

# **FATIMA COLLEGE (AUTONOMOUS)**



**Re-Accredited with “A<sup>++</sup>” by NAAC (Cycle-4)  
Maryland, Madurai- 625 018, Tamil Nadu, India**

**NAME OF THE DEPARTMENT: COMMERCE WITH (CS)**

**NAME OF THE PROGRAMME : B.COM (CS)**

**PROGRAMME CODE : USCS**

**ACADEMIC YEAR : 2023-2024**

**VISION OF THE DEPARTMENT**

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

**MISSION OF THE DEPARTMENT**

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

**PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

<b>PEO 1</b>	<b>Critical Thinking:</b> Understanding the concepts of finance, taxation, various laws and securities trading, filling of tax returns idea generation and infer the advantages of these concepts through critical thinking
<b>PEO 2</b>	<b>Effective Communication:</b> To express their views through effective communication and gain the ability to connect to people in business environment
<b>PEO 3</b>	<b>Apply Reasoning:</b> The reasoning power attained through contextual knowledge helps them to assess the societal and environmental needs for sustainable development
<b>PEO 4</b>	<b>Professional Ethics:</b> Appreciate the impact of the professional ethics, responsibilities and procedures of the business practices and apply the same ethics both in professional and personal space.
<b>PEO 5</b>	<b>Effective functioning:</b> Execute any task efficiently an individual, as a team member and as a leader in a diverse any environment.

### GRADUATE ATTRIBUTES (GA)

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

<b>I. SOCIAL COMPETENCE</b>	
<b>GA 1</b>	Deep disciplinary expertise with a wide range of academic and digital literacy
<b>GA 2</b>	Hone creativity, passion for innovation and aspire excellence

<b>GA 3</b>	Enthusiasm towards emancipation and empowerment of humanity
<b>GA 4</b>	Potentials of being independent
<b>GA 5</b>	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
<b>GA 6</b>	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
<b>GA 7</b>	Communicative competence with civic, professional and cyber dignity and decorum
<b>GA 8</b>	Integrity respecting the diversity and pluralism in societies, cultures and religions
<b>GA 9</b>	All – inclusive skill- sets to interpret, analyse and solve social and environmental issues in diverse environments
<b>GA 10</b>	Self-awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building their strengths and improving on their weaknesses
<b>GA 11</b>	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
<b>GA 12</b>	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
<b>GA 13</b>	Resilience to rise up instantly from their intimidating setbacks
<b>GA 14</b>	Virtuosity to use their personal and intellectual autonomy in being life-long learners
<b>GA 15</b>	Digital learning and research attributes
<b>GA 16</b>	Cyber security competence reflecting compassion, care and concern towards the marginalised
<b>GA 17</b>	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
<b>II. PROFESSIONAL COMPETENCE</b>	
<b>GA 18</b>	Optimism, flexibility and diligence that would make them professionally competent

<b>GA 19</b>	Prowess to be successful entrepreneurs and employees of trans-national societies
<b>GA 20</b>	Excellence in Local and Global Job Markets
<b>GA 21</b>	Effectiveness in Time Management
<b>GA 22</b>	Efficiency in taking up Initiatives
<b>GA 23</b>	Eagerness to deliver excellent service
<b>GA 24</b>	Managerial Skills to Identify, Commend and tap Potentials
<b>III. ETHICAL COMPETENCE</b>	
<b>GA 25</b>	Integrity and discipline in bringing stability leading a systematic life promoting good human behaviour to build better society
<b>GA 26</b>	Honesty in words and deeds
<b>GA 27</b>	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
<b>GA 28</b>	Social and Environmental Stewardship
<b>GA 29</b>	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
<b>GA 30</b>	Right life skills at the right moment

### PROGRAMME OUTCOMES (PO)

On completion of B.Com(C.S) \_\_\_\_\_ programme, the graduates would be able to

<b>PO 1</b>	Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer /organization.
<b>PO 2</b>	Imparting specific knowledge on Company law and secretarial practice.
<b>PO 3</b>	Motivate to become an entrepreneur and nurture the entrepreneurial skills.
<b>PO 4</b>	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training
<b>PO 5</b>	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

### PROGRAMME SPECIFIC OUTCOMES (PSO)

On completion of B.Com(C.S) \_\_\_\_\_ programme, the graduates would be able to

<b>PSO 1</b>	A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
<b>PSO 2</b>	Imparting specific knowledge on Company law and secretarial practice.
<b>PSO 3</b>	Motivate to become an entrepreneur and nurture the entrepreneurial skills.
<b>PSO 4</b>	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training
<b>PSO 5</b>	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

**FATIMA COLLEGE (AUTONOMOUS), MADURAI-18****DEPARTMENT OF COMMERCE WITH CS****PROGRAMME CODE : USCS****PART – I – TAMIL / FRENCH / HINDI– 6 CREDITS****PART – I – TAMIL****Offered by The Research Centre of Tamil**

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MKs
1.	I	23TL1S1	Language-Modern Literature - nghJj;jkpo; - ,f;fhy ,yf;fpak;	6	3	40	60	100
2.	II	23TL2S2	Language - Ancient & Medieval Literature (Com) nghJj;jkpo; - rq;fk; kw;Wk; ,ilf;fhy ,yf;fpak;	6	3	40	60	100
<b>TOTAL</b>				<b>12</b>	<b>6</b>			

**PART – I – FRENCH****Offered by The Department of French**

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MKs
1.	I	23RL1C1	PART 1 LANGUAGE FRENCH - LE NIVEAU INTRODUCTIF	6	3	40	60	100
2.	II	23RL2C2	PART 1 LANGUAGE FRENCH - LE NIVEAU DÉCOUVERTE	6	3	40	60	100
<b>TOTAL</b>				<b>12</b>	<b>6</b>			

**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
1.	I	23DL1S1	PART 1 LANGUAGE HINDI - बोलचाल की हिंदी	6	3	40	60	100
2.	II	23DL2S2	PART 1 LANGUAGE HINDI - कार्यालयीन हिंदी	6	3	40	60	100
<b>TOTAL</b>				<b>12</b>	<b>6</b>			

**PART – II -ENGLISH – 12 CREDITS****Offered by The Research Centre of English**



S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRED ITS	CIA Mks	ESE Mks	TOT Mks
1.	I	23EL1LB	BASIC COMMUNICATIVE ENGLISH	6	3	40	60	100
2.		23EL1LI	INTERMEDIATE COMMUNICATIVE ENGLISH					
3.		23EL1LA	ADVANCED COMMUNICATIVE ENGLISH					
4.	II	23EL2LB	ENGLISH COMMUNICATION SKILLS	6	3	40	60	100
5.		23EL2LI	ENGLISH FOR EMPOWERMENT					
6.		23EL2LA	ENGLISH FOR CREATIVE WRITING					
7.	III	21EL3WN	ENGLISH FOR DIGITAL ERA	5	3	40	60	100
8.	IV	21EL4WN	ENGLISH FOR INTEGRATED DEVELOPMENT	5	3	40	60	100
<b>TOTAL</b>				<b>22</b>	<b>12</b>			

**PART – III -MAJOR, ALLIED & ELECTIVES – CREDITS**

**MAJOR CORE COURSES**

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT Mks
1.	I	23F1CC1	Financial Accounting I	5	5	40	60	100
2.		23F1CC2	Corporate Correspondence	5	5	40	60	100
3.	II	23F2CC3	Financial Accounting II	5	5	40	60	100
4.		23F2CC4	Business Law	5	5	40	60	100
TOTAL				20	20			

**ELECTIVES- 3 CREDITS**

S. No	SEM.	COURSE CODE	COURSE TITLE	HR S	CRE DITS	CIA Mks	ESE Mks	TOT. Mks
	I	23F1EC1/	Corporate E-Management/ Business Economics	5	3	40	60	100
	II	23F2EC3/ 23F2EC4	Business Environment/Office Management and Secretarial Office	5	3	40	60	100
<b>TOTAL</b>				<b>8</b>	<b>6</b>			

