

**CAUVERY COLLEGE FOR WOMEN
(AUTONOMOUS)**

**NAAC Accreditation III Cycle: A Grade (CGPA 3.41
out of 4)**

**ISO 9001: 2015 Certified by IRCLASS & Accredited by
NABCA**

**PG & RESEARCH DEPARTMENT
OF COMMERCE**



2019 – 2022

B.Com.

Syllabus



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE
B.Com. – PROGRAMME STRUCTURE
(For the candidates admitted from the academic year 2019 – 2020 onwards)

I Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total	
								Internal	External		
I	I	Language Course - I (LC)	Ikkala Elakkiyam	19ULT1	6	3	3	25	75	100	
			Communication in French - I	19ULF1							
			History of Popular Tales Literature and Sanskrit Story	19ULS1							
			Story, Novel, Hindi Literature - I & Grammar - I	19ULH1							
	II	English Language Course - I (ELC)	Functional Grammar for Effective Communication - I	19UE1	6	3	3	25	75	100	
	III	Core Course - I (CC)	Financial Accounting - I	19UCO1CC1	6	5	3	25	75	100	
			Core Course - II (CC)	Management Principles and Application	19UCO1CC2	6	5	3	25	75	100
			Allied Course - I (AC)	Business Economics - I	19UCO1AC1	4	3	3	25	75	100
	IV		Value Education	19UGVE	2	2	3	25	75	100	
			Total			30	21				600



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II Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
II	I	Language Course - II (LC)	Idaikkala Elakkiyamum Pudhinamum	19ULT2	6	3	3	25	75	100
			Communication in French - II	19ULF2						
			Poetry Textual Grammar and Alankara	19ULS2						
			Prose, Drama, Hindi Literature - 2 & Grammar - II	19ULH2						
	II	English Language Course - II (ELC)	Functional Grammar for Effective Communication - II	19UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Financial Accounting - II	19UCO2CC3	6	5	3	25	75	100
		Core Course - IV(CC)	Fundamentals of Marketing	19UCO2CC4	6	5	3	25	75	100
		Allied Course - II (AC)	Business Economics - II	19UCO2AC2	4	3	3	25	75	100
	IV		Environmental Studies	19UGES	2	2	3	25	75	100
		Total			30	21				600



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III Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
III	I	Language Course - III (LC)	Kappiyamum Nadagamum	19ULT3	6	3	3	25	75	100
			Communication in French - III	19ULF3						
			Prose, Textual Grammar and Vakayarachana	19ULS3						
			Medieval, Modern Poetry & History of Hindi Literature - 3	19ULH3						
	II	English Language Course III (ELC)	Reading and Writing for Effective Communication - I	19UE3	6	3	3	25	75	100
	III	Core Course - V (CC)	Cost Accounting	19UCO3CC5	6	5	3	25	75	100
		Core Course - VI (CC)	Banking Theory Law & Practices	19UCO3CC6	6	5	3	25	75	100
		Allied Course - III (AC)	Customer Relationship Management	19UCO3AC3	4	3	3	25	75	100
	IV	Non Major Elective - I	Elements of Insurance	19UCO3NME1	2	2	3	25	75	100
			Basic Tamil	19ULC3BT1						
Special Tamil			19ULC3ST1							
V	Extra Credit Course	Swayam Online Course		As per UGC norms						
		Total			30	21				600



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IV Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam	Marks		Total		
								Internal	External			
IV	I	Language Course - IV (LC)	Pandaiya Elakkiyam	19ULT4	6	3	3	25	75	100		
			Communication in French - IV	19ULF4								
			Drama, History of Drama Literature	19ULS4								
			Letter Writing, General Essays, Technical Terms, Proverbs, Idioms & Phrases, Hindi Literature - 4	19ULH4								
	II	English Language Course-IV (ELC)	Reading and Writing for Effective Communication - II	19UE4	6	3	3	25	75	100		
	III	Core Course - VII (CC)	Business Statistics	19UCO4CC7	5	5	3	25	75	100		
				Core Practical - I (CP)	Information Technology - Practicals	19UCO4CC1P	5	5	3	40	60	100
				Allied Course - IV (AC)	Business Law	19UCO4AC4	4	3	3	25	75	100
	IV	Non Major Elective - II	Advertisement Management	19UCO4NME2	2	2	3	25	75	100		
				Basic Tamil							19ULC4BT2	
				Special Tamil							19ULC4ST2	
	V	Skill Based Elective - I	A. Communication Skills	19UCO4SBE1A	2	2	3	25	75	100		
				B. Green Marketing							19UCO4SBE1B	
	VI	Extra Credit Course	Swayam Online Course		As per UGC norms							
		Total			30	23				700		



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(For the candidates admitted from the academic year 2019 – 2020 onwards)

V Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
V	III	Core Course - VIII (CC)	Corporate Accounting	19UCO5CC8	5	5	3	25	75	100
		Core Course - IX (CC)	Auditing	19UCO5CC9	5	5	3	25	75	100
		Core Course - X (CC)	Entrepreneurship & Small Business Management	19UCO5CC10	5	5	3	25	75	100
		Core Course - XI (CC)	Financial Management	19UCO5CC11	5	5	3	25	75	100
		Major Based Elective - I	A. Business Correspondence & Reporting	19UCO5MBE1A	4	3	3	25	75	100
	B. E- Retailing		19UCO5MBE1B							
	IV	Skill Based Elective - II	A. SPSS - Practicals	19UCO5SBE2AP	2	2	3	40	60	100
			B. Advertising & Sales Promotion	19UCO5SBE2B				25	75	
		Skill Based Elective - III	A. Personality Development	19UCO5SBE3A	2	2	3	25	75	100
			B. Skills for Competitive Examination	19UCO5SBE3B				-	100	
		UGC Jeevan Kaushal Life Skills	Professional Skills	19UGPS	2	2	3	25	75	100
		Extra Credit Course	Swayam Online Course		As per UGC norms					
	Total				30	29				800



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VI Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
VI	III	Core Course - XII (CC)	Management Accounting	19UCO6CC12	6	5	3	25	75	100
		Core Course - XIII (CC)	Direct Taxation	19UCO6CC13	6	5	3	25	75	100
		Core Practical - II (CP)	Accounting Package - Practicals	19UCO6CC2P	6	5	3	40	60	100
		Major Based Elective - II	A. Human Resource Management	19UCO6MBE2A	5	4	3	25	75	100
			B. E-Commerce	19UCO6MBE2B						
		Major Based Elective - III	A. Financial Services	19UCO6MBE3A	6	4	3	25	75	100
	B. Organisational Behaviour		19UCO6MBE3B							
	V		Extension Activities	19UGEA	-	1	-	-	-	-
			Gender Studies	19UGGS	1	1	3	25	75	100
			Total			30	25			
		Grand Total			180	140				3900

CORE COURSE – I
FINANCIAL ACCOUNTING - I
2019 – 2020 Onwards

Semester - I	Financial Accounting - I	Hours/Week – 6	
Core Course - I		Credits – 5	
Course Code - 19UCO1CC1		Internal 25	External 75

Course Objective

- To gain fundamental knowledge on Accounting Concepts and Principles.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Recall the fundamental concepts of accounting and its importance	K1
CO2	Extend the accounting concepts to prepare Final Accounts and Bank Reconciliation Statement	K2
CO3	Develop the accounting techniques applicable to frame Non-Profit Organizational Statement	K3
CO4	Summarize the methods of Single Entry and Double Entry System of Book Keeping	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Accountancy (18 Hours)

Meaning and Definition of Accounting – Functions of Accounting – Limitations of Accounting – Accounting Concepts and Conventions – Accounting Standards – Double Entry System – Journal, Ledger, Trial Balance – Subsidiary Books including Cash Book – Rectification of Errors.

Unit – II Final Accounts (18 Hours)

Final Accounts with Adjustments – Bank Reconciliation Statement.

