BRIEF INTRODUCTIONS [15 HRS]

Online Buying and selling: Case studies on Amazon, OLX, airbnb, ola, Facebook –Online Marketing – Online share Trading- Online commodity trading- online exports and online imports- Blog Creation – Web Creation

UNIT VI - DYNAMISM/CURRENT AFFAIR

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

REFERENCE BOOKS:

1. Saravanavel. P, “Entrepreneurial Development”, Eee Pee Kay Pub. House II Edition, 2008.
2. C.B. Gupta & S.S. Khanka, “Entrepreneurship and Small Business Management”, S.Chand, edition. 1998
3. Gupta. C.B. & Srinivasan. M.P., “Entrepreneurial Development”, Sultan Chand & Sons, Ed.
4. Jose Paul & Ajith Kumar, “Entrepreneurship Development and Management”, Himalaya Publishing House, 2000.
5. Pandey G.N (Vikas), “A Complete Guide to Successful Entrepreneurship”, Vikas Publishing House New Delhi, Reprint 1999.
6. Sherlekar.S.A & Janardhana C.P., “Essential of Business Organisation & Management”.

COURSE CONTENTS & LECTURE SCHEDULE :

Module No.	Topic	No. Of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I INTRODUCTION				
1.1	Entrepreneur and women entrepreneurship - Meaning – Characteristics -Types- Functions- Micro finance and self help groups	2	Lecture	Black Board
1.2	Social Entrepreneurship – Agri-Entrepreneur	2	Lecture	Black Board
1.3	Techno-Entrepreneur – Project Proposal	2	Lecture	Black Board
1.4	Performa to funding Agencies-	3	Lecture	Google Classroom
1.5	Financial Planning- Venture Capital – Export Finance	3	Chalk & Talk	Black Board
UNIT II ECONOMIC ANALYSIS FOR AN ENTREPRENEUR				
2.1	Budgeting - Break-Even analysis, SWOT and Profitability Analysis-PEST analysis	1	Lecture	Google Classroom
2.2	PEST analysis – Cost Benefit analysis- Income Tax payment – GST Calculation	3	Chalk & Talk	Black Board
2.3	Cost Benefit analysis- Income Tax payment – GST Calculation	7	Chalk & Talk	Black Board

UNIT III GOVERNMENT INSTITUTIONS AND SCHEMES				
3.1	Central Scheme: Start up India- Skill India – MSME- Pradhana Mantri Mudra Yojana Scheme – SSI and SIDO	2	Lecture	Google Classroom
3.2	National Small Industries Corporation Limited (NSIC) – Small Industries Service Institutes (SISI)	3	Lecture	Google Classroom
3.3	State Industrial Development Corporation (SIDO) – State Industrial development and investment Corporation of India (SIDICI) – State financial Corporation (SFC) State Infrastructure development corporation	4	Chalk & Talk	Black Board
3.4	State Scheme : Tamilnadu Industrial development corporation.	4	Chalk & Talk	Black Board
3.5	Tamilnadu small industrial development corporation limited (SIDCO) DIC- District Industries Centre	7	Chalk & Talk	Black Board
UNIT IV BUSINESS OPPORTUNITIES- (AN INTRODUCTION)				
4.1	Agriculture – Horticulture, Floriculture, Kitchen garden , - Tour organization,	3	Lecture	Google Classroom
4.2	Mushroom Cultivation, Vermi-Culture, Api-Culture, Poultry Farming etc - Service industry : Teaching , Training	3	Chalk & Talk	Black Board
4.3	Tuition center, Tailoring –	3	Chalk &	Black

	Beauty Parlours		Talk	Board
UNIT V ON LINE BUSINESS- BRIEF INTRODUCTIONS				
5.1	Online Buying and selling:-Online Marketing – -	2	Lecture	Black Board
5.2	Case studies on Amazon, OLX, airbnb, ola, Facebook	2	Chalk & Talk	Black Board
5.3	Online share Trading- Online commodity trading	5	Chalk & Talk	Black Board
5.4	online exports and online imports- Blog Creation – Web Creation	3	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

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

Mapping COs with PSOs

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

Mapping COs with POs

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

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

I. BA Economics
SEMESTER –I
For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
UECO	23A1GEE1	Fundamentals of Management	4	3

COURSE DESCRIPTION

The course provides an overview of management and its evolution. It examines management functions of planning, organizing, leading, and controlling and its impact on the business organization. It discusses necessary skills and functions required for efficient manager in contemporary business environment.

Course Objective : The Course is designed to

1. provide students with the basic concepts of Management.
2. probe the planning concepts and its objectives
3. analyze the Organizational Levels in an Organization
4. describes the motivation and satisfaction and its elements
5. know the importance of Quality Checks.

UNIT I Introduction

[15 Hrs.]

Management – Definition-scope – Schools of Thought in Management-Levels of Management-Role and Functions of a Manager

UNIT II Planning

[15 Hrs.]

Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making

UNIT III Organisational Levels

[15 HRS.]

Types of Business Organizations – Structure- Span of Control – Departmentalisation-Selection, Training and Development, Performance Management, Career Planning ,and Management

UNIT IV Directing

[15 HRS.]

Creativity and Innovation – Motivation and Satisfaction – Organization Culture – Elements and Types of Culture – Managing Cultural Diversity.

UNIT V Controlling

[15 HRS.]

Process of Controlling – Types of Control – Budgetary and non-budgetary, Control Techniques – Managing Productivity – Cost Control – Purchase Control –Maintenance Control – Quality Control – Planning Operations.

Text Book:

- 1.Stephen A. Robbins & David A. Decenzo & Mary Coulter,(2011)
“Fundamentals of Management” 7th Edition, Pearson Education
- 2.Tripathy PC & Reddy PN,(1999) “Principles of Management”, Tata McGraw Hill.
- 3.Pillai R.S.N and Kala .S (2013) Principles And Practice Of Management
S.Chand& Co andCompany.

REFERENCES:

- 1.R.C Bhatiya, “Fundamentals of Management”, S.K Kataria & Sons, 2013
- 2.L.M Prasad, “Principles and Practice of Management,2021
- 3.Dr.N.Mishra and Dr.O.P.Gupta, “Fundamentals of Management”, SBPD Publishing House, 2022

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Management – Definition-scope	4	Chalk & Talk	Black Board
1.2	Schools of Thought in Management	3	Chalk & Talk	Black Board
1.3	-Levels of Management	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.4	-Role and Functions of a Manager	4	Chalk & Talk	Black Board
UNIT -2 Planning				
2.1	Concept, Objectives, Nature, Limitation,	5	Chalk & Talk	Black board
2.2	Process of planning,	5	Chalk & Talk	Black Board
2.3	Importance, Forms, Techniques	5	Chalk & Talk	Black Board
2.4	Process of decision making	5	Chalk & Talk	Black Board
UNIT – 3 Organisational Levels				

3.1	Types of Business Organizations	4	Chalk & Talk	Black board
3.2	– Structure- Span of Control – Departmentalisation-	4	Chalk &Talk	Black Board
3.3	Selection, Training and Development	4	Chalk & Talk	Black Board
3.4	, Performance Management, Career Planning ,and Management	3	Chalk & Talk	Black Board
UNIT – 4 DIRECTING				
4.1	Creativity and Innovation	3	Chalk & talk	Black board
4.2	Motivation and Satisfaction – Organization Culture –	3	Chalk & Talk	Black Board
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.3	Elements and Types of Culture	3	Chalk & Talk	Black Board
4.4	Managing Cultural Diversity.	3	Chalk & Talk	Black Board
4.5	Managing Cultural Diversity.	3	Chalk & talk	Black Board
UNIT – 5 CONTROLLING				
5.1	Process of Controlling	3	Chalk & Talk	Black board
5.2	Types of Control – Budgetary and non-budgetary,	3	Chalk & Talk	Black Board
5.3	Control Techniques Managing Productivity – Cost Control	3	Chalk & Talk	Black Board
5.4	Cost Control - Purchase Control	3	Chalk & Talk	Black Board
5.5	Maintenance Control – Quality Control –	3	Chalk & Talk	Black Board

5.6	Planning Operations	3	Chalk & Talk	Black Board

CIA	
Scholastic	23
Non Scholastic	2
	25

EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
15		3	5	2	25	75	100

UG CIA Components

Nos

C1	- Test (CIA 1)	1**	- 15 Mks
C2	- Test (CIA 2)	1**	- 15 Mks
C3	- Assignment	1	- 3 Mks
C4	- Quiz	2 *	- 5 Mks
C5	- Attendance		- 2 Mks

**** Average of C1 and C2 will be taken.**

***The best out of two will be taken into account**

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Understand the pros & cons of E-commerce.
CO2	Analyze the various models of E-commerce.
CO3	Understand the online business transaction and their impact on related service providers.
CO4	Understand the e-marketing mix and be familiar with consumer protection.
CO5	Know the mechanism of E- payment and its operations.