**PART – IV – 20 CREDITS**

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

S. No	SEM.	COURSE CODE	COURSE TITLE	H R S	CRE DITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	21G1VE	Personal Values	1	1	40	60	100
2.		23F1SE1	<b>Non-Major Elective</b> (Offered to other major Students) Logistics Management	2	2	40	60	100
		23F1FC	<b>Foundation Course</b> Fundamental Concepts of Accounting & Commerce	2	2	40	60	100
3.	II	21G2VE	Values for Life	1	1	40	60	100
		23F2SE2	<b>Non-Major Elective</b> (Offered to other major Students) Every day banking	2	2	40	60	100
		23F2SE3	Fundamentals of Auditing	2	2	40	60	100

**PART – V – 1 CREDIT****OFF-CLASS PROGRAMMES - ALL PART-V****SHIFT - II**

<b>S. No</b>	<b>SEM.</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS</b>	<b>CRE DIT</b>	<b>TOT. Mks</b>
1.	I – IV	21S4PED	Physical Education	30/ SEM	1	100
2.		21S4YRC	Youth Red Cross			
3.		21S4NSS	NSS			
4.		21S4RTC	Rotract			
5.		21S4WEC	Women Empowerment Cell			
6.		21S4ACUF	AICUF			

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

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HR S.</b>	<b>CRE DITS</b>	<b>SEMESTER IN WHICH THE COURSE IS OFFERED</b>	<b>CIA Mks</b>	<b>ESE Mks</b>	<b>TOTAL Mks</b>
<b>21UADFCA</b>	<b>ONLINE SELF LEARNING COURSES-</b> Foundation Course for Arts	40	2	I	40	60	100
21UADFCS	<b>ONLINE SELF LEARNING COURSE-</b> Foundation Course for Science	40	2	II	40	60	100
<b>21UAD3ES</b>	Social & Professional Ethics	15	1	III	40	60	100
<b>21UAD4ES</b>	Personality Development	15	1	IV	40	60	100
<b>21UAD5ES</b>	Family Life Education	15	1	V	40	60	100
<b>21UAD6ES</b>	Life Skills	15	1	VI	40	60	100
<b>21UAD5HR</b>	<b>HUMAN RIGHTS</b>	15	2	V	100	-	100
<b>21UAD6RS</b>	<b>OUTREACH PROGRAMME-</b> Reach Out to Society through Action <b>ROSA</b>	100	3	V & VI	100	-	100
21UAD6PR	<b>PROJECT</b>	30	4	VI	40	60	100
<b>21UAD6RC</b>	<b>READING CULTURE</b>	10/ Semester	1	II-VI	-	-	-
<b>TOTAL</b>			<b>20</b>				

**EXTRA CREDIT COURSES**

<b>COURSE CODE</b>	<b>COURSE</b>	<b>HR S.</b>	<b>CREDIT S</b>	<b>SEMESTER IN WHICH THE COURSE IS OFFERED</b>	<b>CIA MK S</b>	<b>ESE MK S</b>	<b>TOTAL MARKS</b>
23F2SL1	<b>SELF LEARNING COURSES for ADVANCED LEARNERS</b> <b>Emotional Intelligence</b>	-	2	III	40	60	100
	<b>MOOC COURSES / International Certified online Courses</b> (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM UGC / CEC	-	Minimum 2 Credits	I – VI	-	-	

**OFF CLASS PROGRAMMES****19UAD2CA- Value Added Certificate Course (photo Editing techniques)**

**I B.COM(CORPORATE SECRETARYSHIP)****SEMESTER –I***For those who joined in 2023 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WE EK</b>	<b>CREDITS</b>
<b>USCS</b>	<b>23F1CC1</b>	<b>FINANCIAL ACCOUNTING I</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

Students gain knowledge of Advanced Accounting principles, procedures and techniques used to solve business problems and make financial decisions

**COURSE OBJECTIVES**

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- 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****(15 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 (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 of 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: (for CIA only)**

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

#### **TEXT BOOK:**

1. Financial Accounting –T.S.Reddy&A.Moorthy, 2<sup>nd</sup> edition, 2011. Margham Publication, Chennai
2. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.



3. S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
4. ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
5. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
6. R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi

### BOOKS FOR REFERENCE:

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

### Digital Open Educational Resources (DOER) :

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

### COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Fundamentals of Financial Accounting</b>				
1.1	Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions	3	Chalk & Talk	Black Board
1.2	Journal, Ledger Accounts– Subsidiary Books — Trial Balance	3	Chalk & Talk	Black Board

1.3	Classification of Errors – Rectification of Errors	3	Chalk & Talk	Black Board
1.4	Preparation of Suspense Account	3	Chalk & Talk	Black Board
1.5	Bank Reconciliation Statement - Need and Preparation	3	Chalk & Talk	Black Board
<b>UNIT -2 Final Accounts</b>				
2.1	Final Accounts of Sole Trading Concern	3	Chalk & Talk	Black Board
2.2	Capital and Revenue Expenditure and Receipts	3	Chalk & Talk	Black Board
2.3	Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	5	Chalk & Talk	Black Board
2.4	Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	4	Chalk & Talk	Black Board
<b>UNIT -3 Depreciation and Bills of Exchange</b>				
3.1	Depreciation - Meaning – Objectives-Accounting Treatments - Types - Straight Line Method	5	Chalk & Talk	Black Board
3.2	Diminishing Balance method-Conversion method.	5	Chalk & Talk	Black Board

3.3	Definition – Specimens-Discounting of Bills – Endorsement of Bill	3	Chalk & Talk	Black Board
3.4	Collection – Noting – Renewal-Retirement of Bill under rebate	2	Chalk & Talk	Black Board
<b>UNIT -4 Accounting from Incomplete Records – Single Entry System</b>				
4.1	Incomplete Records -Meaning and Features - Limitations	2	Chalk & Talk	Black Board
4.2	Difference between Incomplete Records and Double Entry-	3	Chalk & Talk	Black Board
4.3	System - Methods of Calculation of Profit	5	Chalk & Talk	Black Board
4.4	Statement of Affairs Method-Preparation of final statements by Conversion method.	5	Chalk & Talk	Black Board
<b>UNIT -5 Royalty and Insurance of Claims</b>				
5.1	Meaning – Minimum Rent – Short Working	2	Chalk & Talk	Black Board
5.2	Recoupment of Short Working – Lessor and Lessee – Sublease	4	Chalk & Talk	Black Board
5.3	Accounting Treatment.	3	Chalk & Talk	Black Board
5.4	<b>Insurance Claims</b> –Calculation of Claim Amount	3	Chalk & Talk	Black Board

5.5	-Average clause (Loss of Stock only)	1	Discussion	Black Board
-----	--------------------------------------	---	------------	-------------

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

### INTERNAL – UG

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

**COURSE OUTCOMES**

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

NO.	COURSE OUTCOMES
CO 1	Remember the concept of rectification of errors and Bank reconciliation statements.
CO 2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO 3	Analyse the various methods of providing depreciation
CO 4	Evaluate the methods of calculation of profit
CO 5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

**Mapping COs with PSOs & Mapping COs with POs**

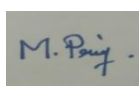
CO/PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO5	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

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

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**Mrs. M.PRIYA**



**Forwarded By**



**[Dr .M.Arasammal]**

**HOD'S Signature& Name**

**I B.COM(CORPORATE SECRETARYSHIP)**  
**SEMESTER –I**

*For those who joined in 2023 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WE EK</b>	<b>CREDIT S</b>
<b>USCS</b>	<b>23F1CC2</b>	<b>CORPORATE CORRESPONDANCE</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

This course outlines the concept of communication in business, process involved in communication, modes of communication, technology enabled communication, preparation of business letters, drafting response and replies.

**COURSE OBJECTIVES**

- Inherit the knowledge on introduction to communication.
- Identify & analyses the different types of communication.
- Develop the knowledge communication in business environment.
- Learn the basic understanding of drafting of legal deeds and documents.
- Enlighten the methods of drafting response and replies.

