1.2.1 New Courses Introduced

USCH

Department of B.Com Honours

Fatima College (Autonomous), Madurai.

Minutes of the Board of Studies in the Research Centre of Commerce for B.Com (Corporate Secretaryship) and B.Com (Honours) held on 31/07/2023 at 03.00PM in Fatima College, Madurai -18.

Members Present:

Dr. Jeyanthi Vijayarani T

Head of the Department

University Nominee

Dr. Mari M,
Assistant Professor Of Commerce,
Madurai Kamaraj University College,
Madurai - 625002.

Dr. Ganapathy, S,
Department Of Commerce,
Alagappa University,
Karaikudi.

Subject Expert

30.7.2023

Dr. Alexander Pravin Durai.F.R.,
Head and Associate Professor,
Department of Commerce and Honours,
St. Joseph's College,
Trichy.

Subject Expert

31/7/23

Ms. Aishwarya Gomathy K Nominated by the Principal
Audit Manager,
Suri & Co,
Chartered Accountants,
Old No: A3/4, New No:7,
Lakshmi Road,
TVS Nagar,
Madurai - 3.

Industrialist

K. Aishwarya
4 avary

Minutes of the Board of Studies — B-Com (Honours)

New Courses Introduced.

Core Courses Introduced (Part III)

S-No.	Course Code	Course Title with Semester	Relevance to *				Scope for #			Need for Introduction
			L	R	N	G	EMP	ENTRE	SD	
1.	23V1CC1	Financial Accounting I			✓	✓				To update the curriculum
2.	23V1CC2	Principles of Management			✓	✓				Suggestions given by the Board
3.	23V2CC3	Financial Accounting II			✓	✓				To avoid Redundancy
4.	23V2CC4	Commercial Law		✓			✓			To update the curriculum

Elective Courses Introduced (Part III)

S-No.	Generic/Discipline Specific with Semester	Course Code	Course Title	Relevance to *				Scope for #			Need for Introduction
				L	R	N	G	EMP	ENTRE	SD	
1.	Discipline — I	23V1EC1	Business Economics	✓					✓		To update the curriculum
2.	Discipline — I	23V1EC2	E-commerce					✓		✓	To update the curriculum
3.	Discipline — II	23V2EC3	Business Statistical Methods.	✓				✓			Suggestions given by the Board
4.	Discipline — II	23V2EC4	Business Environment.					✓		✓	To avoid Redundancy

Skill Enhancement / Foundation / Ability Enhancement Course (Part IV)

S.No.	SEC/FC/AECC with Semester	Course Code	Course Title	Relevance to *				Scope for #			Need for Introduction
				L	R	N	G	EMP	ENTRE	SD	
1.	SEC – I	23V1SE1	Fundamentals Of Insurance			✓		✓			To update the curriculum
2.	FC – I	23V1FC	Fundamentals Of Commerce			✓		✓			To avoid Redundancy
3.	SEC – II	23V2SE2	Fundamentals Of Accounting With Tally			✓				✓	To update the curriculum
4.	SEC – II	23V2SE3	Data Analysis Using Software Package for Social Sciences			✓				✓	Suggestions given by the Board

Introduction of Value – Added course – Certificate / Diploma / Advanced Diploma

S.No.	Course Code	Course Title	MoU with Industry/ Organisation	Skills Sharpened	Course Outcome
1.	UGVAV1	Spreadsheets for Business	–	–	To gain knowledge in Spreadsheets

* Internship will be offered during the month of November for 2 weeks.

* The Course 'Photo Editing Tools' will be offered as Computer Application Off-Class Programme.

Dr. Jeyanthi Vijayarani T

Dr. Mani M

Dr. Ganapathy S

Dr. Alexander Pravin Durai F.R.

Ms. Aishwarya Gomathy K

Mrs. Susan Anita Andrew	*signature*
Dr. Meenakumari M	*signature*
Dr. Lucia Vanitha C	C.L.*signature*
Dr. Kalai Selvi P	P.*signature*
Dr. Sr. Bindu Antony	Bindu *signature*
Dr. Suganya V	ABSENT
Dr. Ruby Leela P	Ruby *signature*
Dr. Sangeetha K	Sangeetha *signature*
Dr. Maria Nisha S	S. Maria Nisha
Dr. Arasammal M	M. A. *signature*
Dr. Sakunthala P	P. Sakunthala
Dr. Latha Maheswari TK	T.K. *signature*
Mrs. Fanny M	Fanny M

31/07/2023

FATIMA COLLEGE (AUTONOMOUS), MADURAI-18
DEPARTMENT OF B.COM HONOURS
PROGRAMME CODE: USCH

PART – I – TAMIL / FRENCH / HINDI– 6 CREDITS

PART – I – TAMIL

Offered by The Research Centre of Tamil

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MKs
1.	I	23TL1S1	Language-Modern Literature	6	3	40	60	100
2.	II	23TL2S2	Language - Ancient & Medieval Literature (Com)	6	3	40	60	100
			TOTAL	12	6			

PART – I – FRENCH

Offered by The Department of French

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

PART – I – HINDI

Offered by The Department of Hindi

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT Mks
1.	I	23DL1S1	PART 1 LANGUAGE HINDI – बोलचालकीहिंदी	6	3	40	60	100
2.	II	23DL2S2	PART 1 LANGUAGE HINDI – कार्यालयीनहिंदी	6	3	40	60	100
			TOTAL	12	6			

PART – II -ENGLISH – 12 CREDITS

Offered by The Research Centre of English

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

PART – III -MAJOR, ALLIED & ELECTIVES

MAJOR CORE COURSES INCLUDING PRACTICALS :

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT Mks
1.	I	23V1CC1	Financial Accounting I	5	5	40	60	100
2.		23V1CC2	Principles of Management	5	5	40	60	100
3.	II	23V2CC3	Financial Accounting II	5	5	40	60	100
4.		23V2CC4	Commercial Law	5	5	40	60	100
			TOTAL	20	20			

ELECTIVE COURSES-

S. NO	SEM.	COURSECODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT. MKs
1.	I	23V1EC1	Business Economics	5	3	40	60	100
2.		23V1EC2	E-Commerce	5	3	40	60	100
3.	II	23V2EC3	Business Statistical Methods	5	3	40	60	100
4.		23V2EC4	Business Environment	5	3	40	60	100
			TOTAL	20	12			

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	ESE Mks	TOT. Mks
1.	I	23UAD1ES	Personal Values	1	1	40	60	100
2.		23V1SE1	Non-Major Elective (Offered to other major Students) **Fundamentals of Insurance**	2	2	40	60	100
3.		23V1FC	Foundation Course FC **Fundamentals of Commerce**	2	2	40	60	100
4.		23V2SE2	Skill Enhance Course SEC – 2 **Fundamentals of Accounting with Tally**	2	2	40	60	100
5.		23V2SE3	Skill Enhancement Course – SEC 3 **Data Analysis using Software Package for Social Sciences**	2	2	40	60	100
3.	II	23UAD2ES	Values for Life	1	1	40	60	100
			TOTAL					

PART – V – 1 CREDIT

OFF-CLASS PROGRAMMES - ALL PART-V

SHIFT - II

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDIT	TOT. Mks
1.	I - IV	21S4PED	Physical Education	30/ SEM	1	100
2.		21S4YRC	Youth Red Cross			
3.		21S4NSS	NSS			
4.		21S4RTC	Rotaract			
5.		21S4WEC	Women Empowerment Cell			
6.		21S4ACUF	AICUF			