Mapping with Programme Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	2	3	3	3
CO 5	2	2	3	3	3	2	3	3
Weightage	14	14	15	15	14	14	15	15
Weighted percentage of course contribution to POS	2.8	2.8	3.0	3.0	2.8	2.8	3.0	3.00

S-Strong-3 M-Medium-2 L-Low-

Level of Correlation between PSO's and CO's

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3
Weightage	15	12	12	14	14
Weighted percentage of Course Contribution to PSOs	3	2.6	2.6	2.8	2.8

COURSE DESIGNER:

1. Staff Name:

Forwarded By

HOD’S Signature
& Name

I B.COM (General)

SEMESTER –I

For those who joined in 2023 onwards

COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
23A2GE E2	Introduction to E - Commerce	Generic Elective II	2	2

COURSE DESCRIPTION

This course introduce the concept of Introduction to E - Commerce.

COURSE OBJECTIVES

- To learn the nature and concepts of E-commerce in India
- To Understand the various Business models for E-Commerce and its uses.
- To analyse the Various on line business transactions and its applications.
- To explain the E-Promotion and consumer protection and its latest amendments.
- To update the students on various method of E- Payment system and its Risks.

UNITS

UNIT –I INTRODUCTION

(12 HRS.)

Meaning – Nature – Concepts – advantages and disadvantages – online Transaction - Types of E-Commerce - Growth of E-Commerce in India.

UNIT –II BUSINESS MODEL OF E-COMMERCE (15 HRS.)

E-commerce Models - Business-to-Business (B2B) – Business– to- Consumer (B2C) - Consumer-to-Consumer (C2C) - Consumer-to-Business (C2B) - Direct to Customer (D2C) – Peer-to-Peer (P2P) - Brokerage Model - Aggregator Model.

UNIT –III ONLINE BUSINESS TRANSACTION (15 HRS.)

E-Commerce Applications in Various Industries- Banking, Insurance, Payment Of Utility Bills - Online Marketing /E-Tailing (Popularity, Benefits, Problems and Features) -Online Services (Financial, Travel and Career) /Auctions, Online Portal, Online Learning - Publishing and Entertainment - Online Shopping

UNIT –IV E-PROMOTION AND CONSUMER PROTECTION (18 HRS.)

E-Advertising techniques: Banners, Sponsorships, Portals, and online coupons-Role of Influencers in Social Media- Marketing-Porters Value Chain Model-E- Commerce and consumers-Consumer Protection (E-Commerce) Rules 2020 and Latest Amendments

UNIT –V E-PAYMENT SYSTEM (15 HRS.)

Models and Methods of e-Payments (Debit Card, Credit Card, Smart Cards, emoney) - Digital Signatures (procedure, working and legal position) - Payment Gateways - Online Banking: Meaning, Concepts, Importance, Electronic Fund Transfer - Automated Clearing House - Automated Ledger posting - Risks involved in e-payments.

TEXT BOOK:

1. Bajaj K.K and Debjani Nag (2017), E-commerce, McGraw Hill Education
2. Chhabra T.N , Suri and Sanjiv Varma (2005) E-Commerce, Dhanpat Rai & Co
3. Dr.K. Abirami Devi and Dr.M. Alagammal, “E- Commerce”, Margaham Publication,

4. Amir Manzoor, “E- Commerce: An Introduction”, Lambert Academic Publishing, 2010
5. Dr. Shivani Arora, “E-Commerce”, Taxmann Publishing, 2017

REFERENCES:

6. Pandey (2013) Ecommerce and its Applications , S.K. Kataria & Sons
7. Kenneth C. Laudon and Carlo Guercio Traver (2020) , ECommerce, Pearson Education.
8. Pralok Gupta (2020) E-commerce in India: Economic and Legal Perspectives, SAGE Publications India Pvt Ltd
9. David Whitley (2017) E - Commerce: Strategy, Technologies and Applications,
10. Joseph P.T ., S.J (2019) “E-Commerce : An Indian Perspective” PHI Learning Pvt. Ltd.

OPEN EDUCATIONAL RESOURCES:

1. <https://ecommerce-platforms.com/resources>
2. <https://ecommerceguide.com>
3. <https://www.bigcommerce.com/resources/>
4. <https://www.cloudways.com/blog/top-ecommerce-websites/>
5. <https://www.indiafilings.com/learn/how-to-start-an-ecommercebusiness-in-india/>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Meaning, Nature, Concepts of E-Commerce	4	Chalk & Talk	Black Board

1.2	Advantages and Disadvantages of E-Commerce	3	Chalk & Talk	Black Board
1.3	Online Transaction and Type of E-Commerce	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.4	Growth of E-Commerce in India	4	Chalk & Talk	Black Board

UNIT -2 BUSINESS MODELS OF E-COMMERCE

2.1	E-commerce models, Business to Business	5	Chalk & Talk	Black board
2.2	Business to Consumer, Consumer to Consumer	5	Chalk & Talk	Black Board
2.3	Consumer to Business, peerto-peer	5	Chalk & Talk	Black Board
2.4	Brokerage Model, Aggregator Model	5	Chalk & Talk	Black Board

UNIT – 3 ONLINE BUSINESS TRANSACTION

3.1	E-commerce applications in Various Industries, Banking Insurance	4	Chalk & Talk	Black board
3.2	Online marketing / E-Tailing	4	Chalk &Talk	Black Board
3.3	Online services	4	Chalk & Talk	Black Board
3.4	Online portal, online learning, Online shopping	3	Chalk & Talk	Black Board

UNIT – 4 E-PROMTION AND CONSUMER PROTECTION

4.1	E-Adverstising Technique- Banners, Sponserhip, Portals, Online coupons	3	Chalk & talk	Black board
4.2	Role of Influencers in social media and Marketing	3	Chalk & Talk	Black Board
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.3	Porters Value chain model	3	Chalk & Talk	Black Board
4.4	E-commerce and consumers	3	Chalk & Talk	Black Board
4.5	Consumer protection Rules 2020 and latest amendments	3	Chalk & talk	Black Board

UNIT – 5 E-PAYMENT SYSTEM

5.1	Models and Methods of E- Payment System	3	Chalk & Talk	Black board
5.2	Digital signatures	3	Chalk & Talk	Black Board
5.3	Payment gateways	3	Chalk & Talk	Black Board
5.4	Online banking meaning and its Concepts	3	Chalk & Talk	Black Board
5.5	Electronic fund transfer	3	Chalk & Talk	Black Board
5.6	Automated Clearing House, Risks involved in E-payments	3	Chalk & Talk	Black Board



CIA	
Scholastic	23
Non Scholastic	2
	25

EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
15		3	5	2	25	75	100

UG CIA Components

Nos

C1	- Test (CIA 1)	1**	- 15 Mks
C2	- Test (CIA 2)	1**	- 15 Mks
C3	- Assignment	1	- 3 Mks
C4	- Quiz	2 *	- 5 Mks
C5	- Attendance		- 2 Mks

***** Average of C1 and C2 will be taken.***

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Understand the pros & cons of E-commerce.
CO2	Analyze the various models of E-commerce.
CO3	Understand the online business transaction and their impact on related service providers.
CO4	Understand the e-marketing mix and be familiar with consumer protection.
CO5	Know the mechanism of E- payment and its operations.

