

**FATIMA COLLEGE**

(Autonomous)

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

**B.COM S.F.**

**NAME OF THE DEPARTMENT : Department of Commerce S.F.**

**PROGRAMME CODE : USCO**

**ACADEMIC YEAR : 2023-2024**



# FATIMA COLLEGE

(Autonomous)

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

## 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.

| <b>LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK<br/>GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE<br/>PROGRAMME</b> |  |
|---|--|
| <b>Programme:</b>   | <b>B.COM GENERAL</b>   |
| <b>Programme Code:</b>  | <b>USCO</b>  |
| <b>Duration:</b>  | <b>3 Years (UG)</b>  |
| <b>Programme Outcomes:</b>  | <p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p><b>PO2: Communication Skills:</b> 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><b>PO3: Critical Thinking:</b> Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem Solving:</b> 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> |

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|  | <p><b>PO5: Analytical Reasoning:</b> 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><b>PO6:</b> 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><b>PO7: Co-operation/Team work:</b> 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><b>PO8:</b> 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><b>PO9:</b> Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p><b>PO10:</b> 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> <p><b>PO11:</b> Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p><b>PO12:</b> 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><b>PO13: Moral and Ethical awareness /reasoning:</b> 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</p> |
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|                              |   |
|------------------------------|---|
|                              | <p>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><b>PO14:</b> 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><b>PO15: Life Long Learning:</b> 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 Specific Outcomes: | <p><b>PSO1 – Placement:</b><br/>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><b>PSO2 – Contribution to Business World:</b><br/>Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO3 – Contribution to the Society:</b><br/>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>   |

**DEPARTMENT OF COMMERCE S.F.**

**PROGRAMME CODE: USCO**

**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 | TO T 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 | TO TM ks |
|-------|-------|-------------|------------------------------------|-------|-----------|----------|-----------|----------|
|       | 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**

| SEM . | COURSE CODE | COURSE TITLE                          | H R S | CR ED IT S | CIA Mk s | ES E Mk s | TOT Mks |
|-------|-------------|---------------------------------------|-------|------------|----------|-----------|---------|
| I     | 23AC1CC1    | Financial Accounting I                | 5     | 5          | 40       | 60        | 100     |
|       | 23AC1CC2    | Principles of Management              | 5     | 5          | 40       | 60        | 100     |
| II    | 23AC2CC3    | Financial Accounting II               | 5     | 5          | 40       | 60        | 100     |
|       | 23AC2CC4    | Business Law                          | 5     | 5          | 40       | 60        | 100     |
| III   | 19AC3CC5    | Advanced Accounting                   | 6     | 4          | 40       | 60        | 100     |
|       | 19AC3CC6    | Cost Accounting Concepts              | 6     | 4          | 40       | 60        | 100     |
|       | 23AC3CC7    | Practical Banking                     | 5     | 3          | 40       | 60        | 100     |
| IV    | 19AC4CC8    | Partnership Accounting                | 6     | 4          | 40       | 60        | 100     |
|       | 21AC4CC9    | Cost Accounting Methods               | 6     | 4          | 40       | 60        | 100     |
|       | 19AC4CC10   | Principles and Practice of Management | 5     | 3          | 40       | 60        | 100     |
| V     | 19AC5CC11   | Corporate Accounting                  | 5     | 4          | 40       | 60        | 100     |
|       | 19AC5CC12   | Company Law                           | 5     | 4          | 40       | 60        | 100     |
|       | 19AC5CC13   | Income Tax Law & Practice             | 5     | 4          | 40       | 60        | 100     |
|       | 19AC5CC14   | Financial Accounting Software Package | 5     | 4          | 40       | 60        | 100     |
| VI    | 19AC6CC15   | Advanced Corporate Accounting         | 5     | 4          | 40       | 60        | 100     |
|       | 19AC6CC16   | Goods & Services Tax and Customs Act  | 5     | 4          | 40       | 60        | 100     |
|       | 19AC6CC17   | Business Law                          | 5     | 4          | 40       | 60        | 100     |
| TOTAL |             |                                       | 89    | 70         |          |           |         |

**MAJOR CORE COURSES INCLUDING PRACTICALS : 70 CREDITS****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   | 19J3ACAC3   | Principles of Financial Accounting and Accounting Package | 5    | 5        | 40      | 60        | 100      |
|        | IV    | 19AC4ACK4   | Accounting for Decision Making                            | 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     | 23AC1EC1              | Business Communication                              | 4    | 3        | 40      | 60        | 100      |
|       | II    | 23AC2EC2              | Business Environment                                | 5    | 3        | 40      | 60        | 100      |
|       | V     | 19AC5ME1<br>/19AC5ME2 | Quantitative Techniques/<br>Research Methodology    | 5    | 5        | 40      | 60        | 100      |
|       | VI    | 23AC6ME3/<br>19AC6ME4 | Management Accounting/<br>Human Resource Management | 5    | 5        | 40      | 60        | 100      |
|       |       | 19AC6ME5/<br>23AC6ME6 | Auditing/<br>Financial Services                     | 5    | 5        | 40      | 60        | 100      |
| TOTAL |       |                       |   | 24   | 21       |         |           |          |

**PART – IV – 20 CREDITS**



VALUE EDUCATION  
ENVIRONMENTAL AWARENESS  
NON-MAJOR ELECTIVE  
SKILL BASED COURSES

| SEM. | COURSE CODE | COURSE TITLE   | H RS | CRE DITS | CIA Mks | ESE Mks | TOT. Mks |
|------|-------------|--|------|----------|---------|---------|----------|
| I    | 23UAD1ES    | Personal Values  | 1    | 1        | 40      | 60      | 100      |
|      | 23AC1SE1    | Skill Enhancement Course:-<br><br>Non-Major Elective (Offered to other major Students)<br><br>Fundamentals of Financial Accounting | 2    | 2        | 40      | 60      | 100      |
|      | 23AC1FC     | Foundation Course:-<br><br>Introduction to Commerce  | 2    | 2        | 40      | 60      | 100      |
| II   | 23UAD2ES    | Values for Life  | 1    | 1        | 40      | 60      | 100      |
|      | 23AC2SE2    | Skill Enhancement Course:-<br><br>Non-Major Elective (Offered to other major Students)<br><br>Fundamentals of Financial Accounting | 2    | 2        | 40      | 60      | 100      |
|      | 23AC2SE3    | Skill Enhancement Course:-<br><br>Self Management Skills   | 2    | 2        | 40      | 60      | 100      |
| III  | 21G3EE      | Environmental Studies  | 1    | 1        | 40      | 60      | 100      |
|      | 19AC3SB1    | Self Management Skills   | 2    | 2        | 40      | 60      | 100      |
| IV   | 21G4GS      | Gender Studies   | 1    | 1        | 40      | 60      | 100      |
|      | 19AC4SB2    | Interpersonal Skills   | 2    | 2        | 40      | 60      | 100      |
| V    | 19AC5SB3    | Leadership Skills  | 2    | 2        | 40      | 60      | 100      |
|      | 21AC5SB4    | Soft Skills  | 2    | 2        | 40      | 60      | 100      |
| VI   | 19AC6SB5    | Stress and Time Management   | 2    | 2        | 40      | 60      | 100      |
|      | 19AC6SB6    | Career Management  | 2    | 2        | 40      | 60      | 100      |

|       |    |    |  |  |  |
|-------|----|----|--|--|--|
| TOTAL | 17 | 20 |  |  |  |
|-------|----|----|--|--|--|

**PART – V – 1 CREDIT**

**OFF-CLASS PROGRAMMES - ALL PART-V**

**SHIFT - II**

| S. No | SEM    | COURSE CODE | COURSE TITLE           | HRS        | CREDIT | TOT. Mks |
|-------|--------|-------------|------------------------|------------|--------|----------|
|       | I – IV | 21S4PED     | Physical Education     | 30/<br>SEM | 1      | 100      |
|       |        | 21S4NSS     | NSS                    |            |        |          |
|       |        | 21S4NYRC    | YRC                    |            |        |          |
|       |        | 21S4WEC     | Women Empowerment Cell |            |        |          |
|       |        | 21S4ACUF    | AICUF                  |            |        |          |

**OFF-CLASS PROGRAMMES**

**ADD-ON COURSES**

| COURSE CODE | COURSE TITLE  | HR S.             | CRE DITS | SEME STER IN WHIC H THE COUR SE IS OFFER ED | CIA Mks | ES E Mks | 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-<br>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/<br>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 MKS | ES E MKS | TOTAL MARKS |
|-------------|---|-------|-------------------|---|---------|----------|-------------|
| 21C2SLA1    | House Hold Chemicals and Marketing  |       | 2                 | II                                      | -       | -        | -           |
| 22UG4SLAM   | SELF LEARNING COURSES for ADVANCED LEARNERS<br>Financial Mathematics  | -     | 2                 | IV                                      | 40      | 60       | 100         |
| 21UG6SLA    | SELF LEARNING COURSES for ADVANCED LEARNERS<br>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 | -     | Minimum 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*

| PROGRAMME CODE | COURSE CODE          | COURSE TITLE           | CATEGORY | HRS/WEEK | CREDITS |
|----------------|----------------------|------------------------|----------|----------|---------|
| UACO/USCO      | 23A1CC1/<br>23AC1CC1 | 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:**

| <b>Module No.</b>                                  | <b>Topic</b>  | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--|---|------------------------|--------------------------|----------------------|
| <b>UNIT -1FUNDAMENTALS OF FINANCIAL ACCOUNTING</b> |   |                        |                          |                      |
| 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     |
| <b>UNIT -2FINAL ACCOUNTS</b>                       |   |                        |                          |                      |
| 2.1  | Final Accounts of Sole Trading Concern  | 3                      | Lecture                  | PPT & White board    |



| Module No.   | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids     |
|--|--|-----------------|-------------------|-------------------|
| 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       |
| <b>UNIT – 3 DEPRECIATION AND BILLS OF EXCHANGE</b>                       |  |                 |                   |                   |
| 3.1  | Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. | 4               | Discussion        | PPT & White board |
| 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       |
| <b>UNIT – 4 ACCOUNTING FROM INCOMPLETE RECORDS – SINGLE ENTRY SYSTEM</b> |  |                 |                   |                   |
| 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       |
| <b>UNIT – 5 ROYALTY AND INSURANCE CLAIMS</b>                             |  |                 |                   |                   |
| 5.1  | Meaning – Minimum Rent – Short Working   | 3               | Lecture           | PPT & White board |

| Module No. | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|------------|---|-----------------|-------------------|---------------|
| 5.2        | Recoupment of Short Working – Lessor and Lessee | 3               | Chalk & Talk      | Black Board   |
| 5.3        | Sublease – Accounting Treatment                 | 3               | Lecture           | Black 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<br>tic<br>Marks | Non<br>Scholas<br>tic<br>Marks<br>C6 | CIA<br>Total | % of<br>Assess<br>ment |
|-----------------------|----------------------|----------------------|--------------------|------------------------------------|--------------------------|-------------------------------|--------------------------------------|--------------|------------------------|
|                       | T1<br><br>10<br>Mks. | T2<br><br>10<br>Mks. | Quiz<br><br>5 Mks. | Assi<br>gnm<br>ent<br><br>5<br>Mks | OBT/P<br>PT<br><br>5 Mks |                               |                                      | 40Mk<br>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<br>Scholas<br>tic | -                    | -                    | -                  | -                                  | -                        |                               | 5                                    | 5            | 12.5 %                 |
| Total                 | 10                   | 10                   | 5                  | 5                                  | 5                        | 35                            | 5                                    | 40           | 100 %                  |

| CIA        |    |
|------------|----|
| Scholastic | 35 |

**EVALUATION**

|                       |           |
|-----------------------|-----------|
| <b>Non Scholastic</b> | <b>5</b>  |
|                       | <b>40</b> |

**PATTERN**

| <b>SCHOLASTIC</b> |           |           |           |           | <b>NON - SCHOLASTIC</b> | <b>MARKS</b> |            |              |
|-------------------|-----------|-----------|-----------|-----------|-------------------------|--------------|------------|--------------|
| <b>C1</b>         | <b>C2</b> | <b>C3</b> | <b>C4</b> | <b>C5</b> | <b>C6</b>               | <b>CIA</b>   | <b>ESE</b> | <b>Total</b> |
| <b>10</b>         | <b>10</b> | <b>5</b>  | <b>5</b>  | <b>5</b>  | <b>5</b>                | <b>40</b>    | <b>60</b>  | <b>100</b>   |

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

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

**COURSE OUTCOMES**

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

| <b>NO.</b> | <b>COURSE OUTCOMES</b>  |
|------------|---|
| 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

|                | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>CO1</b>     | 3   | 2   | 3   | 3   | 2   | 3   | 2   | 2   | 3    | 2    | 2    |
| <b>CO2</b>     | 3   | 2   | 3   | 3   | 3   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO3</b>     | 3   | 2   | 3   | 3   | 3   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO4</b>     | 3   | 2   | 3   | 3   | 2   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO5</b>     | 3   | 2   | 3   | 3   | 3   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>TOTAL</b>   | 15  | 10  | 15  | 15  | 13  | 11  | 10  | 10  | 15   | 10   | 10   |
| <b>AVERAGE</b> | 3   | 2   | 3   | 3   | 2.6 | 2.2 | 2   | 2   | 3    | 2    | 2    |

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

♦ Moderately Correlated – **2**

♦ Weakly Correlated - **1**

**Fatima College ( Autonomous), Madurai-18.**

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

**SEMESTER –I**

*For those who joined in 2023 onwards*

| PROGRAMME CODE | COURSE CODE          | COURSE TITLE             | CATEGORY | HRS/ WEEK | CREDITS |
|----------------|----------------------|--------------------------|----------|-----------|---------|
| UACO/USCO      | 23A1CC2/<br>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 Griffin, 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**

| <b>Module No.</b>                        | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--|--|------------------------|--------------------------|----------------------|
| <b>UNIT -1INTRODUCTION TO MANAGEMENT</b> |  |                        |                          |                      |
| 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     |

| Module No.                 | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids     |
|----------------------------|---|-----------------|-------------------|-------------------|
| <b>UNIT -2PLANNING</b>     |   |                 |                   |                   |
| 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       |
| <b>UNIT – 3 ORGANIZING</b> |   |                 |                   |                   |
| 3.1                        | Meaning - Definitions - Nature and Scope – Characteristics – Importance                                       | 4               | Discussion        | PPT & White 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       |
| <b>UNIT – 4 STAFFING</b>   |   |                 |                   |                   |
| 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       |



| <b>Module No.</b>         | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|---------------------------|--|------------------------|--------------------------|----------------------|
| 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          |
| <b>UNIT – 5 DIRECTING</b> |  |                        |                          |                      |
| 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<br>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<br>tic Marks | Non Scholas<br>tic Marks C6 | CIA Total  | % of Assess<br>ment |
|--------------------|-------------------|-------------------|--------------------|---------------------------------|--------------------------|----------------------------|-----------------------------|------------|---------------------|
|                    | T1<br><br>10 Mks. | T2<br><br>10 Mks. | Quiz<br><br>5 Mks. | Assi<br>gnm<br>ent<br><br>5 Mks | OBT/P<br>PT<br><br>5 Mks | 35 Mks.                    | 5 Mks.                      | 40Mk<br>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<br>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

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

## COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES   |
|-----|---|
| 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

|                | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>CO1</b>     | 3   | 2   | 2   | 3   | 3   | 2   | 2   | 2   | 3    | 2    | 3    |
| <b>CO2</b>     | 3   | 2   | 3   | 3   | 2   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO3</b>     | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 1   | 3    | 2    | 2    |
| <b>CO4</b>     | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO5</b>     | 3   | 2   | 3   | 3   | 2   | 2   | 2   | 1   | 3    | 2    | 2    |
| <b>TOTAL</b>   | 15  | 10  | 12  | 15  | 11  | 10  | 10  | 8   | 15   | 10   | 11   |
| <b>AVERAGE</b> | 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               | CATEGORY | HRS/WEEK | CREDITS |
|----------------|----------------------|----------------------------|----------|----------|---------|
| UACO/USCO      | 23A2CC3/<br>23AC2CC3 | FINANCIAL<br>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:**

| <b>Module No.</b>                                  | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--|--|------------------------|--------------------------|----------------------|
| <b>UNIT -1 Hire Purchase and Instalment System</b> |  |                        |                          |                      |
| 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 of Profit              | 4                      | Discussion               | Google classroom     |
| <b>UNIT -2 Branch and Departmental Accounts</b>    |  |                        |                          |                      |
| 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          |
| <b>UNIT – 3 Partnership Accounts – I</b>           |  |                        |                          |                      |
| 3.1  | Partnership Accounts: –Admission of a Partner          | 4                      | Discussion               | PPT & White board    |

| Module No.   | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids     |
|--|--|-----------------|-------------------|-------------------|
| 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       |
| <b>UNIT – 4 Partnership Accounts – II</b>                    |  |                 |                   |                   |
| 4.1  | Dissolution of Partnership – Methods.  | 3               | Discussion        | PPT &White 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       |
| <b>UNIT – 5 Accounting Standards for financial reporting</b> |  |                 |                   |                   |
| 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       |



|                       | C1         | C2         | C3     | C4                 | C5          | Total Scholas<br>tic Marks | Non Scholas<br>tic Marks<br>C6 | CIA<br>Total | % of<br>Assess<br>ment |
|-----------------------|------------|------------|--------|--------------------|-------------|----------------------------|--------------------------------|--------------|------------------------|
| Levels                | T1         | T2         | Quiz   | Assi<br>gnm<br>ent | OBT/P<br>PT |                            |                                |              |                        |
|                       | 10<br>Mks. | 10<br>Mks. | 5 Mks. | 5<br>Mks           | 5 Mks       | 35 Mks.                    | 5 Mks.                         | 40Mk<br>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<br>Scholas<br>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 -<br>SCHOLASTIC | MARKS |     |       |
|------------|----|----|----|----|---------------------|-------|-----|-------|
| C1         | C2 | C3 | C4 | C5 | C6                  | CIA   | ESE | Total |

|    |    |   |   |   |   |    |    |     |
|----|----|---|---|---|---|----|----|-----|
| 10 | 10 | 5 | 5 | 5 | 5 | 40 | 60 | 100 |
|----|----|---|---|---|---|----|----|-----|

### UG CIA Components

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

### COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES  |
|-----|--|
| 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

|                     | <b>PO<br/>1</b> | <b>PO<br/>2</b> | <b>PO<br/>3</b> | <b>PO<br/>4</b> | <b>PO<br/>5</b> | <b>PO<br/>6</b> | <b>PO<br/>7</b> | <b>PO<br/>8</b> | <b>PSO<br/>1</b> | <b>PSO<br/>2</b> | <b>PSO<br/>3</b> |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| <b>CO1</b>          | 3               | 2               | 3               | 3               | 2               | 3               | 2               | 2               | 3                | 2                | 2                |
| <b>CO2</b>          | 3               | 2               | 3               | 3               | 3               | 2               | 2               | 2               | 3                | 2                | 2                |
| <b>CO3</b>          | 3               | 2               | 2               | 3               | 3               | 2               | 2               | 2               | 3                | 2                | 2                |
| <b>CO4</b>          | 3               | 2               | 3               | 3               | 2               | 2               | 2               | 2               | 3                | 2                | 2                |
| <b>CO5</b>          | 3               | 3               | 3               | 3               | 3               | 3               | 3               | 3               | 3                | 3                | 3                |
| <b>TOTAL</b>        | 16              | 11              | 14              | 15              | 14              | 12              | 11              | 11              | 15               | 11               | 11               |
| <b>AVERAG<br/>E</b> | 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**

**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 | CATEGORY | HRS/WEEK | CREDITS |
|----------------|----------------------|--------------|----------|----------|---------|
| UACO/USCO      | 23A2CC4/<br>23AC2CC4 | BUSINESS LAW | Theory   | 5        | 5       |

**COURSE DESCRIPTION**

This course enables the students to understand the business law and the application of contract act, bailment and pledge, intellectual property right including sale of goods act.