OFF-CLASS PROGRAMMES

ADD-ON COURSES

COURSE CODE	COURSE TITLE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA Mks	ESE Mks	TOTAL Mks
21UAD2AC	**B.Com (Honours)** (offered by the department of PGDCA for Shift I)	40	2	I&II	40	60	100
21UADFCA	**ONLINE SELF LEARNING COURSES**-Foundation Course for Arts	40	2	I	40	60	100
21UADFCS	**ONLINE SELF LEARNING COURSE**-Foundation Course for Science	40	2	II	40	60	100

21UAD3ES	Social & Professional Ethics	15	1	III	40	60	100
21UAD4ES	Personality Development	15	1	IV	40	60	100
21UAD5ES	Family Life Education	15	1	V	40	60	100
21UAD6ES	Life Skills	15	1	VI	40	60	100
21UAD5HR	**HUMAN RIGHTS**	15	2	V	100	-	100
21UAD6RS	**OUTREACH PROGRAMME**- Reach Out to Society through Action **ROSA**	100	3	V & VI	100	-	100
21UAD6PR	**PROJECT**	30	4	VI	40	60	100
21UAD6RC	**READING CULTURE**	10/ Sem este r	1	II-VI	-	-	-
	TOTAL		**20**				

EXTRA CREDIT COURSES

COURSE CODE	COURSE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
23V3SL1	**SELF LEARNING COURSES for ADVANCED LEARNERS** **Creative Leadership**	-	2	II	40	60	100
	MOOC COURSES / International Certified online Courses (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM UGC / CEC	-	Minimum 2 Credits	I – VI	-	-	

OFF CLASS PROGRAMMES

23UGVA C1 - Value Added Certificate Course -Photo Editing Techniques

I B.COM HONOURS

SEMESTER –I

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCH	23V1CC1	FINANCIAL ACCOUNTING I	5	5

COURSE DESCRIPTION

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

COURSE OBJECTIVES

● Remember the concept of rectification of errors and Bank reconciliation statements.

● Apply the knowledge in preparing detailed accounts of sole trading concerns

● Analyse the various methods of providing depreciation

● Evaluate the methods of calculation of profit

● Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

UNITS

Unit: I Purpose of Financial Accounting & Accounting Records (15 Hrs)

Define financial accounting– purposes of financial statements for the users– main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income& expenses.Journal, Ledger Accounts– Subsidiary Books — Trial Balance .

Unit: II Qualitative characteristics of financial statements (15Hours)

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.

Unit :III Rectification of Errors & Bank Reconciliation statement (15 Hours)

Errors - Classification of Errors &Rectification of Errors – Preparation of Suspense Account -Bank reconciliation statements- Need and Preparation.

Unit: IV Depreciation Accounting(15Hours)

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

Unit :V Final Accounts and Financial Statement   (15 Hours)

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events   after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilization.

Unit: VI Dynamism

GAAP & Accounting Standards 16

Theory 20% & Problem 80%

TEXTBOOK

1. Financial Accounting, Jain S.P, Narang KL(2020),
2. Grewal,Shukla(2019),FinancialAccounting,S.ChandPublications, New Delhi

BOOKSFORREFERENCE:

1. Grewal,Shukla(2019),FinancialAccounting,S.ChandPublications,NewDelhi
2. Paul S K(2016),Financial Accounting, New Central Book Agency

WEB RESOURCES:

1. https://opentuition.com/acca/fa/acca-financial-accounting-fa-notes/

2. https://files.fm/f/upu9estpj
3. https://pakaccountants.com/acca/f1/notes

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	**Purpose of financial accounting & Accounting Records**			
1.1	Define financial accounting– purposes of financial statements for the users	1	Chalk & Talk	Black Board
1.2	main elements of financial reports	3	Chalk & Talk	Black Board
1.3	conceptual framework	2	Chalk & Talk	Black Board
1.4	definitions of asset, liability	2	Chalk & Talk	Black Board
1.5	equity, income& expensesJournal, LedgerAccounts– Subsidiary Books — Trial Balance.	7	Chalk & Talk	Black Board
UNIT -2	**Qualitative characteristics of financialstatements**			
2.1	Concepts of relevance, faithful presentation	1	Chalk & Talk	Black Board
2.2	materiality, substance over form, going concern	4	Chalk & Talk	Black Board
2.3	business entity, accruals, consistency, comparability	5	Chalk & Talk	Black Board
2.4	verifiability, understand ability and timeliness	5	Chalk & Talk	Black Board
Rectification of Errors & Bank Reconciliation statement				

3.1	Errors - Classification of Errors	2	Chalk & Talk	Black Board
3.2	Rectification of Errors	4	Chalk & Talk	Black Board
3.3	Preparation of Suspense Account	5	Chalk & Talk	Black Board
3.4	Bank reconciliation statements- Need and Preparation.	4	Chalk & Talk	Black Board

UNIT -4 Depreciation Accounting				
4.1	Depreciation - Meaning – Objectives	2	Chalk & Talk	Black Board
4.2	Accounting Treatments	4	Chalk & Talk	Black Board
4.3	Types - Straight Line Method	5	Chalk & Talk	Black Board
4.4	Diminishing Balance method – Conversion method.	4	Chalk & Talk	Black Board

UNIT -5 Final Accounts and Financial Statement				
5.1	Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet	2	Chalk & Talk	Black Board
5.2	events after reporting period – interpretation of financial statements	4	Chalk & Talk	Black Board
5.3	use of basic ratios related to profitability	3	Chalk & Talk	Black Board
5.4	Activity and resource utilization	3	Chalk & Talk	Black Board

Unit: VIDynamism					
6.1	GAAP&Accounting Standards(16)		3	Discussion	Black Board

INTERNAL – UG

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

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

Mapping COs with PSOs & Mapping COs with POs

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

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

♦ Weakly Correlated -**1**

B.Com Honours

SEMESTER –I

CORE – II: PRINCIPLES OF MANAGEMENT

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCH	**23V1CC2**	PRINCIPLES OF MANAGEMENT	**5**	**5**

COURSE DESCRIPTION

This course presents the principles, techniques, and concepts needed for managerial analysis and decision-making.

COURSE OBJECTIVES

- To understand the basic management concepts and functions

- To know the various techniques of planning and decision making

- To familiarize with the concepts of organisation structure

- To gain knowledge about the various components of staffing

- To enable the students in understanding the control techniques of management

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 - Managers – Qualification – Duties & Responsibilities. Social responsibility of managers – Ethics in managing- Emerging issues in Management.

UNIT: II   PLANNING   (15 Hrs)

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Planning premises- Strategic Management-Tools and Techniques of Planning – Management by Objective(MBO)-Management by Exception [MBE]. Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting- Case study.

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 – 720 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH]- Case Study

UNIT: V   DIRECTION, COORDINATION & CONTROL   (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 –Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination-Principles, Obstacles and need. Control -

Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques-Case Study

UNIT: VI DYNAMISM (Evaluation Pattern-CIA only)

Social & demographic factors – impact of changes in social structure, values and demographic changes - Technological factors – information technology – automation, Digitization. Competitive factors – understanding of SWOT analysis, Porter's Value Chain and Porter's Five Forces models.

