



**FATIMA COLLEGE**

Autonomous)

*Affiliated to Madurai Kamaraj University*

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

Mary Land, Madurai - 625018, Tamil Nadu

---

## **1.2.1 New Courses for the Academic Year 2023-2024**

**UACO**

**The Research Centre of Commerce  
2023-2024**

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

venue :

Time

Date : 1.4.2023

Members present - External

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

M. Mani

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

S. Gnanapathy 1.4.2023

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

ABSENT

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

ABSENT.

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

Susan Anita Andrew  
01/04/23

6. Members Present - Internal

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

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



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

## Agenda for BOARD OF STUDIES

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



## Minutes of the Board of Studies.

Action taken Report for the year 2023-24.

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



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

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

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

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

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

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



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

updated

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

updated.

New Self learning Courses Introduced.

1 For U.G Financial Economics Subject Introduced.

2 For P.G - Accounting Standards Introduced.

New Courses Introduced.

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

Revised Courses - U. G.

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



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

### Revised Courses - P.G.

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



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

### UG-TANSCHEGRID

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



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

### PG - TANCHE GRID

#### Core Courses.

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



## Elective Courses.

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

## Skill Enhancement Course.

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



## B.Com SF Elective Course.

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

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

NIL.

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

NIL.

Approval of ph.D work Syllabus.

NIL.



Dr. A.I. Auxilia Felicitas

Dr. M. Nani

Dr. S. Gnanapathy.

Mrs. Susan Anita Andrew.

Dr. M. Meena Kumari.

Dr. T. Jayanthi Vijayarani.

Dr. S. Fatima Rasahia Nay.

Dr. C. Lucia Vanitha.

Dr. P. Kalai Selvi.

Dr. Sr. Birdu Antony

Dr. V. Suganya.

Dr. P. Ruby Leela.

Dr. K. Sangeetha

Dr. M. Arasammal.

Dr. T.K. Lakshma Nageswari...

Mrs. M. Fanny.

A. J. Lal

M. J. J.

1-4-2023

1-04-23

T. Jayanthi Vijayarani

S. Fatima Rasahia Nay.

C. Lucia Vanitha

P. Kalai Selvi

Dr. Sr. Birdu Antony

V. Suganya

Dr. P. Ruby Leela

Dr. K. Sangeetha

Dr. M. Arasammal

T.K. Lakshma Nageswari

M. Fanny

01/04/2023



**FATIMA COLLEGE**

(Autonomous)

*Affiliated to Madurai Kamaraj University  
Re-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle -  
IV)*

**Mary Land, Madurai - 625018, Tamil Nadu**

**B.COM**

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

**NAME OF THE DEPARTMENT : The Research Centre of Commerce**

**PROGRAMME CODE : UACO**

**ACADEMICYEAR : 2023-2024**





# FATIMA COLLEGE

(Autonomous)

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

## The Research Centre of Commerce

### B.Com Curriculum from 2023 onwards

#### PROGRAMME OBJECTIVE:

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

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



	<p>evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem Solving:</b> Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical Reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p><b>PO6: Research- related skill:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p><b>PO7: Co-operation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p><b>PO10: Information/Digital Literacy:</b> Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.</p> <p><b>PO11: Self- directed learning:</b> ability to work</p>
--	--



## CBCS Curriculum for B.Com

	<p>independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p><b>PO12:</b> Multicultural competence: Possess knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO13: Moral and Ethical awareness /reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO14:</b> Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p><b>PO15: Life Long Learning:</b> Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
Programme Specific Outcomes:	<p><b>PSO1 – Placement:</b></p> <p>To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and</p>



## CBCS Curriculum for B.Com

	<p>apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p><b>PSO2 – Contribution to Business World:</b> Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO3 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
--	---



**CBCS Curriculum for B.Com**

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

**THE RESEARCH CENTRE OF COMMERCE**

**PROGRAMME CODE: UACO**

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

**PART – I – TAMIL**

**Offered by The Research Centre of Tamil**

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

**PART – I – FRENCH**

**Offered by The Department of French**

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



**CBCS Curriculum for B.Com**

TOTAL	10	10			
-------	----	----	--	--	--

**PART – I – HINDI****Offered by The Department of Hindi**

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

**PART – II -ENGLISH – 16 CREDITS****Offered by The Research Centre of English**

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



## CBCS Curriculum for B.Com

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

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

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

S. No	SEM .	COURSE CODE	COURSE TITLE	H R S	CR ED IT S	CIA Mk s	ES E Mk s	TOT Mks
	I	23A1CC1	Financial Accounting I	5	5	40	60	100
		23A1CC2	Principles of Management	5	5	40	60	100
	II	23A2CC3	Financial Accounting II	5	5	40	60	100
		23A2CC4	Business Law	5	5	40	60	100
	III	19A3CC5	Advanced Accounting	6	4	40	60	100
		19A3CC6	Cost Accounting Concepts	6	4	40	60	100
		23A3CC7	Practical Banking	5	3	40	60	100