Unit – III Non-Profit Organization & Bills of Exchange**(18 Hours)**

Accounts of Non-Profit Organization – Average Due Date – Account Current – Bills of Exchange.

Unit – IV Consignment & Joint Venture**(18 Hours)**

Consignment Accounts – Features – Difference between Consignment and Sale – Accounting Treatment in the Books of Consignor and Consignee – Joint Venture – Distinctions between Joint Venture and Partnership – Distinction between Joint Venture and Consignment – Methods.

Unit – V Single Entry System & Depreciation**(18 Hours)**

Single Entry System – Ascertainment of Profit – Net worth Method – Conversion Method (simple problems only) Depreciation - Methods, Provisions and Reserves.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S.Reddy & A.Murthy	Financial Accounting	Margham Publications	Sixth Revision Edition, 2011
2.	Jain S.P and Narang K.L	Principles of Accountancy	Kalyani Publishers	2014
3.	Dalston L cecil and Jenitra L Merwin	Principles of Accountancy	Learn Tech Publishers	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Assish K. Bhattacharyya	Financial Accounting	Prentice of hall of India	2002
2.	N. Vinayagam and B. Charumaki	Financial Accounting	S.Chand& Company Ltd	2002, Reprint – 2008.
3.	P.C. Tulsian	Financial Accounting	Tata MC Graw Hill Ltd	2003

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz & Group Discussion.

Course Designer

Ms. G. Kanagavalli – Assistant Professor, Department of Commerce.

CORE COURSE – II

MANAGEMENT PRINCIPLES & APPLICATION

2019 – 2020 Onwards

Semester - I	Management Principles & Application	Hours/Week – 6	
Core Course - II		Credits – 5	
Course Code - 19UCO1CC2		Internal 25	External 75

Course Objective

- To familiarize the students on the basic concepts of management in order to aid in understanding how an organization functions and the challenging issues a manager confronts in today's business firm.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	List the essential principles required for an effective management	K1
CO2	Outline the functions of management	K2
CO3	Identify the competent skills essential for business decision making and problem solving	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction

(18 Hours)

Management – Meaning – Definition – Nature and Scope - Functions, Skills of a Manager, Process of Management, Development of Scientific Management – Contribution of Henry Fayol and F.W. Taylor - George Elton Mayo – Douglas McGregor – Rensis Likert – Mary Parker Follett – Chester I Barnard – Chris Argyris – Herbert A Simon – Peter F. Drucker.

Unit – II Planning

(18 Hours)

Nature and Purpose of Planning – Planning Process – Types of Plans – Objectives – Management by Objectives (MBO) – Strategies – Types of Strategies – Policies – Decision Making – Types of Decision – Decision Making Process – Rational Decision Making Process – Decision Making Under Different Conditions.

Unit – III Organizing**(18 Hours)**

Nature and Purpose of Organizing – Organization Structure – Line and Staff Authority – Departmentation – Span of Control – Centralization and Decentralization – Delegation of Authority – Staffing – Selection and Recruitment – Career Development – Career Stages – Training – Performance Appraisal.

Unit – IV Motivation & Communication**(18 Hours)**

Motivation – Types – Theories – Maslow, Herzberg, McGregor and others – Communication – Principles – Types and Barriers of Communication.

Unit – V Leadership, Co-ordination & Control**(18 Hours)**

Leadership – Functions – Styles – Theories – Co-ordination – Features – Types and Techniques – Control – Process – Effective Control System – Techniques of Control.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	L.M.Prasad	Principles and Practice of Management	Sultan Chand & Sons	2000
2.	Peter Drucker. F, Butterworth Heinemann	Management Challenges	Oxford	2008

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Andrew J. Dubrin	Essentials of Management	Thomson Southwestern, 9th edition.	2012
2.	Samuel C. Certo and Tervis Certo	Modern management: concepts and skills	Pearson education, 12th edition	2012
3.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Activity, Brain Storming & Group Discussion.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

ALLIED COURSE – I
BUSINESS ECONOMICS - I
2019 – 2020 Onwards

Semester - I	Business Economics - I	Hours/Week – 4	
Allied Course - I		Credits – 3	
Course Code - 19UCO1AC1		Internal 25	External 75

Course Objective

- Enable the students' to interpret the demand function and elasticity interlinked with optimal pricing decisions and recognize different market structures.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Recall the concept of Micro and Macro economics	K1
CO2	Explain the demand, supply and production function	K2
CO3	Identify demand forecasting methods and the application of cost techniques	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S

Syllabus

Unit – I Business Economics (12 Hours)

Meaning – Definitions - Characteristics – Distinction between Business Economics and Economics – Scope – Objectives – Role and responsibilities of business economist – Micro & Macro economics.

Unit – II Theory of Demand Analysis (12 Hours)

Demand – Demand determinants – Law of demand – Characteristics – Exceptions – Elasticity of demand – Price elasticity – Types – Determining factors – Change in demand and Elasticity of demand – Business applications of price elasticity – Concepts of income and cross elasticity of demand – Price elasticity of demand - Measurement of price elasticity of demand.

Unit – III Demand Forecasting Methods (12 Hours)

Survey of buyer's intention – Collective opinion – Trend projection – Economic indicator, Demand forecasting methods for a new product.

Unit – IV Production Function**(12 Hours)**

Law of supply – Meaning – Determinants of supply, production function : equilibrium through iso quant's and iso costs – Managerial uses of production function – Law of variable proportions – Economies and diseconomies of large scale production.

Unit – V Cost & Revenue Analysis**(12 Hours)**

Cost classification – Real cost – Opportunity cost – Money cost – Explicit cost and implicit cost – Economic cost – Fixed cost and Variable cost – Total and Marginal cost – Behavior of short run and long run cost – Cost and output relations – Revenue concepts – Break Even Analysis – Profit Management – Nature, Theories and Measurement.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	D. M. Mithani	Economics for Managers	Himalaya Publication	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ahuja H.L	Business Economics	Sultan Chand & Sons	2016
2.	D.D Chaturvedi & S.L. Gupta	Business Economics	Vikas Publication	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Brain Storming, Activity & Group Discussion.

Course Designer

Dr. P. Kavitha – Associate Professor, Department of Commerce.



CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18

Applicable to the candidates admitted from the Academic year 2019-20 onwards

Part IV - VALUE EDUCATION

Hours: 2

Course Code: 19UGVE

Credit: 2

Instructional Hours: 30

Semester	Course title	Category	Instructional Hours	Credits
I	VALUE EDUCATION	Part IV	30	2

Course Objective

- This course ensures the all round and well balanced personality of the students and shapes them to become morally finer, socially responsible and physically fit persons of the society.

Course Outcomes

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

CO1	Recognise the philosophy of life and social values	K1
CO2	Summarize Human Rights	K2
CO3	Apply the rights of consumers	K3
CO4	Demonstrate Yoga in day to day life	K3
CO5	Examine the functions of State Public Service Commission	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit - I Philosophy of Life and Social Values

(6 Hours)

Meaning and Philosophy of Life; Law of Life: Five duties and responsibilities of Man (a) to himself (b) to his family (c) to his environment (d) to his society, (e) to the Universe in his life.

Unit - II Human Rights and Organizations

(6 Hours)

Definition and Nature of Human Rights; Universal Declaration of Human Rights,

Unit - III Consumer Protection Act, 1986

(6 Hours)

Consumer Protection Act, 1986 – Definition, State and Central Consumer Protection Councils – Consumer Disputes Redressal Agencies.

Unit - IV Yoga and Health

(6 Hours)

Definition and Meaning of Yoga and Health, Scope of Yoga - Aims and objectives of Yoga - Yoga practices: Asanas, Pranayama and Meditation.

Unit - V Role of State Public Service Commission

(6 Hours)

TNPSC – Objectives- Role and functions of TNPSC.