Textbooks

1. Koontz, Harold and Weihrich, Heinz (2016).
2. Essentials of Management: An International, Innovation and Leadership Perspective, 10/e; New Delhi: McGraw Hill Education 20
3. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.

Reference Books

1. Robbins, Stephen P, Mary Coulter and Neharika Vohra (2015). Management, 12/e; New Delhi: Pearson Education
2. Bhattacharyya, Dipak Kumar (2013). Principles of Management, 2/e; New Delhi: Pearson Education .
3. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai

NOTE: Latest Edition of Textbooks May be Used
Web Resources

1. http://www.universityofcalicut.info/sy1/management
2. https://www.managementstudyguide.com/manpower-planning.htm
3. https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

COURSE CONTENTS & LECTURE SCHEDULE:

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

UNIT -1 INTRODUCTION TO MANAGEMENT				
1.1	Meaning- Definitions – Nature and Scope - Levels of Management	4	Discussion	Black Board
1.2	Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts	3	Chalk & Talk	Black Board
1.3	F. W. Taylor, Henry Fayol, Peter F. Drucker Elton Mayo - Functions of Management	4	Lecture	LCD
1.4	-. Managers – Qualification – Duties &Responsibilities.Social responsibility of managers – Ethics in managing- Emerging issues in Management.	4	Discussion	Google classroom
UNIT -2 PLANNING				
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)-Management by Exception [MBE]	5	Chalk & Talk	Green Board

					Black Board
2.3	Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting. Case study	5		Chalk & Talk	Black Board

UNIT – 3 ORGANIZING

3.1	Meaning - Definitions - Nature and Scope – Characteristics – Importance	4		Discussion	PPT & White board
3.2	Types - Formal and Informal Organization – Organization Chart	4		Chalk &Talk	Green Board
3.3	Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility	4		Chalk & Talk	Black Board
3.4	Centralization and Decentralization – Span of Management.	3		Chalk & Talk	Black Board

UNIT – 4 STAFFING

4.1	Introduction - Concept of Staffing- Staffing Process	3		Discussion	PPT &White board
4.2	Recruitment – Sources of Recruitment – Modern Recruitment Methods	3		Chalk & Talk	Green Board
4.3	Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games	3		Chalk & Talk	Black Board

4.4	Performance Appraisal - Meaning and Methods	3	Chalk & Talk	Black Board
4.5	720 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].Case Study	3	Discussion	Black Board

UNIT – 5 DIRECTION, COORDINATION & CONTROL

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	3	Chalk & Talk	Black Board
5.3	Co-ordination – Meaning - Techniques of Co-ordination.	3	Lecture	Black Board
5.4	Control - Characteristics - Importance – Stages in the Control Process -	3	Chalk & Talk	Black Board
5.5	Requisites of Effective Control and Controlling Techniques	3	Chalk & Talk	Black Board

UNIT –6 DYNAMISM

	6.1	Social & demographic factors – impact of changes in social structure, values and demographic changes Technological factors information technology automation,digitisation. Competitive factors understanding of SWOT analysis, Porter's Value Chain and Porter's Five Forces models		Discussion	Black Board

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

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

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

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	3	2	2
CO2	3	3	2	3	2	2
CO3	3	3	3	3	2	2
CO4	3	3	2	3	2	2
CO5	3	3	2	3	2	2
Weightage of course contributed to each PSO	15	14	11	15	10	10

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

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCH	23V1EC1	BUSINESS ECONOMICS	5	3

COURSE DESCRIPTION

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

COURSE OBJECTIVES

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

UNIT I Introduction to Economics   [9 HRS]

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics -Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation- **Case Studies relevant to Welfare.**

UNIT II   Demand & Supply Functions   [9 HRS]

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

UNIT III Consumer Behaviour   [9 HRS]

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

UNIT IV Theory of Production   [9 HRS]

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale - Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium

UNIT V Market Structure   [9 HRS]

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

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Econometrics used in real Life.

Textbooks

1. Salvatore – International Economics(Latest Edition)
2. Stephen Martin,Industrial Economics, Blackwell Publishers.
3. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE:

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

Digital Open Educational Resources (DOER) :

1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2. https://www.icsi.edu/
3. https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I Introduction to Economics				
1.1	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics	2	Chalk & Talk	Black Board
1.2	Positive and Normative Economics - Definition – Scope and Importance of Business Economics	2	Chalk & Talk	Black Board
1.3	Concepts: Production Possibility frontiers Opportunity Cost Accounting Profit and Economic Profit	2	Chalk & Talk	Black Board
1.4	Incremental and Marginal Concepts – Time and Discounting Principles Business Cycle:- Theory, Inflation, Depression.	2	Chalk & Talk	Black Board
1.5	Recession, Recovery, Reflation and Deflation	1	Chalk & Talk	Black Board
UNIT -2 Demand& Supply Functions				
2.1	Meaning of Demand - Demand Analysis: Demand Determinants,	2	Chalk & Talk	Black Board
2.2	Law of Demand and its Exceptions.	2	Chalk & Talk	Black Board
2.3	Elasticity of Demand: Definition, Types	2	Chalk & Talk	Black Board
2.4	Demand Forecasting - Methods of Demand Forecasting. Measurement and Significance	2	Chalk & Talk	Black Board
2.5	Law of Supply and Determinants.	1	Chalk &Talk	Black Board
UNIT -3 Consumer Behaviour				
3.1	Consumer Behaviour – Meaning, Concepts and Features	2	Chalk & Talk	Black Board

3.2	Law of Diminishing Marginal Utility – Equi-Marginal Utility - Coordinal and Ordinal concepts of Utility Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties Consumer's Equilibrium.	2	Chalk & Talk	Black Board
3.3	Price, Income and Substitution Effects.	2	Chalk & Talk	Black Board
3.4	Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	3	Chalk & Talk	Black Board
UNIT -4 Theory of Production				
4.1	Concept of Production -	2	Chalk & Talk	Black Board
4.2	Production Functions: Linear and Non – Linear Homogeneous Production Functions	2	Chalk & Talk	Black Board
4.3	Law of Variable Proportion – Laws of Returns to Scale -	2	Chalk & Talk	Black Board
4.4	Difference between Laws of variable proportion and returns to scale. Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	3	Chalk & Talk	Black Board
UNIT -5 Market Structure				
5.1	Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination	2	Chalk & Talk	Black Board
5.2	Objectives of Pricing Policy, its importance, Pricing Methods and Objectives	2	Chalk & Talk	Black Board
5.3	Price Determination under Monopoly, kinds of Monopoly, Price Discrimination,	2	Chalk & Talk	Black Board
5.4	Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination	2	Chalk & Talk	Black Board

5.5	Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve	1	Discussion	Black Board

INTERNAL - UG

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Explain the positive and negative approaches in economic analysis
CO 2	Understood the factors of demand forecasting
CO 3	Know the assumptions and significance of indifference curve
CO 4	Outline the internal and external economies of scale
CO 5	Relate and apply the various methods of pricing

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO/PO &PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 - Strong, 2 - Medium , 1- Low

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
USCH	23V1EC2	E-Commerce	Lecture	5	3

COURSE DESCRIPTION

This course enables the activity of buying or selling of products on online services or over the Internet.