Mapping with Programme Outcomes:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	2	3	3	3
CO 5	2	2	3	3	3	2	3	3
Weightage	14	14	15	15	14	14	15	15
Weighted percentage of course contribution to POS	2.8	2.8	3.0	3.0	2.8	2.8	3.0	3.00

S-Strong-3 M-Medium-2 L-Low-

Level of Correlation between PSO's and CO's

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3
Weightage	15	12	12	14	14
Weighted percentage of Course Contribution to PSOs	3	2.6	2.6	2.8	2.8

COURSE DESIGNER:

1. Staff Name:

Forwarded By

HOD'S Signature

& Name

III B.Com
SEMESTER –V
For those who joined in 2019 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

This course is designed to

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

UNITS

UNIT I: INDEX NUMBERS (15 HRS)

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

UNIT II: INTERPOLATION AND EXTRAPOLATION (15 HRS)

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

UNIT III: ASSIGNMENT (15 HRS)

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

UNIT IV: TRANSPORTATION PROBLEM (15 HRS)

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

UNIT V: REPLACEMENT THEORY (15 HRS)

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

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Decision Theory -Ingredients of decision problem

TEXT BOOK:

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

REFERENCES:

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

Digital Open Educational Resources (DOER):

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

COURSE CONTENTS & LECTURE SCHEDULE:

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

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Compute index numbers	K1	PSO1& PSO4
CO 2	Predict values from the given data	K1, K2,	PSO3& PSO4
CO 3	Select the optimum assignment	K1 & K3	PSO5

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

Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

Note: ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Dr.Auxilia Felicitas A.I.

2. Dr.Savitha S.P.

Forwarded By

HOD'S Signature

& Name

III B.Com
SEMESTER –V

For those who joined in 2019 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

This course is designed to

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

UNITS

UNIT –I Nature of Research

(13 HRS)

Meaning of Research - Objectives of Research - Significance of Research - Scientific Method of Research - Types of Research- Methods of Research – Research process-Criteria of Good Research- Problems faced by Researchers in India.

UNIT II: Research Problems and Research Design

(17 HRS)

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

Research Design-Components of a Research Design – Types of Research Design.

UNIT III: Methods of Data Collections (15 HRS)

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

UNIT IV: Processing of Data Collection (12 HRS)

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

UNIT V: Report Writing (18 HRS)

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

UNIT VI:DYNAMISM (Evaluation Pattern- CIA only)

Journals in Commerce, Impact factor of journals, Plagiarism

TEXT BOOK:

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

BOOKS FOR REFERENCE:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 NATURE OF RESEARCH				
1.1	Meaning of Research-Objectives of Research-Significance of Research	2	Lecture	Smart Board
1.2	Scientific Method of Research-Types of Research	3	Lecture	Smart Board
1.3	Methods of Research – Research process	4	Chalk & Talk	Black Board
1.4	Criteria of Good Research Problems faced by Researchers in India.	4	Chalk & Talk	Black Board
UNIT -2 RESEARCH PROBLEMS AND RESEARCH DESIGN				
2.1	Research problem: Identification of the problem.	2	Lecture	Smart Board
2.2	Formulation of the Problem-Criteria of a good Research Problem.	2	Chalk & Talk	Black Board
2.3	Review of literature – Research Gap.	2	Lecture	Smart Board
2.4	Research Design: Meaning-Characteristics of a good Research Design	4	Lecture	Smart Board
2.5	Components of a Research Design	4	Chalk & Talk	Black Board
2.6	Types of Research Design.	3	Chalk & Talk	Black Board

UNIT III: METHODS OF DATA COLLECTIONS				
3.1	Types of data-Secondary and Primary data –Sources of Secondary data .	1	Chalk & Talk	Black Board
3.2	Precautions in the use of secondary data .	2	Chalk & Talk	Black Board
3.3	Merits and demerits of primary sources .	2	Chalk & Talk	Black Board
3.4	Census and sample Survey.	2	Chalk & Talk	Black Board
3.5	Sampling- Criteria of selecting a sample.	4	Lecture	PPT
3.6	Different types of sampling.	4	Lecture	PPT
UNIT IV: PROCESSING OF DATA				
4.1	Editing – Coding- Decoding-	3	Lecture	Smart Board
4.2	Tabulation	3	Lecture	Smart Board
4.3	Definition of Hypothesis - Testing of Hypothesis	3	Chalk & Talk	Black Board
4.4	Types of Hypothesis.	3	Chalk & Talk	Black Board
UNIT V: REPORT WRITING				
5.1	Good Practices in Report Writing	4	Lecture	Smart Board
5.2	Steps in report Writing	4	Lecture	Smart Board
5.3	Format for research report	4	Chalk & Talk	Black Board

5.4	Preliminary, text, reference material	3	Chalk & Talk	Black Board
5.5	Footnote, Bibliography, index.	3	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components**Nos**

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Define research and identify need and criteria of good research.	K1	PSO1& PSO3
CO 2	Know to formulate research problem and prepare research design.	K1, K2,	PSO4
CO 3	Know to explain different methods of collecting data	K1 & K3	PSO3

CO 4	Know how to process collected data	K1, K2, K3 &	PSO2& PSO5
CO 5	Know how to write good research report.	K2 & K4	PSO5

Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

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

COURSE DESIGNER:

1. Dr.S. Fatima Rosaline Mary.

Forwarded By

HOD'S Signature
& Name

FATIMA COLLEGE (Autonomous), MADURAI – 625 018

The Research Centre of Commerce

III B.COM

SEMESTER – VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO/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 Management Accounting				
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 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	Lecture	Black Board
UNIT 3 Marginal Costing				
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 Costing				
4.1	Standard Costing –Standard Costing And Budgetary Control	3	Lecture	Black Board
4.2	Analysis Of Variances – Material Variance	4	Chalk & Talk	Black Board
4.3	Labour Variance	4	Chalk & Talk	Black Board
4.4	Over Head Variance.	4	Chalk & Talk	Black Board
Unit 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	Need --Organization 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 Control.-Zero Based Budgeting.			

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

CIA

Scholastic **35**

Non Scholastic **5**

40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

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	K3
CO3	Use marginal costing as a technique in managerial decision making	K3
CO4	Compute and analyse variances in material , labour and overheads	K2,K3
CO5	Prepare budgets to manage sales, production, cash and operations and use ZBB as a strategy for budgeting	K2,K3

Mapping COs Consistency with PSOs

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

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

Mapping of COs with POs

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

COURSE DESIGNER:

1. Staff Name: Dr.T.Jeyanthi Vijayarani

Forwarded By

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

III B.Com
SEMESTER –VI
For those who joined in 2022 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

The course is designed to

1. Use HR as a key to Human Resource Planning
2. acquaint with staffing policies
3. know the methods of organizational developments.
4. understand the key elements of employee morale in enhancing human 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 21st 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, 3rd 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	Obstacles to HRP.	2	Lecture	Black Board
UNIT -2 RECRUITMENT, SELECTION AND INDUCTION				
2.1	Meaning of Recruitment, Sources of Recruitment	3	Lecture	Green Board Charts
2.2	Meaning and Process of Selection- Selection Test and Interviews.	3	Chalk & Talk	Green Board
2.3	Concept of Placement- Concept and Objectives of Induction	3	Discussion	Google classroom
2.4	Contents of Induction Programme-	3	Discussion	Google classroom
2.5	Advantages Of Formal Induction	3	Discussion	Google classroom
UNIT -3 TRAINING				
3.1	Concept- Importance and Objectives of Training- - -	1	Lecture	Green Board 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 EMPLOYEE MORALE			
4.1	Principles of HRD - -	3	Discussion	Google classroom
4.2	Employee Counseling	3	Discussion	Google classroom
4.3	Meaning and Importance of Morale,	3	Discussion	Google classroom
4.4	Factors Influencing Morale	3	Discussion	Google classroom
4.5	Impact Of Morale On Productivity – Measures For Building High Morale	3	Discussion	Google classroom
	UNIT V RECENT TRENDS IN HRM & HRM IN INDIA			
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 21 st Century	3	Discussion	Google classroom
5.5	Measures to speed up the growth of HRM in India.	3	Discussion	Google classroom

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	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
CO1	3	3	2	3	2
CO2	3	2	3	3	2
CO3	3	3	3	2	2
CO4	3	3	3	3	2
CO5	3	3	2	3	2

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

♦ Weakly Correlated -1

Mapping of COs with POs

CO/ PSO	P01	P02	P03	P04	P05
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 2019 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES: The Course is designed to

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

UNIT – I Introduction

(20 HRS.)

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

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

UNIT –II Internal Audit

(10 HRS.)