**UNITS**

**UNIT I: INTRODUCTION TO COMMUNICATION**

**[15 HRS]**

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these, Barriers.

**UNIT II: TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE****[15 HRS]**

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)

**UNIT III: COMMUNICATION IN CORPORATE ENVIRONMENT [15 HRS]**

**Report Writing – Agenda, Minutes of Meeting – Office Order** – Circular Notes- Correspondence with shareholders –Correspondence with directors.

**UNIT IV: DRAFTING OF DOCUMENTS [15 HRS]**

Partnership deed - Power of Attorney - Lease deed -Affidavit - Indemnity bond - Gift deed - Memorandum and articles of association of a company- Annual Report of a company

**UNIT V: DRAFTING REPLIES & RESPONSES [15 HRS]**

Drafting replies to regulatory show because notices – review of business documents and press releases – Responding to proxy advisory reports– Response to media replies -Crisis communication.

**Unit VI DYNAMISM: (Evaluation Pattern-CIA only)**

Job Application Letters and Resumes

**TEXT BOOK:**

1. **N.S. Raghunthan, B. Santhanam** – Margham Publications, Chennai,3rd Edition
2. **C.B. Gupta**, Business communication, Organisation and Management, 2014.
3. **R.C.Sekhar** – Ethical Choices in Business – Response Books, 2002

**BOOKS FOR REFERENCE:**

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi
3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd. - New Delhi.



4. Penrose, Raspberry, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing – Ohio

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

1. <https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
2. [www.newagepublishers.com](http://www.newagepublishers.com)
3. [www.managementstudyguide.com](http://www.managementstudyguide.com)
4. [www.businesscommunication.org](http://www.businesscommunication.org)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Concept of Communication</b>				
1.1	Meaning, Definition, Process these, Barriers.	5	Chalk & Talk	Black Board
1.2	Need, Feedback, Principles of effective Communication –	5	Chalk & Talk	Black Board
1.3	Barriers To Communication: Physical, Semantic/Language,	2	Chalk & Talk	Black Board
1.4	Socio-Cultural and Psychological Barriers - Ways to overcome	3	Chalk & Talk	Black Board
<b>UNIT -2 TYPES OF COMMUNICATION &amp; CORPORATE CORRESPONDENCE</b>				
2.1	Types of Communication: Verbal, Non-verbal.	3	Chalk & Talk	Black Board

2.2	Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine	3	Chalk & Talk	Black Board
2.3	Trade Letters (Inquiry, Order))	3	Chalk & Talk	Black Board
2.4	Credit and Status Enquiry, Complaints	3	Chalk & Talk	Black Board
2.5	Sales Letters, promotional leaflets and fliers	3	Chalk & Talk	Black Board
<b>UNIT -3 COMMUNICATION IN CORPORATE ENVIRONMENT</b>				
3.1	Report Writing – Agenda	5	Chalk & Talk	Black Board
3.2	Minutes of Meeting –Office Order – Circular Notes	5	Chalk & Talk	Black Board
3.3	Correspondence with shareholders	2	Chalk & Talk	Black Board
3.4	Correspondence with directors.	3	Chalk & Talk	Black Board
<b>UNIT -4 DRAFTING OF DOCUMENTS</b>				
4.1	Partnership deed-Power of Attorney	3	Chalk & Talk	Black Board
4.2	Lease deed –Affidavit	2	Chalk & Talk	Black Board
4.3	Indemnity bond - Gift deed	5	Chalk & Talk	Black Board

4.4	Memorandum and articles of association of a company, Annual report of a company	5	Chalk & Talk	Black Board
<b>UNIT -5 DRAFTING REPLIES &amp; RESPONSES</b>				
5.1	Drafting replies to regulatory show cause notices	5	Chalk & Talk	Black Board
5.2	review of business documents	3	Chalk & Talk	Black Board
5.3	Press release, response to media replies	2	Chalk & Talk	Black Board
5.4	Responding to proxy advisory reports	3	Chalk & Talk	Black Board
5.5	Crisis communication	2	Chalk & Talk	Black Board

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

CIA	
Scholastic	<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
CO 1	Inherit the knowledge on introduction to communication.
CO 2	Identify & analyses the different types of communication.
CO 3	Develop and demonstrate the knowledge communication in business environment.
CO 4	Learn the basic understanding of drafting of legal deeds and documents.
CO 5	Enlighten the methods of drafting response and replies.

### Mapping COs with PSOs & Mapping COs with POs

CO/ PO/ PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PS O1	PS O5	PS O5
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

*R. Kousalya.*

**Forwarded By**

*M. Arasammal*

[Dr .M.Arasammal]

**HOD'S Signature**

**I B.COM(CORPORATE SECRETARYSHIP)****SEMESTER –II***For those who joined in 2023 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WE EK</b>	<b>CREDITS</b>
<b>USCS</b>	<b>23F2CC3</b>	<b>FINANCIAL ACCOUNTING II</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

Students gain knowledge of Advanced Accounting principles, procedures and techniques used to solve business problems and make financial decisions

**COURSE OBJECTIVES**

- To prepare different kinds of accounts in Hire 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
- To get knowledge regarding Partnership Accounts relating to dissolution of firm.
- To know the requirements of international accounting standards

**UNITS****Unit: I Hire Purchase and Instalment System (15 Hrs)**

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 (15 Hrs)**

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 (15 Hrs)**

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 (15 Hrs)**

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)**

**(15 Hrs)**

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

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

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

Average Due date - Account Current.

**Textbooks:**

1. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.
2. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
3. R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi
5. M C ShuklaTSGrewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.

**BOOKS FOR REFERENCE:**

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.

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



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	2	Chalk & Talk	Black Board
1.2	Calculation of Interest	3	Chalk & Talk	Black Board
1.3	Default and Repossession	2	Chalk & Talk	Black Board
1.4	Hire Purchase Trading Account Instalment System	2	Chalk & Talk	Black Board
1.5	Calculation of Profit	6	Chalk & Talk	Black Board
<b>UNIT -2 Branch and Departmental Accounts</b>				
2.1	Branch – Dependent Branches: Accounting Aspects	3	Chalk & Talk	Black Board
2.2	Debtors system -Stock and Debtors system	5	Chalk & Talk	Black Board
2.3	Independent Branches (Foreign Branches excluded)	3	Chalk & Talk	Black Board

2.4	Departmental Accounts: Basis of Allocation of Expenses	2	Chalk & Talk	Black Board
2.5	Inter-Departmental Transfer at Cost or Selling Price.	2	Chalk & Talk	Black Board
<b>UNIT -3 Partnership Accounts – I</b>				
3.1	Partnership Accounts:–Admission of a Partner	3	Chalk & Talk	Black Board
3.2	Treatment of Goodwill- Calculation of Hidden Goodwill	4	Chalk & Talk	Black Board
3.3	Retirement of a Partner	3	Chalk & Talk	Black Board
3.4	Death of a Partner	5	Chalk & Talk	Black Board
<b>UNIT -4 Partnership Accounts – II</b>				
4.1	Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets	2	Chalk & Talk	Black Board
4.2	Realization account – Treatment of Goodwill – Preparation of Balance Sheet	4	Chalk & Talk	Black Board
4.3	Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent	6	Chalk & Talk	Black Board
4.4	Garner Vs Murray – Accounting Treatment – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method	3	Chalk & Talk	Black Board

<b>UNIT -5 Accounting Standards for financial reporting</b>				
5.1	Objectives and Uses of Financial Statements for Users	4	Chalk & Talk	Black Board
5.2	Role of Accounting Standards - Development of Accounting Standards in India.	4	Chalk & Talk	Black Board
5.3	Requirements of International Accounting Standards - Role of Developing IFRS	3	Chalk & Talk	Black Board
5.4	IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS	3	Chalk & Talk	Black Board
5.5	Discussion about the difference between Ind AS and IFR	1	Discussion	Black Board

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

## INTERNAL – UG

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

<b>UG CIA Components</b>					
			<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>
CO 1	To evaluate the Hire purchase accounts and Instalment systems
CO 2	To prepare Branch accounts and Departmental Account
CO 3	To understand the accounting treatment for admission and retirement in partnership
CO 4	To know Settlement of accounts at the time of dissolution of a firm.
CO 5	To elaborate the role of IFRS

### **Mapping COs with PSOs & Mapping COs with POs**

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

3 - Strong, 2 - Medium, 1- Low

**COURSE DESIGNER:**

*M. Priya*

**Mrs.M.Priya**

**Forwarded by**

*M. Arasammal*

**[Dr .M.Arasammal]  
HOD'S Signature& Name**

## **I B.COM(CORPORATE SECRETARYSHIP)**

### **SEMESTER -II**

*For those who joined in 2023 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCS	23F2CC4	BUSINESS LAW	5	5

### **COURSE DESCRIPTION**

Students gain knowledge of rights, relationship and behavior of business and individuals engaged in merchandising trade and sales.