COURSE OBJECTIVES

- To know the goals of Electronic commerce
- To understand the various Business models in emerging E-commerce areas
- To have an insight on the internet marketing technologies
- To understand the benefits and implementation of EDI
- To examine the ethical issues of E-commerce

UNITS

UNIT –I Introduction to E-Commerce   (9 HRS)

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.

UNIT –II E-Commerce Business Models & Consumer Oriented E-Commerce

(9 HRS)

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing

UNIT –III E-Commerce Marketing Concepts (9 HRS)

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web-Case study

UNIT –IV Electronic Data Interchange & Security   (9 HRS)

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System

UNIT –V Ethics in E-Commerce   (9 HRS)

Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Threats in Computer Systems

TEXT BOOK:

1. S. J. Joseph, E-Commerce: an Indian perspective,PHI Learning Pvt. Ltd., New Delhi
2. David Whitley,E-Commerce-Strategy, Technologies & Applications, TMI,McGraw-Hill, London
3. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida

REFERENCES:

1. Agarwala, K.N. and D. Agarwala, Business on the Net : What's and

How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai

2. Ravi Kalkota, Frontiers of E-Commerce,TM, Pearson Education Limited, New Delhi 4   Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.

3. J. Christopher Westl and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies , The MIT Press, Cambridge, London

OPEN EDUCATIONAL RESOURCES:

1.https://www.investopedia.com/terms/e/ecommerce.asp

2.
https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/

3. https://techbullion.com/the-importance-of-ethics-in-ecommerce/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.		Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1Introduction to E-Commerce					
1.1		Defining E - Commerce; Main Activities of Electronic Commerce	1	Discussion	Black Board
1.2		Benefits of E-Commerce; Broad Goals of Electronic Commerce	1	Chalk & Talk	Black Board
1.3		Main Components of E-Commerce	1	Lecture	LCD
1.4		Functions of Electronic Commerce	1	Discussion	Google classroom
1.5		Process of E-Commerce - Types of E- Commerce	2	Chalk & Talk	Black Board
1.6		The World Wide Web, The Internet and the Web	2	Chalk & Talk	Black Board

1.7	Features, Role of Automation & Artificial Intelligence in E-Commerce.	1	Chalk & Talk	Black Board
UNIT -2 E-Commerce Business Models & Consumer Oriented E-Commerce				
2.1	E-commerce Business Models, Major Business to Consumer (B2C) Business Models	3	Lecture	PPT & White board
2.2	Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas	3	Chalk & Talk	Green Board
2.3	E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing	3	Chalk & Talk	Black Board
UNIT – 3 E-Commerce Marketing Concepts (CASE STUDY)				
3.1	The Internet Audience and Consumer Behaviour	3	Discussion	PPT & White board
3.2	Basic Marketing Concepts, Internet Marketing Technologies	3	Chalk &Talk	Green Board
3.3	Marketing Strategy	2	Chalk & Talk	Black Board
3.4	E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web Case study	1	Chalk & Talk	Black Board
UNIT – 4Electronic Data Interchange & Security				
4.1	Benefits of EDI, EDI Technology, EDI Standards, EDI Communications	2	Discussion	PPT &White board

4.2	EDI Implementation	2	Chalk & Talk	Green Board
4.3	EDI Agreements, EDI Security.	2	Chalk & Talk	Black Board
4.4	Electronic Payment Systems	1	Chalk & Talk	Black Board
4.5	Need of Electronic Payment System..	2	Discussion	Black Board
UNIT – 5 Ethics in E-Commerce				
5.1	Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce	2	Lecture	PPT & White board
5.2	Model for Organizing the Issues, Basic Ethical Concepts	2	Chalk & Talk	Black Board
5.3	Analysing Ethical	2	Lecture	Black Board
5.4	DilemmasCandidate Ethical Principles Privacy and Information Rights	2	Chalk & Talk	Black Board
5.5	Information Collected at E-Commerce Websites	1	Chalk & Talk	Black Board
UNIT –6 DYNAMISM				
6.1	Threats in Computer Systems		Discussion	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing.
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights

Mapping of COs with POs &PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	3	2	3	2	2	2	3	3	2	3
CO2	3	2	2	2	3	2	2	2	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	2	3	2	2	2	3	3	2	3

CO5	3	2	3	2	3	2	2	2	3	3	2	3
TOTAL	15	11	13	11	15	11	11	11	15	15	11	15
AVERAGE	3	2.2	2.6	2.2	3	2.2	2.2	2.2	3	3	2.2	3

Note: Strongly Correlated – **3**   ModeratelyCorrelated – **2**
     WeaklyCorrelated -**1**

B.Com HONOURS

SEMESTER –I

SKILL ENHANCEMENT COURSE -SEC 1

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCH	**23V1SE1**	**FUNDAMENTALS OF INSURANCE**	2	2

COURSE DESCRIPTION

To provide an insight into the basic principles of insurance, the types of general insurance and the different Life Insurance Plans.

COURSE OBJECTIVE

- State the nature and the principles of insurance.
- Describe the available life insurance policies and its benefits.
- Infer the procedures for making claims against marine insurance policy.
- Examine the nature of fire insurance and reinsurance.
- Interpret the importance of burglary, motor and personal accident insurance.

UNIT: I   Introduction   (6 Hours)

Insurance – Meaning – Functions - Nature and principles of insurance- Importance of insurance to individuals and business.

UNIT: II   Life Insurance   (6 Hours)

Life Insurance - Features of a life insurance contract – Classification of policies – Investment of funds – Surrender value – Bonus option – Policy condition – Annuity contracts.

UNIT: III   Marine Insurance   (6 Hours)

Marine Insurance - Contract of marine insurance – Elements of marine insurance – Classes of policies – Policy conditions – Clause in a marine insurance policy – Marine losses- Banking Assurance

UNIT: IVFire Insurance   (6 Hours)

Fire Insurance – Features of a fire insurance – Kinds of policies – Policy conditions – Payment of claims – Reinsurance.

UNIT: V   Miscellaneous Insurance   (6 Hours)

Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.

UNIT: VI DYNAMISM (Evaluation Pattern-CIA only)

Practical Insurance and other applications

TEXT BOOKS:

1.Mishra M. N, Insurance Principles and Practice, S. Chand & Co, New Delhi, 2016.

REFERENCE BOOKS:

1. Mishra M.N, Modern Concepts of Insurance, S. Chand & Co., New Delhi, 2015.

2. Dr.Periasamy P, Principles and Practice of Insurance Himalaya Publishing House, Mumbai, 2011.

3. Palani P.S, Insurance in India, Response Books, Sagar Publications, New Delhi, 2000.

WEBRESOURCE:

1. www.mu.ac.in
2. www.learnthat.com

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction				

1.1	Insurance – Meaning – Functions -	2		Lecture	PPT & White board
1.2	Nature and principles of insurance	2		Lecture	PPT & White board
1.3	Importance of insurance to individuals and business.	2		Lecture	PPT & White board
UNIT -2	**Life Insurance**				
2.1	Life Insurance - Features of a life– Investment of funds –	2		Lecture	PPT & White board
2.2	Insurance contract – Classification of policies	2		Lecture	PPT & White board
2.3	Surrender value – Bonus option – Policy condition – Annuity contracts.	2		Lecture	PPT & White board
UNIT -3	**Marine Insurance**				
3.1	Marine Insurance - Contract of marine insurance — Policy conditions –	2		Lecture	PPT & White board
3.2	Elements of marine insurance – Classes of policies	2		Lecture	PPT & White board
3.3	Clause in a marine insurance policy – Marine losses.	2		Lecture	PPT & White board
UNIT -4	**Fire Insurance**				
4.1	Fire Insurance – Features of a fire insurance	2		Lecture	PPT & White board