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

UNIT –III Vouching

(15 HRS.)

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

UNIT –IV Investigation**(15 HRS.)**

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

UNIT –V Company Audit**(15 HRS.)**

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

UNIT –VI DYNAMISM(for CIA only)

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

REFERENCES:

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

Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE:

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.4	Duties of auditor in connection with internal check	2	Lecture	Green Board
2.5	Duties of an Auditor	2	Lecture	Google Classroom
UNIT - 3 VOUCHING				
3.1	Vouching, Meaning, Definition, Importance, Duties of an auditor	3	Lecture	Google Classroom
3.2	Vouching, Receipts – General Considerations	3	Lecture	Green Board
3.3	Vouching Payments, General Consideration	3	Lecture	Google Classroom
3.4	Wages, Valuation and Verification of Assets, General Principles Used	3	Lecture	Google Classroom
3.5	Valuation and verification of liabilities	3	Lecture	Google Classroom
UNIT - 4 INVESTIGATION				
4.1	Investigation, Definition and Objects	3	Lecture	Green Board Charts
4.2	Investigation on Behalf of a Proposed Purchase of Shares	2	Lecture	Google Classroom
4.3	Investigation to ascertain suspected fraud	3	Lecture	Google Classroom
4.4	Report of the Investigator	3	Lecture	Google Classroom
4.5	Report Details	4	Lecture	Green Board
UNIT - 5 COMPANY AUDIT				
5.1	Company Audit – Introduction and	3	Lecture	Google

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Details			Classroom
5.2	Auditors Appointment, Removal and Remuneration	3	Lecture	Green Board
5.3	Position	3	Lecture	Green Board
5.4	Rights and powers of auditor	3	Lecture	Google Classroom
5.5	Auditor's report-Duties-and liabilities	3	Lecture	Green Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Enumerate basic principles governing audit and its conduct	K1	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Necessitate inter control audit and inter check in organizations	K1,K2	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 3	Vouch cash and trading transactions	K3	PSO1, PSO3, PSO4 & PSO5
CO 4	Identify the requirement investigations in organizations and procedural considerations involved in investigation	K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 5	Saturate on the role of company auditor.	K2,K3	PSO1, PSO2, PSO4 & PSO5

Mapping COs with PSOs

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

Mapping COs with POs

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

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

COURSE DESIGNER:

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

Forwarded By

**HOD'S Signature
& Name**

III B.Com - SEMESTER -VI

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO/ USCO	23A6ME6/ 23AC6ME6	Financial Services	5	2

COURSE DESCRIPTION: This course is designed to enable the students to understand the concept of Financial Services and the processes and strategies involved in the various Financial services in India .

COURSE OBJECTIVES: This course is designed to

- impart knowledge on the role and function of the Indian financial system.
- enrich the knowledge on key areas relating to management of financial products and services
- familiarize students about Venture Capital, Leasing etc.
- make students to understand the Credit Rating system.
- provide insights into mutual funds and the operation of NSDL and CSDL.

UNIT –I Introduction to Financial Services (6 HRS.)

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

UNIT –II Introduction to Financial System (6 HRS.)

Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

UNIT –III Venture Capital and Leasing (6 HRS.)

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing – Franchising- Underwriting.

UNIT –IV Credit Rating (6 HRS.)

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

UNIT –V Mutual Funds (6 HRS.)

Mutual Funds- Types – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

UNIT VI: DYNAMISM

Functions of Reserve Bank of India, Role of Small financing Banks,
(Evaluation Pattern-CIA only)

Text book:

Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.

C. Rama Gopal, Financial Services, Vikas PublishingHouse, Noida.

M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.

E.Dharmaraj, Financial Services,S.Chand, New Delhi.

Reference books:

Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.

Perry Stinson, Bank management and Financial Services,Clanrye International, USA.

E.Gordon and K.Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.

B. Santhanam, Financial Services, Margham Publications, Chennai.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction to Financial System				
1.1	Introduction of Financial System -Structure of Financial System	3	Chalk & Talk	Black Board
1.2	Role of Financial System in Economic Development	3	Chalk & Talk	Black Board
1.3	– Financial Markets and Financial Instruments – Capital Markets – Money Markets	3	Chalk & Talk	Black Board
1.4	Primary Market Operations – Role of SEBI – Secondary Market Operations	3	Chalk & Talk	Black Board
1.5	Regulation – Functions of Stock Exchanges – Listing – Formalities	3	Chalk & Talk	Black Board
1.6	Financial Services Sector Problems and Reforms	3	Chalk & Talk	Black Board
UNIT -2 Introduction to Financial Services				
2.1	Concept, Nature and Scope of Financial Services	1	Chalk & Talk	Black Board
2.2	Regulatory Frame Work of Financial Services	1	Chalk & Talk	Black Board
2.3	Growth of Financial Services in India – Merchant Banking	2	Chalk & Talk	Black Board

2.4	Meaning-Types – Responsibilities of Merchant Bankers	2	Chalk & Talk	Black Board
2.5	Role of Merchant Bankers in Issue Management	2	Chalk & Talk	Black Board
2.6	Regulation of Merchant Banking in India.	2	Chalk & Talk	Black Board
UNIT- 3 Venture Capital and Leasing				
3.1	Venture Capital – Growth of Venture Capital in India	2	Chalk & Talk	Black Board
3.2	Financing Pattern under Venture Capital	1	Chalk & Talk	Black Board
3.3	Legal Aspects and Guidelines for Venture Capital, Leasing	1	Chalk & Talk	Black Board
3.4	Types of Leases – Evaluation of Leasing Option Vs. Borrowing	2	Chalk & Talk	Black Board
UNIT – 4 Credit Rating				
4.1	Credit Rating – Meaning, Functions –	2	Chalk & Talk	Black Board
4.2	Debt Rating System of CRISIL, ICRA and CARE. Factoring,	2	Chalk & Talk	Black Board
4.3	Forfeiting and Bill Discounting	2	Chalk & Talk	Black Board
4.4	Types of Factoring Arrangements – Factoring in the Indian Context.	2	Chalk & Talk	Black Board
UNIT-5 Mutual Funds				
5.1	Mutual Funds – Concept and Objectives,	2	Chalk & Talk	Black Board

5.2	Functions and Portfolio Classification, Organization and Management	2	Chalk & Talk	Black Board
5.3	De-mat Services- Need and Operations	2	Chalk & Talk	Black Board
5.4	Role of NSDL and CSDL	2	Chalk & Talk	Black Board

INTERNAL - UG

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1	T2	Quiz	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	5	5	-	4	-	-	14	23.33 %
K2	-	-	8	4	-	-	12	20 %
K3	-	-	-	-	20	-	20	33.33 %
K4	-	-	-	4	-	10	14	23.34 %
Total	5	5	8	12	20	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Summarise the role and function of the financial system	K1	PSO1 & PSO3
CO 2	Gain practical knowledge on key areas relating to management of financial products and services	K1, K2,	PSO2 & PSO3
CO 3	Familiarize students about Venture Capital, Leasing.	K1 & K3	PSO1 & PSO5
CO 4	Infer the importance of the Credit Rating system.	K1, K2, K3 &	PSO4
CO 5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	K2 & K4	PSO3 & PSO5

Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

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

COURSE DESIGNER:

Dr.K.Sangeetha

Forwarded by

Fatima College (Autonomous), Madurai-18.

The Research Centre of Commerce/ B.Com (S.F)

SEMESTER –I

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WE EK	CREDIT S
UACO/US CO	23A1SE1/ 23AC1SE 1	FUNDAMENTA LS OF FINANCIAL ACCOUNTING	Theory	2	2

COURSE DESCRIPTION

This graduate course introduces the basic concepts and principles of accounting for preparing the financial statements such as income statement (financial performance) and balance sheet (financial position). The course focuses on detailed understanding of accounting information system, accounting concepts, accounting principles, accounting cycle, recording of transactions, and financial statement concepts.