References:

1. Chandrasekaran .K. (1999) SOUND HEALTH THROUGH YOGA -, Prem Kalyan Publications, Sedapatti
2. Swami Kuvalayananda and Dr.S.L.Vinekar (1963) Yogic Therapy -, Government of India, Ministry of Health, New Delhi.
3. Right to Information Act, 2005-Website: www.tnpsc.gov.in/RTI%20ACT%202005.pdf
4. The Consumer Protection Act, 1986 – Website:
http://ncdr.nic.in/bare_acts/consumer%20Protection%20Act-1986.html

CORE COURSE – III
FINANCIAL ACCOUNTING - II
2019 – 2020 Onwards

Semester - II	Financial Accounting - II	Hours/Week – 6	
Core Course - III		Credits – 5	
Course Code - 19UCO2CC3		Internal 25	External 75

Course Objective

- To enable the student to apply the financial accounting principles and its application in business.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Understanding the accounting principles adopted in a partnership firm	K1
CO2	Explain the methods of dissolution of the partnership firm	K2
CO3	Prepare the financial statements of Branch accounts and Departmental Accounts	K3
CO4	Infer the accounting procedures related to Fire Insurance claim, Hire Purchase, Instalment Accounting and Royalty Accounts	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	S	S	S	S	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Branch Account & Departmental Accounts (18 Hours)

Branch Accounts – Dependent Branch – Debtor system – Stock & Debtor System – Final Accounts System – Wholesale Branches – Independent Branches (Excluding Foreign Branches) – Departmental Accounts.

Unit – II Hire Purchase Accounts & Instalment Accounts (18 Hours)

Hire Purchase Accounts – Default and Repossession – Hire Purchase Trading Account – Instalment Purchase System.

Unit – III Partnership Accounts (18 Hours)

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit – IV Dissolution of Firm (18 Hours)

Dissolution of firm – Insolvency of Partner – Insolvency of all Partners – Garner vs. Murray – Gradual realization of assets and Piecemeal Distribution.

Unit – V Insurance Claims & Royalty Accounts (18 Hours)

Insurance Claims for Loss of Stock and Profit – Royalty Accounts.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S.Reddy & A.Murthy	Financial Accounting	Margham Publications	Sixth Revision Edition, 2011
2.	Jain S.P and Narang K.L	Financial Accounting	Kalyani Publishers	2016

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.L. Gupta	Advanced Accountancy	Sultan Chand Sons	2010
2.	Arulanandam	Advanced Accountancy	Himalaya Publications	2012

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Brain Storming & Group Discussion.

Course Designer

Dr. S. Sudha – Associate Professor, Department of Commerce.

CORE COURSE – IV
FUNDAMENTALS OF MARKETING
2019 – 2020 Onwards

Semester - II	Fundamentals of Marketing	Hours/Week – 6	
Core Course - IV		Credits – 5	
Course Code - 19UCO2CC4		Internal 25	External 75

Course Objective

- To enable the learners to understand core concepts of marketing and develop the knowledge of overall marketing programme.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Recall the functions of marketing	K1
CO2	Extend the knowledge on consumer behaviour and market segmentation along with product and pricing methods	K2
CO3	Identify the various channels of distribution applicable in modern marketing practices	K3
CO4	Analyze the recent trends in E-marketing	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction (18 Hours)

Market - Meaning, Evolution, Classification of Markets – Marketing – Meaning – Definition – Features – Functions – Approaches – Role and importance of Marketing – 7P's of Marketing.

Unit – II Consumer Behaviour & Market Segmentation (18 Hours)

Introduction to Consumer Behaviour – Need for study – Consumer buying decision process – 7 O's frame work – Factors – Buying motives – Market Segmentation – Concepts – Benefits – Methods of segmenting of market – Criteria for successful segmentation.

Unit – III Product & Pricing**(18 Hours)**

Product – Meaning – Product Policy – New Product Planning and Development – Introduction to Product Life Cycle – Product Mix – Branding – Brand Loyalty, Equity – Packaging – Price – Pricing Policies – Methods of Pricing.

Unit – IV Channels of Distribution & Promotional Programme**(18 Hours)**

Channels of Distribution – Importance – Factors affecting choice of Distribution of Channel – Channel Members – Promotional Programme – Sales Promotion – Advertising – Personal Selling.

Unit – V Recent Trends in E-Marketing**(18 Hours)**

E-Marketing – Relationship Marketing – Word of mouth Marketing – Green Marketing – Guerilla Marketing – Digital Marketing – Social Media Marketing.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S.N.Pillai & V.Bagavathi	Modern Marketing	S.Chand & Co	2010
2.	N Rajan Nair , Sanjith R Nair	Marketing	Sultan Chand & Sons	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dhruv Grewal	Marketing	Tata Mc Graw Hill India	2018
2.	Philip Kotler	Marketing Management	Sultan Chand & Sons	2015
3.	S.A.Sherlekar , R.Krishnamoorthy	Marketing Management	Himalaya Publishing House	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

ALLIED COURSE – II
BUSINESS ECONOMICS - II
2019 – 2020 Onwards

Semester - II	Business Economics - II	Hours/Week – 4	
Allied Course - II		Credits – 3	
Course Code - 19UCO2AC2		Internal 25	External 75

Course Objective

- Students will understand the phases of Trade and Business comprising of different market structures and Pricing Strategies.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define the features of market, price and output determination	K1
CO2	Outline the factors involved in pricing decisions and infer on the implications of both monetary and fiscal policies	K2
CO3	Identify the measures to control business cycle	K3
CO4	Analyze the recent techniques of agricultural and industrial Programmes and Policy that impact on Globalization and Trade	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Pricing & Monetary Policy (12 Hours)

Pricing policy – General considerations – Objectives – Factors involved in pricing policy – methods of pricing - Monetary policy – Methods and implications – Fiscal policy – Measures – Implications – Inflation – Types – Causes – Measurers.

Unit – II Business Cycles (12 Hours)

Business cycles – Phases of business cycle – Effects of business cycle – Measures to control the business cycle – Theories of business cycles – Multiplier and accelerator theory – Keynesian theory.

Unit – III Balance of Trade & Balance of Payments**(12 Hours)**

Balance of Trade and Balance of Payments – Components of Balance of Payments – Disequilibrium in the Balance of Payments – Methods of correction of disequilibrium – India’s Balance of Payments crisis.

Unit – IV Agricultural & Industrial Sectors**(12 Hours)**

Nature and importance of agriculture – Factors influencing agricultural development - Agricultural production and productivity - New agricultural policy – Green revolution - Issues in food security - Farmers suicide – Role of Governments for agricultural sector development. Industrial development under Five Year Plans - New Industrial policy – Position of public sector enterprises - Labour market reform – Make in India Programme.

Unit – V Globalization & Trade**(12 Hours)**

Directions and composition of Foreign Trade – Balance of Trade and Payments – Current account deficit –India’s Foreign Trade Policy – WTO – Features and assessment – Globalization - Features and problems - Sectoral contribution Trade – Import substitution and Export promotion – Foreign Direct Investment (FDI) and MNCs.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	D. M. Mithani	Economics for Managers	Himalaya Publication	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ahuja H.L	Business Economics	Sultan Chand & Sons	2016
2.	D.D Chaturvedi & S.L. Gupta	Business Economics	Vikas Publication	2010
3.	Agarwal. A.N.	Indian Economy	Wishwa Prakashan, New Delhi	2004
4.	Jhingan.M.L.	The Economic of Development and Planning	Vikas Publishing House Pvt.Ltd, New Delhi.	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Brain Storming & Group Discussion.

Course Designer

Dr. P. Kavitha – Associate Professor, Department of Commerce.



CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18
(Applicable to the candidates admitted from the Academic year 2019-20 onwards)

ENVIRONMENTAL STUDIES

Hours: 2
Course Code: 19UGES

Credit: 2
Instructional Hours: 30

ENVIRONMENTAL STUDIES

SEMESTER	COURSE TITLE	CATEGORY	INSTRUCTIONAL HOURS	CREDITS
II	Environmental Studies	PART IV	2	2

Course Objective

To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Outline the nature and scope of environmental studies	K2
CO2	Illustrate the various types of natural resources and its importance	K2
CO3	Classification of various types of ecosystem with its structure and function	K2
CO4	Develop an understanding of various types of pollution and biodiversity	K3
CO5	List out the various types of social issues related with environment	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S – Strong; M – Medium; L – Low

Unit: I Introduction to environmental studies (6 Hours)
Definition, scope and importance. Need for public awareness

Unit: II Natural Resources: (6 Hours)
Renewable and non-renewable resources:

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.
- e) Land resources: Land as a resource, land degradation, man induced Landslides, soil erosion and desertification.
Role of an individual in the conservation of natural resources.

Unit: III Ecosystems (6 Hours)

- Concept, Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem and Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

Unit: IV Biodiversity and Environmental Pollution (6 Hours)

- Introduction, types and value of biodiversity
- India as a mega diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Definition, Causes, effects and control measures of :
 - a. Air Pollution
 - b. Water Pollution
 - c. Soil Pollution
 - d. Noise pollution
 - e. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Disaster management: floods, earthquake, cyclone and landslides.

Unit: V Social Issues and the Environment

(6 Hours)

- Water conservation, rain water harvesting, watershed management.
- Climate change, global warming, acid rain, ozone layer depletion,
- Wasteland reclamation.
- Environment Protection Act
- Wildlife Protection Act.
- Forest Conservation Act.
- Population explosion – Family Welfare Programmes
- Human Rights - Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health

References:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt ltd, Ahamedabad – 380013, India, E-mail: mapin@icenet.net(R)
3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
7. Down to Earth, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
23. <http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20Rules,%202004.pdf>.



CORE COURSE – V
COST ACCOUNTING
2019 – 2020 Onwards

Semester - III	Cost Accounting	Hours/Week – 6	
Core Course - V		Credits – 5	
Course Code - 19UCO3CC5		Internal 25	External 75

Course Objectives

- To make aware about cost structure and cost elements.
- To understand various techniques and methods of cost accounting.
- To understand classification of overheads & methods of absorption.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the conceptual framework of Cost Accounting	K1
CO2	Illustrate the various types in estimating the Material and Labour Cost	K2
CO3	Identify the various methods of overheads allocation and to prepare reconciliation statement	K3
CO4	Analyse the cost structure with various methods of costing for managerial decisions	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	S	S	S
CO3	S	S	S	M	M
CO4	S	S	S	S	S

S – Strong; M – Medium; L - Low

Syllabus

Unit – I Introduction of Cost Accounting (18 Hours)

Cost Accounting – Meaning – Definition – Evolution - Difference between Cost Accounting and Management Accounting – Cost Concepts – Classifications – Objectives – Importance – Advantages and Disadvantages of Cost Accounting – Methods and Techniques – Cost Units – Cost Centers – Cost Sheet - Tender and Quotations.

Unit – II Material Cost (18 Hours)

Material – Purchase and Stores Control – Bin Card – Stores Ledger – Material Control Techniques – Levels – EOQ – VED Analysis – ABC Analysis – JIT – FNSD Analysis – Perpetual Inventory System – Material Turnover Ratio – Material Cost Reports – Methods of Valuing

Material Issues – FIFO – LIFO – Simple Average - Weighted Average – Standard Price Method – HIFO – Base Stock Method.

Unit – III Labour Cost (18 Hours)

Labour Cost – Methods of Remuneration and Incentive System – Payroll Procedures – Labour Analysis and Idle Time – Measurement of Labour Efficiency and Productivity – Labour Turnover and Remedial Measures – Treatment of Idle Time and Over Time.

Unit – IV Overheads and Reconciliation of Cost & Financial Accounts (18 Hours)

Overheads – Definition – Importance – Classification – Allocation of Overhead Expenses – Apportionment of Overhead Expenses – Under Absorption and Over Absorption of Overheads – Reconciliation of Cost and Financial Accounts – Need and Methods of Reconciliation.

Unit – V Job Costing (18 Hours)

Job costing - Contract costing – Process costing (Normal Loss, Abnormal Loss and Gains) – Operating costing.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Jain & Narang	Cost Accounting	Kalyani Publications	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.N. Maheswari	Cost Accounting	Sultan Chand & Sons	2017
2.	Pillai & Bhagavathi	Cost Accounting	Sultan Chand & Sons	2016
3.	Reddy T.S & Hari Prasad Reddy Y	Cost Accounting	Margham Publications	2018

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion.

Course Designer

Ms. J. Lalithambigai – Assistant Professor, Department of Commerce.

CORE COURSE – VI
BANKING THEORY LAW & PRACTICES
2019 – 2020 Onwards

Semester - III	Banking Theory Law & Practices	Hours/Week – 6	
Core Course - VI		Credits – 5	
Course Code - 19UCO3CC6		Internal 25	External 75

Course Objectives

- To acquaint the students with the fundamentals of banking.
- To make the students aware of banking business and practices.
- To enlighten the students regarding the new concepts introduced in the banking system.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the concepts of Banking Regulation Act, functions of commercial banks and its role in economic development	K1
CO2	Identify the functions of product and services offered in a banking sector	K2
CO3	Build knowledge about the various electronic payment methods	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	S	S
CO3	S	S	M	S	S

S – Strong; M – Medium; L - Low

Syllabus

Unit – I Introduction (18 Hours)

Banking – Meaning – Definition – Banking Regulation Act, 1949 – Functions of Commercial Banks – Nationalization and Privatization of banks in India – Role of banks in Economic Development.

Unit – II Central Banking & Types of Accounts (18 Hours)

Central Banking – Meaning – Functions of RBI – Definition of banker and Customer – General Relationship – Rights and Obligations of a banker – Ombudsman scheme - Who can be a customer – Various types of account – Types of Deposits – General precautions for opening Accounts – KYC Norms.

Unit – III Negotiable Instruments**(18 Hours)**

Negotiable Instruments Act – Definition - Types of Negotiable Instruments – Endorsement – Meaning, Definition and Kinds - Cheques – Crossing of Cheques – Types – Payment and collection of Cheques – Precautions by Paying Banker - Legal status – Truncated cheques and e- cheques.

Unit – IV Loans & Advances**(18 Hours)**

Loans and Advances – Principles of sound lending – Types of loans & Advances – Lien, Mortgage, Pledge and Hypothecation – General principles of secured advances – Advances against goods and document of title of goods.

Unit – V E - Banking**(18 Hours)**

E – Banking – Electronic Delivery channels – Credit Cards – Debit Cards – ATM – Internet Banking – E- Banking transactions – Mobile banking – Inter Bank Mobile Payment (IMPs) – Virtual Currency – Model of E-banking – Advantages – Constraints – Security measures – Electronic Payment System (EPS) – NEFT, RTGS, SWIFT, WIRE.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Sundaram & Varshney	Banking Theory Law & Practice	Sultan Chand & Sons	20 th Revised Edition 2014

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S. Gurusamy	Banking Theory Law & Practice	Vijay Nicole Imprints (p) Ltd	4 th Edition 2016
2.	E.Gorden and K.Natarajan	Banking Theory Law & Practice	Himalaya Publishing House	26 th Revised Edition 2017
3.	Kandasami. K.P	Banking Theory Law & Practice	Sultan Chand & Company	Revised Edition 2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. D. Sarala – Assistant Professor, Department of Commerce.