## CBCS Curriculum for B.Com

	IV	19A4CC8	Partnership Accounting	6	4	40	60	100
		21A4CC9	Cost Accounting Methods	6	4	40	60	100
		19A4CC10	Principles and Practice of Management	5	3	40	60	100
	V	19A5CC11	Corporate Accounting	5	4	40	60	100
		19A5CC12	Company Law	5	4	40	60	100
		19A5CC13	Income Tax Law & Practice	5	4	40	60	100
		19A5CC14	Financial Accounting Software Package	5	4	40	60	100
	VI	19A6CC15	Advanced Corporate Accounting	5	4	40	60	100
		19A6CC16	Goods & Services Tax and Customs Act	5	4	40	60	100
		19A6CC17	Business Law	5	4	40	60	100
TOTAL				89	70			

### ALLIED COURSES- 10 CREDITS

S. N O	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ES E Mk s	TOT. MKs
	III	22E3ACA3	Economic Theories	5	5	40	60	100
	IV	21E4ACA4	Entrepreneurial Development	5	5	40	60	100
TOTAL				10	10			

### ELECTIVES-21 CREDITS

## CBCS Curriculum for B.Com

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ES E Mk s	TOT. Mks
	I	23A1GEE1	Fundamentals of Management	4	3	40	60	100
	II	23A2GEE2	Introduction to E – Commerce	5	3	40	60	100
	V	19A5ME1/ 19A5ME2	Quantitative Techniques/ Research Methodology	5	5	40	60	100
	VI	23A6ME3/ 19A6ME4	Management Accounting/  Human Resource Management	5	5	40	60	100
		19A6ME5/ 23A6ME6	Auditing/Financial Services	5	5	40	60	100
TOTAL				24	21			

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

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



## CBCS Curriculum for B.Com

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

## CBCS Curriculum for B.Com

		21A5SB4	Soft Skills	2	2	40	60	100
	VI	19A6SB5	Stress and Time Management	2	2	40	60	100
		19A6SB6	Career Management	2	2	40	60	100
TOTAL				17	20			

### PART – V – 1 CREDIT

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

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DIT	TOT. Mks
	I – IV	21S4PED	Physical Education	30/ SEM	1	100
		21S4NSS	NSS			
		21S4NCC	NCC			
		21S4WEC	Women Empowerment Cell			
		21S4ACUF	AICUF			

#### OFF-CLASS PROGRAMMES ADD-ON COURSES

COURSE CODE	COURSE TITLE	HR S.	CRE DITS	SEME STER IN WHICH THE COUR SE IS OFFER ED	CIA Mks	ES E Mk s	TOT AL Mks
21UAD3ES	Professional Ethics	15	1	III	40	60	100



### CBCS Curriculum for B.Com

21UAD4ES	Personality Development	15	1	IV	40	60	100
21UAD5ES	Family Life Education	15	1	V	40	60	100
21UAD6ES	Life Skills	15	1	VI	40	60	100
21UAD5HR	Human Rights	15	2	V	100	-	100
21UAD6RS	OUTREACH PROGRAMME- Reach Out to Society through Action ROSA	100	3	V & VI	100	-	100
21UAD6PR	Project	30	4	VI	40	60	100
21UAD6RC	Reading Culture	10/ Se mes ter	1	II-VI	-	-	-
TOTAL			20				

### EXTRA CREDIT COURSES

COURSE CODE	COURSE	HR S.	CREDIT S	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MARKS	ES E MARKS	TOTAL MARKS
21C2SLA1	House Hold Chemicals and Marketing		2	II	-	-	-