COURSE OBJECTIVES

1. To Be introduced to the nature and concept of Financial Accounting
2. To Gain thorough Knowledge in preparing journal, ledger, Trial Balance
3. To learn how to prepare Day Books
4. To understand how to prepare cash books and petty cash book
5. To acquire comprehensive knowledge in preparing final accounts

UNITS

UNIT I PRINCIPLES OF ACCOUNTING

(6 Hrs)

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

UNIT II JOURNAL (6 Hrs)

Journal- Utilities of Journal- Distinction between Journal and Ledger- Ledgers-Trial Balance- Features—Limitations- Balance Method

UNIT III DAY BOOKS (6 Hrs)

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

UNIT IV CASH BOOK (6 Hrs)

Importance of Cash Book-Types of Cash Book-- Single column – Double column –Petty cash book

UNIT V FINAL ACCOUNTS (6 Hrs)

Final Accounts of sole Trading Concern – Trading Account – Profit and Loss Account – Balance Sheet –closing stock

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Latest trends in Accounting

TEXTBOOKS

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

REFERENCE BOOKS

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

OPEN EDUCATIONAL RESOURCES:

1. <https://iriscarbon.com/key-financial-reporting-technology-trends-for-2023/>
2. <https://www.netsuite.com/portal/resource/articles/accounting/accounting-trends.shtml>
3. <https://www.softwaresuggest.com/blog/emerging-trends-in-accounting/>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 PRINCIPLES OF ACCOUNTING				
1.1	Principles of Accounting	2	Discussion	Black Board
1.2	Meaning of Accounting	2	Chalk & Talk	Black Board
1.3	Golden Rules of Accounting	2	Lecture	LCD
1.4	Single Entry Vs Double Entry	2	Discussion	Google classroom
UNIT -2 JOURNAL				
2.1	Journal- Utilities of Journal- Distinction between Journal and Ledger	2	Lecture	PPT & White board
2.2	Ledgers-Trial Balance- Features—Limitations	3	Chalk & Talk	Green Board
2.3	Balance Method	3	Chalk & Talk	Black Board
UNIT – 3 DAY BOOKS				
3.1	Day Books	1	Discussion	PPT & White board
3.2	Advantages	1	Chalk & Talk	Green Board
3.3	Purchase- Purchase Returns book	3	Chalk & Talk	Black Board
3.4	Sales and Sales Returns Book	3	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	Board
UNIT – 4 CASH BOOK				
4.1	Importance of Cash Book	1	Discussion	PPT & White board
4.2	Types of Cash Book	1	Chalk & Talk	Green Board
4.3	Single column	2	Chalk & Talk	Black Board
4.4	Double column	2	Chalk & Talk	Black Board
4.5	Petty cash book	2	Discussion	Black Board
UNIT – 5 FINAL ACCOUNTS				
5.1	Final Accounts of sole Trading Concern	2	Lecture	PPT & White board
5.2	Trading Account	2	Chalk & Talk	Black Board
5.3	Profit and Loss Account	2	Lecture	Black Board
5.4	Balance Sheet	1	Chalk & Talk	Black Board
5.5	Closing stock	1	Chalk & Talk	Black Board

	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
Levels	T1	T2	Quiz	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Be introduced to the nature and concept of Financial Accounting
CO2	Gain thorough Knowledge in preparing journal, ledger and Trial Balance
CO3	Able to prepare Subsidiary Books
CO4	Knowledge in Single column, Double Column and Petty Cash Book
CO5	Prepare final accounts

Mapping of COs with PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

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

♦ Moderately Correlated – **2**

Fatima College (Autonomous), Madurai-18.

The Research Centre of Commerce/ B.Com (S.F)

SEMESTER –I

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/ WEEK	CREDIT S
UACO/ USCO	23A1FC/ 23AC1FC	INTRODUCTION TO COMMERCE	Theory	2	2

COURSE DESCRIPTION

This course focuses on the study of business and trade activities involved in the exchange of goods and services from producers to end consumers.

COURSE OBJECTIVES

1. To gain knowledge about Industry and Commerce
2. To identify the different forms of organization,
3. To appraise the contributions of Transportation and warehouses to businesses
4. To acquire knowledge about Banking and Insurance
5. To learn about Marketing, Advertising and their role in business.

UNITS

UNIT I INTRODUCTION TO COMMERCE (8 HRS.)

Concept of Business – Characteristics of business – Objectives of business – Classification of business activities: Industry and Commerce – Industry–Types – Primary and Secondary–Commerce: Trade and Aids to trade–Types

UNIT II FORMS OF ORGANISATION (8 HRS.)

Forms of Organisation–Sole proprietorship - Partnership firm – Joint stock company–features, merits and demerits

UNIT III TRANSPORTATION AND WAREHOUSES (8 HRS.)

Transport – Functions- Modes of transport- Road, Railway, Water, Airway – Advantages and disadvantages of Transportation – Warehouse – Types and functions.

UNIT IV BANKING AND INSURANCE (8 HRS.)

Banking – Functions of Banks – Types of Bank Accounts – Insurance – Principles of insurance – Types of insurance, Advantages of insurance

UNIT -V MARKETING AND ADVERTISING (8 HRS.)

Marketing – Definition – Functions – Marketing Mix – Market segmentation – Advertising – Types – Advertising media – Kinds of media – Advantages and disadvantages

TEXT BOOK:

Fundamentals of Business Organisation-Y.K.Bhushan, Sultan Chand

REFERENCES:

Modern Marketing Principles and Practices-R.S.N.Pillai and Bhagavathi

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO COMMERCE				
1.1	Concept of Business- Characteristics of business	2	Chalk & talk	Black Board
1.2	Objectives of business – Classification of business activities: Industry and Commerce	2	Chalk & Talk	Black Board
1.3	Industry-Types – Primary and Secondary-Commerce: Trade and Aids to trade	2	Chalk & Talk	Black Board
1.4	Types	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -II FORMS OF ORGANISATION				
2.1	Forms of Organisation- Sole proprietorship	2	Chalk & Talk	Black Board
2.2	Partnership firm	2	Chalk & Talk	Black Board
2.3	Joint stock company- features	2	Chalk & Talk	Black Board
2.4	Merits and demerits	2	Chalk & Talk	Black Board
UNIT - 3 TRANSPORTATION AND WAREHOUSES				
3.1	Transport - Functions	2	Chalk & Talk	Black Board
3.2	Modes of transport- Road, Railway, Water	2	Chalk & Talk	Black Board
3.3	Airway-Advantages and disadvantages of Transportation	2	Chalk & Talk	Black Board
3.4	Warehouse – Types and functions.	2	Chalk & Talk	Black Board
UNIT - 4 BANKING AND INSURANCE				
4.1	Banking – Functions of Banks	2	Chalk & Talk	Black board
4.2	Types of Bank Accounts- Insurance	2	Chalk & Talk	Black Board
4.3	Principles of insurance	2	Chalk & Talk	Black Board
4.4	Types of insurance, Advantages of insurance	2	Chalk & Talk	Black Board
UNIT - 5 MARKETING AND ADVERTISING				
5.1	Marketing – Definition- Functions	2	Chalk & Talk	Black board
5.2	Marketing Mix	2	Chalk & Talk	Black Board
5.3	Market segmentation	2	Chalk & Talk	Black Board
5.4	Advertising – Types – Advertising media – Kinds of media – Advantages and disadvantages	2	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assi gnm ent 5 Mks	OBT/P PT 5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Familiarise with the business and Commerce
CO2	Recognise the various forms of organisation.
CO3	Know the essentials of Transportation and warehouses
CO4	Be familiar with basics of Banking and Insurance
CO5	Be introduced to Marketing and Advertising

Mapping of COs with PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

Note: ♦ Strongly Correlated – **3**

♦Moderately Correlated – **2**

♦Weakly Correlated -**1**

FATIMA COLLEGE (AUTONOMOUS), MADURAI

The Research Centre of Commerce / B.Com (SF)

SEMESTER –II

For those who joined in 2023 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEG ORY	HRS/WE EK	CREDIT S
UACO/USCO	23A2SE2/ 23AC2SE2	FUNDAMENTALS OF FINANCIAL ACCOUNTING	Theory	2	2

COURSE DESCRIPTION

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

COURSE OBJECTIVES

- To Be introduced to the nature and concept of Financial Accounting
- To Gain thorough Knowledge in preparing journal, ledger, Trial Balance
- To learn how to prepare Day Books
- To understand how to prepare cash books and petty cash book
- To acquire comprehensive knowledge in preparing final accounts

UNIT I PRINCIPLES OF ACCOUNTING

(6Hrs)

Principles of Accounting – Meaning of Accounting – Golden Rules of Accounting – Single Entry Vs Double Entry