4.2	Kinds of policies – Policy conditions	2	Lecture	PPT & White board
4.3	Payment of claims – Reinsurance.	2	Lecture	PPT & White board
UNIT -5	**Miscellaneous Insurance**				
5.1	Miscellaneous Insurance – Motor insurance	2	Lecture	PPT & White board
5.2	Burglary	2	Lecture	PPT & White board
5.3	Personal accident insurance.	2	Lecture	PPT & White board
UNIT –6 DYNAMISM					
6.1	Practical Insurance and other applications		Discussion	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Understanding and remembering the basic process of auditing
CO2	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.
CO3	Infer the procedures for making claims against marine insurance policy.
CO4	Examine the nature of fire insurance and reinsurance
CO5	Interpret the importance of burglary, motor and personal accident insurance

Mapping of COs with PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

Note: Strongly Correlated – **3**   ModeratelyCorrelated – **2**
WeaklyCorrelated -**1**

I B.COM HONOURS

SEMESTER –I

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCH	23V1FC	FUNDAMENTALS OF COMMERCE	2	2

COURSE DESCRIPTION

This course introduces students to the fundamental principles of business for service and businesses organisation with the concepts in Banking and Insurance, Marketing, Income tax.

COURSE OBJECTIVE:

i.   To understand the Knowledge about commerce and industry.

ii.   To know models of the company formation.

iii. To familiarize with the concepts of Income Tax

iv.   To learn the methods of bank accounts and insurance.

v.   To gain knowledge around the market and analyses the impact on advertisement.

Unit I Introduction to Business   [6 HRS]

Concept of Business - Characteristics of business- Objectives of business – Classification of business activities: Industry and Commerce - Industry–Types-Primary and Secondary.

Unit II Forms of Organisation   [6 HRS]

Forms of Organisation- Sole Proprietorship-Partnership firm - Joint stock Company- Features, merits and demerits - Formation of company - MOA-AOA-Prospectus - Public enterprises-Co-operative societies- Business Analytics.

Unit III Banking and Insurance   [6 HRS]

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

Unit IV Marketing and Advertising   [6 HRS]

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

Unit V Income Tax   [6 HRS]

Introduction and objectives of Income Tax – Definition – Previous Year - Assessment Year – Person – Income- Gross Total Income – Total Income.

TEXT BOOKS:

1. Fundamentals of Business Organisation - Y.K. Bhushan, Sultan Chand & Sons, 2016.

REFERENCE BOOKS:

1. Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi, S.Chand, 2013.
2. Banking Theory law and Practice, K.P.M.Sundaram& P.N. Varshney, Sultan Chand & sons, 2009
3. Dr. H. C. Mehrotra & D.S. P. , Goyal ,Income Tax Law and Accounts, Sahitya Bhawan Publications, 64th edition.
Web Resources:
1.https://www.yourarticlelibrary.com/business/top-10-important-naturecharacteristics-of-business/7494
2.https://www.vedantu.com/commerce/various-forms-of-business-organisations

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1		**Introduction to Commerce**		
1.1	Economic activities – Concept of Business - Characteristics of business- Objectives of business	2	Chalk & Talk	Black Board
1.2	Classification of business activities: Industry and Commerce - Industry–Types-Primary and Secondary	2	Chalk & Talk	Black Board
1.3	Commerce: Trade and Aids to trade- Types	2	Chalk & Talk	Black Board
UNIT -2		**Forms of Organisation**		
2.1	Forms of Organisation- Sole proprietorship-Partnership firm	2	Chalk & Talk	Black Board
2.2	Joint stock Company- features, merits and demerits	2	Chalk & Talk	Black Board
2.3	Formation of company - MOA-AOA-Prospectus - Public enterprises-Co-operative societies-Business Analytics	2	Chalk & Talk	Black Board
UNIT -3		**Banking and Insurance**		

3.1	Banking- Functions of Banks -	2	Chalk & Talk	Black Board
3.2	Types of Bank Accounts	2	Chalk & Talk	Black Board
3.3	Insurance- Principles of insurance - Types of insurance, Advantages of insurance	2	Chalk & Talk	Black Board
UNIT -4 Marketing and Advertising				
4.1	Marketing-Definition-Functions - Marketing Mix	3	Chalk & Talk	Black Board
4.2	Market segmentation - Advertising- Types - Advertising media - Kinds of media -Advantages and disadvantages.	3	Chalk & Talk	Black Board
Unit 5 Income Tax				
5.1	Introduction and objectives of IncomeTax	2	Chalk & Talk	Black Board
5.2	Definition – Previous Year - Assessment Year	2	Chalk & Talk	Black Board
5.3	Person – Income- Gross Total Income – Total Income.	2	Chalk & Talk	Black Board

INTERNAL – UG

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	To get wide knowledge about Industry and Commerce
CO 2	Demonstrate various principles involved in the formation of a company.
CO 3	Creates awareness about the transportation and warehouse
CO 4	Make and evaluate the terms about banking and insurance
CO 5	Acquire the complete knowledge of marketing and advertising.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium , 1- Low

I B.COM HONOURS
SEMESTER –II
For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCH	**23V2CC3**	**FINANCIAL ACCOUNTING II**	**5**	**5**

COURSE DESCRIPTION

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

COURSE OBJECTIVES

- To prepare different kinds of accounts in Hire purchase and Instalments System
- To understand the allocation of expenses under departmental accounts
- To gain an understanding about partnership accounts relating to Admission and retirement
- To get knowledge regarding Partnership Accounts relating to dissolution of firm.
- To know the requirements of international accounting standards

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

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

Unit: II Branch and Departmental Accounts   (15 Hrs)

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail

Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

Unit: III Partnership Accounts - I   (15 Hrs)

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

Unit: IV Partnership Accounts - II   (15 Hrs)

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

Unit: V Accounting Standards for financial reporting   (15 Hrs)

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

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

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

The Standard of IAS & IFRS Accounting.

Textbooks:
1. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
2. R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi.

BOOKS FOR REFERENCE:
1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida
2. Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.