**Course Objective:**

- To know the nature and objectives of Mercantile law and the essentials of valid contract
- To gain knowledge on performance contracts
- To be acquainted with the rules of Indemnity and Guarantee
- To make aware of the essentials of Bailment and pledge
- To understand the provisions relating to sale of goods

**Unit I Elements of Contract (15 Hrs)**

**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.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.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     |
|---|--|-----------------|-------------------|-------------------|
| <b>UNIT -1 Elements of Contract</b>               |  |                 |                   |                   |
| 1.1   | <b>Indian Contract Act 1872:</b><br>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  |
| <b>UNIT -2 Performance of Contract</b>            |  |                 |                   |                   |
| 2.1   | Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights       | 5               | Lecture           | PPT & White board |
| 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       |
| <b>UNIT -3Contract of Indemnity and Guarantee</b> |  |                 |                   |                   |
| 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       |
| <b>UNIT -4Bailment and Pledge</b>                 |  |                 |                   |                   |

| <b>Module No.</b>                      | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--|--|------------------------|--------------------------|----------------------|
| 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 & Talk             | Black Board          |
| 4.5                                    | Rights of Pawner and Pawnee  | 3                      | Discussion               | Black Board          |
| <b>UNIT – 5 Sale of Goods Act 1930</b> |  |                        |                          |                      |
| 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<br>Scholas<br>tic<br>Marks | Non<br>Scholas<br>tic<br>Marks<br>C6 | CIA<br>Total | % of<br>Assess<br>ment |
|-----------------------|------------|------------|--------|--------------------|-------------|----------------------------------|--------------------------------------|--------------|------------------------|
| Levels                | T1         | T2         | Quiz   | Assi<br>gnm<br>ent | OBT/P<br>PT |                                  |                                      |              |                        |
|                       | 10<br>Mks. | 10<br>Mks. | 5 Mks. | 5<br>Mks           | 5 Mks       | 35 Mks.                          | 5 Mks.                               | 40Mk<br>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<br>Scholas<br>tic | -          | -          | -      | -                  | -           |                                  | 5                                    | 5            | 12.5 %                 |
| Total                 | 10         | 10         | 5      | 5                  | 5           | 35                               | 5                                    | 40           | 100 %                  |

| CIA        |    |
|------------|----|
| Scholastic | 35 |



|                       |           |
|-----------------------|-----------|
| <b>Non Scholastic</b> | <b>5</b>  |
|                       | <b>40</b> |

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

## COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES   |
|-----|---|
| 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<br>1 | PO<br>2 | PO<br>3 | PO<br>4 | PO<br>5 | PO<br>6 | PO<br>7 | PO<br>8 | PSO<br>1 | PSO<br>2 | PSO<br>3 |
|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|
| <b>CO1</b>          | 3       | 2       | 2       | 3       | 2       | 2       | 2       | 2       | 2        | 2        | 2        |
| <b>CO2</b>          | 3       | 2       | 3       | 3       | 2       | 2       | 2       | 2       | 2        | 2        | 2        |
| <b>CO3</b>          | 3       | 2       | 2       | 3       | 2       | 2       | 2       | 2       | 2        | 2        | 2        |
| <b>CO4</b>          | 3       | 2       | 3       | 3       | 2       | 2       | 2       | 2       | 2        | 2        | 2        |
| <b>CO5</b>          | 3       | 2       | 3       | 3       | 2       | 2       | 2       | 2       | 2        | 2        | 2        |
| <b>TOTAL</b>        | 15      | 10      | 13      | 15      | 10      | 10      | 10      | 10      | 10       | 10       | 10       |
| <b>AVERAG<br/>E</b> | 3       | 2       | 2.6     | 3       | 2       | 2       | 2       | 2       | 2        | 2        | 2        |

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

♦ Moderately Correlated – **2**

♦ Weakly Correlated - **1**

## II B.Com

### SEMESTER -III

***For those who joined in 2019 onwards***

| PROGRAMME<br>CODE | COURSE<br>CODE        | COURSE<br>TITLE        | HRS/WEEK | CREDITS |
|-------------------|-----------------------|------------------------|----------|---------|
| UACO / USCO       | 19A3CC5 /<br>19AC3CC5 | Advanced<br>Accounting | 6        | 4       |

## COURSE DESCRIPTION

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

## COURSE OBJECTIVES

## Course Objective

**The course is designed to**

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

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

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

**UNIT II    Single Entry** **[20 HRS]**

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

**UNIT III Branch Accounting [20 HRS]**

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

**UNIT IV Insurance Claims [20 HRS]**

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

**UNIT V Departmental Accounts [15 HRS]**

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

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

### **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:**

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

| Module No.                                       | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids      |
|--|---|-----------------|-------------------|--------------------|
| 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        |
| <b>UNIT -2                      Single Entry</b> |   |                 |                   |                    |
| 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   |
|  | <b>UNIT -3                      Branch Accounting</b>                 |                 |                   |                    |
| 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   |
|  | <b>UNIT IV   Insurance Claims</b>                                     |                 |                   |                    |
| 4.1  | Accounting for insurance claims                                       | 3               | Discussion        | Google classroom   |

| Module No. | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids    |
|------------|---|-----------------|-------------------|------------------|
| 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 |
|            | <b>UNIT V Departmental Accounts</b>                             |                 |                   |                  |
| 5.1        | Departmental Accounts   | 3               | Discussion        | Google classroom |
| 5.2        | Need for Departmental Accounting                                | 3               | Discussion        | Google classroom |
| 5.3        | Advantages- Inter-departmental transfers                        | 3               | Discussion        | Google classroom |
| 5.4        | Inter-departmental transfer at cost price and at selling price- | 3               | Discussion        | Google classroom |
| 5.5        | stock reserve   | 3               | Discussion        | Google classroom |

| Levels | C1                     | C2               | C3          | C4           | Total Scholastic Marks | Non Scholastic Marks C5 | CIA Total | % of Assessment |
|--------|------------------------|------------------|-------------|--------------|------------------------|-------------------------|-----------|-----------------|
|        | Session - wise Average | Better of W1, W2 | M1+M2       | 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     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES   | KNOWLEDGE LEVEL<br>(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/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>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 / USCO    | 19A3CC6 / 19AC3CC6 | COST ACCOUNTING CONCEPTS | 6        | 4       |

### COURSE DESCRIPTION

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

### COURSE OBJECTIVE

The course is designed to

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

### UNITS

#### UNIT I COST ACCOUNTING

[15 HRS]

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

#### UNIT II COST SHEET

[15 HRS]

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

#### UNIT III MATERIALS

[20 HRS]

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

#### UNIT IV LABOUR

[20 HRS]

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

#### UNIT V OVERHEADS

[20 HRS]

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

## **UNIT VI DYNAMISM(Evaluation Pattern-CIA only)**

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

### **TEXT BOOK:**

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

### **BOOKS FOR REFERENCE**

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

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

1. <https://taxguru.in/chartered-accountant/advisory-treatment-items-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 :**

| <b>Module No.</b>             | <b>Topic</b>  | <b>No. Of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|-------------------------------|---|------------------------|--------------------------|----------------------|
| <b>UNIT I COST ACCOUNTING</b> |   |                        |                          |                      |
| 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      |
| <b>UNIT II COST SHEET</b> |   |   |              |                  |
| 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      |
| <b>UNIT III MATERIALS</b> |   |   |              |                  |
| 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      |
| <b>UNIT IV LABOUR</b>     |   |   |              |                  |
| 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      |
| <b>UNIT V OVERHEADS</b>   |   |   |              |                  |

|     |  |   |              |             |
|-----|--|---|--------------|-------------|
| 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<br>Scholastic<br>Marks | Non<br>Scholastic<br>Marks<br>C5 | CIA<br>Total | % of<br>Assessment |
|-------------------|------------------------------|------------------------|----------------|-----------------|------------------------------|----------------------------------|--------------|--------------------|
|                   | Session -<br>wise<br>Average | Better<br>of W1,<br>W2 | M1+M2          | MID-SEM<br>TEST |                              |                                  |              |                    |
|                   | 5 Mks.                       | 5 Mks                  | 5+5=10<br>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<br>Scholastic | -                            | -                      | -              | -               |                              | 5                                | 5            | 12.5 %             |
| Total             | 5                            | 5                      | 10             | 15              | 35                           | 5                                | 40           | 100 %              |

| CIA        |   |
|------------|---|
| Scholastic | 5 |

|               |   |
|---------------|---|
| on Scholastic | 5 |
|               | 0 |

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(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 | K1,K2  | PSO1           |

|      |  |          |                        |
|------|--|----------|------------------------|
|      | crossing with financial and management accounting  |          |                        |
| 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<br>&<br>PSO5 |
| CO 4 | Compute labour cost and turnover, idle time over time and deduce incentives under different schemes  | K1,K2,K3 | PSO2&<br>PSO3          |
| CO 5 | Differentiate between allocation and absorption of overheads and prepare relevant statements   | K1,K2,K3 | PSO4                   |

### Mapping COs with PSOs

| CO/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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   |

|            |   |   |   |   |   |   |   |
|------------|---|---|---|---|---|---|---|
| <b>CO4</b> | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| <b>CO5</b> | 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/<br>23AC3CC7 | PRACTICAL BANKING | 5        | 4       |

## **COURSE DESCRIPTION**

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

## **COURSE OBJECTIVE/S**

**The course is designed to**

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

## **UNIT I BANKER AND CUSTOMER**

**[15 HRS]**

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

## **UNIT II NEGOTIABLE INSTRUMENT**

**[20 HRS]**

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

### **UNIT III LOANS AND ADVANCES**

**[20 HRS]**

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

### **UNIT IV E BANKING**

**[15 HRS]**

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

### **UNIT V RECENT TRENDS IN BANKING**

**[20 HRS]**

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

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

Block Chain –Advantages- Application of Block Chain Technology.

### **Text Book**

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

### **Books for Reference**

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

6. Banking Law and Practice, K.P.Kandasami, S.Natarajan&R.Parameswaran, S Chand & Company Ltd, 4<sup>th</sup> edition, 2009.

| <b>Module No.</b>                        | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Content Delivery Method</b> | <b>Teaching Aids</b> |
|--|--|------------------------|--------------------------------|----------------------|
| <b>UNIT I     BANKER AND CUSTOMER</b>    |  |                        |                                |                      |
| 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 accounts cheque book, pass book, mistakes in the pass book – | 3                      | LECTURE                        | Chalk & Talk         |
| 1.5                                      | Special types of customers.  | 3                      | LECTURE                        | Chalk & Talk         |
|  | Test   | 1                      |                                |                      |
| <b>UNIT II     NEGOTIABLE INSTRUMENT</b> |  |                        |                                |                      |
| 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                      |                                |                      |
| <b>UNIT III     LOANS AND ADVANCES</b>   |  |                        |                                |                      |

|  |  |   |         |              |
|--|--|---|---------|--------------|
| 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 |         |              |
| <b>UNIT IV E BANKING</b>               |  |   |         |              |
| 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 |
| <b>UNIT V RECENT TRENDS IN BANKING</b> |  |   |         |              |
| 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   | 8 | LECTURE | Chalk & Talk |

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

| 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     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

### COURSE OUTCOMES

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

| NO.        | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(ACCORDING TO REVISED BLOOM'S TAXONOMY) | PSOs ADDRESSED |
|------------|--|--|----------------|
| <b>CO1</b> | Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts | <b>K1</b>  | <b>PSO4</b>    |
| <b>CO2</b> | Explain the nitigratties of the provisions of Negotiable Instruments, Act 1881.  | <b>K1/K2</b>   | <b>PSO1</b>    |
| <b>CO3</b> | Enumerate the provisions for paying and collecting banker  | <b>K2/K3</b>   | <b>PSO1</b>    |
| <b>CO4</b> | Explain credit creation and ways of providing advances, and the principles behind sound lending  | <b>K3</b>  | <b>PSO4</b>    |
| <b>CO5</b> | Learn about the practises used in banking transactions in practice.  | <b>K1/K2</b>   | <b>PSO3</b>    |

### Mapping COs Consistency with PSOs

| CO/PSO | PS01 | PS02 | PS03 | PS04 | PS05 |
|--------|------|------|------|------|------|
| CO1    | 3    | 2    | 2    | 3    | 2    |
| CO2    | 3    | 2    | 2    | 3    | 2    |
| CO3    | 3    | 2    | 2    | 3    | 2    |
| CO4    | 3    | 2    | 2    | 3    | 2    |
| CO5    | 2    | 2    | 3    | 2    | 3    |

### Mapping COs Consistency with POs

| CO/<br>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]**

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

| PROGRAMME CODE | COURSE CODE        | COURSE TITLE           | HRS/WEEK | CREDITS |
|----------------|--------------------|------------------------|----------|---------|
| UACO / USCO    | 19A4CC8 / 19AC4CC8 | 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, 13<sup>th</sup> 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, 2<sup>nd</sup>edition, 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 |
|---------------------------|--------------|-----------------|-------------------|---------------|
| <b>UNIT I Partnership</b> |              |                 |                   |               |
| 1.1                       | Introduction | 1               | Chalk & Talk      | Black Board   |

| Module No.                                     | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids         |
|--|--|-----------------|-------------------|-----------------------|
| 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           |
| <b>UNIT -2 Retirement and death of partner</b> |  |                 |                   |                       |
| 2.1  | Retirement of partner                          | 3               | Lecture           | Green Board<br>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      |
| <b>UNIT -3 Admission of partner</b>            |  |                 |                   |                       |
| 3.1  | Introduction                                   | 1               | Lecture           | Green Board<br>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      |

| Module No. | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids    |
|------------|--|-----------------|-------------------|------------------|
|            | <b>UNIT IV Dissolution of Partnership Firm</b> |                 |                   |                  |
| 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 |
|            | <b>UNIT V Departmental Accounts</b>            |                 |                   |                  |
| 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 %       |
| <b>Total</b> | <b>5</b> | <b>5</b> | <b>10</b> | <b>15</b> | <b>35</b> | <b>5</b> | <b>40</b> | <b>100 %</b> |

| <b>CIA</b>            |          |
|-----------------------|----------|
| <b>Scholastic</b>     | <b>5</b> |
| <b>Non Scholastic</b> | <b>5</b> |
|                       | <b>0</b> |

## EVALUATION PATTERN

| <b>SCHOLASTIC</b> |           |           |           |           | <b>NON - SCHOLASTIC</b> | <b>MARKS</b> |            |              |
|-------------------|-----------|-----------|-----------|-----------|-------------------------|--------------|------------|--------------|
| <b>C1</b>         | <b>C2</b> | <b>C3</b> | <b>C4</b> | <b>C5</b> | <b>C6</b>               | <b>CIA</b>   | <b>ESE</b> | <b>Total</b> |
| <b>10</b>         | <b>10</b> | <b>5</b>  | <b>5</b>  | <b>5</b>  | <b>5</b>                | <b>40</b>    | <b>60</b>  | <b>100</b>   |

### UG CIA Components

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

## COURSE OUTCOMES

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

| <b>NO.</b> | <b>COURSE OUTCOMES</b> | <b>KNOWLEDGE LEVEL</b> | <b>PSOs ADDRESSED</b> |
|------------|------------------------|------------------------|-----------------------|
|------------|------------------------|------------------------|-----------------------|

|      |   | (ACCORDING TO REVISED BLOOM'S TAXONOMY) |            |
|------|---|---|------------|
| 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 treatment  | K2 & K4                                 |            |

### Mapping COs Consistency with PSOs

| CO/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>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:**