### **COURSE OBJECTIVES**

- To know the nature and objectives of Mercantile law
- To understand the essentials of valid contract
- To gain knowledge on performance contracts

- To define the concepts of Bailment and pledge
- To understand the essentials of contract of sale

## **UNITS**

### **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 Contract**

**[15 hrs]**

Meaning of Performance, Offer to Perform, Devolution of joint liabilities and 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 Bailments, 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 (Case Study):**

**[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)**

Intellectual property rights

### **TEXT BOOK:**

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.

#### **BOOKS FOR REFERENCE:**

1. PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanavel, 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.

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

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	Indian Contract Act 1872: Definition of Contract	2	Chalk & Talk	Black Board
1.2	Essentials of Valid Contract, Classification of Contract	3	Chalk & Talk	Black Board
1.3	Offer and Acceptance – Consideration	2	Chalk & Talk	Black Board
1.4	–Capacity to Contract – Free Consent - Legality of Object	3	Chalk & Talk	Black Board
1.5	Contingent Contracts – Void Contract	5	Chalk & Talk	Black Board



<b>UNIT -2      Performance Contract</b>				
2.14	Meaning of Performance, Offer to Perform	3	Chalk & Talk	Black Board
2.2	Time and Place of Performance, Reciprocal Promises, Assignment of Contracts	4	Chalk & Talk	Black Board
2.3	- Remedies for Breach of contract -Termination	5	Chalk & Talk	Black Board
2.4	Discharge of Contract - Quasi Contract	3	Chalk & Talk	Black Board
<b>UNIT -3      Contract of Indemnity and Guarantee</b>				
3.1	Contract of Indemnity	3	Chalk & Talk	Black Board
3.2	Contract of Guarantee	4	Chalk & Talk	Black Board
3.3	Extent of Surety's Liability, Kinds of Guarantee	4	Chalk & Talk	Black Board
3.4	Rights of Surety, Discharge of Surety	4	Chalk & Talk	Black Board
<b>UNIT -4      Bailment and Pledge</b>				
4.1	Bailment and Pledge – Bailment – Concept	3	Chalk & Talk	Black Board
4.2	– Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee	4	Chalk & Talk	Black Board

4.3	Law of Pledge -Meaning Essentials of Valid Pledge	4	Chalk & Talk	Black Board
4.4	Pledge and Lien, Rights of Pawner and Pawnee.	4	Chalk & Talk	Black Board
<b>UNIT 5- Sale of Goods Act 1930</b>				
5.	Definition of Contract of Sale	2	Chalk & Talk	Black Board
5.2	Formation - Essentials of Contract of Sale	4	Chalk & Talk	Black Board
5.3	Conditions and Warranties - Transfer of Property	4	Chalk & Talk	Black Board
5.4	Contracts involving sea routes-Sale by Non-owners - Rights and duties of buyer	3	Chalk & Talk	Black Board
5.5	Rights of an Unpaid Seller.	2	Discussion	Black Board
<b>UNIT-6</b>				
6.1	Intellectual property rights		Discussion	Black Board

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

### INTERNAL – UG

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

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Explain the Objectives and significance of Mercantile law
CO 2	Understand the clauses and exceptions of Indian Contract Act.
CO 3	Explain concepts on performance, breach and discharge of contract.
CO 4	Outline the contract of indemnity and guarantee
CO 5	Explain the various provisions of Sale of Goods Act 1930

## Mapping COs with PSOs & Mapping COs with POs

CO/PO/ PSO	PO 1	PO2	PO3	PO4	PO5	PO 6	PO7	PO 8	PS O1	PS O5	PS O5
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -2

**COURSE DESIGNER:**

**Mrs. KOUSALYA R**

*R. kousalya.*

**Forwarded By**

*M. Arasammal*

**[Dr .M.Arasammal]  
HOD'S Signature& Name**

**SEMESTER –II**

*For those who joined in 2023 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCS	23F1EC1	CORPORATE E -MANAGEMENT	5	3

**COURSE DESCRIPTION**

This course provides an introduction to the various functions of Corporate management and teach the basics of Computer and devices.

### **COURSE OBJECTIVES**

- To teach the basics of Computer and devices
- To enlighten about the operating systems hardware, software
- To introduce the concept of internet
- To introduce the basics of Multimedia
- To teach about E-Commerce

### **UNITS**

#### **UNIT I: INTRODUCTION TO COMPUTERS (9 Hours)**

Introduction to computers–Characteristics-Classification–Advantages& Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices -InputDevices OutputDevices.

#### **UNITII: OPERATING SYSTEM (9 Hours)**

Functions of Management - Nature of Decision Making – Types of Decisions – Steps in Scientific Decision Making Process–Bases of Decision Making – Approaches of Decision Making.

#### **UNITIII: INTRODUCTION TO INTERNET (9 Hours)**

Introduction to Internet – Advantages & Uses of Internet - Requirements of internet- Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser- E-Mail– Advantages & Disadvantages of E- Mail..

**UNITIV: MULTIMEDIA****(9 Hours)**

Multimedia – meaning –Basic Concepts &amp; Elements of Multimedia- Text,

Images, Sound/ Audio, Video, Graphics and Animations – Uses of

multimedia in Education and Entertainment.

**UNITV: E-COMMERCE (9 Hours)**

E-Commerce –Benefits – Nature- Classification of E-commerce

–Advantages &amp; Disadvantages of E-Commerce. Traditional Commerce vs.

E-Commerce – Payment through Electronic mode.

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

Advanced Concepts in Corporate E- Management.

**TEXTBOOKS**

1. Fundamentals of Computer Science and Communication - Alexix Leon, Mathew Leon -Engineering.
2. Fundamentals of Information Technology - Alexix Leon, MathewLeon

**REFERENCEBOOKS**

1. Every Students guide to Internet. – John Callahan.
2. E-Commerce - K.K.Bajai and Debjani Nag - The cutting edge of Business.
3. Introduction to Information Technology – P.Rizwan Ahmed – Margham Publications.
4. E-Commerce -Dr.K.Abirami Devi &Dr.M.Alagammai – Margham Publications.