## CBCS Curriculum for B.Com

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



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

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

**SEMESTER –I**

*For those who joined in 2023 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATE GORY</b>	<b>HRS/WE E K</b>	<b>CREDIT S</b>
<b>UACO/USCO</b>	<b>23A1CC1 / 23AC1CC 1</b>	<b>FINANCIAL ACCOUNTING I</b>	<b>Theor y</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I      FUNDAMENTALS OF FINANCIAL ACCOUNTING      (15 Hrs)**

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

## **UNIT II      FINAL ACCOUNTS      (13 Hrs)**

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

## **UNIT III      DEPRECIATION AND BILLS OF EXCHANGE      (15 Hrs)**

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

Units of Production Method – Cost Model vs Revaluation

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

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

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

## **UNIT V      ROYALTY AND INSURANCE CLAIMS      (15 Hrs)**

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

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

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

Advanced Accounting Methods

### **TEXTBOOKS**

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



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

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

### **REFERENCE BOOKS**

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

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

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

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

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

### **OPEN EDUCATIONAL RESOURCES:**

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

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

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

## COURSE CONTENTS & LECTURE SCHEDULE:

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

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



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

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



<b>CIA</b>
------------

**EVALUATION**

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

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

**C1** - Test (CIA 1) 1 - 10 Mks

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

**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:

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

	control in the management.
--	----------------------------

### Mapping of COs with PSOs

	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	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAG E</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

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

♦ Moderately Correlated – **2**



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

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

**SEMESTER –I**

*For those who joined in 2023 onwards*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I      INTRODUCTION TO MANAGEMENT      (15 Hrs)**

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

**UNIT II      PLANNING      (15 Hrs)**

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

### **UNIT III      ORGANIZING**

**(15 Hrs)**

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

### **UNIT IV      STAFFING**

**(15 Hrs)**

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

### **UNIT V      DIRECTING**

**(15 Hrs)**

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

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

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

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

New Trends in Management

### **TEXTBOOKS**

1      Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.

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

### **REFERENCE BOOKS**

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

NOTE: Latest Edition of Textbooks May be Used

### **OPEN EDUCATIONAL RESOURCES:**

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



## COURSE CONTENTS & LECTURE SCHEDULE

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

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

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



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

CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN

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

## UG CIA Components

		<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	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

## Mapping of COs with PSOs

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

<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

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

♦ Moderately Correlated – **2**

**FATIMA COLLEGE (AUTONOMOUS), MADURAI**

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

**SEMESTER –II**

*For those who joined in 2023 onwards*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNIT I Hire Purchase and Instalment System (15HRS)**

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

**UNIT II Branch and Departmental Accounts (15HRS)**



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

### **UNIT III Partnership Accounts – I**

**(15HRS)**

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

### **UNIT IV Partnership Accounts – II**

**(15HRS)**

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

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

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

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

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

#### **TEXT BOOK:**

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

4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

### **REFERENCES:**

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

### **OPEN EDUCATIONAL RESOURCES:**

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

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

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 Hire Purchase and Instalment System</b>				
1.1	Hire Purchase System – Accounting Treatment	4	Discussion	Black Board
1.2	Calculation of Interest - Default and Repossession	3	Chalk & Talk	Black Board
1.3	Hire Purchase Trading Account -	4	Lecture	LCD
1.4	Instalment System - Calculation of Profit	4	Discussion	Google classroom
<b>UNIT -2 Branch and Departmental Accounts</b>				

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

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



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

CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN

SCHOLASTIC	NON - SCHOLASTIC	MARKS
------------	---------------------	-------



<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

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

♦ Moderately Correlated – **2**

**Unit II Performance of Contract (15 Hrs)**



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

### **Unit III Contract of Indemnity and Guarantee (15 Hrs)**

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

### **Unit IV Bailment and Pledge (15 Hrs)**

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

### **Unit V Sale of Goods Act, 1930 (15 Hrs)**

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

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

Digital platform in Business laws

#### **Text Books:**

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

#### **REFERENCES:**

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by 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.

#### **OPEN EDUCATIONAL RESOURCES:**

1. [www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

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

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

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

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

<b>Levels</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>Total Scholas tic Marks</b>	<b>Non Scholas tic Marks C6</b>	<b>CIA Total</b>	<b>% of Assess ment</b>
---------------	-----------	-----------	-----------	-----------	-----------	--	---	----------------------	---------------------------------



	<b>T1</b>	<b>T2</b>	<b>Quiz</b>	<b>Assi gnm ent</b>	<b>OBT/P PT</b>				
	<b>10 Mks.</b>	<b>10 Mks.</b>	<b>5 Mks.</b>	<b>5 Mks</b>	<b>5 Mks</b>	<b>35 Mks.</b>	<b>5 Mks.</b>	<b>40Mk s.</b>	
<b>K1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>10 %</b>
<b>K2</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>22.5 %</b>
<b>K3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>K4</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>Non Scholas tic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	<b>12.5 %</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

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

## EVALUATION PATTERN

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

### UG CIA Components

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

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.

CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930

### Mapping of COs with PSOs

	PO 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	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAG E</b>	3	2	2.6	3	2	2	2	2	2	2	2

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

♦ Moderately Correlated – **2**

♦ Weakly Correlated - **1**

**I. BA Economics**  
**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>UECO</b>	<b>23A1GEE1</b>	<b>Fundamentals of Management</b>	<b>4</b>	<b>3</b>

**COURSE DESCRIPTION**

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

**Course Objective : The Course is designed to**

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

**UNIT I Introduction**

**[15 Hrs.]**

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

**UNIT II Planning**

**[15 Hrs.]**

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

**UNIT III Organisational Levels**

**[15 HRS.]**

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

**UNIT IV Directing**

**[15 HRS.]**

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

**UNIT V Controlling**

**[15 HRS.]**

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

**Text Book:**

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

#### REFERENCES:

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

#### COURSE CONTENTS & LECTURE SCHEDULE:

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

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



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

5.6	Planning Operations	3	Chalk & Talk	Black Board

CIA	
Scholastic	23
Non Scholastic	2
	25

### EVALUATION PATTERN

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

### UG CIA Components

Nos

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

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

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

### COURSE OUTCOMES

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

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

#### Mapping with Programme Outcomes:

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

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

#### Level of Correlation between PSO's and CO's

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

**COURSE DESIGNER:**

**1. Staff Name:**

**Forwarded By**

**HOD’S Signature**  
**& Name**

**I B.COM (General)**

**SEMESTER –I**

*For those who joined in 2023 onwards*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT –I INTRODUCTION**

**(12 HRS.)**

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



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

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

## **UNIT –III ONLINE BUSINESS TRANSACTION (15 HRS.)**

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

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

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

## **UNIT –V E-PAYMENT SYSTEM (15 HRS.)**

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

### **TEXT BOOK:**

1. Bajaj K.K and Debjani Nag ( 2017 ), E-commerce, McGraw Hill Education
2. Chhabra T.N , Suri and Sanjiv Varma ( 2005) E-Commerce, Dhanpat Rai & Co

3. Dr.K. Abirami Devi and Dr.M. Alagammal, “E- Commerce”, Margaham Publication,
4. Amir Manzoor, “E- Commerce: An Introduction”, Lambert Academic Pubishing,2010
5. Dr. Shivani Arora, “E-Commerce”, Taxmann Publishing, 2017

#### **REFERENCES:**

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

#### **OPEN EDUCATIONAL RESOURCES:**

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

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

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

1.1	Meaning, Nature, Concepts of E-Commerce	4	Chalk & Talk	Black Board
1.2	Advantages and Disadvantages of E-Commerce	3	Chalk & Talk	Black Board
1.3	Online Transaction and Type of E-Commerce	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.4	Growth of E-Commerce in India	4	Chalk & Talk	Black Board
<b>UNIT -2 BUSINESS MODELS OF E-COMMERCE</b>				
2.1	E-commerce models, Business to Business	5	Chalk & Talk	Black board
2.2	Business to Consumer, Consumer to Consumer	5	Chalk & Talk	Black Board
2.3	Consumer to Business, peerto-peer	5	Chalk & Talk	Black Board
2.4	Brokerage Model, Aggregator Model	5	Chalk & Talk	Black Board
<b>UNIT – 3 ONLINE BUSINESS TRANSACTION</b>				
3.1	E-commerce applications in Various Industries, Banking Insurance	4	Chalk & Talk	Black board
3.2	Online marketing / E-Tailing	4	Chalk &Talk	Black Board
3.3	Online services	4	Chalk & Talk	Black Board