**2. 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 / USCO    | 21A4CC9 / 21AC4CC9 | 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%20costing%20is%20one,batch%20costing%20and%20contract%20costing.>
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:**

| <b>Module No.</b>                                      | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b>  |
|--|--|------------------------|--------------------------|-----------------------|
| <b>UNIT -1 Job, Batch and Contract Costing</b>         |  |                        |                          |                       |
| 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            |
| <b>UNIT -2 Process Costing</b>                         |  |                        |                          |                       |
| 2.1  | Introduction- Features- Distinction between Process Costing and Job Costing- Costing Procedure under Process Costing | 2                      | Lecture                  | Black Board<br>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            |
| <b>UNIT - 3 JOINT PRODUCTS AND BY PRODUCTS COSTING</b> |  |                        |                          |                       |

| Module No.   | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids         |
|--|---|-----------------|-------------------|-----------------------|
| 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           |
| <b>UNIT - 4                      OPERATING COSTING</b>                                     |   |                 |                   |                       |
| 4.1  | Introduction - Cost unit in operating Costing -Procedure of Operating Costing                     | 4               | Lecture           | Black Board<br>Charts |
| 4.2  | Transport Costing-Collection of Cost  | 3               | Chalk & Talk      | Black Board           |
| 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           |
| <b>UNIT - 5                      RECONCILIATION OF COST ACCOUNT AND FINANCIAL ACCOUNTS</b> |   |                 |                   |                       |
| 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           |

| Module No. | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|------------|--|-----------------|-------------------|---------------|
| 5.5        | preparation of reconciliation statement when there is loss | 3               | Chalk & Talk      | Black Board   |

| Levels         | C1                     | C2               | C3          | C4           | Total Scholastic Marks | Non Scholastic Marks C5 | CIA Total | % of Assessment |
|----------------|------------------------|------------------|-------------|--------------|------------------------|-------------------------|-----------|-----------------|
|                | Session - wise Average | Better of W1, W2 | M1+M2       | 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     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(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         | K1,K2,K3   | PSO2, PSO3 & PSO5 |

|      |   |          |                         |
|------|---|----------|-------------------------|
|      | equivalent completed units and identify inter process profits                         |          |                         |
| CO 3 | Apportion joint costs systematically  | K1,K2,K3 | PSO1, PSO3, PSO4 & PSO5 |
| CO 4 | Calculate costs for operations like transport, powerhouse, cinema house               | K1,K2,K3 | PSO1, PSO3, PSO4 & PSO5 |
| CO 5 | Reconcile between cost and financial records and explain the reasons for disagreement | K1,K2    | PSO1, PSO3 & PSO5       |

### Mapping COs Consistency with PSOs

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

### Mapping COs Consistency with POs

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

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

**COURSE DESIGNER:**

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

**2.MS.MABLE JASMINE SHOBHA .A**

**Forwarded By**

**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 / USCO    | 19A4CC10 / 19AC4CC10 | 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 |
|-------------------------------------|----------------------|-----------------|-------------------|----------|
| <b>UNIT -1 Nature of Management</b> |                      |                 |                   |          |
| 1.1                                 | Nature of Management | 2               | Chalk & Talk      | Black Bo |



| <b>Module No.</b> | <b>Topic</b>  | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|-------------------|---|------------------------|--------------------------|----------------------|
| 1.2               | Features or Characteristics of Management– Importance of Management               | 4                      | Chalk & Talk             | LCD                  |
| 1.3               | Management an Art or Science – Functional Management by Henry Fayol               | 3                      | Lecture                  | PPT & Whiteboard     |
| 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          |
|     | Methods of planning – Limitations and Obstacles.                             | 3 | Lecture    | Green Board<br>Chart |

### 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 – Functional Organization – Line and Staff Organization | 4 | PPT | Google classroom |
| 3.5 | Committee Organization – Matrix Organization  | 4 | PPT | Google classroom |
| 3.6 | Organization charts and manuals – advantages and disadvantages.                                   | 4 | PPT | Google classroom |

### UNIT 4 Staffing

|     |  |   |            |                  |
|-----|--|---|------------|------------------|
| 4.1 | Functions – Recruitment – Sources of recruitment | 4 | Discussion | Google classroom |
| 4.2 | Selection – Stages of selection procedure        | 3 | Discussion | Google classroom |

| Module No. | Topic                                       | No. of Lectures | Teaching Pedagogy | Teaching    |
|------------|---|-----------------|-------------------|-------------|
| 4.3        | Promotion – Performance appraisal           | 4               | Discussion        | Google clas |
| 4.4        | Training & Development – Types of training. | 4               | Discussion        | Google clas |

### UNIT V Directing and Controlling

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

| Levels         | C1                                   | C2                            | C3                       | C4                         | Total Scholastic Marks | Non Scholastic Marks C5 | CIA Total | % of Assessment |
|----------------|--------------------------------------|-------------------------------|--------------------------|----------------------------|------------------------|-------------------------|-----------|-----------------|
|                | Session - wise Average<br><br>5 Mks. | Better of W1, W2<br><br>5 Mks | M1+M2<br><br>5+5=10 Mks. | MID-SEM TEST<br><br>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     | 5 |
| Non Scholastic | 5 |
|                | 0 |

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

## COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES | KNOWLEDGE LEVEL<br>(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/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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*

| <b>PROGRAMME<br/>CODE</b> | <b>COURSE<br/>CODE</b>          | <b>COURSE<br/>TITLE</b>         | <b>HRS/<br/>WEEK</b> | <b>CREDITS</b> |
|---------------------------|---------------------------------|---------------------------------|----------------------|----------------|
| <b>UACO / UACO</b>        | <b>19A5CC11 /<br/>19AC5CC11</b> | <b>CORPORATE<br/>ACCOUNTING</b> | <b>5</b>             | <b>4</b>       |

**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_Accounting(B.Com)P-1.pdf)

### COURSE CONTENTS & LECTURE SCHEDULE:

| Module No.  | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|---|---|-----------------|-------------------|---------------|
| <b>UNIT -1 SHARE CAPITAL AND REDEMPTION</b>                     |   |                 |                   |               |
| 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   |
| <b>UNIT –II DEBENTURES AND REDEMPTION</b>                       |   |                 |                   |               |
| 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   |
| <b>UNIT -III PROFIT PRIOR TO INCORPORATION AND UNDERWRITING</b> |   |                 |                   |               |



|  |   |   |              |             |
|--|---|---|--------------|-------------|
| 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 |
| <b>UNIT-IV- FINAL ACCOUNTS</b>                 |   |   |              |             |
| 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 |
| <b>UNIT V VALUATION OF GOODWILL AND SHARES</b> |   |   |              |             |
| 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.    |                 |

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

| CIA            |    |
|----------------|----|
| Scholastic     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES   | KNOWLEDGE LEVEL<br>(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/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>PO | PO<br>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 / UACO    | 19A5CC12 / 19AC5CC12 | 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](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 |
|--|--|-----------------|-------------------|---------------|
| <b>UNIT -1 NATURE OF COMPANY AND INCORPORATION</b> |  |                 |                   |               |
| 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   |
| <b>UNIT -2 PUBLIC DOCUMENTS</b>                    |  |                 |                   |               |
| 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 |
| <b>Unit -3 SHARE CAPITAL , SHARES AND DEBENTURES</b> |  |   |              |             |
| 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 |
| <b>UNIT -4 COMPANY MANAGEMENT</b>                    |  |   |              |             |
| 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 |
| <b>UNIT -5 WINDING UP</b>                            |  |   |              |             |



|     |   |   |              |             |
|-----|---|---|--------------|-------------|
| 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 |

| 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     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

### COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(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/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>PO | PO<br>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**

**FATIMA COLLEGE (Autonomous), MADURAI – 625 018**

**III B.COM**

**SEMESTER – V**

***For those who joined in 2019 onwards***

| PROGRAMME CODE | COURSE CODE            | COURSE TITLE   | HRS/WEEK | CREDITS |
|----------------|------------------------|--|----------|---------|
| UACO/USCO      | 19A5CC13/<br>19AC5CC13 | <b>INCOME TAX</b><br><b>LAW AND</b><br><b>PRACTICE</b> | 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

## Digital Open Educational Resources (DOER)

1. [https://www.dphu.org/uploads/attachements/books/books\\_3955\\_0.pdf](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 |
|--|--|-----------------|-------------------|---------------|
| <b>UNIT -1 INTRODUCTION TO INCOME TAX</b>        |  |                 |                   |               |
| 1.1  | Brief History of Income Tax in India         | 1               | Chalk & Talk      | Black Board   |
| 1.2  | Income Tax Act 1961 with Amendments          | 2               | Chalk & Talk      | Black Board   |
| 1.3  | Definitions – Previous year –Assessment year | 3               | Chalk & Talk      | Black Board   |
| 1.4  | Person –Resident                             | 3               | Chalk & Talk      | Black Board   |
| 1.5  | Not ordinarily Resident                      | 3               | Chalk & Talk      | Black Board   |
| 1.6  | Non-Resident                                 | 1               | Chalk & Talk      | Black Board   |
| 1.7  | Income Exempted from Tax u/s 10              | 2               | Chalk & Talk      | Black Board   |
| <b>UNIT -2 COMPUTATION OF INCOME FROM SALARY</b> |  |                 |                   |               |
| 2.1  | Computation of Income from Salary            | 1               | Chalk & Talk      | Black Board   |

|   |   |   |              |             |
|---|---|---|--------------|-------------|
| 2.2                                       | Definition, Allowances                    | 2 | Chalk & Talk | Black Board |
| 2.3                                       | Perquisites                               | 3 | Chalk & Talk | Black Board |
| 2.4                                       | Deductions under Section 16               | 2 | Chalk & Talk | Black Board |
| 2.5                                       | Retirement benefits                       | 2 | Chalk & Talk | Black Board |
| 2.6                                       | Pension                                   | 2 | Chalk & Talk | Black Board |
| 2.7                                       | Gratuity                                  | 1 | Chalk & Talk | Black Board |
| 2.8                                       | Leave salary                              | 2 | Chalk & Talk | Black Board |
| <b>Unit -3 INCOME FROM HOUSE PROPERTY</b> |   |   |              |             |
| 3.1                                       | Computation of Income from House Property | 3 | Chalk & Talk | Black Board |
| 3.2                                       | Self occupied                             | 3 | Chalk & Talk | Black Board |
| 3.3                                       | Let out- deemed to be let out property    | 4 | Chalk & Talk | Black Board |
| 3.4                                       | Deductions under section 24               | 5 | Chalk & Talk | Black Board |
| <b>UNIT -4 CAPITAL GAIN</b>               |   |   |              |             |
| 4.1                                       | Capital Gains                             | 1 | Chalk & Talk | Black Board |



|   |  |   |              |             |
|---|--|---|--------------|-------------|
| 4.2                                       | Basis of charge                                | 1 | Chalk & Talk | Black Board |
| 4.3                                       | Capital asset-types of capital asset           | 2 | Chalk & Talk | Black Board |
| 4.4                                       | Consideration                                  | 2 | Chalk & Talk | Black Board |
| 4.5                                       | Cost of acquisition                            | 2 | Chalk & Talk | Black Board |
| 4.6                                       | Cost of improvement                            | 3 | Chalk & Talk | Black Board |
| 4.7                                       | Indexed cost                                   | 2 | Chalk & Talk | Black Board |
| 4.8                                       | Provisions of Sec 54                           | 2 | Chalk & Talk | Black Board |
| <b>UNIT -5 INCOME FROM OTHER SOURCES.</b> |  |   |              |             |
| 5.1                                       | Income from other sources- casual income       | 3 | Chalk & Talk | Black Board |
| 5.2                                       | winnings from lotteries and cross word puzzles | 3 | Chalk & Talk | Black Board |
| 5.3                                       | interest on securities                         | 3 | Chalk & Talk | Black Board |
| 5.4                                       | Gifts  | 2 | Chalk & Talk | Black Board |
| 5.5                                       | Pension  | 2 | Chalk & Talk | Black Board |

|     |                    |   |              |             |
|-----|--------------------|---|--------------|-------------|
| 5.6 | family inheritance | 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     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(ACCORDING TO REVISED BLOOM'S TAXONOMY) | PSOs ADDRESSED |
|------|--|--|----------------|
| CO 1 | Compute IT and determination of residential status of individuals                              | K1   | PSO3           |
| CO 2 | Explain the provisions of Income Tax on Taxation of salary.                                    | K1, K2   | PSO2           |
| CO 3 | Assess the Income from House Property under different natures of occupation of House Property. | K1 & K3  | PSO1& PSO4     |
| CO 4 | Discuss residual income and compute Income from Other Sources                                  | K1, K2 & K3  | PSO4           |
| CO 5 | Know the methods of assessment followed by Income Tax Authorities                              | K2 & K4  | PSO5           |

### Mapping COs Consistency with PSOs

| CO/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>PO | PO<br>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.Suganya V**

**Forwarded By**

**HOD'S Signature  
& Name**

**III B.Com**

**SEMESTER V**

| <b>PROGRAMME CODE</b> | <b>COURSE CODE</b>              | <b>COURSE TITLE</b>                                      | <b>HRS/WEEK</b> | <b>CREDITS</b> |
|-----------------------|---------------------------------|--|-----------------|----------------|
| <b>UACO / USCO</b>    | <b>19A5CC14 /<br/>19AC5CC14</b> | <b>FINANCIAL<br/>ACCOUNTING<br/>SOFTWARE<br/>PACKAGE</b> | <b>5 Lab</b>    | <b>4</b>       |

**COURSE DESCRIPTION**

This course builds on the foundation of accounting techniques and theory and to enable 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  |
|----------------|---|-----------------|-------------------|----------------|
| <b>UNIT -1</b> |   |                 |                   |                |
| 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 |
| <b>UNIT -2</b> |   |                 |                   |                |
| 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 |
| <b>UNIT -3</b> |   |                 |                   |                |
| 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 |
| <b>UNIT -4</b> |   |   |             |                |
| 4.1            | MIS Applications  | 1 | Google Meet | Screen Sharing |
| 4.2            | Outstanding Payable And Receivable-Profit Centers Of Company (Cost Center)  | 1 | Google Meet | Screen Sharing |
| 4.3            | Multicurrency Dealing – Interest Calculations -Basic Reconciliations  | 2 | Google Meet | Screen Sharing |
| 4.4            | Financial Analysis – Balance Sheet  | 3 | Google Meet | Screen Sharing |
| 4.5            | Profit & Loss A/C, Cash Flow- Fund Flow-Ratio Analysis.   | 4 | Google Meet | Screen Sharing |
| <b>UNIT -5</b> |   |   |             |                |
| 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 | 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 %           |

1.

| 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 |

|           |                      |     |   |       |
|-----------|----------------------|-----|---|-------|
| <b>C3</b> | - Assignment         | 1   | - | 5 Mks |
| <b>C4</b> | - Open Book Test/PPT | 2 * | - | 5 Mks |
| <b>C5</b> | - Quiz               | 2 * | - | 5 Mks |
| <b>C6</b> | - Attendance         |     | - | 5 Mks |

## COURSE OUTCOMES

On completion of the course the student will be able to

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

### Mapping COs Consistency with PSOs

| CO/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>5 |
|------------|----------|----------|----------|----------|----------|
| <b>CO1</b> | 3        | 3        | 3        | 3        | 3        |
| <b>CO2</b> | 3        | 2        | 3        | 2        | 3        |
| <b>CO3</b> | 3        | 3        | 3        | 2        | 3        |
| <b>CO4</b> | 3        | 3        | 2        | 3        | 3        |
| <b>CO5</b> | 3        | 3        | 3        | 2        | 3        |

### Mapping COs Consistency with POs

| CO/<br>PO | PO<br>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**

## SEMESTER –VI

*For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE          | COURSE TITLE                  | HRS/WEEK | CREDITS |
|----------------|----------------------|-------------------------------|----------|---------|
| UACO / USCO    | 19A6CC15 / 19AC6CC15 | 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, 13<sup>th</sup> 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,6<sup>th</sup> Edition,2017

**COURSE CONTENTS & LECTURE SCHEDULE:****(Bookman Old Style 12)**

| Module No.                            | Topic                             | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|---------------------------------------|-----------------------------------|-----------------|-------------------|---------------|
| <b>UNIT I internal reconsturction</b> |                                   |                 |                   |               |
| 1.1                                   | Alteration of Share Capital And-- | 1               | Chalk & Talk      | Black Board   |

| Module No.  | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids      |
|---|--|-----------------|-------------------|--------------------|
| 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        |
| <b>UNIT -2 Amalgamation, absorption and external reconstruction</b> |  |                 |                   |                    |
| 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 Company Holdings)  | 3               | Discussion        | Google classroom   |
| <b>UNIT -3liquidation of companies</b>                              |  |                 |                   |                    |
| 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   |

| Module No. | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids    |
|------------|--|-----------------|-------------------|------------------|
|            |  |                 |                   |                  |
|            | <b>UNIT IVholding companies</b>  |                 |                   |                  |
| 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 |
|            | <b>UNIT V Double account system</b>  |                 |                   |                  |
| 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 -<br>wise<br>Average | Better<br>of W1,<br>W2 | M1+M2          | MID-SEM<br>TEST |         |        |        |         |
|-------------------|------------------------------|------------------------|----------------|-----------------|---------|--------|--------|---------|
|                   | 5 Mks.                       | 5 Mks                  | 5+5=10<br>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<br>Scholastic | -                            | -                      | -              | -               |         | 5      | 5      | 12.5 %  |
| Total             | 5                            | 5                      | 10             | 15              | 35      | 5      | 40     | 100 %   |

| CIA            |    |
|----------------|----|
| Scholastic     | 5  |
| Non Scholastic | 5  |
|                | 10 |

## EVALUATION PATTERN

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

### UG CIA Components

| Nos       |   |              |            |
|-----------|---|--------------|------------|
| <b>C1</b> | - | Test (CIA 1) | 1 - 10 Mks |
| <b>C2</b> | - | Test (CIA 2) | 1 - 10 Mks |



|           |                      |     |   |       |
|-----------|----------------------|-----|---|-------|
| <b>C3</b> | - Assignment         | 1   | - | 5 Mks |
| <b>C4</b> | - Open Book Test/PPT | 2 * | - | 5 Mks |
| <b>C5</b> | - Quiz               | 2 * | - | 5 Mks |
| <b>C6</b> | - Attendance         |     | - | 5 Mks |

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(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/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>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:**

**Staff Name** **Dr.V.Suganya**

**Staff Name**

**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  |
|--------------------|-------------------------|---------------------------------------|----------|----------|
| <b>UACO / USCO</b> | 19A6CC16 /<br>19AC6CC16 | Goods and Service Tax and Customs Act | <b>5</b> | <b>4</b> |

**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        |
|------------|---|--------------|
| <b>CO1</b> | Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST                              | <b>K1</b>    |
| <b>CO2</b> | Draw a line of lineation between CGST,SCST IGST and UGST and define the basics of GST along with its governance | <b>K1,K2</b> |
| <b>CO3</b> | Register, pay and file returns under GST trumpeting theoretical inputs.   | <b>K1,K2</b> |
| <b>CO4</b> | Calculate ITC under GST.  | <b>K3</b>    |

|            |  |           |
|------------|--|-----------|
| <b>CO5</b> | acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption. | <b>K3</b> |
|------------|--|-----------|