**OPEN EDUCATIONAL RESOURCES**

1. <https://edu.gcfglobal.org/>
2. [https://onlinecourses.swayam2.ac.in/cec19\\_cs06/preview](https://onlinecourses.swayam2.ac.in/cec19_cs06/preview)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
------------	-------	-----------------	-------------------	---------------

<b>UNIT -1INTRODUCTION TO COMPUTERS</b>				
1.1	Introduction to computers Characteristics	2	Discussion	Black Board
1.2	Classification–Advantages &Disadvantages of Computers -	1	Chalk & Talk	Black Board
1.3	Anatomy of Digital Computer	3	Lecture	LCD
1.4	Memory Devices - Input Devices Output Devices.	3	Discussion	Google classroom
<b>UNIT -2OPERATING SYSTEM</b>				
2.1	Concept of Operating System	1	Lecture	PPT & White board
2.2	Functions - Advantages – Classification - Assembler, Complier,	2	Chalk & Talk	Green Board
2.3	Interpreter– Hardware & Software and its types	3	Chalk & Talk	Black Board
2.4	Computer Networks – Classification – Typology of Networks.	3	Chalk & Talk	Black Board
<b>UNIT – 3 INTRODUCTION TO INTERNET</b>				
3.1	Introduction to Internet – Advantages & Uses of Internet	3	Discussion	PPT & White board
3.2	Requirements of internet - Internet Service Providers (ISPs)	3	Chalk &Talk	Green Board
3.3	IP Addressing - Domain Name - Web Browser	2	Chalk & Talk	Black Board
3.4	E-Mail– Advantages & Disadvantages of E- Mail.	1	Chalk & Talk	Black Board
<b>UNIT – 4 MULTIMEDIA</b>				



4.1	Multimedia – meaning –Basic Concepts	3	Discussion	PPT & White board
4.2	Elements of Multimedia- Text, Images, Sound/ Audio,	3	Chalk & Talk	Green Board
4.3	Video, Graphics and Animations –	2	Chalk & Talk	Black Board
4.4	Uses of multimedia in Education and Entertainment.	1	Chalk & Talk	Black Board
<b>UNIT – 5 E-COMMERCE</b>				
5.1	E-Commerce –Benefits	2	Lecture	PPT & White board
5.2	Nature- Classification of E-commerce	1	Chalk & Talk	Black Board
5.3	Advantages & Disadvantages of E-Commerce.	3	Lecture	Black Board
5.4	Traditional Commerce vs. E-Commerce – Payment through Electronic mode.	3	Chalk & Talk	Black Board
<b>UNIT –6 DYNAMISM</b>				
6.1	Advanced Concepts in E-Corporate Management		Discussion	Black Board

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

CIA	
Scholastic	<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

<b>UG CIA Components</b>					
			<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>
CO1	Define computer, its classification and uses in business.
CO2	Discuss and explain the operating system, hardware and software and computer networks.
CO3	Demonstrate a basic use of internet, email in current scenario and be aware of it.
CO4	Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.
CO5	To communicate the legal framework of e-commerce and assess the various modes of electronic payment system.

## Mapping of COs with PSOs


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

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

**COURSE DESIGNER:**

**Mrs. C.Joselyn Nithya**

**Forwarded by**



**[Dr .M.Arasammal]**

## **I B.COM(CORPORATE SECRETARYSHIP)**

### **SEMESTER –I**

***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>
<b>UCCS</b>	<b>23F1EC2</b>	<b>BUSINESS ECONOMIC S</b>	<b>5</b>	<b>3</b>

#### **COURSE DESCRIPTION**

This course introduces economic concepts and principles that facilitate best decision making of any business.

#### **COURSE OBJECTIVES**

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behaviour
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

#### **UNIT I Introduction to Economics**

**[9 HRS]**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics -Accounting Profit and Economic Profit -Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation.

**UNIT II Demand & Supply Functions****[9 HRS]**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types. Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

**UNIT III Consumer Behaviour****[9 HRS]**

Consumer Behaviour – Meaning, Concepts and Features - Law of Diminishing Marginal Utility – Equi-Marginal Utility - Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

**UNIT IV Theory of Production****[9 HRS]**

Concept of Production - **Production Functions: Linear and Non – Linear Homogeneous Production Functions** - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale.

**UNIT V Market Structure****[9 HRS]**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, **Pricing Methods** and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

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

Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties.

**Textbooks**

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

#### **BOOKS FOR REFERENCE:**

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

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

1. [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVESqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

#### **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 Introduction to Economics</b>				

1.1	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics	1	Chalk & Talk	Black Board
1.2	Positive and Normative Economics - Definition – Scope and Importance of Business Economics	2	Chalk & Talk	Black Board
1.3	Accounting Profit and Economic Profit	3	Chalk & Talk	Black Board
1.4	Business Cycle:- Theory, Inflation, Depression.	1	Chalk & Talk	Black Board
1.5	Recession, Recovery, Reflation and Deflation	2	Chalk & Talk	Black Board
<b>UNIT -2 Demand &amp; Supply Functions</b>				
2.1	Meaning of Demand - Demand Analysis: Demand Determinants,	2	Chalk & Talk	Black Board
2.2	Law of Demand and its Exceptions.	2	Chalk & Talk	Black Board
2.3	Elasticity of Demand: Definition, Types	2	Chalk & Talk	Black Board
2.4	Demand Forecasting - Methods of Demand Forecasting.	2	Chalk & Talk	Black Board
2.5	Law of Supply and Determinants.	1	Chalk & Talk	Black Board

<b>UNIT -3 Consumer Behaviour</b>				
3.1	Consumer Behaviour – Meaning, Concepts and Features	2	Chalk & Talk	Black Board
3.2	Law of Diminishing Marginal Utility – Equi-Marginal Utility - Consumer's Equilibrium.	2	Chalk & Talk	Black Board
3.3	Price, Income and Substitution Effects.	2	Chalk & Talk	Black Board
3.4	Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	3	Chalk & Talk	Black Board
<b>UNIT -4 Theory of Production</b>				
4.1	Concept of Production -	2	Chalk & Talk	Black Board
4.2	Production Functions: Linear and Non – Linear Homogeneous Production Functions	2	Chalk & Talk	Black Board
4.3	Law of Variable Proportion – Laws of Returns to Scale -	2	Chalk & Talk	Black Board
4.4	Difference between Laws of variable proportion and returns to scale.	3	Chalk & Talk	Black Board
<b>UNIT -5 Market Structure</b>				



5.1	Price and Output Determination under Perfect Competition, Short Period and Long Period	1	Chalk & Talk	Black Board
5.2	Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives	2	Chalk & Talk	Black Board
5.3	Price Determination under Monopoly, kinds of Monopoly,	2	Chalk & Talk	Black Board
5.4	Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition –	2	Chalk & Talk	Black Board
5.5	Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	2	Discussion	Black Board

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

## INTERNAL – UG

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
CO 1	Explain the positive and negative approaches in economic analysis
CO 2	Understood the factors of demand forecasting
CO 3	Know the assumptions and significance of indifference curve
CO 4	Outline the internal and external economies of scale
CO 5	Relate and apply the various methods of pricing

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

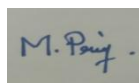
CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2

<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

**3 - Strong, 2 - Medium, 1- Low**

**COURSE DESIGNER:**

**Staff Name : Mrs. M.Priya**



**Forwarded by**

**HOD'S Signature& Name**



**[Dr .M.Arasammal))**

**I B.COM (CORPORATE SECRETARYSHIP)**

**SEMESTER -II**

***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>
<b>USCS</b>	<b>23F2EC3</b>	<b>BUSINESS ENVIRONMENT</b>	<b>5</b>	<b>3</b>

**COURSE DESCRIPTION**

Students gain knowledge of the business environment and its types and to know how business operates in different environments.

**COURSE OBJECTIVES**

- To understand the nexus between environment and business.
- To know the Political Environment in which the businesses operate.
- To gain an insight into the Social Environment.
- To familiarize the concepts of an Economic Environment.

- To learn the trends in the Global Environment.