3.4	Online portal, online learning, Online shopping	3	Chalk & Talk	Black Board
<b>UNIT – 4 E-PROMTION AND CONSUMER PROTECTION</b>				
4.1	E-Adverstising Technique- Banners, Sponserhip, Portals, Online coupons	3	Chalk & talk	Black board
4.2	Role of Influencers in social media and Marketing	3	Chalk & Talk	Black Board
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
4.3	Porters Value chain model	3	Chalk & Talk	Black Board
4.4	E-commerce and consumers	3	Chalk & Talk	Black Board
4.5	Consumer protection Rules 2020 and latest amendments	3	Chalk & talk	Black Board
<b>UNIT – 5 E-PAYMENT SYSTEM</b>				
5.1	Models and Methods of E-Payment System	3	Chalk & Talk	Black board
5.2	Digital signatures	3	Chalk & Talk	Black Board
5.3	Payment gateways	3	Chalk & Talk	Black Board
5.4	Online banking meaning and its Concepts	3	Chalk & Talk	Black Board
5.5	Electronic fund transfer	3	Chalk & Talk	Black Board

5.6	Automated Clearing House, Risks involved in E-payments	3	Chalk & Talk	Black Board

CIA	
<b>Scholastic</b>	<b>23</b>
<b>Non Scholastic</b>	<b>2</b>
	<b>25</b>

### EVALUATION PATTERN

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

### UG CIA Components

#### Nos

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



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

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

## **COURSE OUTCOMES**

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

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

### **Mapping with Programme Outcomes:**

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

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

**Level of Correlation between PSO's and CO's**

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

**COURSE DESIGNER:**

**1. Staff Name:**

**Forwarded By**

**HOD'S Signature**

**& Name**

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

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

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

**COURSE OBJECTIVES:** This course is designed to

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

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

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

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

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

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

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

### **UNIT –IV    Credit Rating    (6 HRS.)**

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

### **UNIT –V    Mutual Funds    (6 HRS.)**

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

### **UNIT VI: DYNAMISM**

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

#### **Text book:**

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

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

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

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

#### **Reference books:**

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

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

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

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

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

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



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

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

#### INTERNAL - UG

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

<b>Non Scholastic</b>	-	-	-	-	-		5	5	12.5 %
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

**End Semester - UG**

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

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

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

### UG CIA Components

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

### COURSE OUTCOMES

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

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

### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3

<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### Mapping COs Consistency with POs

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

**Note:**  $\phi$  Strongly Correlated – **3**  
Weakly Correlated -**1**

$\phi$  Moderately Correlated – **2**

$\phi$

**COURSE DESIGNER:**

**Dr.K.Sangeetha**

**Forwarded by**

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

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

**SEMESTER –I**

*For those who joined in 2023 onwards*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I      PRINCIPLES OF ACCOUNTING**

**(6 Hrs)**

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



## **UNIT II JOURNAL (6 Hrs)**

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

## **UNIT III DAY BOOKS (6 Hrs)**

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

## **UNIT IV CASH BOOK (6 Hrs)**

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

## **UNIT V FINAL ACCOUNTS (6 Hrs)**

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

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

Latest trends in Accounting

### **TEXTBOOKS**

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

### **REFERENCE BOOKS**

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

### **OPEN EDUCATIONAL RESOURCES:**

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

3. <https://www.softwaresuggest.com/blog/emerging-trends-in-accounting/>

**COURSE CONTENTS & LECTURE SCHEDULE:**

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

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.4	Sales and Sales Returns Book	3	Chalk & Talk	Black Board
<b>UNIT – 4 CASH BOOK</b>				
4.1	Importance of Cash Book	1	Discussion	PPT & White board
4.2	Types of Cash Book	1	Chalk & Talk	Green Board
4.3	Single column	2	Chalk & Talk	Black Board
4.4	Double column	2	Chalk & Talk	Black Board
4.5	Petty cash book	2	Discussion	Black Board
<b>UNIT – 5 FINAL ACCOUNTS</b>				
5.1	Final Accounts of sole Trading Concern	2	Lecture	PPT & White board
5.2	Trading Account	2	Chalk & Talk	Black Board
5.3	Profit and Loss Account	2	Lecture	Black Board
5.4	Balance Sheet	1	Chalk & Talk	Black Board
5.5	Closing stock	1	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN

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

### UG CIA Components

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

### COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Be introduced to the nature and concept of Financial Accounting
CO2	Gain thorough Knowledge in preparing journal, ledger and Trial Balance
CO3	

	Able to prepare Subsidiary Books
CO4	Knowledge in Single column, Double Column and Petty Cash Book
CO5	Prepare final accounts