## **UNIT I      CANONS OF TAXATION      (15 HRS)**

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

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

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

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

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

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

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

## **UNIT V      THE CUSTOMS ACT, 1962      (15 HRS)**

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

## **UNIT VI   Recent updates of GST**

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

**Text Book:**

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

**Reference Book:**

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

**COURSE CONTENT & LECTURE SCHEDULE**

| Module No     | Topic  | No.of Lectures                           | Teaching Peadagogy           | Teaching Aids                          |
|---------------|--|--|------------------------------|--|
| <b>Unit 1</b> |  | <b>Cannons of Taxation</b>               |                              |  |
| <b>1.1</b>    | <b>Meaning of Indirect Tax- Meaning, objective and Characteristics-Merits and Demerits</b> | <b>5</b>                                 | <b>Chalk &amp; Talk</b>      | <b>Black Board</b>                     |
| <b>1.2</b>    | <b>Direct Taxes Vs. Indirect Taxes - Defects-Indirect Taxes subsumed</b>                   | <b>4</b>                                 | <b>Brainstorming Session</b> | <b>Google Classroom</b>                |
| <b>1.3</b>    | <b>Changes made in Central Excise, Customs and Central Sales Tax Act</b>                   | <b>6</b>                                 | <b>Lecture</b>               | <b>PPT</b>                             |
| <b>Unit 2</b> |  | <b>Goods and Services Tax Act , 2017</b> |                              |  |
| <b>2.1</b>    | <b>Features of GST- Taxable event in GST<br/>Types of GST</b>                              | <b>3</b>                                 | <b>Lecture</b>               | <b>PPT</b>                             |
| <b>2.2</b>    | <b>Benefits of GST – Persons liable to pay GST – Rates of GST</b>                          | <b>4</b>                                 | <b>Chalk &amp; Talk</b>      | <b>Black Board</b>                     |
| <b>2.3</b>    | <b>Supply of Goods -Composite and Mixed Supply-Exempted Supplies</b>                       | <b>4</b>                                 | <b>Brainstorming Session</b> | <b>Google Classroom</b>                |
| <b>2.4</b>    | <b>GST Council -Powers and Functions</b>   | <b>4</b>                                 | <b>Group Discussion</b>      | <b>Press Clippings</b>                 |
| <b>Unit 3</b> |  | <b>Procedures under GST Act 2017</b>     |                              |  |
| <b>3.1</b>    | <b>Registrations under GST – Required Documents</b>  | <b>4</b>                                 | <b>Chalk and Talk</b>        | <b>Text Book and Latest amendments</b> |
| <b>3.2</b>    | <b>Amendment and Cancellation, Payment of GST</b>  | <b>4</b>                                 | <b>Chalk and Talk</b>        | <b>Google Classroom</b>                |
| <b>3.3</b>    | <b>Types of Returns – Invoice, Bill of supply</b>  | <b>4</b>                                 | <b>Group Discussion</b>      | <b>Interactive PPT</b>                 |
| <b>3.4</b>    | <b>Procedure for filing returns- Refund of GST</b>   | <b>3</b>                                 | <b>Lecture</b>               | <b>White Board</b>                     |
| <b>Unit 4</b> | <b>Input Tax Credit under GST Act</b>  |  |                              |  |
| <b>4.1</b>    | <b>Meaning and Types of ITC- conditions and restrictions</b>                               | <b>4</b>                                 | <b>Lecture</b>               | <b>Video Module</b>                    |
| <b>4.2</b>    | <b>Eligible and Ineligible credits</b>   | <b>3</b>                                 | <b>Lecture</b>               | <b>Video Module</b>                    |

|               |  |                        |                         |  |
|---------------|--|------------------------|-------------------------|--|
| <b>4.3</b>    | <b>Input Service Distributor</b>   | <b>4</b>               | <b>Lecture</b>          | <b>Video Module</b>                    |
| <b>4.4</b>    | <b>Valuation -offences and penalties under GST Act</b>   | <b>4</b>               | <b>Lecture</b>          | <b>Video Module</b>                    |
| <b>Unit 5</b> |  | <b>The Customs Act</b> |                         |  |
| <b>5.1</b>    | <b>Meaning of customs duty – concepts of customs duty – types of customs duty</b>                    | <b>6</b>               | <b>Chalk and Talk</b>   | <b>Text Book and Latest amendments</b> |
| <b>5.2</b>    | <b>Valuation for customs duty - import and export procedures- Demurrage – offences and penalties</b> | <b>4</b>               | <b>Chalk and Talk</b>   | <b>Google Classroom</b>                |
| <b>5.3</b>    | <b>Export Promotion Schemes- EOUs – Duty Drawback – Special Economic Zones</b>                       | <b>5</b>               | <b>Group Discussion</b> | <b>Interactive PPT</b>                 |

| 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     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

### Course Outcome

On completion of the course the student will be able to

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

## Mapping of COs with PSOs

| CO/<br>PSO | PSO<br>1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>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:**

**3. Ms. P.KALAI SELVI**

**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 / USCO    | 19A6CC17 /<br>19AC6CC17 | Business Law | 5        | 4       |

**Course Description**

**Course Objective**

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

To utilize various modes of obtaining Security

To consolidate provisions relating to IPR

To forge knowledge on implication of sale of Goods Act.

**UNIT I: (20 HOURS)**

**CONTRACT ACT:**

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

**UNIT II: (15 HOURS)**

**EXECUTION OF CONTRACTS**

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

**UNIT III: (10 HOURS)**

**BAILMENT AND PLEDGE (SECS 148TO181)**

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

**UNIT IV : (15 HOURS)**

**INTELLECTUAL PROPERTY RIGHTS ACT**

Meaning – Definition – Patent Right – Copy Right

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

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, 4<sup>th</sup> edition, 2017
2. Business Law, B.S. Raman, United publishers, 2017
3. Mercantile Law, P.G. Tulsian, Tata McGraw-Hill publishing company Ltd, 2017
4. Business Law, R.S.N. Pillai, S Chand & company ltd, 2017

**COURSE CONTENT & LECTURE SCHEDULE**

| Module No     | Topic  | No. of Lectures | Teaching Pedagogy     | Teaching Aids    |
|---------------|--|-----------------|-----------------------|------------------|
| <b>Unit 1</b> | <b>Contract Act</b>  |                 |                       |                  |
| <b>1.1</b>    | Essentials of Valid Contract -   | 5               | Chalk & Talk          | Black Board      |
| <b>1.2</b>    | Agreements opposed to Public Policy  | 5               | Brainstorming Session | Google Classroom |
| <b>1.3</b>    | Contingent Contract  | 5               | Lecture               | PPT              |
| <b>Unit 2</b> | <b>Execution of Contract</b>   |                 |                       |                  |
| <b>2.1</b>    | Performance of Contract –<br>Discharge of Contract –<br>Breach of Contract - | 6               | Lecture               | PPT              |
| <b>2.2</b>    | Quasi Contract   | 4               | Chalk & Talk          | Black Board      |

|               |  |   |                       |                                 |
|---------------|--|---|-----------------------|---------------------------------|
| <b>2.3</b>    | Law of Indemnity and Contract  | 4 | Brainstorming Session | Google Classroom                |
| <b>Unit 3</b> | <b>Bailment and Pledge</b>   |   |                       |                                 |
| <b>3.1</b>    | Meaning – Duties of Bailor and Bailee – Termination of Bailment                    | 5 | Chalk and Talk        | Text Book and Latest amendments |
| <b>3.2</b>    | Rights and Duties of Pledgor and Pledgee   | 5 | Chalk and Talk        | Google Classroom                |
| <b>3.3</b>    | Pledge distinguished from mortgages – lien – hypothecation and sale.               | 5 | Group Discussion      | Interactive PPT                 |
| <b>Unit 4</b> | <b>Input Tax Credit</b>  |   |                       |                                 |
| <b>4.1</b>    | Meaning – Definition – Patent Right – Copy Right                                   | 3 | Lecture               | Video Module                    |
| <b>4.2</b>    | <b>Patent Right</b>  | 6 | Lecture               | Video Module                    |
| <b>4.3</b>    | <b>Copy Right</b>  | 6 | Lecture               | Video Module                    |
| <b>Unit 5</b> | <b>Sale of Goods Act</b>   |   |                       |                                 |
| <b>5.1</b>    | Contract of sale – conditions and warranties — rights of an unpaid seller –        | 6 | Chalk and Talk        | Text Book and Latest amendments |
| <b>5.2</b>    | Transfer of property in and title of goods – rights and duties of seller and buyer | 4 | Chalk and Talk        | Google Classroom                |
| <b>5.3</b>    | 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.    |                 |
| <b>K1</b> | 5                    | -                | -           | 2 ½          | 7.5                    | -                       | 7.5       | 18.75 %         |
| <b>K2</b> | -                    | 5                | 4           | 2 ½          | 11.5                   | -                       | 11.5      | 28.75 %         |
| <b>K3</b> | -                    | -                | 3           | 5            | 8                      | -                       | 8         | 20 %            |

|                       |          |          |           |           |           |          |           |              |
|-----------------------|----------|----------|-----------|-----------|-----------|----------|-----------|--------------|
| <b>K4</b>             | -        | -        | <b>3</b>  | <b>5</b>  | <b>8</b>  | -        | <b>8</b>  | 20 %         |
| <b>Non Scholastic</b> | -        | -        | -         | -         |           | <b>5</b> | <b>5</b>  | 12.5 %       |
| <b>Total</b>          | <b>5</b> | <b>5</b> | <b>10</b> | <b>15</b> | <b>35</b> | <b>5</b> | <b>40</b> | <b>100 %</b> |

| CIA            |    |
|----------------|----|
| Scholastic     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

## Course Outcome

On completion of the course the student will be able to

| 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/<br>PSO | PSO<br>1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>5 |
|------------|----------|----------|----------|----------|----------|
| C01        | 3        | 2        | 3        | 2        | 3        |
| C02        | 3        | 3        | 3        | 3        | 1        |
| C03        | 3        | 3        | 2        | 3        | 2        |
| C04        | 3        | 2        | 2        | 2        | 3        |
| C05        | 2        | 3        | 3        | 3        | 3        |

### Mapping of COs with POs

| CO/<br>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**

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

| PROGRAMME CODE | COURSE CODE | COURSE TITLE  | HRS/WEEK | CREDITS |
|----------------|-------------|---|----------|---------|
| USCO           | 19J3ACAC3   | Principles of financial accounting and Accounting Package | 5(3T+2P) | 5       |

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

**The course is designed to**

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

**UNIT –I Principles of Accounting ( 10 HRS.)**

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

**UNIT –II Journal and Ledger ( 20 HRS.)**

Journal – Ledger-Subsidiary books - Trial balance

**UNIT –III Accounting for Sole Trading Concern ( 15 HRS.)**

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

**UNIT –IV Practical (15 HRS.)**

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

**UNIT –V Accounting Voucher (Practical)( 15 HRS.)**

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

## **UNIT –VI DYNAMISM(for CIA only)**

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

**Text Book:**Advanced Accountancy, T.S.Reddy&A.Murthy, Margham Publications, 1<sup>st</sup> edition,2007

### **1. REFERENCES:**

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

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

| <b>Module No.</b>                                 | <b>Topic</b>                         | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|---|--------------------------------------|------------------------|--------------------------|----------------------|
| <b>UNIT -1 Principles of Accounting</b>           |                                      |                        |                          |                      |
| 1.1   | Principles of Accounting             | 5                      | Chalk & Talk             | Black Board          |
| 1.2   | Accounting Concepts & Conventions    | 5                      | Chalk & Talk             | LCD                  |
| 1.3   | Double entry system of book- keeping | 5                      | Lecture                  | PPT & White board    |
| <b>UNIT -2 Journal and Ledger</b>                 |                                      |                        |                          |                      |
| 2.1   | Journal                              | 4                      | Lecture                  | Black Board          |
| 2.2   | Ledger-Subsidiary books              | 6                      | Discussion               | Google classroom     |
| 2.3   | Trial balance                        | 5                      | Discussion               | Google classroom     |
| <b>UNIT 3 Accounting for Sole Trading Concern</b> |                                      |                        |                          |                      |



| Module No.                             | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids    |
|--|---|-----------------|-------------------|------------------|
| 3.1                                    | Final Accounts of Sole Trading Concern                | 8               | Discussion        | Google classroom |
| 3.2                                    | Adjustments in the preparation of Final Accounts.     | 7               | Discussion        | Google classroom |
| UNIT 4 Practical                       |   |                 |                   |                  |
| 4.1                                    | Meaning – Creation of a company                       | 3               | Practical         | Practical        |
| 4.2                                    | creating groups and ledger- display of Trial Balance, | 4               | Practical         | Practical        |
| 4.3                                    | Profit and loss and Balance sheet.                    | 4               | Practical         | Practical        |
| 4.4                                    | Create stock – unit - Goodown.                        | 4               | Practical         | Practical        |
| UNIT 5- Accounting Voucher (Practical) |   |                 |                   |                  |
| 5.1                                    | Creating accounting voucher for purchase              | 8               | Practical         | Practical        |
| 5.2                                    | debit note, credit note, payment and receipt voucher  | 7               | Practical         | Practical        |

### INTERNAL - UG

|        | C1      | C2      | C3     | C4         | C5     | Total Scholastic Marks | Non Scholastic Marks C6 | CIA Total | % of Assessment |
|--------|---------|---------|--------|------------|--------|------------------------|-------------------------|-----------|-----------------|
| Levels | T1      | T2      | Quiz   | Assignment | OBT/PT |                        |                         |           |                 |
|        | 10 Mks. | 10 Mks. | 5 Mks. | 5 Mks      | 5 Mks  | 35 Mks.                | 5 Mks.                  | 40Mks.    |                 |

|                       |           |           |          |          |          |           |          |           |               |
|-----------------------|-----------|-----------|----------|----------|----------|-----------|----------|-----------|---------------|
| <b>K1</b>             | <b>2</b>  | <b>2</b>  | <b>-</b> | <b>-</b> | <b>-</b> | <b>4</b>  | <b>-</b> | <b>4</b>  | <b>10 %</b>   |
| <b>K2</b>             | <b>2</b>  | <b>2</b>  | <b>5</b> | <b>-</b> | <b>-</b> | <b>9</b>  | <b>-</b> | <b>9</b>  | <b>22.5 %</b> |
| <b>K3</b>             | <b>3</b>  | <b>3</b>  | <b>-</b> | <b>-</b> | <b>5</b> | <b>11</b> | <b>-</b> | <b>11</b> | <b>27.5 %</b> |
| <b>K4</b>             | <b>3</b>  | <b>3</b>  | <b>-</b> | <b>5</b> | <b>-</b> | <b>11</b> | <b>-</b> | <b>11</b> | <b>27.5 %</b> |
| <b>Non Scholastic</b> | <b>-</b>  | <b>-</b>  | <b>-</b> | <b>-</b> | <b>-</b> |           | <b>5</b> | <b>5</b>  | <b>12.5 %</b> |
| <b>Total</b>          | <b>10</b> | <b>10</b> | <b>5</b> | <b>5</b> | <b>5</b> | <b>35</b> | <b>5</b> | <b>40</b> | <b>100 %</b>  |

### End Semester - UG

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

| <b>CIA</b>            |           |
|-----------------------|-----------|
| <b>Scholastic</b>     | <b>5</b>  |
| <b>Non Scholastic</b> | <b>5</b>  |
|                       | <b>10</b> |

### EVALUATION PATTERN

| <b>SCHOLASTIC</b> |           |           |           |           | <b>NON - SCHOLASTIC</b> | <b>MARKS</b> |            |              |
|-------------------|-----------|-----------|-----------|-----------|-------------------------|--------------|------------|--------------|
| <b>C1</b>         | <b>C2</b> | <b>C3</b> | <b>C4</b> | <b>C5</b> | <b>C6</b>               | <b>CIA</b>   | <b>ESE</b> | <b>Total</b> |
| <b>10</b>         | <b>10</b> | <b>5</b>  | <b>5</b>  | <b>5</b>  | <b>5</b>                | <b>40</b>    | <b>60</b>  | <b>100</b>   |

## UG CIA Components

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES   | KNOWLEDGE LEVEL<br>(ACCORDING TO REVISED BLOOM'S TAXONOMY) | PSOs ADDRESSED |
|------|---|--|----------------|
| CO 1 | Acquaint with principles of accounting, state the accounting concepts, and the significance of double entry system of banking | K1   | PSO1& PSO2     |
| CO 2 | Formulate journal, ledger, trial balance and maintain sub books for end concerns  | K1, K2,  | PSO3           |
| CO 3 | Prepare final accounts of sole trading concerns   | K1 & K3  | PSO5           |
| CO 4 | Use Tally ERP, in creation of company groups & ledgers, stock units   | K1, K2, K3 &   | PSO1& PSO2     |
| CO 5 | Create accounting voucher in Tally ERP, and be able to display final  | K2 & K4  | PSO 5          |

### Mapping COs Consistency with PSOs

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

**COURSE DESIGNER:**



**Ms.F.Gnanadeepam**

**Forwarded by**



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

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

| PROGRAMME CODE | COURSE CODE | COURSE TITLE                 | HRS/WEEK | CREDITS |
|----------------|-------------|------------------------------|----------|---------|
| USCO           | 19AC4ACK4   | Executive Skills Development | 5        | 4       |

**Course description:**

This course enables candidates to enhance skills in interpersonal relationship, communication and leadership.

**Course Objective**

- To gain knowledge on the different skills.
- To know themselves through self-analysis
- To equip them with basic communication skills
- To forge knowledge on Leadership Skills.