Digital Open Educational Resources (DOER) :
1.https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	Hire Purchase and Instalment System			
1.1	Hire Purchase System – Accounting Treatment	3	Chalk & Talk	Black Board
1.2	Calculation of Interest	3	Chalk & Talk	Black Board
1.3	Default and Repossession	3	Chalk & Talk	Black Board
1.4	Hire Purchase Trading Account Instalment System	3	Chalk & Talk	Black Board
1.5	Calculation of Profit	3	Chalk & Talk	Black Board
UNIT -2	Branch and Departmental Accounts			
2.1	Branch – Dependent Branches: Accounting Aspects	3	Chalk & Talk	Black Board
2.2	Debtors system -Stock and Debtors system	3	Chalk & Talk	Black Board
2.3	Independent Branches (Foreign Branches excluded)	3	Chalk & Talk	Black Board
2.4	Departmental Accounts: Basis of Allocation of Expenses	3	Chalk & Talk	Black Board
2.5	Inter- Departmental Transfer at Cost or Selling Price.	3	Chalk & Talk	Black Board
UNIT -3	Partnership Accounts – I			
3.1	Partnership Accounts:–Admission of a Partner	3	Chalk & Talk	Black Board

3.2	Treatment of Goodwill- Calculation of Hidden Goodwill	3	Chalk & Talk	Black Board
3.3	Retirement of a Partner	5	Chalk & Talk	Black Board
3.4	Death of a Partner	4	Chalk & Talk	Black Board
UNIT -4 Partnership Accounts – II				
4.1	Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets	5	Chalk & Talk	Black Board
4.2	Realization account – Treatment of Goodwill – Preparation of Balance Sheet	4	Chalk & Talk	Black Board
4.3	Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent	3	Chalk & Talk	Black Board
4.4	Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method	3	Chalk & Talk	Black Board
UNIT -5 Accounting Standards for financial reporting				
5.1	Objectives and Uses of Financial Statements for Users	3	Chalk & Talk	Black Board
5.2	Role of Accounting Standards - Development of Accounting Standards in India. Development of Accounting Standards in India	3	Chalk & Talk	Black Board
5.3	Role of Developing IFRS	3	Chalk & Talk	Black Board
5.4	IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS	3	Chalk & Talk	Black Board
5.5	Discussion about the difference between Ind AS and IFR	3	Discussion	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	To evaluate the Hire purchase accounts and Instalment systems
CO 2	To prepare Branch accounts and Departmental Account
CO 3	To understand the accounting treatment for admission and retirement in partnership
CO 4	To know Settlement of accounts at the time of dissolution of a firm.
CO 5	To elaborate the role of IFRS

Mapping COs with PSOs & Mapping COs with POs

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

3 - Strong, 2 - Medium , 1- Low

I B.COM HONOURS

SEMESTER –II

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCH	23V2CC4	COMMERCIAL LAW	5	5

COURSE DESCRIPTION

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

COURSE OBJECTIVES

- To know the nature and objectives of valid contract
- To understand the essentials Performance of contract of sale
- To gain knowledge on Rights and Liabilities of partners
- To define the concepts ,Objective & Scope of Wages Act
- To understand the essentials Schemes PF and Gratuity

UNIT: I INDIAN CONTRACT ACT   [15 hours]

Essential elements of a contract – Kinds – Offer and acceptance – Consideration – Capacity of parties, free consent, legality of objects – Discharge of contracts – Breach of contracts and remedies for breach of contract – Quasi contracts

UNIT: IISALE OF GOODS ACT   [15 hours]

Definition – Transfer of ownership – Conditions and Warranties – Performance of contract of sale –Rights of unpaid vendor – Auction sales

UNIT: III PARTNERSHIP ACT   [15 hours]

Nature of partnership – Rights and Liabilities of partners – Dissolution of firms – Limited Liability Partnership – Features – Difference between Partnership, LLP and Companies

UNIT: IV LAWS RELATING TO WAGES AND BONUS   [15 hours]

Payment of Wages Act and Minimum Wages Act, – Objective, Scope – Applicability –Payment of Bonus Act, – Objective Scope – Applicability

UNIT: V LAWS RELATING TO PF AND GRATUITY   [15 hours]

Provident Fund Act, – Objective, Scope – Applicability – Schemes –Payment of Gratuity Act– Objective, Scope – Applicability

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

Intellectual property rights

TEXT BOOK:

Kapoor, N.D. *Elements of Mercantile Law.* Sultan Chand and Sons, 2020.

BOOKS FOR REFERENCE:

1.Beatson J. Anson's. *Law of Contract.*OxfordUniversity Press, 2020.

2.Chawla, R.C, Garg K.C. *Business Law.* Kalyani Publishers, 2019.

3.John Cartwright. An Introduction to the English Law of Contract for the Civil Lawer. Hart Publishing, 2016.

STUDY MATERIAL(S):

1.CMA Foundation study material and Certified Accounting Technician (CAT)

2.study material issued by Institute of Cost Accountants of India

Digital Open Educational Resources (DOER) :

https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-Sep-2021.pdf.

https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INDIAN CONTRACT ACT				
1.1	Essential elements of a contract – Kinds – Offer and acceptance	3	Chalk & Talk	Black Board
1.2	Consideration – Capacity of parties, free consent, legality of objects	3	Chalk & Talk	Black Board
1.3	Discharge of contracts	3	Chalk & Talk	Black Board
1.4	Breach of contracts and remedies for breach of contract	3	Chalk & Talk	Black Board
1.5	Quasi contracts	3	Chalk & Talk	Black Board
UNIT -2 SALE OF GOODS ACT				
2.1	Definition – Transfer of ownership	3	Chalk & Talk	Black Board
2.2	Conditions and Warranties	3	Chalk & Talk	Black Board
2.3	Performance of contract of sale	5	Chalk & Talk	Black Board

2.4	Rights of unpaid vendor, Auction sales	4	Chalk & Talk	Black Board

UNIT -3 PARTNERSHIP ACT				
3.1	Nature of partnership – Rights and Liabilities of partners	3	Chalk & Talk	Black Board
3.2	Dissolution of firms	4	Chalk & Talk	Black Board
3.3	Limited Liability Partnership	4	Chalk & Talk	Black Board
3.4	Features – Difference between Partnership, LLP and Companies	4	Chalk & Talk	Black Board

UNIT -4 LAWS RELATING TO WAGES AND BONUS				
4.1	Payment of Wages Act and Minimum Wages Act	3	Chalk & Talk	Black Board
4.2	Objective, Scope – Applicability	4	Chalk & Talk	Black Board
4.3	Payment of Bonus Act,	4	Chalk & Talk	Black Board
4.4	Objective Scope – Applicability	4	Chalk & Talk	Black Board

UNIT 5- LAWS RELATING TO PF AND GRATUITY

5.1	Provident Fund Act	2	Chalk & Talk	Black Board
5.2	Objective, Scope	4	Chalk & Talk	Black Board
5.3	Applicability, Schemes	4	Chalk & Talk	Black Board
5.4	Payment of Gratuity Act	3	Chalk & Talk	Black Board
5.5	Objective, Scope – Applicability	4	Discussion	Black Board
UNIT 6- Dynamism				
6.1	Intellectual property rights		Discussion	Black Board

INTERNAL - UG

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

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

Mapping COs with PSOs & Mapping COs with POs

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

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

♦Weakly Correlated -1

B.Com Honours
SEMESTER –II

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCH	23V2EC3	BUSINESS STATISTICAL METHODS	5	3

COURSE DESCRIPTION

This course consists of an introduction to business statistics including methods of describing, summarizing, measuring and analyzing statistical data, variance applications and sampling distributions.

COURSE OBJECTIVES

To gain knowledge about various methods of statistics for research purposes.

UNIT I INTRODUCTION & MEASURES OF CENTRAL TENDENCY [9 Hours]

Introduction of statistics - Characteristics– Requisite of a good average –   Mean Simple Average: (Individual, Discrete, Continuous) - Weighted Average, Combined mean – Median (Individual, Discrete, Continuous) – Mode (Individual, Discrete, Continuous) - Diagrammatic and graphic presentation of data using Excel - Calculation of averages using Excel.