### Mapping of COs with PSOs

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

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

♦ Moderately Correlated – **2**



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

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

**SEMESTER –I**

*For those who joined in 2023 onwards*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I INTRODUCTION TO COMMERCE**

**(8 HRS.)**

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

**UNIT II FORMS OF ORGANISATION**

**(8 HRS.)**

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

**UNIT III TRANSPORTATION AND WAREHOUSES**

**(8 HRS.)**

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

#### **UNIT IV BANKING AND INSURANCE (8 HRS.)**

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

#### **UNIT -V MARKETING AND ADVERTISING (8 HRS.)**

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

#### **TEXT BOOK:**

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

#### **REFERENCES:**

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

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

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION TO COMMERCE</b>				
1.1	Concept of Business- Characteristics of business	2	Chalk & talk	Black Board
1.2	Objectives of business – Classification of business activities: Industry and Commerce	2	Chalk & Talk	Black Board
1.3	Industry–Types – Primary and Secondary–Commerce: Trade and Aids to trade	2	Chalk & Talk	Black Board
1.4	Types	2	Chalk & Talk	Black Board
<b>UNIT –II FORMS OF ORGANISATION</b>				
2.1	Forms of Organisation-Sole proprietorship	2	Chalk & Talk	Black Board
2.2	Partnership firm	2	Chalk & Talk	Black Board

2.3	Joint stock company-features	2	Chalk & Talk	Black Board
2.4	Merits and demerits	2	Chalk & Talk	Black Board
<b>UNIT – 3 TRANSPORTATIONANDWAREHOUSES</b>				
3.1	Transport - Functions	2	Chalk & Talk	Black Board
3.2	Modes of transport- Road, Railway, Water	2	Chalk &Talk	Black Board
3.3	Airway-Advantages and disadvantages of Transportation	2	Chalk & Talk	Black Board
3.4	Warehouse – Types and functions.	2	Chalk & Talk	Black Board
<b>UNIT – 4 BANKINGANDINSURANCE</b>				
4.1	Banking – Functions of Banks	2	Chalk & Talk	Black board
4.2	Types of Bank Accounts- Insurance	2	Chalk & Talk	Black Board
4.3	Principles of insurance	2	Chalk &Talk	Black Board
4.4	Types of insurance, Advantages of insurance	2	Chalk & Talk	Black Board
<b>UNIT – 5 MARKETINGANDADVERTISING</b>				
5.1	Marketing – Definition- Functions	2	Chalk & Talk	Black board
5.2	Marketing Mix	2	Chalk & Talk	Black Board
5.3	Market segmentation	2	Chalk & Talk	Black Board
5.4	Advertising – Types – Advertising media – Kinds of media – Advantages and disadvantages	2	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	C5	Total Scholas tic Marks	Non Schola stic Marks C6	CIA Total	% of Assess ment
--------	----	----	----	----	----	-------------------------------	-----------------------------------	--------------	---------------------

	<b>T1</b>	<b>T2</b>	<b>Quiz</b>	<b>Assi gnm ent</b>	<b>OBT/ PPT</b>				
	<b>10 Mks.</b>	<b>10 Mks.</b>	<b>5 Mks.</b>	<b>5 Mks</b>	<b>5 Mks</b>	<b>35 Mks.</b>	<b>5 Mks.</b>	<b>40M ks.</b>	
<b>K1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>10 %</b>
<b>K2</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>22.5 %</b>
<b>K3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>K4</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>Non Scholas tic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	<b>12.5 %</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

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

## EVALUATION PATTERN

<b>SCHOLASTIC</b>	<b>NON - SCHOLASTIC</b>	<b>MARKS</b>
-------------------	-----------------------------	--------------

<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>

### UG CIA Components

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

### COURSE OUTCOMES

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

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

### Mapping of COs with PSOs

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>C01</b>	3	2	2	3	3	2	2	2	3	2	3
<b>C02</b>	3	2	3	3	2	2	2	2	3	2	2
<b>C03</b>	3	2	2	3	2	2	2	1	3	2	2
<b>C04</b>	3	2	2	3	2	2	2	2	3	2	2
<b>C05</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

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

♦Moderately Correlated – **2**

♦Weakly Correlated -**1**



**FATIMA COLLEGE (AUTONOMOUS), MADURAI**

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

**SEMESTER –II**

*For those who joined in 2023 onwards*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNIT I      PRINCIPLES OF ACCOUNTING**