**UNIT I: Personality (15 Hours)**

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

**UNIT II: Interpersonal Skills (20 Hours)**

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

**UNIT III: Stress (15 Hours)**

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

**UNIT IV: Communication (20 Hours)**

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

**UNIT V: Leadership (20 Hours)**

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

### TEXT BOOKS:

1. **Personality Development**, Mosam Sinha, Vidushi Bhatnagar, 2012, Aavishkar publisher, New Delhi,
2. **Personality Development, Interpersonal Skills and Career management**, C.S.G.Krishnamacharyalu, Lalitha Ramakrishnan Himalaya Publishing House, 2013

### REFERENCES:

1. **The Portrait of a complete man**, Prem Bhalla, (2008), Pusthak Mahal, New Delhi.
2. **The Power of failure**, . Charled C Manz, (2008), B K Publication New Delhi.
3. **Understanding emotional IQ**, Jyotsna Cadafy, (2008), Pusthak Mahal, New Delhi.
4. **Personality Development**, Rajiv K Mishra, (2008), Rupa Publication, New Delhi.

### COURSE CONTENTS & LECTURE SCHEDULE:

**(Bookman Old Style 12)**

| Module No.                          | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids         |
|-------------------------------------|---|-----------------|-------------------|-----------------------|
| <b>UNIT I Personality</b>           |   |                 |                   |                       |
| 1.1                                 | Meaning of Personality- Nature                          | 1               | Chalk & Talk      | Black Board           |
| 1.2                                 | Determinants- Types                                     | 4               | Discussion        | Google classroom      |
| 1.3                                 | Self Discovery – Self consciousness                     | 4               | Discussion        | Google classroom      |
| 1.4                                 | Self Improvement– Self esteem –Self efficacy            | 4               | Discussion        | Google classroom      |
| 1.5                                 | Locus of control- Emotional Intelligence- Assertiveness | 2               | Lecture           | Black Board           |
| <b>UNIT -2 Interpersonal Skills</b> |   |                 |                   |                       |
| 2.1                                 | Interpersonal Skills-Interpersonal Behaviour            | 3               | Lecture           | Green Board<br>Charts |

| Module No.                   | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids         |
|------------------------------|--|-----------------|-------------------|-----------------------|
| 2.2                          | Interpersonal Relationship-Developing Interpersonal Relationship | 3               | Chalk & Talk      | Green Board           |
| 2.3                          | Understanding Interpersonal Relationship-                        | 3               | Discussion        | Google classroom      |
| 2.4                          | Increasing Interpersonal Awareness                               | 3               | Discussion        | Google classroom      |
| 2.5                          | Team Dynamics  | 3               | Discussion        | Google classroom      |
| <b>UNIT -3 Stress</b>        |  |                 |                   |                       |
| 3.1                          | Stress – Meaning   | 1               | Lecture           | Green Board<br>Charts |
| 3.2                          | Causes – Types – Coping with Stress                              | 4               | Chalk & Talk      | Green Board           |
| 3.3                          | Counseling – Meaning – Assumptions                               | 3               | Discussion        | Google classroom      |
| 3.4.                         | Goals – Process – Skills required by the Counselor               | 4               | Discussion        | Google classroom      |
| 3.5                          | Approaches to counseling   | 3               | Discussion        | Google classroom      |
| <b>UNIT IV Communication</b> |  |                 |                   |                       |
| 4.1                          | Communication – Meaning –  | 3               | Discussion        | Google classroom      |
| 4.2                          | Features   | 3               | Discussion        | Google classroom      |
| 4.3                          | Kinds – Body Language  | 3               | Discussion        | Google classroom      |
| 4.4                          | Interview Skills   | 3               | Discussion        | Google classroom      |
| 4.5                          | Group Discussion   | 3               | Discussion        | Google classroom      |
| <b>UNIT V Leadership</b>     |  |                 |                   |                       |

| Module No. | Topic                              | No. of Lectures | Teaching Pedagogy | Teaching Aids    |
|------------|------------------------------------|-----------------|-------------------|------------------|
| 5.1        | Leadership– Features of leadership | 1               | Discussion        | Google classroom |
| 5.2        | Functions of leadership            | 1               | Discussion        | Google classroom |
| 5.3        | Leadership Theories                | 4               | Discussion        | Google classroom |
| 5.4        | Art of Public Speaking             | 4               | Discussion        | Google classroom |
| 5.5        | Time Management                    | 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     | 5 |
| Non Scholastic | 5 |



|  |  |
|--|--|
|  |  |
|--|--|

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES                            | KNOWLEDGE LEVEL<br>(ACCORDING TO REVISED BLOOM'S TAXONOMY) | PSOs ADDRESSED |
|------|--|--|----------------|
| CO 1 | Develop and understand personality         | K1   | PSO1& PSO2     |
| CO 2 | Gain knowledge about interpersonal skills  | K1, K2,  | PSO3           |
| CO 3 | Gives an awareness about stress management | K1 & K3  | PSO5           |

|      |  |              |  |
|------|--|--------------|--|
| CO 4 | Build a context of understanding about communication | K1, K2, K3 & |  |
| CO 5 | Demonstrate the leadership Skills                    | K2 & K4      |  |

### Mapping COs Consistency with PSOs

| CO/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>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:**

Staff Name **Dr.V.Suganya**

**Forwarded By**

**HOD'S Signature  
& Name**

**I B.com. SF**  
**SEMESTER –I**  
*For those who joined in 2023 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE                  | HRS/WEEK | CREDITS |
|----------------|-------------|-------------------------------|----------|---------|
| USCO           | 23AC1EC1    | <b>Business Communication</b> | 4        | 3       |

**COURSE DESCRIPTION**

The Course introduce the concept of Comprehensive way of communication, its scope and importance in business and role of communication.

**COURSE OBJECTIVES**

- To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- To develop the students to understand about trade enquiries
- To develop the students to write business reports.
- To enable the learners to update with various types of interviews
- To make the students aware about various types of business correspondence.

**UNITS**

**UNIT –I INTRODUCTION TO BUSINESS COMMUNICATION (12 HRS.)**

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

**UNIT –II TRADE ENQUIRIES (12 HRS.)**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars.

**UNIT –III BANKING & INSURANCE CORRESPONDENCE (12 HRS.)**

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence.

#### **UNIT –IV SECRETARIAL CORRESPONDENCE**

**(12 HRS.)**

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

#### **UNIT –V INTERVIEW PREPARATION**

**(12 HRS.)**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile.

#### **UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)**

Types of Communication

#### **TEXT BOOK:**

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

#### **REFERENCES:**

6. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
7. Rithika Motwani, Business communication, Taxmann, New Delhi.
8. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
9. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.

10. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

**OPEN EDUCATIONAL RESOURCES:**

<https://accountingseekho.com/>

<https://www.testpreptraining.com/business-communications-practice-exam-questions>

<https://bachelors.online.nmims.edu/degree-programs>

**COURSE CONTENTS & LECTURE SCHEDULE:**

| Module No.   | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|--|---|-----------------|-------------------|---------------|
| <b>UNIT -1 INTRODUCTION TO BUSINESS COMMUNICATION</b>  |   |                 |                   |               |
| 1.1  | Meaning and Importance of Effective Communication | 4               | Chalk & talk      | Black Board   |
| 1.2  | Methods of Modern Communication                   | 3               | Chalk & Talk      | Black Board   |
| 1.3  | Barriers to Communication                         | 4               | Chalk & Talk      | Black Board   |
| 1.4  | E-communication, Business letters                 | 4               | Chalk & Talk      | Black Board   |
| 1.5  | Essential of Effective Business Letters           | 4               | Chalk & Talk      | Black Board   |
| <b>UNIT -2 TRADE ENQUIRIES</b>                         |   |                 |                   |               |
| 2.1  | Orders and their Execution                        | 5               | Chalk & Talk      | Black Board   |
| 2.2  | Credit and status enquiries                       | 5               | Chalk & Talk      | Black Board   |
| 2.3  | Complaints and Adjustments                        | 5               | Chalk & Talk      | Black Board   |
| 2.4  | Collection and sales letters, circulars           | 5               | Chalk & Talk      | Black Board   |
| <b>UNIT – 3 BANKING &amp; INSURANCE CORRESPONDENCE</b> |   |                 |                   |               |
| 3.1  | Types and Structure of Banking correspondence     | 4               | Chalk & Talk      | Black Board   |
| 3.2  | Elements of good correspondence                   | 4               | Chalk &Talk       | Black Board   |
| 3.3  | Meaning and types of Insurance                    | 4               | Chalk & Talk      | Black Board   |

| Module No.                                 | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|--|---|-----------------|-------------------|---------------|
| 3.4  | Difference between Life and General Insurance | 3               | Chalk & Talk      | Black Board   |
| 3.5  | Meaning of fire Insurance                     | 3               | Chalk & Talk      | Black Board   |
| 3.6  | Agency correspondence                         | 3               | Chalk & Talk      | Black Board   |
| 3.7  | Terms of Agency correspondence                | 4               | Chalk & talk      | Black Board   |
| <b>UNIT – 4 SECRETARIAL CORRESPONDENCE</b> |   |                 |                   |               |
| 4.1  | Introduction and duties of secretary          | 3               | Chalk & Talk      | Black board   |
| 4.2  | Classification of secretarial correspondence  | 3               | Chalk & Talk      | Black Board   |
| 4.3  | Specimen letters                              | 3               | Chalk & Talk      | Black Board   |
| 4.4  | Agenda and minutes of Report writing          | 3               | Chalk & Talk      | Black Board   |
| 4.5  | Preparation of Report writing                 | 3               | Chalk & Talk      | Black Board   |
| <b>UNIT – 5 INTERVIEW PREPARATION</b>      |   |                 |                   |               |
| 5.1  | Application letters                           | 3               | Chalk & Talk      | Black board   |
| 5.2  | Preparation of Resume                         | 3               | Chalk & Talk      | Black Board   |
| 5.3  | Meaning and objectives of Interviews          | 3               | Chalk & Talk      | Black Board   |
| 5.4  | Techniques and various types of communication | 3               | Chalk & Talk      | Black Board   |
| 5.5  | Creating and maintaining a digital profile    | 3               | Chalk & Talk      | Black Board   |
| <b>UNIT –6 DYNAMISM</b>                    |   |                 |                   |               |
| 6.1  | Types of communication                        | 2               | 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          |     |          |
|-----------|---|--------------|-----|----------|
| <b>C1</b> | - | Test (CIA 1) | 1** | - 15 Mks |
| <b>C2</b> | - | Test (CIA 2) | 1** | - 15 Mks |
| <b>C3</b> | - | Assignment   | 1   | - 3 Mks  |
| <b>C4</b> | - | Quiz         | 2 * | - 5 Mks  |
| <b>C5</b> | - | 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 | Acquire the basic concept of business communication. |
| CO2 | Exposed to effective business letter                 |

|     |   |
|-----|---|
| CO3 | Paraphrase the concept of various correspondences.                                    |
| CO4 | Prepare Secretarial Correspondence like agenda, minutes and various business reports. |
| CO5 | Acquire the skill of preparing an effective resume                                    |

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

|                     | PO<br>1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO<br>1 | PSO<br>2 | PSO<br>3 |
|---------------------|---------|-----|-----|-----|-----|-----|-----|-----|----------|----------|----------|
| <b>CO1</b>          | 3       | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2        | 2        | 2        |
| <b>CO2</b>          | 3       | 3   | 2   | 3   | 2   | 2   | 2   | 3   | 2        | 2        | 2        |
| <b>CO3</b>          | 3       | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2        | 2        | 2        |
| <b>CO4</b>          | 3       | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2        | 2        | 2        |
| <b>CO5</b>          | 3       | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2        | 2        | 2        |
| <b>TOTAL</b>        | 15      | 15  | 15  | 15  | 10  | 10  | 10  | 11  | 10       | 10       | 10       |
| <b>AVERAG<br/>E</b> | 3       | 3   | 3   | 3   | 2   | 2   | 2   | 2.2 | 2        | 2        | 2        |

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**1. Staff Name: A. Atchaya**

**Forwarded By**

**Dr. M. Arasammal**

**HOD'S Signature  
& Name**



## **FIRST YEAR**

### **I SEMESTER**

(For those who joined in 2023 onwards)

| <b>PROGRAMME CODE</b> | <b>COURSE CODE</b> | <b>COURSE TITLE</b>         | <b>HRS/WEEK</b> | <b>CREDITS</b> |
|-----------------------|--------------------|-----------------------------|-----------------|----------------|
| USCO                  | 23AC2EC2           | <b>BUSINESS ENVIRONMENT</b> | 4               | 3              |

#### **COURSE DESCRIPTION**

Study of environment and business

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

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social and Cultural Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment / Technological Environment

#### **UNIT I AN INTRODUCTION**

**12 HRS**

The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

#### **UNIT II POLITICAL ENVIRONMENT**

**12 HRS**

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

#### **UNIT III SOCIAL AND CULTURAL ENVIRONMENT**

**12 HRS**

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.

#### **UNIT IV ECONOMIC ENVIRONMENT**

**12 HRS**

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

#### **UNIT V TECHNOLOGICAL ENVIRONMENT**

**12 HRS**

Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India-Determinants of Technological Environment.

#### **TEXTBOOKS**

1. C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

#### REFERENCE BOOKS

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment,
6. F T Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks May be Used

#### WEB RESOURCES

1. [www.mbaofficial.com](http://www.mbaofficial.com)
2. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
3. [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)

#### COURSE CONTENTS & LECTURE SCHEDULE

| Module No.                    | Topic                                    | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|-------------------------------|--|-----------------|-------------------|---------------|
| <b>UNIT I AN INTRODUCTION</b> |  |                 |                   |               |
| 1.1                           | The Concept of Business Environment      | 3               | Lecture           | Black Board   |
| 1.2                           | Its Nature and Significance              | 2               | Lecture           | Black Board   |
| 1.3                           | Elements of Environment                  | 2               | Lecture           | Black Board   |
| 1.4                           | Brief Overview of Political – Cultural   | 2               | Lecture           | Black Board   |
| 1.5                           | Legal – Economic and Social Environments | 2               | Lecture           | Black Board   |

|   |   |   |                 |             |
|---|---|---|-----------------|-------------|
| 1.6   | their Impact on Business and Strategic Decisions                    | 1 | Lecture         | Black Board |
| <b>UNIT II POLITICAL ENVIRONMENT</b>            |   |   |                 |             |
| 2.1   | Political Environment   | 4 | Chalk and Talk  | Black Board |
| 2.2   | Government and Business Relationship in India                       | 4 | Chalk and Talk  | Black Board |
| 2.3   | Provisions of Indian Constitution Pertaining to Business.           | 2 | Chalk and Talk  | Black Board |
| <b>UNIT III SOCIAL AND CULTURAL ENVIRONMENT</b> |   |   |                 |             |
| 3.1   | Social and Cultural Environment                                     | 1 | Lecture         | Black Board |
| 3.2   | Impact of Foreign Culture on Business                               | 2 | Lecture         | Black Board |
| 3.3   | Cultural Heritage - Social Groups - Linguistic and Religious Groups | 2 | Chalk & Talk    | Black Board |
| 3.4   | Types of Social Organization  | 2 | Problem Solving | Black Board |
| 3.5   | Relationship between Society and Business                           | 3 | Lecture         | Black Board |
| 3.6   | Social Responsibilities of Business                                 | 2 | Lecture         | Black Board |
| <b>UNIT IV ECONOMIC ENVIRONMENT</b>             |   |   |                 |             |
| 4.1   | Economic Environment  | 1 | Lecture         | Black Board |
| 4..2  | Significance and Elements of Economic Environment                   | 1 | Lecture         | Black Board |
| 4..3  | Economic Systems and their Impact of Business                       | 2 | Lecture         | Black Board |
| 4..4  | Macro Economic Parameters like GDP                                  | 2 | Lecture         | Black Board |
| 4..5  | Growth Rate of Population Urbanization -                            | 2 | Lecture         | Black Board |
| 4..6  | Fiscal Deficit – Plan Investment –                                  | 2 | Lecture         | Black Board |
| 4..7  | Per Capita Income and their Impact on Business Decisions            | 2 | Lecture         | Black Board |
| <b>UNIT V: TECHNOLOGICAL ENVIRONMENT</b>        |   |   |                 |             |
| 5.1   | Technological Environment – Concept                                 | 3 | Lecture         | Black Board |

|     |  |   |         |             |
|-----|--|---|---------|-------------|
| 5.2 | Meaning - Features of Technology                                 | 2 | Lecture | Black Board |
| 5.3 | Sources of Technology Dynamics - Transfer of Technology          | 3 | Lecture | Black Board |
| 5.4 | Impact of Technology on Business - Status of Technology in India | 2 | Lecture | Black Board |
| 5.5 | Determinants of Technological Environment                        | 2 | Lecture | Black Board |

### EVALUATION PATTERN

|    |    | COMPONENTS        |            |                   |            |       | MARKS |     |       |
|----|----|-------------------|------------|-------------------|------------|-------|-------|-----|-------|
| T1 | T2 | AVG.<br>(T1+T2/2) | ASSIGNMENT | QUIZ /<br>SEMINAR | ATTENDANCE | TOTAL | CIA   | ESE | Total |
| 30 | 30 | 15                | 3          | 5                 | 2          | 25    | 25    | 75  | 100   |

### COURSE OUTCOMES

On completion of this course, students will be able to

| NO.  | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(ACCORDING TO REVISED BLOOM'S TAXONOMY) | PSOs ADDRESSED   |
|------|--|--|------------------|
| CO 1 | Remember the nexus between environment and business.                           | K1, K2, K3   | PO1, PO3,PO8     |
| CO 2 | Apply the knowledge of Political Environment in which the businesses operate.  | K1, K2, K3   | PO1,PO2, PO3,PO8 |
| CO 3 | Analyze the various aspects of Social and Cultural Environment.                | K1, K2 & K3  | PO1, PO2,PO3     |
| CO 4 | Evaluate the parameters in Economic Environment.                               | K1, K2, K3   | PO1, PO2,PO3     |
| CO 5 | Create a conducive Technological Environment for business to operate globally. | K2 & K4  | PO3,PO7,PO8      |

### Mapping COs Consistency with PSOs

| CO/ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------|------|------|------|------|------|
| CO1     | 3    | 3    | 3    | 3    | 3    |

|   |    |    |    |    |    |
|---|----|----|----|----|----|
| <b>CO2</b>  | 3  | 3  | 3  | 3  | 3  |
| <b>CO3</b>  | 3  | 3  | 3  | 3  | 3  |
| <b>CO4</b>  | 3  | 3  | 3  | 3  | 3  |
| <b>CO5</b>  | 3  | 3  | 3  | 3  | 3  |
| <b>Weightage</b>  | 15 | 15 | 15 | 15 | 15 |
| <b>Weighted percentage of Course Contribution to PSOs</b> | 3  | 3  | 3  | 3  | 3  |