ALLIED COURSE – III
CUSTOMER RELATIONSHIP MANAGEMENT
2019 – 2020 Onwards

Semester - III	Customer Relationship Management	Hours/Week – 4	
Allied Course – III		Credits – 3	
Course Code - 19UCO3AC3		Internal 25	External 75

Course Objectives

- This course enables the students to have an overview on the importance of CRM as an essential tool in customer centric approach.
- To be able to identify customer needs and expectations.
- To understand the skills to communicate and influence customers and stakeholders.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the conceptual framework of CRM	K1
CO2	Explain the requirements of CRM strategy	K2
CO3	Make use of CRM approaches to influence Customer satisfaction and loyalty	K3
CO4	Analyze the latest trends in CRM	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	M	M	S
CO4	S	S	M	S	S

S – Strong; M – Medium; L - Low

Syllabus

Unit – I Introduction (12 Hours)

Concept of CRM – Objectives, Benefits, Types in CRM, Relevance of CRM, Barriers of CRM and Models of CRM.

Unit – II Relationship Management in Business (12 Hours)

Definition, Theories - Evolution of Relationship - Relationship Management - Objectives, Principles and Stages.

Unit – III CRM Strategies (12 Hours)

Objectives, Requirements, Steps and Complexity of CRM Strategy.

Unit – IV Customer Experience & CRM**(12 Hours)**

Introduction, Methods, Strategies for gaining customer experience, Customer Satisfaction and Loyalty, Influence of CRM Software on Customer Experience

Unit – V Emerging Trends in CRM**(12 Hours)**

Latest Trends in CRM – Social, Mobile, Global, CRM in Rural Market.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. Jaspreet Kaur Bhasin	Customer Relationship Management	Dream Tech Press, New Delhi	2014

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	H. Peer Mohammad & A. Sagadevan	Customer Relationship Management	Vikas Publication house Pvt. Ltd, New Delhi.	2012
2.	K. Balasubramanian, S. UshaPriya & K.Hema	Customer Relationship Management	Learn Tech Press	2007

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming & Activity.

Course Designer

Dr. S. Jayalakshmi – Assistant Professor, Department of Commerce.

NON-MAJOR ELECTIVE – I
ELEMENTS OF INSURANCE
2019 – 2020 Onwards

Semester – III	Elements of Insurance	Hours/Week -2	
Non-Major Elective – I		Credits – 2	
Course Code - 19UCO3NME1		Internal 25	External 75

Course Objectives

- To understand the concept and scope of insurance.
- To implant the concept of general insurance principles and practices of insurance.
- To understand the risk and various insurance policies along with their structures and the legal dimensions involved.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the conceptual framework of Insurance.	K1
CO2	Explain the features and procedures of various types of Insurance policies	K2
CO3	Identify the methods of premium calculation related to different schemes.	K3
CO4	Analyse the latest trends and challenges in Insurance	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	M	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Insurance (6 Hours)

Introduction to Insurance: Purpose and Need of Insurance – Insurance as a Social Security Tool – Insurance and Economic Development – Types of Insurance.

Unit – II Procedure for becoming an Agent (6Hours)

Procedure for becoming an Agent: Pre-requisites for obtaining a License – Duration of License – Cancellation of License – Revocation or Suspension/Termination of Agent Appointment – Code of Conduct – Unfair Practices.

Unit – III Fundamentals of Agency (6 Hours)

Fundamentals of Agency - Definition of an agent – Agents Regulations – Insurance intermediaries – Agents’ Compensation – IRDA.

Unit – IV Functions of the Agent**(6 Hours)**

Functions of the Agent: Proposal Form and other forms for grant of cover – Financial and Medical Underwriting – Material Information – Nomination and Assignment – Procedure regarding settlement of Policy Claims.

Unit – V Marine & Fire Insurance**(6 Hours)**

Fundamentals and Principles of Marine and Fire Insurance - Contracts of various kinds of Insurance – Insurable Interest – Actuarial Science.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. P. Periyasamy	Insurance	Tata McGraw Hill	2 nd Edition 2018

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Mishra M.N	Insurance principles and practices	S.Chand & Co	22 nd Edition 2018
2.	Dr.P.K.Gupta	Insurance and Risk Management	Himalaya Publishing House, Mumbai	2017
3.	Kaninika Mishra	Fundamentals of Life Insurance, Theories and Application	Prentice Hall of India, New Delhi	2016

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

CORE COURSE – VII
BUSINESS STATISTICS
2019 – 2020 Onwards

Semester - IV	Business Statistics	Hours/Week – 5	
Core Course - VII		Credits – 5	
Course Code - 19UCO4CC7		Internal 25	External 75

Course Objective

- To estimate mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision.
- To obtain an interval estimate for the mean of the conditional distribution of the response variable given a value for the predictor and use this information to inform a business decision.
- To construct a prediction interval for the slope of the regression line.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define the fundamental concept of Measures of Central Tendency	K1
CO2	Compute various coefficients to measure Dispersion and Skewness	K2
CO3	Applying the good knowledge of probability helps to make sense of uncertainties	K3
CO4	Predict the cause accruing when price level changes	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	S	M	M
CO3	M	M	S	S	S
CO4	M	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction

(10 Hours)

Introduction – Meaning - Definition – Functions - Importance, Scope, Merits & demerits of statistics. Sampling – Meaning, Definition, Methods of Sampling – Collection of data – Tabulation of data – Diagrammatic and Graphic representation of data.

Unit – II Measures of Central Tendency**(15 Hours)**

Mathematical Averages – Arithmetic Mean – Direct method, Short-cut method, Step Deviation method – Geometric Mean – Harmonic Mean – Corrected Mean – Combined Mean – Positional Averages – Median, Quartiles, Deciles and Percentiles – Mode.

Unit – III Measures of Dispersion, Correlation & Regression**(20 Hours)**

Range – Quartile Deviation – Mean Deviation – Standard Deviation: Actual Mean Method, Assumed Mean Method, Combined Standard Deviation, Corrected Standard Deviation – Co-efficient of Variation – Comparison of Measures of Dispersion – Lorenz curve.

Correlation – Definition - Karl Pearson’s co-efficient of Correlation – Spearman Rank Correlation – Concurrent deviation. Regression – Definition – Regression Equation – Linear Regression – Difference between Regression and Correlation.

Unit – IV Probability**(10 Hours)**

Probability - Concepts of Probability - Application of addition & multiplication theorems - Conditional Probability - Baye’s Theorem (no proofs, simple problems & business applications only).

Unit – V Analysis of Time Series & Index Numbers**(20 Hours)**

Elements of Time Series – Secular Trend: Graphic Method, Method of Semi-Averages, Method of Moving Averages, Method of Least Squares. Seasonal Fluctuations: Method of Simple Averages, Method of Moving Averages, Ratio to Trend Method, Method of link relatives, Cyclical Fluctuation, Random Fluctuation.

Index Numbers – Definition, Simple Index Number and Weighted Index Number: Laspeyre’s formula, Paache’s formula, Fisher’s formula, Marshal Edge-worth formula, Bowley’s formula, Kelly’s formula – Mathematical test of consistency: Time Reversal Test, Factor Reversal Test – Fixed Index Number – Chain Index Number – Cost of Living Index.

Distribution of Marks: Theory 25% & Problem 75%**Text Book**

S. No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Gupta	Statistical Method	Sultan Chand & Sons	33 rd revised edition, 2005
2.	R.S.N.Pillai & Bagavathy	Statistics : Theory & Practice	Sultan Chand & Sons	2010
3.	P.R Vital	Business Statistics	Margam Publications	2001

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1.	Ajai S. Gaur & Sanjaya S. Gaur	Statistical Methods for Practice and Research - A Guide to Data Analysis Using SPSS	SAGE Publications Pvt. Ltd.	2009
2.	Vijaya Krishnan & Sivathanu Pillai	Statistics for Beginners	Atlantic Books	2011
3.	Eelko Huizingh	Applied Statistics with SPSS	SAGE Publications Pvt., Ltd.	2007

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. P. Kavitha – Associate Professor, Department of Commerce.