UNIT II: MEASURES OF DISPERSION   [9 Hours]

Objects – Properties – Absolute and Relative measures – Range - Quartile deviation – Mean deviation – Standard deviation – Variance.

UNIT III CORRELATION AND REGRESSION   (9 HRS)

Introduction - Co-efficient of correlation and Causation - Types of correlation - Positive and Negative - Simple - Linear and Non-linear methods - Scatter Diagram - Graphic - Karl Spear son's Co-efficient of correlation - Rank Correlation Co-efficient - Concurrent Deviation method. Introduction - Methods of regression analysis – Regression Equation of X on Y - Regression Equation of Y on X

UNIT IV   SAMPLING TECHNIQUES   (9 HRS)

Introduction– Procedure of testing hypothesis – Standard error and Sampling Distribution – Estimation-Tests of Significance for Large samples.

Tests of Significance for Small samples- student's t-Distribution – properties of t-Distribution – Application of the t-Distribution – The mean of a Random sample – Independent samples – Dependent samples or Matched Paired observations- an observed correlation coefficient.

UNIT V : CHI – SQUARE TEST   (9 HRS)

Introduction – Degree of Freedom – The Chi-square Distribution – Conditions for Applying Chi-Square Test – Uses of Chi-Square Test - Chi-Square Test for specified value of Population Variance.

UNIT VI DYNAMISM (Evaluation Pattern-CIA only)

Recent technology used in statistics

TEXT BOOKS
1. S.P. Gupta *,Statistical Methods,* Sultan Chand & Sons, New Delhi, 43th Edition, (2014).
2. R.S.NPillai&Bhagavathi, **Statistics Theory and Practice,** S.Chand& Company Ltd, 7th revised edition, (2013).

REFERENCE BOOK
1. K.Alagar, **Business Statistics,** TataMcgraw-Hill Publishing company Ltd, (2009).
2. S.C.Gupta&Indra Gupta, **Business statistics,** Himalaya Publishing House, 5th edition, (2010).

Web Sources:

1.https://www.investopedia.com/terms/r/regression.asp#:~:text=Regression%20is%20a%20statistical%20method,(known%20as%20independent%20variables).

2. https://byjus.com/commerce/meaning-and-characteristics-of-index-numbers/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
Unit - INTRODUCTION & MEASURES OF CENTRAL TENDENCY				
1.1	Introduction of statistics - Characteristics– Requisite of a good average	3	Chalk & Talk	Black Board
1.2	Mean Simple Average: (Individual, Discrete, Continuous) - Weighted Average,	3	Chalk & Talk	Black Board
1.3	Combined mean – Median (Individual, Discrete, Continuous) – Mode (Individual, Discrete, Continuous)	2	Chalk & Talk	Black Board
1.4	Diagrammatic and graphic presentation of data using Excel - Calculation of averages using Excel.	1	Chalk & Talk	Black Board
Unit -2 MEASURES OF DISPERSION				
2.1	Objects – Properties	3	Lecture	Black Board
2.2	Absolute and Relative measures	3	Chalk & Talk	Black Board
2.3	Range - Quartile deviation	2	Chalk & Talk	Black Board
2.4	Standard deviation – Variance	1	Chalk & Talk	Black Board
Unit -3 CORRELATION AND REGRESSION				

3.1	Introduction - Co-efficient of correlation and Causation - Types of correlation - Positive and Negative	3	Chalk & Talk	Black Board
3.2	Simple - Linear and Non-linear methods - Scatter Diagram - Graphic - Karl Spear son's Co-efficient of correlation - Rank Correlation Co-efficient - Concurrent Deviation method.	3	Chalk & Talk	Black Board
3.3	Graphic - Karl Spear son's Co-efficient of correlation - Rank Correlation Co-efficient - Concurrent Deviation method.	2	Chalk & Talk	Black Board
3.4	Introduction - Methods of regression analysis – Regression Equation of X on Y - Regression Equation of Y on X	1	Chalk & Talk	Black Board
Unit -4				
4.1	Introduction– Procedure of testing hypothesis – Standard error and Sampling Distribution	3	Chalk & Talk	Black Board
4.2	Estimation-Tests of Significance for Large samples. Tests of Significance for Small samples- student's t-Distribution	3	Chalk & Talk	Black Board
4.3	properties of t-Distribution – Application of the t-Distribution	2	Chalk & Talk	Black Board
4.4	The mean of a Random sample – Independent samples – Dependent samples or Matched Paired observations- an observed correlation coefficient.	1	Chalk & Talk	Black Board
Unit 5 CHI – SQUARE TEST				
5.1	Introduction – Degree of Freedom	3	Lecture	Black Board
5.2	The Chi-square Distribution – Conditions for Applying Chi-Square Test	2	Chalk & Talk	Black Board

5.3	Uses of Chi-Square Test	3	Lecture	Black Board
5.4	Chi-Square Test for specified value of Population Variance	1	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

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	Understanding the measures of central tendency	K1,K2	PSO1
CO 2	Become aware of the concepts of measures of Dispersion	K2,K3,K4	PSO1, PSO2&PSO5
CO 3	Evaluate the correlation and regression using sampling techniques	K2, K3& K3	PSO1, PSO2,PSO3 &PSO5
CO 4	Understanding the Sampling techniques	K2, K3 & K3	PSO3&PSO5
CO 5	Examine the chi-square test.	K2, K3 & K3	PSO3&PSO5

Mapping of C0s with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	3	2	2
CO2	3	3	2	3	2	2
CO3	3	3	3	3	2	2
CO4	3	3	2	3	2	2
CO5	3	3	2	3	2	2
Weightage of course contributed to each PSO	15	14	11	15	10	10

Note: ♦ Strongly Correlated – **3**   ♦ModeratelyCorrelated – **2**
♦WeaklyCorrelated -**1**

I B.COM HONOURS

SEMESTER –II

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USHS	23V2EC4	BUSINESS ENVIRONMENT	5	3

COURSE DESCRIPTION

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

COURSE OBJECTIVES

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

UNITS

UNIT: I Introduction   [9 HOURS]

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

UNIT: II Political Environment   [9 HOURS]

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

UNIT: III Social and Cultural Environment   [9 HOURS]

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

UNIT IV Economic Environment **[9 HOURS]**

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

UNIT V Technological Environment (CASE STUDY) **[9 HOURS]**

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

Unit: VI DYNAMISM:

Social entrepreneurship Case Study.

TEXT BOOK:

1. C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House,UP

BOOKS FOR REFERENCE:

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks May be Used

Digital Open Educational Resources (DOER) :

1.www.mbaofficial.com

2.www.yourarticlelibrary.com

3.www.businesscasestudies.co.uk

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	**Introduction**			
1.1	The Concept of Business Environment - Its Nature and Significance	2	Chalk & Talk	Black Board
1.2	Brief Overview of Political – Cultural and their Impact on Business and Strategic Decisions	3	Chalk & Talk	Black Board
1.3	Legal Economic and Social Environments and their Impact on Business and Strategic Decisions	2	Chalk & Talk	Black Board
1.4	Social Environments and Impact on Business and Decisions	2	Chalk & Talk	Black Board
UNIT -2	**Political Environment**			
2.1	Political Environment	3	Chalk & Talk	Black Board
2.2	Government and Business Relationship in India	3	Chalk & Talk	Black Board
2.3	Provisions of Indian Constitution Pertaining to Business.	3	Chalk & Talk	Black Board
UNIT -3	**Social and Cultural Environment**			
3.1	Social and Cultural Environment.	3	Chalk & Talk	Black Board
3.2	Impact of Foreign Culture – Castes and Communities	2	Chalk & Talk	Black Board

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Remember the nexus between environment and business.
CO 2	Apply the knowledge of Political Environment in which the businesses operate.
CO 3	Analyze the various aspects of Social Environment.
CO 4	Evaluate the parameters in Economic Environment.
CO 5	Create a conducive environment for business to operate globally.