**Strong-3    M-Medium-2    L-Low-1**

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

| <b>CO/ PO</b>  | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> |
|--|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>CO1</b>   | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3          |
| <b>CO2</b>   | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3          |
| <b>CO3</b>   | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 3          |
| <b>CO4</b>   | 3          | 3          | 3          | 3          | 2          | 3          | 2          | 3          |
| <b>CO5</b>   | 3          | 2          | 2          | 2          | 3          | 3          | 3          | 3          |
| <b>Weightage</b>   | 15         | 14         | 14         | 14         | 14         | 15         | 14         | 15         |
| <b>Weighted percentage of course contribution to POS</b> | 3.00       | 2.8        | 2.8        | 2.8        | 2.8        | 3.00       | 2.8        | 3.00       |

**S-Strong-3    M-Medium-2    L-Low-1**

**COURSE DESIGNER**

**DR.K.PRAVEENA**

**HEAD OF THE DEPARTMENT**

**DR.M.REGINA MARY**

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

| PROGRAMME CODE | COURSE CODE        | COURSE TITLE            | HRS/WEEK | CREDITS |
|----------------|--------------------|-------------------------|----------|---------|
| UACO / USCO    | 19A5ME1 / 19AC5ME1 | 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, 48<sup>th</sup>Edition,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   |

| Module No.                                     | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|--|---|-----------------|-------------------|---------------|
| 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   |
| <b>UNIT -2 INTERPOLATION AND EXTRAPOLATION</b> |   |                 |                   |               |
| 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   |
| <b>UNIT -3 INTERPOLATION AND EXTRAPOLATION</b> |   |                 |                   |               |
| 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   |
| <b>UNIT -4 TRANSPORTATION PROBLEM</b>          |   |                 |                   |               |
| 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   |



| Module No.                       | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids |
|----------------------------------|---|-----------------|-------------------|---------------|
| 4.4                              | Vogel's approximation method                    | 7               | Chalk & Talk      | Black Board   |
| <b>UNIT -5REPLACEMENT THEORY</b> |   |                 |                   |               |
| 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<br><br>5 Mks. | Better of W1, W2<br><br>5 Mks | M1+M2<br><br>5+5=10 Mks. | MID-SEM TEST<br><br>15 Mks | <br><br>35 Mks.        | <br><br>5 Mks.          | <br><br>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     | 5 |
| Non Scholastic | 5 |
|                | 0 |

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES       | KNOWLEDGE LEVEL<br>(ACCORDING TO REVISED BLOOM'S TAXONOMY) | PSOs ADDRESSED |
|------|-----------------------|--|----------------|
| CO 1 | Compute index numbers | K1   | PSO1&<br>PSO4  |

|      |   |              |               |
|------|---|--------------|---------------|
| CO 2 | Predict values from the given data                    | K1, K2,      | PSO3&<br>PSO4 |
| CO 3 | Select the optimum assignment for travelling salesman | K1 & K3      | PSO5          |
| CO 4 | Evaluate the basic feasible solution                  | K1, K2, K3 & | PSO3&<br>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/<br>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:**

**2. Dr.Auxilia Felicitas A.I.**

**3. 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 / USCO    | 19A5ME2<br>/<br>19AC5ME2 | 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 |
| <b>UNIT -2 RESEARCH PROBLEMS AND RESEARCH DESIGN</b> |   |   |              |             |
| 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 |
| <b>UNIT III: METHODS OF DATA COLLECTIONS</b>         |   |   |              |             |
| 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         |
| <b>UNIT IV: PROCESSING OF DATA</b> |   |   |              |             |
| 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 |
| <b>UNIT V: REPORT WRITING</b>      |   |   |              |             |
| 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 %         |



|                       |          |          |           |           |             |          |             |              |
|-----------------------|----------|----------|-----------|-----------|-------------|----------|-------------|--------------|
| <b>K2</b>             | -        | 5        | 4         | 2 ½       | <b>11.5</b> | -        | <b>11.5</b> | 28.75 %      |
| <b>K3</b>             | -        | -        | 3         | 5         | <b>8</b>    | -        | <b>8</b>    | 20 %         |
| <b>K4</b>             | -        | -        | 3         | 5         | <b>8</b>    | -        | <b>8</b>    | 20 %         |
| <b>Non Scholastic</b> | -        | -        | -         | -         |             | 5        | <b>5</b>    | 12.5 %       |
| <b>Total</b>          | <b>5</b> | <b>5</b> | <b>10</b> | <b>15</b> | <b>35</b>   | <b>5</b> | <b>40</b>   | <b>100 %</b> |

| <b>CIA</b>            |           |
|-----------------------|-----------|
| <b>Scholastic</b>     | <b>5</b>  |
| <b>Non Scholastic</b> | <b>5</b>  |
|                       | <b>10</b> |

## EVALUATION PATTERN

| <b>SCHOLASTIC</b> |           |           |           |           | <b>NON - SCHOLASTIC</b> | <b>MARKS</b> |            |              |
|-------------------|-----------|-----------|-----------|-----------|-------------------------|--------------|------------|--------------|
| <b>C1</b>         | <b>C2</b> | <b>C3</b> | <b>C4</b> | <b>C5</b> | <b>C6</b>               | <b>CIA</b>   | <b>ESE</b> | <b>Total</b> |
| <b>10</b>         | <b>10</b> | <b>5</b>  | <b>5</b>  | <b>5</b>  | <b>5</b>                | <b>40</b>    | <b>60</b>  | <b>100</b>   |

### UG CIA Components

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(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/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>PO | PO<br>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   |

|            |          |          |          |          |          |          |          |
|------------|----------|----------|----------|----------|----------|----------|----------|
| <b>CO4</b> | <b>3</b> | <b>2</b> | <b>3</b> | <b>2</b> | <b>2</b> | <b>3</b> | <b>2</b> |
| <b>CO5</b> | <b>3</b> | <b>2</b> | <b>3</b> | <b>2</b> | <b>2</b> | <b>3</b> | <b>2</b> |

**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/<br>23<br>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 |
|--|---|-----------------|-------------------|---------------|
| <b>UNIT -1 Introduction to Management Accounting</b> |   |                 |                   |               |
| 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   |
| <b>UNIT -2 Cash flow Statement</b>                   |   |                 |                   |               |
| 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   |
| <b>UNIT 3 Marginal Costing</b>                       |   |                 |                   |               |
| 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 |
| <b>Unit 4Standard Costing</b>  |  |   |              |             |
| 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 |
| <b>Unit 5Budgetary Control</b> |  |   |              |             |
| 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<br>Scholastic<br>Marks | Non<br>Scholastic<br>Marks<br>C5 | CIA<br>Total | % of<br>Assessm<br>ent |
|-------------------|--|-------------------------------------|-----------------------------|-----------------------------------|------------------------------|----------------------------------|--------------|------------------------|
|                   | Session -<br>wise<br>Average<br><br>5 Mks. | Better<br>of W1,<br>W2<br><br>5 Mks | M1+M2<br><br>5+5=10<br>Mks. | MID-<br>SEM<br>TEST<br><br>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<br>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 -<br>SCHOLASTIC | MARKS |     |       |
|------------|----|----|----|----|---------------------|-------|-----|-------|
| C1         | C2 | C3 | C4 | C5 | C6                  | CIA   | ESE | Total |
| 10         | 10 | 5  | 5  | 5  | 5                   | 40    | 60  | 100   |



## UG CIA Components

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

## COURSE OUTCOMES

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

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

## 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/<br>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*

| <b>PROGRAMM<br/>E CODE</b> | <b>COURS<br/>E<br/>CODE</b>  | <b>COURSE<br/>TITLE</b>         | <b>HRS/WEEK</b> | <b>CREDIT<br/>S</b> |
|----------------------------|------------------------------|---------------------------------|-----------------|---------------------|
| <b>UACO /<br/>USCO</b>     | 19A6ME4<br>/<br>19AC6ME<br>4 | Human<br>Resource<br>Management | <b>5</b>        | <b>5</b>            |

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

**The course is designed to**

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

**UNIT I: INTRODUCTION TO HRM**

**(15 HRS)**

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

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

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

**UNIT III : TRAINING**

**(15 HRS)**

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

**UNIT IV: EMPLOYEE MORALE**

**(15 HRS)**

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

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

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

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

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

– Employee welfare

**REFERENCES**

**Text Book Followed:**

1. C.B.Gupta,” Human Resource Management”, Sultan Chand & Sons, New Delhi, 3<sup>rd</sup> edition, 2019

2. K.Sundat & J.Srinivasan, “ Essentials of Human Resource Management”, Vijay Nicole imprints Private Limited.

3.L.M.Prasad,” Human Resource Management”, Sultan Chand & Sons, New Delhi, 3<sup>rd</sup> edition, 2019

### Books for Reference

1. Nirmal singh, “Human Resource Management”, New Delhi: Galgotia Publications Private 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         |
|---|---|-----------------|-------------------|-----------------------|
| <b>UNIT -1 INTRODUCTION TO HRM</b>                  |   |                 |                   |                       |
| 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           |
| <b>UNIT -2 RECRUITMENT, SELECTION AND INDUCTION</b> |   |                 |                   |                       |
| 2.1   | Meaning of Recruitment, Sources of Recruitment                            | 3               | Lecture           | Green Board<br>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   |
|      | <b>UNIT -3 TRAINING</b>  |   |              |                    |
| 3.1  | Concept- Importance and Objectives of Training- - -                  | 1 | Lecture      | Green Board Charts |
| 3.2  | Identifying Training Needs-  | 3 | Chalk & Talk | Green Board        |
| 3.3  | Designing a Training Programme                                       | 3 | Discussion   | Google classroom   |
| 3.4. | Methods of Training-   | 3 | Discussion   | Google classroom   |
| 3.5  | Evaluating Training Effectiveness                                    | 3 | Discussion   | Google classroom   |
| 3.6  | Retraining   | 2 | Discussion   | Google classroom   |
|      | <b>UNIT IV EMPLOYEE MORALE</b>                                       |   |              |                    |
| 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   |
|      | <b>UNIT V RECENT TRENDS IN HRM &amp; HRM IN INDIA</b>                |   |              |                    |
| 5.1  | HRM in India   | 5 | Discussion   | Google classroom   |
| 5.2  | Legal Phase- Welfare Phase- Development Phase                        | 5 | Discussion   | Google classroom   |

| Module No. | Topic   | No. of Lectures | Teaching Pedagogy | Teaching Aids    |
|------------|---|-----------------|-------------------|------------------|
| 5.3        | Challenges to HRM – Changes Impacting HRM in 21 <sup>st</sup> Century | 3               | Discussion        | Google classroom |
| 5.4        | Measures to speed up the growth of HRM in India.                      | 3               | Discussion        | Google classroom |

| CIA            |    |
|----------------|----|
| Scholastic     | 35 |
| Non Scholastic | 5  |
|                | 40 |

## EVALUATION PATTERN

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

## UG CIA Components

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

## COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES  | KNOWLEDGE LEVEL<br>(ACCORDING TO<br>REVISED<br>BLOOM'S<br>TAXONOMY) | PSOs<br>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 a 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/<br>PS<br>O | PS<br>O1 | PS<br>O2 | PS<br>O3 | PS<br>O4 | PS<br>O5 |
|----------------|----------|----------|----------|----------|----------|
| 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/<br>PS<br>O | 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.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 / USCO    | 19A6ME5 / 19AC6ME5 | 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) :**

6. [http://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf](http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)
7. <http://www.gdcbemina.com/docs/Auditing.pdf>
8. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf>
9. <https://www.elearning.panchakotmv.in/files/A617556C15972952940.pdf>

### COURSE CONTENTS & LECTURE SCHEDULE:

| Module No.                    | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids         |
|-------------------------------|--|-----------------|-------------------|-----------------------|
| <b>UNIT -1 INTRODUCTION</b>   |  |                 |                   |                       |
| 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      |
| <b>UNIT -2 INTERNAL AUDIT</b> |  |                 |                   |                       |
| 2.1                           | Internal control, Internal audit   | 2               | Lecture           | Green Board<br>Charts |
| 2.2                           | Internal check, Meaning, Definitions, Objects  | 2               | Lecture           | Green Board           |

| <b>Module No.</b>                                  | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b>  |
|--|--|------------------------|--------------------------|-----------------------|
| 2.3  | Procedure of internal check- Advantages                              | 2                      | Lecture                  | Google Classroom      |
| 2.4  | Duties of auditor in connection with internal check                  | 2                      | Lecture                  | Green Board           |
| 2.5  | Duties of an Auditor   | 2                      | Lecture                  | Google Classroom      |
| <b>UNIT - 3                      VOUCHING</b>      |  |                        |                          |                       |
| 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      |
| <b>UNIT - 4                      INVESTIGATION</b> |  |                        |                          |                       |
| 4.1  | Investigation, Definition and Objects                                | 3                      | Lecture                  | Green Board<br>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      |

| <b>Module No.</b>             | <b>Topic</b>                                   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|-------------------------------|--|------------------------|--------------------------|----------------------|
| 4.5                           | Report Details                                 | 4                      | Lecture                  | Green Board          |
| <b>UNIT - 5 COMPANY AUDIT</b> |  |                        |                          |                      |
| 5.1                           | Company Audit – Introduction and Details       | 3                      | Lecture                  | Google Classroom     |
| 5.2                           | Auditors Appointment, Removal and Remuneration | 3                      | Lecture                  | Green Board          |
| 5.3                           | Position                                       | 3                      | Lecture                  | Green Board          |
| 5.4                           | Rights and powers of auditor                   | 3                      | Lecture                  | Google Classroom     |
| 5.5                           | Auditor's report-Duties-and liabilities        | 3                      | Lecture                  | Green Board          |

| Levels         | C1                              | C2                        | C3                   | C4                     | Total Scholastic Marks | Non Scholastic Marks C5 | CIA Total | % of Assessment |
|----------------|---------------------------------|---------------------------|----------------------|------------------------|------------------------|-------------------------|-----------|-----------------|
|                | Session -wise Average<br>5 Mks. | Better of W1, W2<br>5 Mks | M1+M2<br>5+5=10 Mks. | MID-SEM TEST<br>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     | 5  |
| Non Scholastic | 5  |
|                | 10 |



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

## COURSE OUTCOMES

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

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

### Mapping COs with PSOs

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

### Mapping COs with POs

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

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

#### **COURSE DESIGNER:**

**4. Staff Name : Dr. T. JeyanthiVijayarani**

**5. Staff Name : Mrs. Fanny M**

**Forwarded By**

**HOD'S Signature**  
**& Name**

### III B.Com - SEMESTER -VI

***For those who joined in 2023 onwards***

| <b>PROGRAMME<br/>CODE</b> | <b>COURSE CODE</b>           | <b>COURSE TITLE</b>           | <b>HRS/WEEK</b> | <b>CREDITS</b> |
|---------------------------|------------------------------|-------------------------------|-----------------|----------------|
| <b>UACO/ USCO</b>         | <b>23A6ME6/<br/>23AC6ME6</b> | <b>Financial<br/>Services</b> | <b>5</b>        | <b>2</b>       |

**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**

| <b>Module No.</b>                                 | <b>Topic</b>  | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|---|---|------------------------|--------------------------|----------------------|
| <b>UNIT -1 Introduction to Financial System</b>   |   |                        |                          |                      |
| 1.1   | Introduction of Financial System<br>-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          |
| <b>UNIT -2 Introduction to Financial Services</b> |   |                        |                          |                      |
| 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 |
| <b>UNIT- 3    Venture Capital and Leasing</b> |   |   |              |             |
| 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 |
| <b>UNIT – 4        Credit Rating</b>          |   |   |              |             |
| 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 |
| <b>UNIT-5        Mutual Funds</b>             |   |   |              |             |
| 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<br>tic Marks | Non Scholas<br>tic Marks<br>C6 | CIA<br>Total | % of Assess<br>ment |
|----------------------------|------------|------------|----------|--------------------|-------------|----------------------------|--------------------------------|--------------|---------------------|
|                            | T1         | T2         | Quiz     | Assi<br>gnm<br>ent | OBT/P<br>PT |                            |                                |              |                     |
|                            | 10<br>Mks. | 10<br>Mks. | 5 Mks.   | 5<br>Mks           | 5 Mks       | 35 Mks.                    | 5 Mks.                         | 40Mk<br>s.   |                     |
| <b>K1</b>                  | <b>2</b>   | <b>2</b>   | -        | -                  | -           | <b>4</b>                   | -                              | <b>4</b>     | 10 %                |
| <b>K2</b>                  | <b>2</b>   | <b>2</b>   | <b>5</b> | -                  | -           | <b>9</b>                   | -                              | <b>9</b>     | 22.5 %              |
| <b>K3</b>                  | <b>3</b>   | <b>3</b>   | -        | -                  | <b>5</b>    | <b>11</b>                  | -                              | <b>11</b>    | 27.5 %              |
| <b>K4</b>                  | <b>3</b>   | <b>3</b>   | -        | <b>5</b>           | -           | <b>11</b>                  | -                              | <b>11</b>    | 27.5 %              |
| <b>Non Scholas<br/>tic</b> | -          | -          | -        | -                  | -           |                            | <b>5</b>                       | <b>5</b>     | 12.5 %              |
| <b>Total</b>               | <b>10</b>  | <b>10</b>  | <b>5</b> | <b>5</b>           | <b>5</b>    | <b>35</b>                  | <b>5</b>                       | <b>40</b>    | <b>100 %</b>        |

**End Semester - UG**

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

| <b>CIA</b>     |    |
|----------------|----|
| Scholastic     | 35 |
| Non Scholastic | 5  |
|                | 40 |