UNIT II JOURNAL

(6 Hrs)

Journal- Utilities of Journal- Distinction between Journal and Ledger- Ledgers-Trial Balance- Features—Limitations- Balance Method

UNIT III DAY BOOKS

(6 Hrs)

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

UNIT IV CASH BOOK

(6 Hrs)

Importance of Cash Book-Types of Cash Book-- Single column – Double column –Petty cash book

UNIT V FINAL ACCOUNTS

(6 Hrs)

Final Accounts of sole Trading Concern – Trading Account – Profit and Loss Account – Balance Sheet –closing stock

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Indian Accounting Standard I

TEXT BOOK

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

REFERENCE BOOKS

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

OPEN EDUCATIONAL RESOURCES:

1. <https://iriscarbon.com/key-financial-reporting-technology-trends-for-2023/>
2. <https://www.netsuite.com/portal/resource/articles/accounting/accounting-trends.shtml>
3. <https://www.softwaresuggest.com/blog/emerging-trends-in-accounting/>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 PRINCIPLES OF ACCOUNTING				
1.1	Principles of Accounting	2	Discussion	Black Board
1.2	Meaning of Accounting	2	Chalk & Talk	Black Board
1.3	Golden Rules of Accounting	2	Lecture	LCD
1.4	Single Entry Vs Double Entry	2	Discussion	Google classroom
UNIT -2 JOURNAL				
2.1	Journal- Utilities of Journal- Distinction between Journal and Ledger	2	Lecture	PPT & White board
2.2	Ledgers-Trial Balance- Features—Limitations	3	Chalk & Talk	Green Board
2.3	Balance Method	3	Chalk & Talk	Black Board
UNIT – 3 DAY BOOKS				
3.1	Day Books	1	Discussion	PPT & White board
3.2	Advantages	1	Chalk & Talk	Green Board
3.3	Purchase- Purchase Returns book	3	Chalk & Talk	Black Board
3.4	Sales and Sales Returns Book	3	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	Board
UNIT – 4 CASH BOOK				
4.1	Importance of Cash Book	1	Discussion	PPT & White board
4.2	Types of Cash Book	1	Chalk & Talk	Green Board
4.3	Single column	2	Chalk & Talk	Black Board
4.4	Double column -Petty cash book	2	Chalk & Talk	Black Board
UNIT – 5 FINAL ACCOUNTS				
5.1	Final Accounts of sole Trading Concern	2	Lecture	PPT & White board
5.2	Trading Account	2	Chalk & Talk	Black Board
5.3	Profit and Loss Account	2	Lecture	Black Board
5.4	Balance Sheet	2	Chalk & Talk	Black Board
5.5	Closing stock	2	Chalk & Talk	Black Board

	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
Levels	T1	T2	Quiz	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

Nos

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Be introduced to the nature and concept of Financial Accounting
CO2	Gain thorough Knowledge in preparing journal, ledger and Trial Balance
CO3	Able to prepare Subsidiary Books
CO4	Knowledge in Single column, Double Column and Petty Cash Book
CO5	Prepare final accounts

Mapping of COs with PSOs

	PO 1	PO 2	PO3	PO4	PO 5	PO 6	PO7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

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

♦Moderately Correlated – **2**

FATIMA COLLEGE (AUTONOMOUS), MADURAI

The Research Centre of Commerce / B.Com (SF)

SEMESTER –II

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDIT S
UACO/ USCO	23A2SE3 / 23AC2SE 3	SELF MANAGEMENT SKILLS	Lecture	2	2

COURSE DESCRIPTION

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

Course Objective:

- To Become aware of self
- To make self Analysis
- To Instil auto motivation and motivate others.
- To Help in framing goals
- To measure Emotional Intelligence and develop Emotional Intelligence for self growth.

Unit I Self Awareness (6 HRS)

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

Unit II Self analysis (6HRS)

Self analysis through SWOC – how to do **SWOC analysis** - The Johari window

Unit III Motivation (6 HRS)

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

Unit IV Goal setting (6 HRS)

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

Unit V Emotional intelligence (6 HRS)

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

Unit –VI Dynamism (Evaluation Pattern-CIA only)

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

Text Books:

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

REFERENCES:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Self Awareness				
1.1	Self awareness – Maslow’s theory of Hierarchy	2	Discussion	Black Board
1.2	psychological need – safety needs – needs of love, affection and	2	Chalk & Talk	Black Board
1.3	belongingness – esteem needs	4	Lecture	LCD
UNIT – 2 Self analysis				
2.1	Self analysis through SWOC	4	Lecture	PPT & White board
2.2	how to do SWOC analysis	2	Chalk & Talk	Green Board
2.3	The Johari window	2	Chalk & Talk	Black Board
UNIT – 3 Motivation				
3.1	Motivation – internal motivation	2	Discussion	PPT & White board
3.2	external motivation – motivating yourself	4	Chalk & Talk	Green Board
3.3	motivating others	2	Chalk & Talk	Black Board
UNIT – 4 Goal setting				
4.1	Meaning of goal and goal setting – short, medium and long term	3	Discussion	PPT & White

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	goals			board
4.2	importance of goal setting – steps for goal setting	3	Chalk & Talk	Green Board
UNIT – 5 Emotional intelligence				
5.1	Introduction – process of emotion – what is emotional intelligence	2	Lecture	PPT & White board
5.2	How to Measure emotional intelligence – ways to develop Emotional Intelligence-	2	Chalk & Talk	Black Board
5.3	Meaning of Intelligent quotient and Emotional Quotient	2	Lecture	Black Board
UNIT -6 DYNAMISM				
6.1	Work life Balance –Meaning-Work life triangle – Reason for Imbalance _	1	Discussion	Black Board
6.2	risk Related to work life imbalance – solutions to prevent Imbalance –Benefits of work life Balance	1	Discussion	Black Board

	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Scholas tic Marks C6	CIA Total	% of Assess ment
Levels	T1	T2	Quiz	Assi gnm ent	OBT/P PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholas tic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Be introduced to the concept of Self Awareness
CO2	Possible to do Self Analysis
CO3	Capable of motivating self and others
CO4	Able to set short, medium and long term goals.
CO5	Ability to measure Emotional Intelligence

Mapping of COs with PSOs

	PO 1	PO 2	PO3	PO4	PO 5	PO 6	PO7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

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

♦Moderately Correlated – **2**

II B.Com
SEMESTER –III
For those who joined in 2019 onward

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

The course is designed to

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

UNIT I Self Awareness

[15 HRS]

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

UNIT IISelf analysis

[20 HRS]

Self analysis through SWOC – how to do **SWOC analysis** - The Johari window

UNIT IIIMotivation

[20 HRS]

Motivation – internal motivation – external motivation – motivating yourself – motivating other

UNIT IVGoal setting

[20 HRS]

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

UNIT V Emotional intelligence

[15 HRS]

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

Unit –VI Dynamism

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

Text book:

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

Reference books:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Self Awareness				
1.1	Self Awareness	3	Chalk & Talk	Black Board
1.2	Maslow's theory of Hierarchy – psychological need	4	Chalk & Talk	LCD
1.3	Safety needs – needs of love, affection and belongingness	5	Lecture	PPT & White board
1.4	Esteem needs	3	Lecture	Smart Board
UNIT 2 Self analysis				
2.1	Self analysisthrough SWOC	6	Specimen	Microscope
2.2	how to do SWOC analysis	8	Discussion	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	The Johari window	6	Lecture	Green Board Charts
UNIT 3 Motivation				
3.1	Motivationinternal motivation	6	PPT	Google classroom
3.2	external motivation	6	PPT	Google classroom
3.3	motivating yourself – motivating others	8	PPT	Google classroom
UNIT 4 Goal setting				
4.1	Meaning of goal and goal setting	6	Discussion	Google classroom
4.2	Short, medium and long term goals – importanceof goal setting	8	Discussion	Google classroom
4.3	Steps for goal setting	6	Discussion	Google classroom
UNIT 5Emotional intelligence				
5.1	Introduction – process of emotion	3	Discussion	Google classroom
5.2	What is emotional intelligence	2	Discussion	Google classroom
5.3	<u>How to Measure emotional intelligence.</u>	3	Discussion	Google classroom
5.4	<u>Ways to develop Emotional Intelligence-</u>	2	Discussion	Google classroom
5.5	Meaning of Intelligent quotient and Emotional Quotient	5	Discussion	Google classroom