Mapping COs with PSOs & Mapping COs with POs

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

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

♦ Weakly Correlated -**1**

I B.Com Honours

SEMESTER –II

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCH	23V2SE2	FUNDAMENTALS OF ACCOUNTING WITH TALLY (Practical)	2	2

COURSE DESCRIPTION

This course enables the students to learn the basic accounting principles

COURSE OBJECTIVES

- Expose the Accounting Fundamentals
- Pass journals; prepare ledgers, Trial Balance
- Introduce Tally ERP as an accounting software package, in creation of records of small trader.

UNIT –I   Principles of Accounting   (6 HRS)

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

UNIT –II Journal and Ledger (6 HRS)

Journal – Ledger - Trial balance

UNIT –III Practical   (6 HRS)

Meaning – Creation of a company – Select a company-alter-shut a company-Creating groups

UNIT –IV Ledger   (6 HRS)

Ledger, Display of Trial Balance, Profit and loss and Balance sheet.

UNIT –V Accounting voucher   (6 HRS)

Creating accounting voucher for purchase, sales, debit note, credit note

UNIT –VI DYNAMISAM

Accounting standards

Text Book

Advanced Accountancy, T.S.Reddy&A.Murthy, Margham Publications, 1st edition,2007

REFERENCES:

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

Digital Open Educational Resources (DOER) :
- https://tallysolutions.com/tally-prime
- https://www.antraweb.com/tally-prime

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Principles of Accounting				
1.1	Principles of Accounting	2	Chalk & Talk	Black Board
1.2	Accounting Concepts	2	Chalk & Talk	LCD

1.3	Double entry system of book- keeping	2	Lecture	White board
UNIT -2 Journal and Ledger				
2.1	Journal	2	Lecture	Black Board
2.2	Ledger	2	Discussion	Black Board
2.3	Trial balance	2	Discussion	Black Board
UNIT 3				
3.1	Meaning – Creation of a company	2	Practical	Practical
3.2	Select a company-alter-shut a company	2	Practical	Practical
3.3	Creating Groups	2	Practical	Practical
UNIT 4				
4.1	Ledger	2	Practical	Practical
4.2	Display of Trial Balance, P	2	Practical	Practical
4.3	Profit and loss and Balance sheet.	2	Practical	Practical
UNIT 5- Accounting Voucher (Practical)				
5.1	Creating accounting voucher for purchase	3	Practical	Practical
5.2	debit note, credit note	3	Practical	Practical

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

/

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	Expose the Accounting Fundamentals
CO2	Introduce Tally ERP as an accounting software package

Mapping of COs with PSOs

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ModeratelyCorrelated – **2**
♦WeaklyCorrelated -**1**

Fatima College (Autonomous), Madurai-18
B.COM (HONOURS)
SEMESTER –II

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCH	23V2SE3	DATA ANALYSIS USING STATISTICAL PACKAGE FOR SOCIAL SCIENCES	2	2

COURSE DESCRIPTION

This course presents the working of data, frequencies , descriptive analysis and inferential analysis in SPSS.

COURSE OBJECTIVES

- To get familiar with the data view and variable view in SPSS
- To understand the working of data in SPSS
- To get knowledge in diagrammatic representation in SPSS
- To analyse the concept of descriptive statistics in SPSS
- To know the testing of hypothesis in SPSS

Unit: IIntroduction to SPSS(6Hours)

SPSS Environment: data editor, output viewer, syntax editor – Data view window – Data creation – Importing data – Variable types in SPSS and Defining variables

Unit: II Working with Data   (6 Hours)

Computing Variables - Recoding (Transforming) Variables - Rank Cases - Sorting Data -transpose of data – insert variables and cases – merge variables and cases.

Unit: III: Diagrammatic representation   (6 Hours)

Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Percentage diagram - Pie Diagram – Histogram

Unit: IV Descriptive statistics   (6 Hours)
Mean-Median-Mode-Frequencies-Tables-Comparing   Means Correlation – Karl Pearson's Rank Correlation, Regression analysis: Simple and Multiple Regression Analysis

Unit: VTesting of Hypothesis   (6 Hours)

Testing of Hypothesis: Parametric – One sample – Two sample Independent t –test –Paired t –test. Chi- square test.

UNIT –6 DYNAMISM (Evaluation Pattern-CIA only)

Non – parametric: One sample KS test- Mann-Whitney U test

TEXT BOOKS:

1. S. Ajai Gaur, Statistical Methods for Practice and Research: A Guide to Data Analysis Using SPSS
REFERENCE BOOKS:

1. HOW TO USE SPSS ® A Step-By-Step Guide to Analysis and Interpretation, Brian C. Cronk, Tenth edition published in 2018 by Routledge.
2. SPSS for Intermediate Statistics: Use and Interpretation, Nancy L. Leech et. al., Second edition published in 2005 by Lawrence Erlbaum Associates, Inc.
3. Using IBM SPSS statistics for research methods and social science statistics, William E. Wagner, Fifth edition published in 2015 by SAGE Publications, Inc.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1				
1.1	SPSS Environment: data editor	2	Lecture	PPT & White board
1.2	output viewer, syntax editor – Data view window – Data creation	2	Lecture	PPT & White board
1.3	Importing data – Variable types in SPSS and Defining variables	2	Lecture	PPT & White board
UNIT -2				
2.1	Computing Variables - Recoding (Transforming) Variables	2	Lecture	PPT & White board
2.2	Rank Cases - Sorting Data - transpose of data	2	Lecture	PPT & White board

2.3	Insert variables and cases – merge variables and cases.	2	Lecture	PPT & White board
UNIT -3				
3.1	Simple Bar diagram – Multiple bar diagram	2	Lecture	PPT & White board
3.2	Sub-divided Bar diagram - Percentage diagram	2	Lecture	PPT & White board
3.3	-Pie Diagram – Histogram	2	Lecture	PPT & White board
UNIT -4				
4.1	Mean-Median-Mode-Frequencies	2	Lecture	PPT & White board
4.2	Comparing Means Correlation – Karl Pearson's Rank Correlation	2	Lecture	PPT & White board
4.3	Regression analysis: Simple and Multiple Regression Analysis	2	Lecture	PPT & White board
UNIT -5				
5.1	Testing of Hypothesis: Parametric – One sample	2	Lecture	PPT & White board
5.2	Two sample Independent t –test	2	Lecture	PPT & White board
5.3	Paired t –test. Chi- square test	2	Lecture	PPT & White board

UNIT –6 DYNAMISM				
6.1	Non – parametric: One sample KS test- Mann-Whitney U test		Discussion	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO1	To get familiar with the data view and variable view in SPSS and to understand the working of data
CO2	To get knowledge in diagrammatic representation in SPSS and to analyse the concept of descriptive statistics in SPSS

Mapping of COs with PSOs

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

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