#### **EVALUATION PATTERN**

| <b>SCHOLASTIC</b> |           |           |           |           | <b>NON - SCHOLASTIC</b> | <b>MARKS</b> |            |              |
|-------------------|-----------|-----------|-----------|-----------|-------------------------|--------------|------------|--------------|
| <b>C1</b>         | <b>C2</b> | <b>C3</b> | <b>C4</b> | <b>C5</b> | <b>C6</b>               | <b>CIA</b>   | <b>ESE</b> | <b>Total</b> |
| <b>10</b>         | <b>10</b> | <b>5</b>  | <b>5</b>  | <b>5</b>  | <b>5</b>                | <b>40</b>    | <b>60</b>  | <b>100</b>   |

### UG CIA Components

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

### COURSE OUTCOMES

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

| NO.  | COURSE OUTCOMES   | KNOWLEDGE LEVEL<br>(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/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>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*

| <b>PROGRAM<br/>ME CODE</b> | <b>COURSE<br/>CODE</b>            | <b>COURSE TITLE</b>                                      | <b>CATEGO<br/>RY</b> | <b>HRS/WEE<br/>K</b> | <b>CREDIT<br/>S</b> |
|----------------------------|-----------------------------------|--|----------------------|----------------------|---------------------|
| <b>UACO/US<br/>CO</b>      | <b>23A1SE1/<br/>23AC1SE<br/>1</b> | <b>FUNDAMENTA<br/>LS OF<br/>FINANCIAL<br/>ACCOUNTING</b> | <b>Theory</b>        | <b>2</b>             | <b>2</b>            |

**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:**

| <b>Module No.</b>                       | <b>Topic</b>  | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|---|---|------------------------|--------------------------|----------------------|
| <b>UNIT -1 PRINCIPLES OF ACCOUNTING</b> |   |                        |                          |                      |
| 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     |
| <b>UNIT -2 JOURNAL</b>                  |   |                        |                          |                      |
| 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          |
| <b>UNIT – 3 DAY BOOKS</b>               |   |                        |                          |                      |

| <b>Module No.</b>              | <b>Topic</b>                           | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--------------------------------|--|------------------------|--------------------------|----------------------|
| 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 & Talk             | Black Board          |
| <b>UNIT – 4 CASH BOOK</b>      |  |                        |                          |                      |
| 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          |
| <b>UNIT – 5 FINAL ACCOUNTS</b> |  |                        |                          |                      |
| 5.1                            | Final Accounts of sole Trading Concern | 2                      | Lecture                  | PPT & White board    |
| 5.2                            | Trading Account                        | 2                      | Chalk & Talk             | Black Board          |



| <b>Module No.</b> | <b>Topic</b>            | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|-------------------|-------------------------|------------------------|--------------------------|----------------------|
| 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          |

| Levels                | C1                   | C2                   | C3                 | C4                                 | C5                       | Total Scholas<br>tic<br>Marks | Non<br>Scholas<br>tic<br>Marks<br>C6 | CIA<br>Total | % of<br>Assess<br>ment |
|-----------------------|----------------------|----------------------|--------------------|------------------------------------|--------------------------|-------------------------------|--------------------------------------|--------------|------------------------|
|                       | T1<br><br>10<br>Mks. | T2<br><br>10<br>Mks. | Quiz<br><br>5 Mks. | Assi<br>gnm<br>ent<br><br>5<br>Mks | OBT/P<br>PT<br><br>5 Mks | 35 Mks.                       | 5 Mks.                               | 40Mk<br>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<br>Scholas<br>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 |    |     |  |  |
|-----------|---|--------------------|-----|-----|----|-----|--|--|
| <b>C1</b> | - | Test (CIA 1)       | 1   | -   | 10 | Mks |  |  |
| <b>C2</b> | - | Test (CIA 2)       | 1   | -   | 10 | Mks |  |  |
| <b>C3</b> | - | Assignment         | 1   | -   | 5  | Mks |  |  |
| <b>C4</b> | - | Open Book Test/PPT | 2 * | -   | 5  | Mks |  |  |
| <b>C5</b> | - | Quiz               | 2 * | -   | 5  | Mks |  |  |
| <b>C6</b> | - | Attendance         |     | -   | 5  | Mks |  |  |

## COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES   |
|-----|---|
| 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 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>CO1</b>     | 3   | 2   | 2   | 3   | 3   | 2   | 2   | 2   | 3    | 2    | 3    |
| <b>CO2</b>     | 3   | 2   | 3   | 3   | 2   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO3</b>     | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 1   | 3    | 2    | 2    |
| <b>CO4</b>     | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO5</b>     | 3   | 2   | 3   | 3   | 2   | 2   | 2   | 1   | 3    | 2    | 2    |
| <b>TOTAL</b>   | 15  | 10  | 12  | 15  | 11  | 10  | 10  | 8   | 15   | 10   | 11   |
| <b>AVERAGE</b> | 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-18.**

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

**SEMESTER –I**

*For those who joined in 2023 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE     | COURSE TITLE                | CATEGOR<br>Y | HRS/<br>WEEK | CREDIT<br>S |
|--------------------|--------------------|-----------------------------|--------------|--------------|-------------|
| UACO/<br>USCO      | 23A1FC/<br>23AC1FC | INTRODUCTION<br>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 |
|---|---|-----------------|-------------------|---------------|
| <b>UNIT -1 INTRODUCTION TO COMMERCE</b> |   |                 |                   |               |
| 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 |
|---|---|-----------------|-------------------|---------------|
| <b>UNIT –II FORMS OF ORGANISATION</b>         |   |                 |                   |               |
| 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   |
| <b>UNIT – 3 TRANSPORTATION AND WAREHOUSES</b> |   |                 |                   |               |
| 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   |
| <b>UNIT – 4 BANKING AND INSURANCE</b>         |   |                 |                   |               |
| 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   |
| <b>UNIT – 5 MARKETING AND ADVERTISING</b>     |   |                 |                   |               |
| 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<br>Scholas<br>tic<br>Marks | Non<br>Scholas<br>tic<br>Marks<br>C6 | CIA<br>Total | % of<br>Assess<br>ment |
|-----------------------|------------|------------|--------|--------------------|-------------|----------------------------------|--------------------------------------|--------------|------------------------|
|                       | T1         | T2         | Quiz   | Assi<br>gnm<br>ent | OBT/P<br>PT |                                  |                                      |              |                        |
|                       | 10<br>Mks. | 10<br>Mks. | 5 Mks. | 5<br>Mks           | 5 Mks       | 35 Mks.                          | 5 Mks.                               | 40Mk<br>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<br>Scholas<br>tic | -          | -          | -      | -                  | -           |                                  | 5                                    | 5            | 12.5 %                 |
| Total                 | 10         | 10         | 5      | 5                  | 5           | 35                               | 5                                    | 40           | 100 %                  |

CIA



|                |           |
|----------------|-----------|
| Scholastic     | <b>35</b> |
| Non Scholastic | <b>5</b>  |
|                | <b>40</b> |

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

## COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES                                      |
|-----|--|
| 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 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>CO1</b>     | 3   | 2   | 2   | 3   | 3   | 2   | 2   | 2   | 3    | 2    | 3    |
| <b>CO2</b>     | 3   | 2   | 3   | 3   | 2   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO3</b>     | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 1   | 3    | 2    | 2    |
| <b>CO4</b>     | 3   | 2   | 2   | 3   | 2   | 2   | 2   | 2   | 3    | 2    | 2    |
| <b>CO5</b>     | 3   | 2   | 3   | 3   | 2   | 2   | 2   | 1   | 3    | 2    | 2    |
| <b>TOTAL</b>   | 15  | 10  | 12  | 15  | 11  | 10  | 10  | 8   | 15   | 10   | 11   |
| <b>AVERAGE</b> | 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*

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

**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**

4. Jain, S.P.Jain & K.L.Narang- Advanced Accountancy-“Kalyani Publishers” New Delhi- 110 002-2nd edition-2017
5. Advanced Accounting vol1/2, S.N.Maheswari, Vikas Publications PvtLtd,2018
6. 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:**

| <b>Module No.</b>                       | <b>Topic</b>  | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|---|---|------------------------|--------------------------|----------------------|
| <b>UNIT -1 PRINCIPLES OF ACCOUNTING</b> |   |                        |                          |                      |
| 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     |
| <b>UNIT -2 JOURNAL</b>                  |   |                        |                          |                      |
| 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          |
| <b>UNIT – 3 DAY BOOKS</b>               |   |                        |                          |                      |
| 3.1                                     | Day Books   | 1                      | Discussion               | PPT & White board    |
| 3.2                                     | Advantages  | 1                      | Chalk &Talk              | Green Board          |

| <b>Module No.</b>              | <b>Topic</b>                           | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--------------------------------|--|------------------------|--------------------------|----------------------|
| 3.3                            | Purchase- Purchase Returns book        | 3                      | Chalk & Talk             | Black Board          |
| 3.4                            | Sales and Sales Returns Book           | 3                      | Chalk & Talk             | Black Board          |
| <b>UNIT – 4 CASH BOOK</b>      |  |                        |                          |                      |
| 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          |
| <b>UNIT – 5 FINAL ACCOUNTS</b> |  |                        |                          |                      |
| 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          |

| Levels                | C1                   | C2                   | C3                 | C4                                 | C5                       | Total Scholas<br>tic<br>Marks | Non Scholas<br>tic<br>Marks<br>C6 | CIA<br>Total | % of<br>Assess<br>ment |
|-----------------------|----------------------|----------------------|--------------------|------------------------------------|--------------------------|-------------------------------|-----------------------------------|--------------|------------------------|
|                       | T1<br><br>10<br>Mks. | T2<br><br>10<br>Mks. | Quiz<br><br>5 Mks. | Assi<br>gnm<br>ent<br><br>5<br>Mks | OBT/P<br>PT<br><br>5 Mks | 35 Mks.                       | 5 Mks.                            | 40Mk<br>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<br>Scholas<br>tic | -                    | -                    | -                  | -                                  | -                        |                               | 5                                 | 5            | 12.5 %                 |
| Total                 | 10                   | 10                   | 5                  | 5                                  | 5                        | 35                            | 5                                 | 40           | 100 %                  |

| CIA            |    |
|----------------|----|
| Scholastic     | 35 |
| Non Scholastic | 5  |

|  |           |
|--|-----------|
|  | <b>40</b> |
|--|-----------|

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

## COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES  |
|-----|--|
| 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

|                | <b>PO 1</b> | <b>PO 2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO 5</b> | <b>PO 6</b> | <b>PO7</b> | <b>PO 8</b> | <b>PSO 1</b> | <b>PSO 2</b> | <b>PSO 3</b> |
|----------------|-------------|-------------|------------|------------|-------------|-------------|------------|-------------|--------------|--------------|--------------|
| <b>CO1</b>     | 3           | 2           | 3          | 3          | 2           | 3           | 2          | 2           | 3            | 2            | 2            |
| <b>CO2</b>     | 3           | 2           | 3          | 3          | 3           | 2           | 2          | 2           | 3            | 2            | 2            |
| <b>CO3</b>     | 3           | 2           | 2          | 3          | 3           | 2           | 2          | 2           | 3            | 2            | 2            |
| <b>CO4</b>     | 3           | 2           | 3          | 3          | 2           | 2           | 2          | 2           | 3            | 2            | 2            |
| <b>CO5</b>     | 3           | 3           | 3          | 3          | 3           | 3           | 3          | 3           | 3            | 3            | 3            |
| <b>TOTAL</b>   | 16          | 11          | 14         | 15         | 14          | 12          | 11         | 11          | 15           | 11           | 11           |
| <b>AVERAGE</b> | 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<br>ME CODE | COURSE<br>CODE               | COURSE TITLE                 | CATEGO<br>RY | HRS/WEE<br>K | CREDIT<br>S |
|--------------------|------------------------------|------------------------------|--------------|--------------|-------------|
| UACO/<br>USCO      | 23A2SE3<br>/<br>23AC2SE<br>3 | SELF<br>MANAGEMENT<br>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)**

## SWOC analysis

**(6 HRS)**

yourself – motivating others

**(6 HRS)**

## importance of goal setting – steps for goal setting

**(6 HRS)**

## Meaning of Intelligent quotient and Emotional Quotient

### **Unit –VI Dynamism (Evaluation Pattern-CIA only)**

life Balance

**Text Books:**

- Chandra, MJP Publishers, 2017

## REFERENCES:

- 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     |
|-------------------------------|--|-----------------|-------------------|-------------------|
| <b>UNIT -1 Self Awareness</b> |  |                 |                   |                   |
| 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               |
| <b>UNIT – 2 Self analysis</b> |  |                 |                   |                   |
| 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       |
| <b>UNIT – 3 Motivation</b>    |  |                 |                   |                   |
| 3.1                           | Motivation – internal motivation                                 | 2               | Discussion        | PPT & White board |
| 3.2                           | external motivation – motivating yourself                        | 4               | Chalk &Talk       | Green Board       |

| <b>Module No.</b>                      | <b>Topic</b>  | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--|---|------------------------|--------------------------|----------------------|
| 3.3                                    | motivating others   | 2                      | Chalk & Talk             | Black Board          |
| <b>UNIT – 4 Goal setting</b>           |   |                        |                          |                      |
| 4.1                                    | Meaning of goal and goal setting – short, medium and long term goals                                | 3                      | Discussion               | PPT & White board    |
| 4.2                                    | importance of goal setting – steps for goal setting   | 3                      | Chalk & Talk             | Green Board          |
| <b>UNIT – 5 Emotional intelligence</b> |   |                        |                          |                      |
| 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          |
| <b>UNIT -6 DYNAMISM</b>                |   |                        |                          |                      |
| 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<br>Scholas<br>tic<br>Marks | Non<br>Scholas<br>tic<br>Marks<br>C6 | CIA<br>Total | % of<br>Assess<br>ment |
|-----------------------|------------|------------|--------|--------------------|-------------|----------------------------------|--------------------------------------|--------------|------------------------|
| Levels                | T1         | T2         | Quiz   | Assi<br>gnm<br>ent | OBT/P<br>PT |                                  |                                      |              |                        |
|                       | 10<br>Mks. | 10<br>Mks. | 5 Mks. | 5<br>Mks           | 5 Mks       | 35 Mks.                          | 5 Mks.                               | 40Mk<br>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<br>Scholas<br>tic | -          | -          | -      | -                  | -           |                                  | 5                                    | 5            | 12.5 %                 |
| Total                 | 10         | 10         | 5      | 5                  | 5           | 35                               | 5                                    | 40           | 100 %                  |

| CIA        |    |
|------------|----|
| Scholastic | 35 |

|                       |           |
|-----------------------|-----------|
| <b>Non Scholastic</b> | <b>5</b>  |
|                       | <b>40</b> |

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

## COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES                                |
|-----|--|
| 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 |
|----------------|------|------|-----|-----|------|------|-----|------|-------|-------|-------|
| <b>CO1</b>     | 3    | 2    | 3   | 3   | 2    | 3    | 2   | 2    | 3     | 2     | 2     |
| <b>CO2</b>     | 3    | 2    | 3   | 3   | 3    | 2    | 2   | 2    | 3     | 2     | 2     |
| <b>CO3</b>     | 3    | 2    | 2   | 3   | 3    | 2    | 2   | 2    | 3     | 2     | 2     |
| <b>CO4</b>     | 3    | 2    | 3   | 3   | 2    | 2    | 2   | 2    | 3     | 2     | 2     |
| <b>CO5</b>     | 3    | 3    | 3   | 3   | 3    | 3    | 3   | 3    | 3     | 3     | 3     |
| <b>TOTAL</b>   | 16   | 11   | 14  | 15  | 14   | 12   | 11  | 11   | 15    | 11    | 11    |
| <b>AVERAGE</b> | 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**



## II B.Com

### SEMESTER –III

*For those who joined in 2019 onward*

| PROGRAMME CODE | COURSE CODE        | COURSE TITLE           | HRS/WEEK | CREDITS |
|----------------|--------------------|------------------------|----------|---------|
| UACO / USCO    | 19A3SB1 / 19AC3SB1 | 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:**

| <b>Module No.</b>             | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|-------------------------------|----------------|------------------------|--------------------------|----------------------|
| <b>UNIT -1 Self Awareness</b> |                |                        |                          |                      |
| 1.1                           | Self Awareness | 3                      | Chalk & Talk             | Black Board          |

| Module No.                    | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids         |
|-------------------------------|--|-----------------|-------------------|-----------------------|
| 1.2                           | Maslow's theory of Hierarchy – psychological need              | 4               | Chalk & Talk      | LCD                   |
| 1.3                           | Safety needs – needs of love, affection and belongingness      | 5               | Lecture           | PPT & White board     |
| 1.4                           | Esteem needs   | 3               | Lecture           | Smart Board           |
| UNIT 2 Self analysis          |  |                 |                   |                       |
| 2.1                           | Self analysis through SWOC                                     | 6               | Specimen          | Microscope            |
| 2.2                           | how to do SWOC analysis  | 8               | Discussion        | Black Board           |
|                               | The Johari window  | 6               | Lecture           | Green Board<br>Charts |
| UNIT 3 Motivation             |  |                 |                   |                       |
| 3.1                           | Motivation internal motivation                                 | 6               | PPT               | Google classroom      |
| 3.2                           | external motivation  | 6               | PPT               | Google classroom      |
| 3.3                           | motivating yourself – motivating others                        | 8               | PPT               | Google classroom      |
| UNIT 4 Goal setting           |  |                 |                   |                       |
| 4.1                           | Meaning of goal and goal setting                               | 6               | Discussion        | Google classroom      |
| 4.2                           | Short, medium and long term goals – importance of goal setting | 8               | Discussion        | Google classroom      |
| 4.3                           | Steps for goal setting   | 6               | Discussion        | Google classroom      |
| UNIT 5 Emotional intelligence |  |                 |                   |                       |

| Module No. | Topic  | No. of Lectures | Teaching Pedagogy | Teaching Aids    |
|------------|--|-----------------|-------------------|------------------|
| 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     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

## COURSE OUTCOMES

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

| <b>NO.</b> | <b>COURSE OUTCOMES</b>  | <b>KNOWLEDGE LEVEL<br/>(ACCORDING TO REVISED BLOOM'S TAXONOMY)</b> | <b>PSOs ADDRESSED</b> |
|------------|---|--|-----------------------|
| 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**