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Identify individuals psychological needs, stages contextually	K1	PSO1& PSO2
CO 2	Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self	K1, K2,	PSO3
CO 3	Critique internal and external motivators, and communicate to others	K1 & K3	PSO5
CO 4	Set goals through procedural framework	K1, K2, K3 &	
CO 5	Become aware of Emotional Intelligence and familiarize with ways of enhancing emotional intelligence and measure the same.	K2 & K4	

Mapping COs Consistency with PSOs

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

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

Mapping of COs with POs

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

COURSE DESIGNER:

Staff Name: Ms. F. Gnanadeepam

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& Name**

II B.Com
SEMESTER –IV
For those who joined in 2019 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

This course is designed to

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

UNIT I Attitude

[6HRS]

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

UNIT II Interpersonal Skill [6 HRS] **Interpersonal skill** – effective interpersonal skill – Reasons for poor Inter personal skills

UNIT III Social Skills

[6 HRS]

Social skills – assertive skills – Enhancement of interpersonal skills

UNIT IV Negotiation [5 HRS]

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

UNIT V Decision Making Skills

[5 HRS]

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

UNIT VI Dynamism

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

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

Reference books:

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

COURSE CONTENTS & LECTURE SCHEDULE:

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

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	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	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

Mapping of COs with POs

COURSE DESIGNER:

Staff Name: MS.F.Gnanadeepam

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& Name**

III B.Com
SEMESTER – V
For those who joined in 2019 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

The Course is designed to

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

UNITS

UNIT – I Introduction to Leadership (6 HRS.)

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

UNIT –II Team Building (6 HRS.)

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

UNIT –III Team Dynamics (6 HRS.)

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

UNIT –IV Conflict Management (6 HRS.)

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

UNIT –V Case Studies (6 HRS.)

Case studies on significant Industrial Women leaders in India- 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. <http://www.free-management-ebooks.com/news/leadership-skills-pdf-free-download/>
2. <https://cjr.ufv.ca/wp-content/uploads/2018/02/Essentials-of-Leadership-book-2nd-Ed-web.pdf>
3. <http://promeng.eu/downloads/training-materials/ebooks/soft-skills/leadership-skills.pdf>

COURSE CONTENTS & LECTURE SCHEDULE:

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

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

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

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
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs with POs

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

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**HOD'S Signature
& Name**

III B.COM
SEMESTER – V

For those who joined in 2019 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

The Course is designed to

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

UNITS

UNIT I COMMUNICATION SKILLS (6 HRS)

Concept and importance of communication- effective communication- Reading& writing skills –Resume writing - speaking skills – Body language

UNIT II PRESENTATION SKILLS (6 HRS)

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

UNIT III INTERVIEW**(6 HRS)**

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

UNIT IV- GROUP DISCUSSION**(6 HRS)**

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

UNIT V – ATTITUDES**(6 HRS)**

Attitudes – types –positive attitude- developing positive attitude

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Non-Verbal Communication-Body Language

TEXT BOOK

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

BOOKS FOR REFERENCE:

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

Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 COMMUNICATION SKILLS				
1.1	Concept and importance of communication - Effective communication	2	Lecture	Black Board
1.2	Reading& writing skills-	1	Chalk &	Black

	speaking skills		Talk	Board
1.3	Resume writing	2	Chalk &Talk	Black Board
1.4	Body language	1	Lecture	Black Board
UNIT -2 PRESENTATION SKILLS				
2.1	Introduction -Concept and need	2	Lecture	Black Board
2.2	Presentation types	2	Chalk & Talk	Black Board
2.3	Essentials of a good presentation	2	Discussion	PPT
UNIT -3 INTERVIEW				
3.1	Introduction	1	Lecture	Black Board
3.2	Types of interviews	2	Chalk & Talk	Black Board
3.3	Basic tips	1	Chalk & Talk	Black Board
3.4	Preparing for a face to face interview	2	Lecture	Black Board
UNIT -4 GROUP DISCUSSION				
4.1	Concept and Characters tested in a G.D	2	Chalk & Talk	Black Board
4.2	Groupdiscussiona selection process-Skills required in GD	2	Discussion	PPT
4.3	Types of G.D -How to prepare for GD	2	Chalk & Talk	Black Board
UNIT -5 ATTITUDES				

5.1	Attitudes -Types	2	Chalk & Talk	Black Board
5.2	Positive attitude	2	Chalk & Talk	Black Board
5.3	Developing positive attitude	2	Discussion	PPT

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

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

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Internalize effective communication in reading and writing	K1	PSO 1
CO 2	Cognize on effective presentation	K1, K2,	PSO 3
CO 3	Face the interview given varied approaches in interviewing	K1 & K3	PSO 2
CO 4	Contribute effectively in Group Discussions	K1, K2, K3 &	PSO3&PSO5
CO 5	Develop positive attitude ,Use dignified Body language and gestures and be emotionally balanced.	K2 & K4	PSO 2 & PSO 4

Mapping COs Consistency with PSOs

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

Mapping COs Consistency with PSOs

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

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1.Dr. A.I.AUXILIA FELICITAS

2.Ms.DHAMINI

Forwarded By

**HOD'S Signature
& Name**

FATIMA COLLEGE (Autonomous), MADURAI – 625 018

The Research Centre of Commerce

III B.COM

SEMESTER – VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO/USCO	19A6SB5/ 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.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I INTRODUCTION OF THE CONCEPT				
1.1	Meaning and Concepts of stress	1	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		
UNIT II EFFECTS OF STRESS				
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 MANAGEMENT				
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 METHODS				
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	

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

CIA	
Scholastic	35
Non Scholastic	5
	40

UG CIA Components					
			No s		
C1	-	Test (CIA 1)	1	-	10 Mks

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

EVALUATION PATTERN

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

COURSE OUTCOMES

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

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
C01	Be engaged with stress and its levels	K1	PSO2
C02	Be aware of effects of stress and coping behaviour	K2	PSO5
C03	Effectively handle and help others handle stress	K2	PSO2
C04	Value time and manage effectively	K2,K3	PSO4
C05	Identify hindrances to time management and the requirements involved in handling crisis	K3	PSO4

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
CO4	2	3	2	2	3
CO5	2	3	2	2	3

Mapping COs Consistency with POs

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

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

COURSE DESIGNER:

Dr.C.Lucia Vanitha

Forwarded By

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

III B.Com
SEMESTER –VI

For those who joined in 2019 onwards

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

COURSE DESCRIPTION

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

COURSE OBJECTIVES

This course is designed to

1. Identify and evaluate personality factors that affect career decisions.
2. Use technology in gathering and analyzing pertinent information about career fields.
3. Synthesize, organize and evaluate information about specific career
4. Plan for career advancement and succession

UNITS

UNIT –I INTRODUCTION

(6 HRS.)

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

UNIT –II CAREER PLANNING

(6 HRS.)

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

UNIT –III JOB SEARCH STRATEGIES**(6 HRS.)**

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

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

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

UNIT –V CAREER MANAGEMENT**(6 HRS.)**

Career Advancement – Career succession - Career Management

UNIT VI: DYNAMISM (Evaluation Pattern-CIA only)

Online Job Portals – Competitive Exams for career.