## **UNITS**

### **UNIT I An Introduction**

**( 9 HOURS)**

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

### **UNIT II Political Environment**

**(9 HOURS)**

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

### **UNIT III Social and Cultural Environment**

**(9 HOURS)**

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

### **UNIT IV Economic Environment**

**(9 HOURS)**

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

### **UNIT V Technological Environment (CASE STUDY)**

**(9 HOURS)**

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

### **Unit VI DYNAMISM:**

Social entrepreneurship

**TEXT BOOK:**

1. C. B. Gupta, Business Environment, Sulthan 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

**BOOKS FOR REFERENCE:**

1. Veenakeshvpailwar, 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 T Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks May be Used

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

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 -1 Introduction</b>				
1.1	The Concept of Business Environment - Its Nature and Significance	2	Chalk & Talk	Black Board

1.2	Brief Overview of Political – Cultural and their Impact on Business and Strategic Decisions	3	Chalk & Talk	Black Board
1.3	Legal Economic and Social Environments and their Impact on Business and Strategic Decisions	2	Chalk & Talk	Black Board
1.4	Social Environments and Impact on Business and Decisions	2	Chalk & Talk	Black Board
<b>UNIT -2 Political Environment</b>				
2.1	Political Environment	3	Chalk & Talk	Black Board
2.2	Government and Business Relationship in India	3	Chalk & Talk	Black Board
2.3	Provisions of Indian Constitution Pertaining to Business.	3	Chalk & Talk	Black Board
<b>UNIT -3 Social and Cultural Environment</b>				
3.1	Social and Cultural Environment.	2	Chalk & Talk	Black Board
3.2	Impact of Foreign Culture – Castes and Communities	1	Chalk & Talk	Black Board
3.3	Linguistic and Religious Groups – Types of Social Organization	3	Chalk & Talk	Black Board
3.4	Social Responsibilities of Business	3	Chalk & Talk	Black Board
<b>UNIT -4 Economic Environment</b>				

4.1	Economic Environment – Economic Systems and their Impact of Business	1	Chalk & Talk	Black Board
4.2	Macro Economic Parameters like GDP	3	Chalk & Talk	Black Board
4.3	Growth Rate Population –Urbanization - Fiscal Deficit – Plan Investment	4	Chalk & Talk	Black Board
4.4	Per Capita Income and their Impact on Business Decisions.	1	Chalk & Talk	Black Board
<b>UNIT 5- Technological Environment</b>				
5.1	Technological Environment – Meaning-	2	Chalk & Talk	Black Board
5.2	Features OF Technology-Sources of Technology	1	Chalk & Talk	Black Board
5.3	Dynamics-Transfer of Technology-	1	Chalk & Talk	Black Board
5.4	Impact of Technology on Globalization-	2	Chalk & Talk	Black Board
5.5	Status of Technology in India- Determinants of Technology Environment.	3	Discussion	Black Board



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

## INTERNAL – UG

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

<b>UG CIA Components</b>					
			<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>
CO 1	Remember the nexus between environment and business.
CO 2	Apply the knowledge of Political Environment in which the businesses operate.
CO 3	Analyze the various aspects of Social Environment.
CO 4	Evaluate the parameters in Economic Environment.
CO 5	Create a conducive environment for business to operate globally.

### **Mapping COs with PSOs & Mapping COs with POs**

CO/PO/ PSO	PO 1	PO2	PO3	PO4	PO5	PO 6	PO7	PO 8	PS O1	PS O5	PS O5
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

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

**COURSE DESIGNER:**

**Mrs. KOUSALYA R**

*R. Kousalya*

**Forwarded By**

*M. Arasammal*

**[Dr .M.Arasammal]**

**HOD'S Signature & Name**

**I B.COM CORPORATE SECRETARYSHIP**

**SEMESTER –I**

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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCS	23F1SE1	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	5	3

### COURSE DESCRIPTION

This course provides a clear understanding of modern office management, train the students in running the office and organize data records.

### COURSE OBJECTIVES

- To familiar with modern office management.
- To familiar with the work atmosphere
- To train the students in maintaining and running the office effectively.
- To understand and organize data records
- To gain knowledge about the role of a secretary

### UNITS

#### Unit 1-Modern Office and Its Function (9 Hours)

Introduction- Meaning of Office-Office Work-Office Activities  
The Purpose of an Office-Office Functions - Importance of Office-The Changing Office-The Paperless Office -Office Management - Elements— Functions -Office Manager -Success Rules for Office Managers—The Ten Commandments.

#### Unit 2-Office Space and Environment Management (9 Hours)

Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration -

Furniture — Freedom from Noise and Dust — **Safety from Physical Hazards**—Sanitary Requirements—Cleanliness  
—Security—Secrecy.

### **Unit 3-Office Systems and Procedures (9 Hours)**

The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — **Role of Office Manager in Systems and Procedures** — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control

### **Unit 4-Records Management (9 Hours)**

Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making

### **Unit 5-Secretarial Practice (9 Hours)**

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

### **Textbooks**

1. R S N Pillai & Bagavathi , Office Management, S Chand

Publications, New Delhi

2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.

### **References:**

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.

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

<https://accountlearning.com/basic-functions-modern-office/>  
<https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>  
<https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Modern Office and Its Function</b>				
1.1	Introduction- Meaning of Office-Office Work-Office Activities.The Purpose of an Office-Office Functions	2	Chalk &Talk	Black Board
1.2	Importance of Office-The Changing Office-The Paperless Office -Office Management	2	Chalk &Talk	Black Board
1.3	The Changing Office-The Paperless Office -Office Management - Elements—.	2	Chalk & Talk	Black Board
1.4	Functions -Office Manager -Success Rules for Office Managers	2	Chalk & Talk	Black Board
1.5	The Ten Commandments	1	Chalk & Talk	Black Board
<b>UNIT -2 Office Space and Environment Management</b>				
2.1	Introduction— Principles — Location of Office — Office	1	Chalk & Talk	Black Board
2.2	Building — Office Layout —Preparing the Layout — Re-layout	1	Chalk & Talk	Black Board
2.3	New Trends in Office Layout. Office Lighting— Types of Lighting Systems—	2	Chalk & Talk	Black Board
2.4	Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust	2	Chalk & Talk	Black Board

2.5	Safety from Physical Hazards—Sanitary Requirements—Cleanliness—Security—Secrecy	2	Chalk & Talk	Black Board
2.6	Open and Private Offices — New Trends in Office Layout. Office Lighting—Cleanliness—Security—Secrecy	1	Chalk & Talk	Black Board
<b>UNIT -3 Office Systems and Procedures</b>				
3.1	The Systems Concept —Definitions—Systems Analysis	3	Chalk & Talk	Black Board
3.2	Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures	3	Chalk & Talk	Black Board
3.3	Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control	3	Chalk & Talk	Black Board
<b>UNIT -4 Records Management</b>				
4.1	Records — Importance of Records — Records Management —Filing Devices — Centralised vs. Decentralised Filing — Indexing	3	Chalk & Talk	Black Board
4.2	Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern	3	Chalk & Talk	Black Board
4.3	Types of Indexing—Selection of Suitable Indexing System—The Filing Routine	2	Chalk & Talk	Black Board
4.4	The Filing Manual — Records Retention — Evaluating the	1	Chalk & Talk	Black Board



	Records Management Programme—Modern Tendencies in Records Making			
<b>UNIT -5 Secretarial Practice</b>				
5.1	Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary -	3	Chalk & Talk	Black Board
5.2	Qualifications for Appointment as Personal Secretary.	2	Chalk & Talk	Black Board
5.3	Modern Technology and Office Communication, Email	2	Chalk & Talk	Black Board
5.4	, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting.	1	Chalk & Talk	Black Board
5.5	Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	1	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>	<b>18.75 %</b>

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	<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

**C6** - Attendance

- 5 Mks

**COURSE OUTCOMES**

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

NO.	COURSE OUTCOMES
CO 1	Familiarised with modern office management
CO 2	Adapt with the modern work atmosphere
CO 3	Trained in maintaining the office independently and effectively
CO 4	Ability to organize data records in office
CO 5	Motivated to act as a company secretary

**Mapping COs with PSOs & Mapping COs with POs**

CO/ PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO 5	PSO 5
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	3	2	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	2	3	3	3	2	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	14	14	14	14	15	15	14	14	14
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

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

**COURSE DESIGNER:**

**Mrs. Kousalya R**

**Forwarded By**



**[Dr .M.Arasammal]**

**HOD'S Signature and Name**

**I B.COM CORPORATE SECRETARYSHIP****SEMESTER –I***For those who joined in 2023 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEE K</b>	<b>CREDITS</b>
<b>USCS</b>	<b>23F1SE1</b>	<b>Logistics Management</b>	<b>2</b>	<b>2</b>

**COURSE DESCRIPTION**

This course emphasizes Logistics management involves identifying prospective distributors and suppliers and determining their effectiveness and accessibility. Logistics managers are referred to as logisticians.