CORE PRACTICAL – I
INFORMATION TECHNOLOGY - PRACTICALS
2019 – 2020 Onwards

Semester - IV	Information Technology - Practicals	Hours/Week – 5	
Core Practical - I		Credits – 5	
Course Code - 19UCO4CC1P		Internal 40	External 60

Course Objective

- To inculcate the knowledge in information technology and also develop skills in computer based accounting system in theoretical and practical aspects.
- To learn basic principles of using windows operating system.
- Use systems development, word-processing, spread sheet and presentation software to solve basic information systems problem.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the basic concepts and principles of information technology	K1
CO2	Demonstrate the information systems and its network	K2
CO3	Apply the basic technology of Microsoft Office	K3
CO4	List out the statistical functions available in MS-Excel	K4
CO5	Determine appropriate use each of the Microsoft Office programs to create professional and academic document	K5
CO6	Create and design a word document, spread sheet and power point presentation.	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	M	S	S	S	S
CO6	M	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction

(15 Hours)

Information – Characteristics of information – Uses – Flow of information in organisation – Levels of information – Categories. Computers: Introduction to Computers – Importance – Classification and Characteristics – Basic Principles of Computer – Computer Applications in

various areas of business – General applications of computers in various fields – Operating System – Functions – Types – Classification.

Unit – II MS - Word (15 Hours)

Word Processing: Meaning – Role of Word Processing – Creating of Documents – Editing – Formatting and Printing Documents – Inserting Tables – Page Breaks – Working with Images – Spelling and Grammar Check – Thesaurus – Mail Merge.

Unit – III MS – Excel (15 Hours)

Spread Sheet: Basics – Creating – Editing – Saving and Printing Spread sheet – Functions and formulas – Graphically Representing Data: Charts and Graphs – Formatting Worksheets – Securing and Protecting Spread sheets.

Unit – IV MS – Power Point & MS – Access (15 Hours)

Power Point: Opening – Viewing – Creating and printing slides – Applying auto layouts – Adding custom animation – Slide transitions – Charts and Graphs – Slide for presentation in professional. MS – Access: Opening – Queries – Forms and Reports.

Unit – V Information System and Network (15 Hours)

Computer based Information System: Introduction – Needs – Transaction Processing System – Management Information System – Decision Support System – Recent Trends in IT – IT strategy and planning – Impact of IT on enterprises – Users and the environment. Network: LAN & WANs – Applications – Cybercrime – Internet services provider.

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Dr.S.V.Srinivasa Vallabhan	Computer Applications in Business, Sultan Chand, New Delhi.	Sultan Chand, New Delhi.	2011
2.	R.Sarvana Kumar, R. Parmeswarn & T. Jayalakshmi	A Text Book of Information Technology	Sultan Chand, New Delhi.	2003

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon & Mathews	Introduction to Computers with MS – Office 2000	TMH, New Delhi	2005

2.	Deepak Bharihoke	Fundamentals of Information Technology	Excel Publications, New Delhi.	2002
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List of Practicals:

1. Drafting kinds of Letters
2. Draft a Resume
3. Creation of tables in MS-Word and entering text and numeric data
4. Creation of Mail Merge
5. Pay Roll Preparation in Excel
6. Mark Sheet Preparation in Excel
7. Preparing a graph for a given data
8. Creation of Power Point Presentation

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussion & Lab Practicals.

Course Designer

Ms. J. Lalithambigai – Assistant Professor, Department of Commerce.

ALLIED COURSE – IV

BUSINESS LAW

2019 – 2020 Onwards

Semester - IV	Business Law	Hours/Week – 4	
Allied Course - IV		Credits – 3	
Course Code - 19UCO4AC4		Internal 25	External 75

Course Objective

- To provide a conceptual study about the framework of Indian Business Laws.
- To orient students about the legal aspects of business.
- To familiarize students with case laws related to business.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define the concept of contract and state the law relating to Indian Contract Act	K1
CO2	Explain the different elements of contract, performance of contract and different modes of discharge of contract	K2
CO3	Illustrate the application for registration of partnership	K3
CO4	List out the objectives of competition act	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	S	M	M
CO4	S	M	S	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I The Indian Contract Act, 1872: General Principles of Contract (12 Hours)

Contract - Meaning & Definition - Nature of Contract - Characteristics and Kinds - Essentials of a valid Contract - Offer and Acceptance - Consideration - Contractual Capacity - Free Consent - Legality of Objects - Void Agreements.

Unit – II The Indian Contract Act, 1872: Specific Contracts (12 Hours)

Performance of Contract - Modes of discharge of a Contract - Breach and its Remedies - Contingent Contracts - Quasi Contracts - Contract of Indemnity and Guarantee - Contract of Bailment and Pledge - Contract of Agency.

Unit – III The Sale of Goods Act, 1930**(12 Hours)**

Formation of Contract of Sale - Sale & Agreement to Sell - Conditions and Warranties - Doctrine of Caveat Emptor - Transfer of property – Passing of Property - Performance of Contract of Sale - Unpaid seller - Remedies for Breach of Contract of Sale - Auction Sale.

Unit – IV Partnership Act, 1932 & LLP Act 2008**(14 Hours)**

Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and Outgoing Partners - Mode of Dissolution of Partnership - The Limited Liability Partnership Act, 2008.

Unit – V Competition Act, 2002**(10 Hours)**

Objectives - Salient features - Anti-competitive agreements - Prevention of abuse of dominant position – Combination - Competition advocacy - Competition Commission of India.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	N.D. Kapoor	Elements of Mercantile Law	Sultan Chand & Sons Private Limited , New Delhi	2014
2.	R.S.N. Pillai & Bagavathi	Business Law	S. Chand & Co. Ltd., New Delhi	2016

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	P.C. Tulsion & Bharat Tulsian	Mercantile Law	Tata Mc Graw Hill Education India	2014
2.	P.P.S. Gogna	Mercantile Law	S. Chand & Co. Ltd., New Delhi	2005

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. D. Indumathi – Assistant Professor, Department of Commerce.

NON-MAJOR ELECTIVE – II
ADVERTISEMENT MANAGEMENT
2019 – 2020 Onwards

Semester - IV	Advertisement Management	Hours/Week - 2	
Non-Major Elective - II		Credits - 2	
Course Code - 19UCO4NME2		Internal 25	External 75

Course Objective

- To know the basic marketing communication and the processes.
- To understand the process involved in personal selling and its implications for relationship development.
- To comprehend the ethical issues and social aspects of advertising.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the conceptual framework of advertising	K1
CO2	Explain the formulation of advertising through effective marketing strategy to promote the product and service for economic development	K2
CO3	Identify the recent era in advertising and its powerful tools	K3
CO4	Analyze the ethical issues and social aspects of advertising	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit-I Introduction to Advertising (6 Hours)

Advertising – Definition - Objectives, Scope and Types - Role & Significance – Advertising an element of marketing mix – Communication process in advertising.

Unit – II Technological Aspects (6 Hours)

Advertisement Message, Themes, Appeal, Structure, Copywriting and Layout – DAGMAR approach, Determination of target audience – Building of advertising programme – Message, Headlines, Copy, Logo, Illustration, Appeal and Layout.

Unit – III Advertising Media**(6 Hours)**

Media planning, Electronic media, Buying advertising aids, Trademarks, Slogans, Packaging, Pop - up displays, Premiums, Free samples etc.,

Unit – IV Advertising Agencies**(6 Hours)**

Advertising Agencies: Selection, Compensation and Appraisal of an agency – Methods of measuring advertising effectiveness - Developing corporate image – Techniques, Concepts and Practices.