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

Reference books:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Introduction –difference between Job and Career -	3	Chalk & Talk	Black Board
1.2	Meaning of career- Importance of Career	3	Chalk & Talk	Black Board
UNIT -2 CAREER PLANNING				
2.1	Introduction to Career Planning	1	Chalk & Talk	Black Board
2.2	Identifying Professional Talents – SWOT	1	Chalk & Talk	Black Board
2.3	Identifying Professional Gap	2	Chalk & Talk	Black Board
2.4	Planning for development and Improvement	2	Chalk & Talk	Black Board
UNIT_ 3 JOB SEARCH STRATEGIES				
3.1	Networking – Emerging Employment opportunity	2	Chalk & Talk	Black Board
3.2	Understanding Employment Market Trend	1	Chalk & Talk	Black Board
3.3	Developing Skills and Abilities	1	Chalk & Talk	Black Board
3.4	Test for assessing suitability of Jobs	2	Chalk & Talk	Black Board
UNIT – 4 DEVELOPING AND ENHANCING PROFESSIONAL RESUME				
4.1	Letter of Application	2	Chalk & Talk	Black Board

4.2	Types of Resume – principles of Resume Writing	2	Chalk & Talk	Black Board
4.3	Testimonials – References – Unsolicited Application	2	Chalk & Talk	Black Board
UNIT-5 CAREER MANAGEMENT				
5.1	Career Advancement	2	Chalk & Talk	Black Board
5.2	Career succession	2	Chalk & Talk	Black Board
5.3	Career Management	2	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components**Nos**

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

COURSE OUTCOMES

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

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

CO 5	Move towards career progression	K2 & K4	PSO3 & PSO5
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Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

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

COURSE DESIGNER:

1. Dr. S. Fatima Rosaline Mary

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HOD'S Signature
& Name

Self-Learning Inter-Disciplinary Courses in UG

SEMESTER-I

(For those who join from June- 2021 onwards)

DEPARTMENT OF CHEMISTRY AND COMMERCE

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
UGACH	21UG2SLCA	HOUSE HOLD CHEMICALS AND MARKETING	SELF LEARNING	2	2

COURSE DESCRIPTION

To enable students to have basic understanding & knowledge about the House hold chemicals and marketing

COURSE OBJECTIVE:

This course is designed for the students to learn about

- To study the basic concepts involved in the preparation of house hold chemicals
- To study the procedure involved in marketing of house hold prepared articles

Course out –comes

- To cultivate the entrepreneur skills of students.
- To inculcate the synthetic importance of house hold chemicals
- To synthesize the profitable house hold chemicals at home.
- To get hands on experience in field of synthesis cum marketing

- To learn the economic importance of house hold chemicals in marketing fields

UNIT – 1 – BASIC CONCEPTS INVOLVED IN THE PREPARATION OF HOUSE HOLD LIQUID CHEMICAL PRODUCTS (6 HRS.)

Preparation of Phenoyl – Black phenoyl – white phenoyl – synthetic importance – Preparation of Ink – synthetic importance – Preparation of shampoos – Synthetic importance – Preparation of sanitizers – synthetic importance – Preparation of Antiseptics and disinfectants – uses.

UNIT – 2 – BASIC CONCEPTS INVOLVED IN THE PREPARATION OF HOUSE HOLD SOLID CHEMICAL PRODUCTS (6 hrs)

Preparation of Talcum powder – Lipstick – varnishing creams – synthetic importance – Preparation of detergent powder – cleaning powder – Synthetic importance – Preparation of candles – Chalk crayons – Computer sambrani -synthetic importance .

UNIT – 3 –Practicals - Hands On training in the preparation of HOUSE HOLD SOLID CUM LIQUIDCHEMICAL PRODUCTS (6 hrs)

- Candles
- Black phenoyl
- White phenoyl
- Sanitizers
- Computer sambrani
- Detergent powder
- Pain Balm

UNIT – 4 –Product and Pricing (6 hrs)

Definition – Product life cycle – New product development – Pricing – methods of pricing – Psychological pricing – Dual pricing –Monopoly Pricing – Skimming Pricing – Penetration pricing

UNIT – 5 –Physical Distribution and promotion (6 hrs)

Advertising —Procedure – wholesaler- retailer- ultimate consumer -sales promoter at consumers level – coupons, price – off – offer (discount), samples –Advertising -Advantages and disadvantages

REFERENCES:

- 1.Jayashree Gosh, Textbook of Pharmaceutical Chemistry, S.Chand&Chand publications New Delhi (1997).
2. Marketing – Dr.Rajam Nair and Sanjith .R. Nair – sultan chand and sons – 7th edition – 2018 (print)

3. Marketing – R.S.N., Pillai., Chand and company ltd ., 2010

Self-Learning Inter-Disciplinary Courses in UG

SEMESTER-III

(For those who join from June- 2022 onwards)

DEPARTMENT OF COMMERCE AND MATHEMATICS

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
UACO	22UG4SLAM	FINANCIAL MATHEMATICS	SELF LEARNING	2	2

COURSE DESCRIPTION

To enable students to have basic understanding & knowledge about the Basic concepts and applications of Accounting and Mathematics for advance study.

COURSE OBJECTIVE:

This course is designed for the students to learn about

- To enable the students to understand the concepts like structure of interest rates, basic models for asset prices, elementary statistical analysis and estimation of the distribution.
- To thorough insight into the fundamentals of financial accounting.

Course out –comes

- : Classify various concepts in structure of interest rate and basic models for asset prices.
- Explain elementary statistical analysis of returns and estimation of the distribution.
- Gain thorough Knowledge in preparing journal, ledger, Trial Balance
- Extensively apply knowledge on Accounting Ratios and Investment Accounts
- have an understanding on inflation Accounting

Unit -I

Financial Calculus

Introduction – Examples, Cashflows, interest rates, prices and returns, Bonds and the term structure of interest rates, Asset returns, Some basic models for asset prices.

Unit –II

Financial Calculus (Continued)

Elementary statistical analysis of returns, Measuring location, Measuring dispersion and risk, Value-at-risk, Expected shortfall, lower partial moments and coherent risk measures, Measuring skewness and kurtosis, Estimation of the distribution, Testing for normality, Financial instruments, Contingent claims, Spot contracts and forwards, Futures contracts, Options, Barrier options, Financial engineering.

UNIT III

INTRODUCTION TO ACCOUNTANCY

Introduction- meaning and definition of accounting- rules of double entry book keeping- debit and credit- accounting concepts- journal, ledger, trial balance, final accounts.

UNIT IV

APPLICATION OF ACCOUNTING

Accounting ratios, Investment accounts- cum interest and ex interest calculation

UNIT V

MODERN ACCOUNTING CONCEPTS

Inflation accounting- introduction – purpose- CPP- CAA methods

Text Book:

1. **Ansgar Steland** - Financial statistics and Mathematical Finance – Methods, Models and Applications – First Edition 2012 - John Wiley & Sons, Ltd
2. Advanced Accountancy – Hanif and Mukerjee, Tata Mc Graw Hill Co., New Delhi
3. Financial Accounting- Dr T.S Reddy & .Dr A Murthy, ,Margham Publications. 2017
4. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2015

Reference Book:

1. **Amber Habib** - The Calculus of Finance – January 2011 – Universities Press
2. **S. Chandra, S. Dharmaraja, Aparna Mehra, R. Chemchandani** - Financial Mathematics : An introduction - Reprint 2014 – Narosa Publishing House
3. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications pvt ltd,2015
4. . Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2ndedition, 2015
5. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya PublishingHouse Pvt ltd, 2015
6. Advanced Accounting vol-1, S.P.Iyengar,Sultanchand& sons, 2013

Self-Learning Inter-Disciplinary/Discipline specific Courses

(For those who joined in 2021 batch onwards)

III UG - SEMESTER –VI

DEPARTMENT OF COMMERCE

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
UACO	21UG6SLA	CONSUMERISM	SELF LEARNING		2

COURSE DESCRIPTION

The course spells out the consumerism, types of consumerism, Rights and Responsibilities of consumer.

COURSE OBJECTIVES

To enable students

1. To outline the concepts of consumerism
2. To develop an understanding on rights and responsibilities.
3. To describe the consumer protection act and redressal agencies

UNIT- I

Definition – Meaning – Objectives of Consumerism – Characteristics - Importance- Advantages –Disadvantages of consumerism –Consumer Wants Vs Needs

UNIT- II

Types of Consumerism – **Factors leading to Consumerism** - Consumer Rights and Responsibilities-

UNIT- III

Consumer behaviour –Importance ,objectives, consumer Research process,Environmental factors affecting consumer behaviour.

UNIT- IV

Importance of Consumer Protection – Legal Protection to Consumers-
ways and means of consumer protection- Redressal Agencies Under The
Consumer Protection Act

UNIT- V

Green Consumerism-Meaning- Necessity of Green Consumerism- Importance -
-Reactions to Green Consumerism

OPEN EDUCATION RESOURCE

<https://www.economicdiscussion.net/india/consumer-protection/consumerism-in-india/31802>

<https://www.yourarticlelibrary.com/essay/essay-on-consumerism/50837>

<https://www.jstor.org/stable/1250712?seq=1>

<https://www.iare.ac.in>files>