**COURSE OBJECTIVES**

- To provide an opportunity to learn the fundamentals of logistics
- To create and interest in students to explore the field of logistics and allied industries for employment and business.

**UNITS****UNIT I****(6 Hours)**

Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Stocking Policies – Storage And Handling Capacities-Warehousing.

**UNIT II****(6 Hours)**

Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system.

**UNIT III****(6 Hours)**

Supply chain management – Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services

**UNIT IV****(6 Hours)**

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS

**UNIT V****(6 Hours)**

**Material handling**, Concepts and Equipment: Automated Storage and Retrieval Systems – **Order Processing** – Transportation –Demand Forecasting - Impact of Forecasts on Logistics and Supply chain Management-**Performance measurements**

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

Role of Logistics in Economy

**TEXT BOOK:**

1. John J. Coyle , C. John Langley .JR., Robert A. Novack , Brian J. Gibson – Supply Chain Management A Logistics Perspective – CENGAGE , New Delhi

2. Joel D. Wisner , Keah – Choon Tan , G. Keong Leong – Principles of Supply Chain Management A Balanced Approach– CENGAGE, New Delhi

**BOOKS FOR REFERENCE:**

1. Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. 'Operations Management and Supply Chain Management', McGraw Hill Publications, 13<sup>th</sup> edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', Pearson Education India, 6<sup>th</sup> edition, 2016.

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

1. [www.managementstudyguide.com](http://www.managementstudyguide.com)
2. [https://www.tutorialspoint.com/supply\\_chain\\_management/supply\\_chain\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf)
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Management%20andOrganization/fundamentals-of-supply-chain-management.pdf>
5. [https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny\\_3ANzZMsJJjeu\\_x\\_Mg-S0f0hGcn](https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeu_x_Mg-S0f0hGcn)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT - 1</b>				
1.1	Concepts Of Logistics	2	Chalk & Talk	Black Board
1.2	Evolution – Nature and Importance Logistics —	2	Chalk & Talk	Black Board
1.3	Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And	1	Chalk & Talk	Black Board

1.4	Animal Driven Vehicles – Stocking Policies – Storage And Handling Capacities -warehousing	1	Chalk & Talk	Black Board
<b>UNIT -2</b>				
2.1	Components of Logistics Management-	1	Chalk & Talk	Black Board
2.2	Competitive advantages of Logistics	2	Chalk & Talk	Black Board
2.3	Functions of Logistics management	2	Chalk & Talk	Black Board
2.4	Principles – Logistics Network- Integrated Logistics system.	1	Chalk & Talk	Black Board
<b>UNIT -3</b>				
3.1	Supply chain management – Nature and Concepts.	1	Chalk & Talk	Black Board
3.2	Value chain- Functions –	1	Chalk & Talk	Black Board
3.3	Supply chain effectiveness – Outsourcing – 3PLs and 4PLs	2	Chalk & Talk	Black Board
3.4	Supply chain relationships – Customer services	2	Chalk & Talk	Black Board
<b>UNIT -4</b>				
4.1	Elements of Logistics	1	Chalk & Talk	Black Board



4.2	and Supply chain management –	1	Chalk & Talk	Black Board
4.3	Inventory carrying	2	Chalk & Talk	Black Board
4.4	Warehousing, Technology in the warehouse:	2	Chalk & Talk	Black Board
<b>UNIT -5</b>				
5.1	Material handling, Concepts and Equipment:	1	Chalk & Talk	Black Board
5.2	Automated Storage and Retrieval Systems	2	Chalk & Talk	Black Board
5.3	Order Processing – Transportation –	1	Chalk & Talk	Black Board
5.4	Impact of Forecasts on Logistics and Supply chain Management.	2	Chalk & Talk	Black Board
5.5	Impact of Forecasts on Logistics and Supply chain Management-Demand Forecasting-performance measurement	1	Chalk & Talk	Black Board

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

## INTERNAL – UG

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

<b>UG CIA Components</b>					
			<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>
CO 1	Understand the basic concepts of Logistics
CO 2	Identify the opportunities in the field of logistics
CO 3	Outline the 3PLs and 4PLs
CO 4	Demonstrate Technology in the ware house
CO 5	Evaluate the Material handling

### **Mapping COs with PSOs & Mapping COs with POs**

CO/ PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO 5	PSO 5
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	3	2	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	2	3	3	3	2	3	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	14	14	14	14	15	15	14	14	14
AVERA GE	3	2	3	3	2.6	2.2	2	2	3	2	2

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

**COURSE DESIGNER:**

**Dr.T.K.LATHA MAHESWARI**

**Forwarded By**



**[Dr .M.Arasammal]**

**HOD'S Signature and Name**

**SEMESTER –I***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>
<b>USCS</b>	<b>23F1FC</b>	<b>Fundamental concept of Accounting and commerce</b>	<b>2</b>	<b>2</b>

**COURSE DESCRIPTION**

This course introduces the concept of Basic concepts of Accounting and Commerce.

**COURSE OBJECTIVES**

- To provide an overview of accounting concepts
- To create an insight about the commerce and allied areas covered in the programme.

**UNITS****UNIT –I****(6 HRS.)**

Definition – systems of Accounting – Functions of Accounting – Basis of Accounting – Golden rules of Accounting – Examples – Books of Accounts – Manual Vs software.

**UNIT –II****(6 HRS.)**

Financial statements – Meaning and contents – Reporting – Different types of Accounting – Introduction to corporate accounting – Cost Accounting – Management Accounting.

**UNIT –III****(6 HRS.)**

Overview of business laws – company law – Commercial law – Industrial law.

**UNIT –IV****(6 HRS.)**

Communication – Meaning – Definition – Types – Process – Barriers to Communication.

### **UNIT –V**

**(6 HRS.)**

Management – Definition – Types – Function of business Management – Skills for an Entrepreneur – qualities of an Entrepreneur.

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

E-communication

### **TEXT BOOK:**

1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
2. S.Thothadri & S. Nafeesa, Financial Accounting, MC Graw Hill Education, New Delhi.
3. M.V. Nagarajan. Financial Accounting, Vidhya publications.
4. N.Premvathy, Principles of Management – Sri Vishnu publication – Chennai. 6.J.Jeyasankar, Business Management – Margham Publication – Chennai.
5. Elements of Mercantile Law – N.D. Kapoor

### **REFERENCES:**

6. S.P.Jain & N.L. Narang. Financial Accounting, Kalyani publishers, New Delhi.
7. M.C. Shukla, T.S Grewal, S.C. Gupta. Advanced Accounting. S. Chand & Co, New Delhi.
8. C.B.Gupta, Management Theory & Practice – Sultan Chand & sons – New Delji. 2. L.M.Prasad, Principles of Management – Sultan chand & sons – Newdelhi. Human Resource Management – V S P Rao. Human Resource Management – Ashwathappa.

### **OPEN EDUCATIONAL RESOURCES:**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. <http://www.managementstudyguide.com/>

### COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1</b>				
1.1	Definition, systems of Accounting	1	Chalk & talk	Black Board
1.2	Functions and Basis of Accounting.	1	Chalk & Talk	Black Board
1.3	Classification and Golden rules of Accounting	2	Chalk & Talk	Black Board
1.4	Books of Accounts.	2	Chalk & Talk	Black Board
<b>UNIT -2</b>				
2.1	Meaning and Content of financial statements	2	Chalk & Talk	Black Board
2.2	Reporting, Different types of Accounting	1	Chalk & Talk	Black Board
2.3	Introduction to Corporate Accounting	2	Chalk & Talk	Black Board
2.4	Cost and Management Accounting	1	Chalk & Talk	Black Board
<b>UNIT - 3</b>				
3.1	Overview of Business Laws	2	Chalk & Talk	Black Board
3.2	Company law	1	Chalk & Talk	Black Board
3.3	Commercial Law	2	Chalk & Talk	Black Board