Unit – V Advertising in India**(6 Hours)**

Role of Advertising in modern business - Economic, Social and Ethical aspects of advertising and advertising goals – Recent developments and Issues in advertising.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.L. Gupta & V.V. Ratna	Advertising and Sales Promotion Management, An Indian perspective Text and Cases	Sultan Chand & Sons, New Delhi	2004

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ruchi G.	Advertising Principles & Practice	S.Chand & Company Ltd, Delhi	2012
2.	Dr. Ansuya. Angadi	Advertising & Sales Management	Sri Siddalingeshwara Prakashana, Gulbarga	2010
3.	Aaker, David A., Rajeev Batra and John G. Mayers	Advertising Management	Prentice Hall of India Pvt. Ltd., New Delhi	2001

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. Shilpa A. Talreja – Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – I

A. COMMUNICATION SKILLS

2019 – 2020 Onwards

Semester – IV	Communication Skills	Hours/Week - 2	
Skill Based Elective - I		Credits - 2	
Course Code - 19UCO4SBE1A		Internal 25	External 75

Course Objective

- To understand techniques of effective communication.
- To make aware about barriers to communication with ethical context.
- To provide opportunities for the students to build their communicative skills and enhance the knowledge perspective of listening, speaking, reading and writing skills.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	List out the techniques required to build skills on content writing	K1
CO2	Explain the listening skills through various demonstrations	K2
CO3	Develop their speaking skills through debate and discussion	K3
CO4	Analyze the grammatical knowledge to improve the communicative skills	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	S	S	S	M
CO3	M	S	S	S	M
CO4	M	S	S	S	M

S – Strong; M – Medium; L – Low

Syllabus

Unit-I Listening /Viewing (6 Hours)

Listening and Note-taking – Listening to telephonic conversations – Tedx talks – Inspiring speeches – Watching documentaries on personalities, Places, Socio-Cultural Events, TV news programmes and discussions to answer different kinds of questions viz., identifying key idea and comprehension questions.

Unit – II Speaking (6 Hours)

Conversation practice – Interview – Group Discussion – Introducing oneself and others – Role Play – Debate – Presentation – Panel Discussion – Neutral Accent.

Unit – III Reading**(6 Hours)**

Different genres of text (Literature, Media & Technical) for Comprehension – Reading Strategies like note-making – Reading Graphs, Charts and Graphic organizer – Sequencing sentences – Reading online sources like E-Books, E-Journals and E-Newspapers.

Unit – IV Vocabulary & Grammar**(6 Hours)**

Idioms and Phrases – Proverbs – Collocations – Chunks of language - Sentence Structures – Subject - Verb agreement – Pronoun - Antecedent agreement – Tense forms – Active and Passive Voices – Direct and Indirect Speeches – Cohesive Devices.

Unit – V Writing**(6 Hours)**

Blogs – Tweets – Online Resume – E-Mails – SMS and Online texting – Report writing – Describing charts and tables – Writing for media on current events.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Barker. A	Improve your Communication Skills	Kogan Page India Pvt., Ltd.	2006
2.	Carven, Miles	Listening Extra – A Resource Book of Multi-level Skills Activities	Cambridge University Press	2004

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Gammidge, Mick	Speaking Extra – A Resource Book of Multi-Level Skills Activities	Cambridge University Press	2004
2.	Hartley, Peter	Group Communication	London: Rout Ledge	2004
3.	John Seely	The Oxford Guide to Writing and Speaking	Oxford University Press	2004
4.	Ramesh Gopaldaswamy & Mahadevan Ramesh	The ACE of Soft Skills	Pearson	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. S. Shameem – Associate Professor, Department of Commerce.

SKILL BASED ELECTIVE – I

B. GREEN MARKETING

2019 – 2020 Onwards

Semester - IV	Green Marketing	Hours/Week - 2	
Skill Based Elective - I		Credits - 2	
Course Code - 19UCO4SBE1B		Internal 25	External 75

Course Objective

- To understand the importance of Green Marketing on consumer satisfaction and environmental safety.
- To find out consumers are gradually becoming conscious buying eco-friendly products.
- To find out green revolution, going green, environment protection and sustainable development have become the buzz words today.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define the fundamental concept of green marketing and green products	K1
CO2	Explain about environment consciousness and its guidelines	K2
CO3	Identify the various factors that affect purchase decision of consumers and its initiatives	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	M
CO2	M	M	S	M	M
CO3	M	M	S	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit-I Green Marketing and Green Product (6 Hours)

Green Marketing – Green Product – Evolution – Importance – Benefits – Adoption of green marketing – Green Marketing Mix – Strategies of Green Marketing.

Unit – II Green Marketing Concepts (6 Hours)

Green Spinning – Green Selling – Green Harvesting – Enviropreneur Marketing – Compliance Marketing – Green Washing – Climate Performance – Green Index.

Unit – III Green Marketing Initiatives (6 Hours)

Green Firms – HCL's Green Management Policy – IBM's Green Solutions – IndusInd Bank's Solar Powered ATMs – ITCs Paperkraft – Maruti's Green Supply Chain – ONCG's

Mokshada Green Crematorium – Samsung’s Eco-friendly handsets – Wipro Infotech’s Eco-friendly computer peripherals.

Unit – IV Purchase Decision

(6 Hours)

Introduction of purchase decision – Factors affecting purchase decision – Steps in the decision making process – Five stages of consumer buying decision process – Models of buyer decision making.

Unit – V Environmental Consciousness

(6 Hours)

Introduction to Environment – Importance – Environmental movement – Benefits of green environment to the society – E-waste exchange – Extended producer responsibility society – Guidelines for collection and storage of E-waste – Guidelines for transportation of E-waste – Guidelines for environmentally sound recycling of E-waste.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Esakki and Thangasamy	Green Marketing and Environmental Responsibility in Modern Corporations	IGI Global	2017
2.	Robert Dahlstrom	Green Marketing Management	Cengage Learning	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Jacquelyn A. Ottman	Green Marketing: Challenges and Opportunities for the New Marketing Age	NTC Business Books	1993
2.	Jacquelyn A. Ottman	The New Rules of Green Marketing	Berrett Koehler Publishers	2011

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. R. Ayswarya – Assistant Professor, Department of Commerce.

CORE COURSE - VIII
CORPORATE ACCOUNTING

2019 – 2020 Onwards

Semester - V	Corporate Accounting	Hours/Week - 5	
Core Course - VIII		Credits - 5	
Course Code - 19UCO5CC8		Internal 25	External 75

Course Objective

- To understand various adjustments related to share capital.
- To know the pattern of final accounts of the company.
- To understand the provisions of the Company Act and to build accountability in corporate sector.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Recall the conceptual background of Company Accounts	K1
CO2	Explain the concepts and techniques on the issue and redemption of Preference Shares and Debentures	K2
CO3	Build knowledge on value of goodwill and shares of business firm.	K3
CO4	Analyse the accounts of Holding Companies and Banking Companies	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit-I Introduction

(15 Hours)

Introduction to Company Act - Issue of shares: Par, Premium and Discount, Forfeiture and Reissue of Shares – Underwriting of Shares: Marked, Unmarked & Firm underwriting, Complete underwriting, Partial underwriting.

Unit – II Issue and Redemption of Shares & Debentures

(15 Hours)

Issue and Redemption of Preference Shares - Provisions relating to issue and redemption of preference shares - Issue and Redemption of debentures

Unit – III Profit Prior to Incorporation and Final Accounts of a Company (15 Hours)

Profit Prior to incorporation - Treatment of profit or loss prior to incorporation - Preparation of Final accounts of companies - Company Balance Sheet - Computation of Managerial Remuneration.

Unit – IV Holding Company Accounts (15 Hours)

Accounts of Holding Companies (excluding Inter Company Holdings)

Unit – V Accounts of Banking Company (15 Hours)

Accounts of Banking Companies (new format) - Preparation of Profit and Loss Account – Balance Sheet.