**(6Hrs)**

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

**UNIT II      JOURNAL**

**(6 Hrs)**

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

### **UNIT III DAY BOOKS**

**(6 Hrs)**

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

### **UNIT IV CASH BOOK**

**(6 Hrs)**

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

### **UNIT V FINAL ACCOUNTS**

**(6 Hrs)**

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

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

Indian Accounting Standard I

### **TEXT BOOK**

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

### **REFERENCE BOOKS**

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

### **OPEN EDUCATIONAL RESOURCES:**

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

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

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

## EVALUATION PATTERN





<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

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

♦ Moderately Correlated – **2**

**FATIMA COLLEGE (AUTONOMOUS), MADURAI**

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

**SEMESTER –II**

*For those who joined in 2023 onwards*

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

**COURSE DESCRIPTION**

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

**Course Objective:**

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

**Unit I Self Awareness (6 HRS)**

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

**Unit II Self analysis (6HRS)**

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

**Unit III                      Motivation                      (6 HRS)**

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

**Unit IV Goal setting                      (6 HRS)**

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

**Unit V                      Emotional intelligence                      (6 HRS)**

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

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

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

**Text Books:**

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

**REFERENCES:**

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

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

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

<b>Levels</b>	<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>Total Scholas tic Marks</b>	<b>Non Scholas tic Marks C6</b>	<b>CIA Total</b>	<b>% of Assess ment</b>
---------------	-----------	-----------	-----------	-----------	-----------	--	---	----------------------	---------------------------------

	<b>T1</b>	<b>T2</b>	<b>Quiz</b>	<b>Assi gnm ent</b>	<b>OBT/P PT</b>				
	<b>10 Mks.</b>	<b>10 Mks.</b>	<b>5 Mks.</b>	<b>5 Mks</b>	<b>5 Mks</b>	<b>35 Mks.</b>	<b>5 Mks.</b>	<b>40Mk s.</b>	
<b>K1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>10 %</b>
<b>K2</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>22.5 %</b>
<b>K3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>K4</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>Non Scholas tic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	<b>12.5 %</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

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

### EVALUATION PATTERN

<b>SCHOLASTIC</b>					<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>

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

### UG CIA Components

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

### COURSE OUTCOMES

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

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

### Mapping of COs with PSOs

	PO 1	PO 2	PO3	PO4	PO 5	PO 6	PO7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2



<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

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

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

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

**The Research Centre of Commerce**

**II B.COM**

**SEMESTER – III**

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

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO/USCO</b>	<b>23A3CC7/ 23AC3CC7</b>	<b>PRACTICAL BANKING</b>	<b>5</b>	<b>4</b>

### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVE/S**

**The course is designed to**

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

## **UNIT I BANKER AND CUSTOMER**

**[15 HRS]**

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

## **UNIT II NEGOTIABLE INSTRUMENT**

**[20 HRS]**

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

## **UNIT III LOANS AND ADVANCES**

**[20 HRS]**

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

## **UNIT IV E BANKING**

**[15 HRS]**

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

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

**[20 HRS]**

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

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

Block Chain –Advantages- Application of Block Chain Technology.

### **Text Book**

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

### **Books for Reference**

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

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT I     BANKER AND CUSTOMER</b>				
1.1	Banker and Customer – Definition - Relationship	3	LECTURE	Chalk & Talk
1.2	Special features – Opening and closing of accounts	3	LECTURE	Chalk & Talk
1.3	different types of accounts	2	LECTURE	Chalk & Talk
1.4	Forms used in the operation of bank	3	LECTURE	Chalk &

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

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC	NON - SCHOLASTIC	MARKS
------------	------------------	-------



C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

### UG CIA Components

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

### COURSE OUTCOMES

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

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

	providing advances, and the principles behind sound lending		
<b>C05</b>	Learn about the practises used in banking transactions in practice.	<b>K1/K2</b>	<b>PSO3</b>

### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	2	3	2
C02	3	2	2	3	2
C03	3	2	2	3	2
C04	3	2	2	3	2
C05	2	2	3	2	3

### Mapping COs Consistency with POs

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

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

**COURSE DESIGNER:**

**Dr.C.Lucia Vanitha**

**Forwarded By**

**HOD'S Signature& Name**

**[Dr A.I.Auxilia Felicitas]**