3.4	Industrial law	1	Chalk & Talk	Black Board
<b>UNIT – 4</b>				
4.1	Meaning and definition of Communication	2	Chalk & Talk	Black board
4.2	Types and Process of Communication	2	Chalk & Talk	Black Board
4.3	Barriers to Communication	2	Chalk & Talk	Black Board
<b>UNIT – 5</b>				
5.1	Definition of Management	2	Chalk & Talk	Black board
5.2	Types and Function of Business Management	1	Chalk & Talk	Black Board
5.3	Skills for an Entrepreneur	2	Chalk & Talk	Black Board
5.4	Qualities of an Entrepreneur	1	Chalk & Talk	Black Board
<b>UNIT –6 DYNAMISM</b>				
6.1	E-communication		Chalk & Talk	Black Board



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

CIA	
Scholastic	<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	Understand and apply the principles of accounting
CO2	Demonstrate an overview of understanding of commerce and allied fields

### Mapping of COs with PSOs

	P O 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**Staff Name: A. Atchaya**

**Forwarded By**



**Dr. M. Arasammal****HOD'S Signature& Name**

**I B.Com (Corporate Secretaryship)**  
**SEMESTER –I**

*For those who joined in 2023 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDIT S</b>
USCS	<b>23F2SE2</b>	<b>EVERY DAY BANKING</b>	2	2

**COURSE DESCRIPTION**

Students are look the banking sector continues to grow and is providing exciting job opportunities even post covid. It is an excellent sector to make a career in their life.

**Learning Objectives**

- To introduce the basic concepts of banking and related documents and process
- To enable the students to gain knowledge about the modern banking techniques and related terms.

**UNIT I**

**(6 Hours)**

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque- Payable at par – Demand Draft

**UNIT II****(6 Hours)**

Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.

**UNIT III****(6 Hours)**

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID– Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments

**UNIT IV****(6 Hours)**

Loans –Repayment for Loans –other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles

**UNIT V****(6 Hours)**

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs.

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

QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.

**REFERENCE BOOKS**

1. B. Santhanam- Banking & Financial systems, Margham Publications
2. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
3. Parameswaran- Indian Banking, S. Chand& Co.

**OPEN EDUCATIONAL RESOURCES:**

1. [https://en.wikipedia.org/wiki/Online\\_banking](https://en.wikipedia.org/wiki/Online_banking)
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. [www.scotiabank.com/mobile/ca/en/0,,5181,00.html](http://www.scotiabank.com/mobile/ca/en/0,,5181,00.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</b>				
1.1	Banking – Definition – pass book – cheque book – Format of Cheque –	2	Lectures	Black Board
1.2	Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque	2	Lectures	Black Board
1.3	Transfer cheque – Collection Cheque- Payable at par – Demand Draft	2	Lectures	Black Board
<b>UNIT -2</b>				
2.1	Application filling – Account Opening form – Filling up – Documents required	2	Lectures	PPT
2.2	Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC	2	Lectures	PPT
2.3	Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer	2	Lectures	PPT
<b>UNIT -3</b>				
3.1	On line Banking – Sign up – Process – Requirements – Log in – Customer ID –	2	Chalk & Talk	Black Board

3.2	User ID- Pass word – Hints for creating Pass words – change of pass word – on line transactions –	2	Chalk &Talk	Black Board
3.3	Account statements – Fund Transfer – Payment of bills – Utility payments	2	Chalk & Talk	Black Board
<b>UNIT -4</b>				
4.1	Loans – Repayment for Loans other services. Mobile Banking meaning .	2	Lecture	PPT
4.2	importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol) .	2	Lecture	PPT
4.3	USSD (Unstructured Supplementary Service Data)-Registration process – through Mobiles.	2	Lecture	PPT
<b>UNIT -5</b>				
5.1	Process at Bank Branch-ATM-User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System)	3	Chalk & Talk	Black board
5.2	UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) ..	2	Lecture	Black board
5.3	Bank account Management – Transfer Funds – paying Bills – Locating ATMs.	1	Lecture	Black board
<b>DYNAMISM</b>				
6.1	QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.		Seminar	PPT

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

### INTERNAL – UG

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	Exhibit the skill to perform basic banking operations and distinguish between basic documents
CO2	Execute online, mobile banking and related transactions

**CO-PO-PSO MAPPING**

	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

Staff Name :

M. B. J.



**Forwarded by****[Dr .M.Arasammal]****HOD'S Signature& Name****I B.COM(CORPORATE SECRETARYSHIP)****SEMESTER –II***For those who joined in 2023 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDIT S</b>
<b>USCS</b>	<b>23F2SE3</b>	<b>FUNDAMENTALS OF AUDITING</b>	<b>2</b>	<b>2</b>

**COURSE DESCRIPTION**

This course presents the principles, techniques, and concepts needed for auditing and its practical applications.

**COURSE OBJECTIVES**

- To make the students to understand the concept of Auditing
- To enable the students to gain knowledge of various techniques of Auditing.

**UNIT I****(6 Hours)**

Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit Meaning of

**UNIT II****(6 Hours)**

Errors & Frauds – Principles of Audit-Types of Audits

**UNIT III****(6 Hours)**

Audit Planning-Auditing Techniques-Basics of Internal audit-procedure and documentation

#### **UNIT IV**

**(6 Hours)**

Meaning and types of vouching and verification

#### **UNIT V**

**(6 Hours)**

**Appointment and qualification of auditors**-powers, duties and removal of

Auditors-Rights, Duties, responsibilities of Auditors

#### **UNIT –6 DYNAMISM (Evaluation Pattern-CIA only)**

Audit techniques, CAAT and other applications

#### **TEXT BOOKS:**

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

#### **REFERENCE BOOKS:**

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill.
3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.  
Chennai

#### **WEBRESOURCE:**

1. [http://www.osbornebooksshop.co.uk/p/auditing\\_tutorial](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)
2. [www.mu.ac.in](http://www.mu.ac.in)
3. [www.learnthat.com](http://www.learnthat.com)

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1</b>				
1.1	Introduction Meaning and Definition of Auditing --	2	Lecture	PPT & White board
1.2	Distinction between Auditing and Accounting - Objectives	2	Lecture	PPT & White board
1.3	Advantages and Limitations of Audit - Scope of Audit Meaning of Audit	2	Lecture	PPT & White board
<b>UNIT -2</b>				
2.1	Errors & Frauds –	2	Lecture	PPT & White board
2.2	Principles of Audits-	2	Lecture	PPT & White board
2.3	Types of Audits	2	Lecture	PPT & White board
<b>UNIT -3</b>				
3.1	Audit Planning-	2	Lecture	PPT & White board
3.2	Auditing Techniques-	2	Lecture	PPT & White board
3.3	Basics of Internal audit-	1	Lecture	PPT & White board
3.4	procedure and documentation	1	Lecture	PPT & White board

<b>UNIT -4</b>				
4.1	Meaning and types of vouching and verification	2	Lecture	PPT & White board
4.2	types of vouching and verification	2	Lecture	PPT & White board
4.3	types of vouching and verification	2	Lecture	PPT & White board
<b>UNIT -5</b>				
5.1	Appointment and qualification of auditors- -	2	Lecture	PPT & White board
5.2	powers, duties and removal of Auditors	2	Lecture	PPT & White board
5.3	Rights, Duties, responsibilities of Auditors	2	Lecture	PPT & White board
<b>UNIT -6 DYNAMISM</b>				
6.1	Audit techniques, CAAT and other applications		Discussion	Black Board

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

## INTERNAL – UG

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	Understanding and remembering the basic process of auditing
CO2	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.

### Mapping of COs with PSOs

	P O 1	PO 2	PO 3	P O 4	P O 5	PS O1	PS O2	PS O3	PS O4	PS O5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
<b>Average</b>	3	3	3	3	3	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ModeratelyCorrelated – 2

♦WeaklyCorrelated -1

**COURSE DESIGNER:**

**Staff Name: Mrs. C.Joselyn Nithya**

**Forwarded By**

A handwritten signature in black ink, appearing to read 'M. Arasammal', with a stylized, cursive script.

**Dr. M. Arasammal**

**HOD'S Signature & Name**