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

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

**Mapping of COs with POs**

| CO/PSO     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|------------|-----|-----|-----|-----|-----|-----|-----|
| <b>CO1</b> | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>CO2</b> | 3   | 3   | 3   | 2   | 3   | 3   | 3   |
| <b>CO3</b> | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>CO4</b> | 3   | 3   | 3   | 3   | 3   | 3   | 3   |
| <b>CO5</b> | 3   | 3   | 3   | 3   | 3   | 3   | 3   |

**COURSE DESIGNER:**

**Staff Name**Ms.F.Gnanadeepam

**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 / USCO    | 19A4SB2 /<br>19AC4SB2 | Interpersonal skills | 2        | 2       |

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

This course is designed to

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

**UNIT I Attitude**

**[6HRS]** Types

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

**UNIT II Interpersonal Skill****[6 HRS]** **Interpersonal skill** – effective interpersonal skill – Reasons for poor Interpersonal 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, Oxford 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       |

| <b>Module No.</b>                    | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--------------------------------------|--|------------------------|--------------------------|----------------------|
| 2.2                                  | Effective inter personal skill                           | 2                      | Discussion               | Google classroom     |
| 2.3                                  | Reasons for poor Inter personal skills                   | 2                      | Discussion               | Google classroom     |
| <b>UNIT 3 Social skills</b>          |  |                        |                          |                      |
| 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     |
| <b>UNIT 4 Negotiation</b>            |  |                        |                          |                      |
| 4.1                                  | Negotiation skill – why negotiation                      | 1                      | Discussion               | Google classroom     |
| 4.2                                  | Types of negotiation                                     | 2                      | Discussion               | Google classroom     |
| 4.3                                  | The process of negotiation – improving negotiation skill | 2                      | Discussion               | Google classroom     |
| <b>UNIT 5 Decision Making Skills</b> |  |                        |                          |                      |
| 5.1                                  | Meaning of decision making                               | 1                      | Discussion               | Google classroom     |
| 5.2                                  | decision making process – Decision making in groups      | 3                      | Discussion               | Google classroom     |

| <b>Module No.</b> | <b>Topic</b>   | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|-------------------|----------------|------------------------|--------------------------|----------------------|
| 5.3               | Brain storming | 1                      | Discussion               | Google classroom     |

| Levels         | C1                     | C2               | C3          | C4           | Total Scholastic Marks | Non Scholastic Marks C5 | CIA Total | % of Assessment |
|----------------|------------------------|------------------|-------------|--------------|------------------------|-------------------------|-----------|-----------------|
|                | Session - wise Average | Better of W1, W2 | M1+M2       | 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     | 5  |
| Non Scholastic | 5  |
|                | 10 |

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

## COURSE OUTCOMES

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

| <b>NO.</b> | <b>COURSE OUTCOMES</b>  | <b>KNOWLEDGE LEVEL<br/>(ACCORDING TO REVISED BLOOM'S TAXONOMY)</b> | <b>PSOs ADDRESSED</b> |
|------------|---|--|-----------------------|
| 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**

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

**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**

**Forwarded By**

**HOD'S Signature  
& Name**

**III B.Com**  
**SEMESTER – V**

*For those who joined in 2019 onwards*

| PROGRAMME<br>CODE | COURSE<br>CODE           | COURSE<br>TITLE      | HRS/WEEK | CREDITS |
|-------------------|--------------------------|----------------------|----------|---------|
| UACO / USCO       | 19A5SB3<br>/<br>19AC5SB3 | Leadership<br>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    |
|---|---|-----------------|-------------------|------------------|
| <b>UNIT -1 INTRODUCTION TO LEADERSHIP</b> |   |                 |                   |                  |
| 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 |
| <b>UNIT -2 TEAM BUILDING</b>              |   |                 |                   |                  |
| 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 |
| <b>UNIT - 3 TEAM DYNAMICS</b>             |   |                 |                   |                  |
| 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 |
| <b>UNIT - 4 CONFLICT MANAGEMENT</b>       |   |                 |                   |                  |

| <b>Module No.</b>            | <b>Topic</b>  | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|------------------------------|---|------------------------|--------------------------|----------------------|
| 4.1                          | Concept of conflict management                                | 1                      | Lecture                  | Google Classroom     |
| 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     |
| <b>UNIT - 5 CASE STUDIES</b> |   |                        |                          |                      |
| 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     |

| <b>CIA</b>           |   |
|----------------------|---|
| <b>holistic</b>      | 5 |
| <b>on Scholastic</b> | 5 |
|                      | 0 |

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

## COURSE OUTCOMES

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

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

### Mapping COs with PSOs

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

### Mapping COs with POs

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

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

#### **COURSE DESIGNER:**

**1. Staff Name : Dr. T. Jeyanthi Vijayarani**

**Forwarded By**

**HOD'S Signature**  
**& Name**

**III B.COM**  
**SEMESTER – V**

*For those who joined in 2019 onwards*

| PROGRAMME<br>CODE | COURSE<br>CODE           | COURSE<br>TITLE | HRS/WEEK | CREDITS |
|-------------------|--------------------------|-----------------|----------|---------|
| UACO /<br>USCO    | 21A5SB4<br>/<br>21AC5SB4 | SOFT<br>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 |
|------------|-------|-----------------|-------------------|---------------|
|------------|-------|-----------------|-------------------|---------------|



| <b>UNIT -1                      COMMUNICATION SKILLS</b> |   |   |              |             |
|--|---|---|--------------|-------------|
| 1.1  | Concept and importance of communication - Effective communication | 2 | Lecture      | Black Board |
| 1.2  | Reading& writing skills-speaking skills                           | 1 | Chalk & Talk | Black Board |
| 1.3  | Resume writing  | 2 | Chalk &Talk  | Black Board |
| 1.4  | Body language   | 1 | Lecture      | Black Board |
| <b>UNIT -2                      PRESENTATION SKILLS</b>  |   |   |              |             |
| 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         |
| <b>UNIT -3                      INTERVIEW</b>            |   |   |              |             |
| 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 |
| <b>UNIT -4                      GROUP DISCUSSION</b>     |   |   |              |             |

|                          |  |   |              |             |
|--------------------------|--|---|--------------|-------------|
| 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 |
| <b>UNIT -5 ATTITUDES</b> |  |   |              |             |
| 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<br>5 Mks. | Better of W1, W2<br>5 Mks | M1+M2<br>5+5=10 Mks. | MID-SEM TEST<br>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     |   |   |    |    |    |   |    |       |
| Non Scholastic |   |   |    |    |    |   |    |       |
|                |   |   |    |    |    |   |    |       |

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

## COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES | KNOWLEDGE LEVEL<br>(ACCORDING TO REVISED | PSOs ADDRESSED |
|-----|-----------------|--|----------------|
|-----|-----------------|--|----------------|

|      |  | <b>BLOOM'S<br/>TAXONOMY)</b> |                  |
|------|--|------------------------------|------------------|
| 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 &<br>PSO 4 |

### Mapping COs Consistency with PSOs

| CO/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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/<br>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   |  |

|            |          |          |          |          |          |          |          |  |
|------------|----------|----------|----------|----------|----------|----------|----------|--|
| <b>CO4</b> | <b>2</b> | <b>3</b> | <b>2</b> | <b>3</b> | <b>2</b> | <b>2</b> | <b>3</b> |  |
| <b>CO5</b> | <b>2</b> | <b>2</b> | <b>2</b> | <b>2</b> | <b>3</b> | <b>2</b> | <b>2</b> |  |

**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***

| <b>PROGRAMME<br/>CODE</b> | <b>COURSE CODE</b>           | <b>COURSE TITLE</b>                       | <b>HRS/WEEK</b> | <b>CREDITS</b> |
|---------------------------|------------------------------|---|-----------------|----------------|
| <b>UACO/USCO</b>          | <b>19A6SB5/<br/>19AC6SB5</b> | <b>STRESS AND<br/>TIME<br/>MANAGEMENT</b> | <b>2</b>        | <b>2</b>       |

## **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.

| <b>Module No.</b>                         | <b>Topic</b>                       | <b>No. of Lectures</b> | <b>Content Delivery Method</b> | <b>Teaching Aids</b> |
|---|------------------------------------|------------------------|--------------------------------|----------------------|
| <b>UNIT I INTRODUCTION OF THE CONCEPT</b> |                                    |                        |                                |                      |
| 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                      |                                |                      |
| <b>UNIT II EFFECTS OF STRESS</b>          |                                    |                        |                                |                      |
| 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                      |                                |                      |
| <b>UNIT III STRESS MANAGEMENT</b>         |                                    |                        |                                |                      |



|                                  |   |   |              |             |
|----------------------------------|---|---|--------------|-------------|
| 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 |              |             |
| <b>UNIT IV TIME MANAGEMENT</b>   |   |   |              |             |
| 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 |              |             |
| <b>UNIT V ASSESSMENT METHODS</b> |   |   |              |             |
| 5.1                              | <b>Assessment of Stress and Time Managing Capacities- -</b> | 2 | Chalk & Talk | Black Board |

|     |                                |   |                 |                |
|-----|--------------------------------|---|-----------------|----------------|
| 5.2 | <b>Journal writing</b>         | 1 | Chalk &<br>Talk | Black<br>Board |
| 5.3 | <b>Methods and Procedures-</b> | 1 | Chalk &<br>Talk | Black<br>Board |
| 5.4 | <b>Practical exercises.</b>    | 1 | Chalk &<br>Talk | Black<br>Board |
|     | T2                             | 1 | Written Test    |                |

## CBCS Curriculum for B.Com S.F.

| Levels            | C1               | C2                                  | C3                          | C4                                | Total<br>Scholastic<br>Marks | Non<br>Scholastic<br>Marks<br>C5 | CIA<br>Total | % of<br>Assessment |
|-------------------|------------------|-------------------------------------|-----------------------------|-----------------------------------|------------------------------|----------------------------------|--------------|--------------------|
|                   | T1<br><br>5 Mks. | Better<br>of W1,<br>W2<br><br>5 Mks | M1+M2<br><br>5+5=10<br>Mks. | MID-<br>SEM<br>TEST<br><br>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<br>Scholastic | -                | -                                   | -                           | -                                 |                              | 5                                | 5            | 12.5 %             |
| Total             | 5                | 5                                   | 10                          | 15                                | 35                           | 5                                | 40           | 100 %              |

| CIA            |    |
|----------------|----|
| Scholastic     | 35 |
| Non Scholastic | 5  |
|                | 40 |

**CBCS Curriculum for B.Com S.F.**

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

**EVALUATION PATTERN**

| <b>SCHOLASTIC</b> |           |           |           |           | <b>NON -<br/>SCHOLASTIC</b> | <b>MARKS</b> |            |              |
|-------------------|-----------|-----------|-----------|-----------|-----------------------------|--------------|------------|--------------|
| <b>C1</b>         | <b>C2</b> | <b>C3</b> | <b>C4</b> | <b>C5</b> | <b>C6</b>                   | <b>CIA</b>   | <b>ESE</b> | <b>Total</b> |
| <b>10</b>         | <b>10</b> | <b>5</b>  | <b>5</b>  | <b>5</b>  | <b>5</b>                    | <b>40</b>    | <b>60</b>  | <b>100</b>   |

**COURSE OUTCOMES**

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

**CBCS Curriculum for B.Com S.F.**

| <b>NO</b>  | <b>COURSE OUTCOMES</b>  | <b>KNOWLEDGE LEVEL<br/>(ACCORDING TO REVISED BLOOM'S TAXONOMY)</b> | <b>PSOs ADDRESSED</b> |
|------------|---|--|-----------------------|
| <b>C01</b> | Be engaged with stress and its levels   | <b>K1</b>  | <b>PSO2</b>           |
| <b>C02</b> | Be aware of effects of stress and coping behaviour                                      | <b>K2</b>  | <b>PSO5</b>           |
| <b>C03</b> | Effectively handle and help others handle stress  | <b>K2</b>  | <b>PSO2</b>           |
| <b>C04</b> | Value time and manage effectively   | <b>K2,K3</b>   | <b>PSO4</b>           |
| <b>C05</b> | Identify hindrances to time management and the requirements involved in handling crisis | <b>K3</b>  | <b>PSO4</b>           |

**Mapping COs Consistency with PSOs**

| <b>CO/PSO</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|---------------|-------------|-------------|-------------|-------------|-------------|
| <b>C01</b>    | <b>2</b>    | <b>3</b>    | <b>2</b>    | <b>2</b>    | <b>3</b>    |
| <b>C02</b>    | <b>2</b>    | <b>3</b>    | <b>2</b>    | <b>2</b>    | <b>3</b>    |
| <b>C03</b>    | <b>2</b>    | <b>3</b>    | <b>2</b>    | <b>2</b>    | <b>3</b>    |
| <b>C04</b>    | <b>2</b>    | <b>3</b>    | <b>2</b>    | <b>2</b>    | <b>3</b>    |
| <b>C05</b>    | <b>2</b>    | <b>3</b>    | <b>2</b>    | <b>2</b>    | <b>3</b>    |

**Mapping COs Consistency with POs**

## **CBCS Curriculum for B.Com S.F.**

| <b>CO/<br/>PO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
|-------------------|------------|------------|------------|------------|------------|------------|------------|
| <b>CO1</b>        | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |
| <b>CO2</b>        | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |
| <b>CO3</b>        | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |
| <b>CO4</b>        | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |
| <b>CO5</b>        | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>2</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |

**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*

| <b>PROGRAMME<br/>CODE</b> | <b>COURSE<br/>CODE</b>            | <b>COURSE<br/>TITLE</b>      | <b>HRS/WEEK</b> | <b>CREDITS</b> |
|---------------------------|-----------------------------------|------------------------------|-----------------|----------------|
| <b>UACO /<br/>USCO</b>    | <b>19A6SB6<br/>/<br/>19AC6SB6</b> | <b>Career<br/>Management</b> | <b>2</b>        | <b>2</b>       |

**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.)**

## **CBCS Curriculum for B.Com S.F.**

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:**

| <b>Module No.</b>                    | <b>Topic</b>                                      | <b>No. of Lectures</b> | <b>Teaching Pedagogy</b> | <b>Teaching Aids</b> |
|--------------------------------------|---|------------------------|--------------------------|----------------------|
| <b>UNIT -1 INTRODUCTION</b>          |   |                        |                          |                      |
| 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          |
| <b>UNIT -2 CAREER PLANNING</b>       |   |                        |                          |                      |
| 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          |
| <b>UNIT_ 3 JOB SEARCH STRATEGIES</b> |   |                        |                          |                      |
| 3.1                                  | Networking – Emerging Employment opportunity      | 2                      | Chalk & Talk             | Black Board          |

**CBCS Curriculum for B.Com S.F.**

|  |   |   |              |             |
|--|---|---|--------------|-------------|
| 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 |
| <b>UNIT – 4 DEVELOPING AND ENHANCING PROFESSIONAL RESUME</b> |   |   |              |             |
| 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 |
| <b>UNIT-5 CAREER MANAGEMENT</b>                              |   |   |              |             |
| 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 |

| <b>CIA</b>            |  |
|-----------------------|--|
| <b>Scholastic</b>     |  |
| <b>Non Scholastic</b> |  |
|                       |  |

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

**COURSE OUTCOMES**

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

| NO.  | COURSE OUTCOMES                 | KNOWLEDGE LEVEL<br>(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    |

**CBCS Curriculum for B.Com S.F.**

|      |  |              |             |
|------|--|--------------|-------------|
| CO 4 | prepare resumes and to draft letter of application for a job | K1, K2, K3 & | PSO4        |
| CO 5 | Move towards career progression                              | K2 & K4      | PSO3 & PSO5 |

**Mapping COs Consistency with PSOs**

| CO/<br>PSO | PS<br>O1 | PSO<br>2 | PSO<br>3 | PSO<br>4 | PSO<br>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**

| <b>CO/<br/>PO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
|-------------------|------------|------------|------------|------------|------------|------------|------------|
| <b>CO1</b>        | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>2</b>   |
| <b>CO2</b>        | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |
| <b>CO3</b>        | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>2</b>   |
| <b>CO4</b>        | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>2</b>   |
| <b>CO5</b>        | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |

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

**COURSE DESIGNER:**

**1. Dr.S.Fatima Rosaline Mary**

**Forwarded By**

**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**

| <b>PROGRAMME<br/>CODE</b> | <b>COURSE<br/>CODE</b> | <b>COURSE TITLE</b>                                       | <b>CATEGORY</b>          | <b>HRS/WEEK</b> | <b>CREDITS</b> |
|---------------------------|------------------------|---|--------------------------|-----------------|----------------|
| <b>USCO</b>               | <b>21UG2SLCA</b>       | <b>HOUSE<br/>HOLD<br/>CHEMICALS<br/>AND<br/>MARKETING</b> | <b>SELF<br/>LEARNING</b> | <b>2</b>        | <b>2</b>       |

**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

## **CBCS Curriculum for B.Com S.F.**

- 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

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### **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 – 7<sup>th</sup> 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**

| <b>PROGRAM<br/>ME CODE</b> | <b>COURSE<br/>CODE</b> | <b>COURSE TITLE</b>              | <b>CATEGORY</b>          | <b>HRS/<br/>WEEK</b> | <b>CREDITS</b> |
|----------------------------|------------------------|----------------------------------|--------------------------|----------------------|----------------|
| <b>UACO /<br/>USCO</b>     | <b>22UG4SL<br/>AM</b>  | <b>FINANCIAL<br/>MATHEMATICS</b> | <b>SELF<br/>LEARNING</b> | <b>2</b>             | <b>2</b>       |

**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.

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### **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

## **CBCS Curriculum for B.Com S.F.**

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, 2<sup>nd</sup>edition, 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**

**DEPATMENT OF HOME SCIENCE AND COMMERCE**

| <b>PROGRAMME<br/>CODE</b> | <b>COURSE<br/>CODE</b> | <b>COURSE TITLE</b> | <b>CATEGORY</b>          | <b>HRS/<br/>WEEK</b> | <b>CREDITS</b> |
|---------------------------|------------------------|---------------------|--------------------------|----------------------|----------------|
| <b>UACO / USCO</b>        | <b>21UG6SLA</b>        | <b>CONSUMERISM</b>  | <b>SELF<br/>LEARNING</b> |                      | <b>2</b>       |

**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-

## **CBCS Curriculum for B.Com S.F.**

### **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>