Distribution of Marks: Problems 80% and Theory 20%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2013

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2017
2.	Gupta. R L and Radhasamy. M	Corporate Accounting	Sultan Chand & Sons	2013
3.	M.C. Shukla & T.S. Grewal	Advanced Accountancy	Sultan Chand & Sons	2016

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions, Experience Discussion & Activity.

Course Designer

Dr. P. Banu, Assistant Professor, Department of Commerce.

CORE COURSE - IX

AUDITING

2019 – 2020 Onwards

Semester - V	Auditing	Hours/Week – 5	
Core Course - IX		Credits – 5	
Course Code - 19UCO5CC9		Internal 25	External 75

Course Objective

- To provide in-depth study of auditing principles, concepts and its practices.
- To know the meaning of internal control, internal check and audit.
- To impart knowledge about the methods of auditing and their applications.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Tell the concepts of auditing framework systems	K1
CO2	Illustrate the roles and responsibilities of a company auditor	K2
CO3	Apply latest technological procedures in auditing	K3
CO4	Examine the different types of vouchers	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	M	M	M	M	M
CO3	S	S	S	S	S
CO4	M	S	S	S	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Auditing

(15 Hours)

Auditing – Definition, Features, Differences between Accountancy, Auditing and Book-keeping, Scope of Auditing – Independent Auditing – Materiality in Auditing – Efficiency Audit – Property Audit – Techniques of Auditing – Stages – Standards of Auditing.

Unit – II Vouching

(15 Hours)

Vouching – Meaning – Significance – Important factors obtained from Vouchers – Features of Vouchers, Difference between Checking and Vouching – Vouching Cash Transactions – Audit Payments – Vouching of Trading Transactions – Service Transactions – Audit of Purchase – Purchase Returns – Credit Sales.

Unit – III Verification and Valuation of Assets and Liabilities**(15 Hours)**

Verification and Valuation of Assets and Liabilities – Meaning of Verification – Problems in the Valuation of Assets – Audit of Fixed Assets – Current Assets – Debtors, Bills Receivables, Advances, Loans, Securities, Bank Balances – Verification of Liabilities, Share Capital, Trade Creditors, Outstanding Expenses.

Unit – IV Auditing Procedures in Joint Stock Companies**(15 Hours)**

Audit of Joint Stock Companies – Qualification and Disqualification - Appointment, Rotation and Removal of Auditor – Remuneration and expenses of an Auditor – Powers and Duties of an Auditor – Status of an auditor – Auditors Lien – Auditors Report - Liabilities of an Auditor under Companies Act - Law of Agency – Liability of an Auditor to third parties.

Unit – V EDP & E-Audit**(15 Hours)**

EDP Auditing – Definition – Need for Control – Effects of EDP Auditing – Foundation of EDP Auditing – Steps in EDP Audit – E-Auditing – Objectives – Features of E-Auditing – E-filing - Audit Report – Procedure for E- filing of the Tax Audit Report.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.Vengadamani	Practical Auditing	Margham Publications	2013
2.	B.N.Tandon	Principles of Auditing	S.Chand and Company, New Delhi.	2000

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ravinder Kumar and Virendar Sharma	Auditing Principles and Practices	PHI Learning Pvt. Ltd., Revised Edition, New Delhi.	2009
2.	Dr. L. Natarajan	Practical Auditing	Margham Publications	2018
3.	Dicksee	Principles of Auditing	Vikas Publishing House, New Delhi.	2000

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions, Experience Discussions & Brain Storming Activity.

Course Designer

Ms. Shilpa A. Talreja, Assistant Professor, Department of Commerce.

CORE COURSE - X
ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT
2019 – 2020 Onwards

Semester - V	Entrepreneurship & Small Business Management	Hours/Week - 5	
Core Course - X		Credits - 5	
Course Code - 19UCO5CC10		Internal 25	External 75

Course Objective

- To enrich the students towards the knowledge of entrepreneurial skills.
- To understand the approaches to attain the goals of the business.
- To describe the challenges of entrepreneurship especially for a small business.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Tell the basic concepts of Entrepreneurship Development	K1
CO2	Outline a business plan that can be used to run a new small business enterprise	K2
CO3	Identify the funding agencies and various financial institutions involved in the development of SSI	K3
CO4	Analyse the role of Government in organizing Entrepreneurship Development Programme	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	S	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit-I Introduction to Entrepreneurship

(15 Hours)

Meaning of entrepreneur - Evolution of the concept - Functions of an Entrepreneur - Types of Entrepreneur - Qualities of an entrepreneur – Concept of Entrepreneurship - Evolution of Entrepreneurship - Development of Entrepreneurship - Entrepreneurial Culture - Stages in entrepreneurial process - Factors influencing entrepreneurship – Women Entrepreneurs – Rural Entrepreneurs.

Unit – II Financial Assistance and Innovation

(15 Hours)

Entrepreneurial development – Agencies – Commercial Banks – District Industries Center – National Small Industries Corporation – Small Industries Development Organization – Small

Industries Service Institute. Small Scale Financial Institutes – SIDBI – SIDCO - SFC's - SIPCOT – NABARD – PM Schemes – Problems in SSI.

Unit – III Development of Business Ideas (15 Hours)

Project Formulation - Business idea generation techniques – Identification of business opportunities – Feasibility Study – Marketing, Finance, Technology & Legal formalities – Preparation of Project Report - Tools of Appraisal.

Unit – IV Entrepreneurial Development Programme (15 Hours)

Entrepreneurial Development Programme (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs - Critical evaluation.

Unit – V Economic Growth and Development (15 Hours)

Role of entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small and medium scale entrepreneurs – Networking – Niche play, Geographic concentration and Franchising / Dealership.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S.S. Khanka	Entrepreneurial Development	S. Chand & Company (Pvt.) Ltd.	2014

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. V. Sujatha, Dr. V. Gomathi, Dr. N. Savithri & Dr. M.A. Parveen Banu	Entrepreneurial Development	Cauvery Publications	2014
2.	Srinivasan N.P	Entrepreneurial Development	Margham Publications	2014
3.	Saravanavel	Entrepreneurial Development	Himalaya Publications	2015
4.	C.S.V. Murthy	Entrepreneurial Development	Himalaya publishing house	2015

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion, Experience Discussion & Brain Storming Activity.

Course Designer

Dr. J. Praba, Assistant Professor, Department of Commerce.

CORE COURSE – XI
FINANCIAL MANAGEMENT

2019 – 2020 Onwards

Semester - V	Financial Management	Hours/Week - 5	
Core Course - XI		Credits - 5	
Course Code - 19UCO5CC11		Internal 25	External 75

Course Objective

- To provide an in-depth understanding of the link between company decision-making in financial management concepts.
- To understand the financial plans, proposals and results.
- To apply the tools to make decisions faced by a manager in investment decisions.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	List out the concepts of financial management to contemporary financial events	K1
CO2	Explain the primary sources of capital, trade-off between risk and returns	K2
CO3	Apply financial theory to analyze cash and receivables	K3
CO4	Analyse the value of money over time and its uses	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	M	M	M
CO3	M	M	M	M	M
CO4	S	S	S	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit-I Introduction to Financial Management (15 Hours)

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management - Time value of money - Present value and Compound value.

Unit – II Financial Planning and Cost of Capital (15 Hours)

Financial Planning: Introduction - Objectives, Steps in financial planning, factors affecting financial planning, Estimation of financial requirements of a firm, Capitalization - Cost of Capital – Cost of Debt - Cost of Preference Share Capital - Cost of Equity - Cost of Retained Earnings - Weighted Average Cost of Capital.

Unit – III Capital Structure and Leverages (15 Hours)

Capital Structure Planning – Factors affecting capital structure – Determining debt and equity proportion – Theories of capital structure – Leverage – Significance and types of leverage.

Unit – IV Working Capital and Dividend Policy (15 Hours)

Working capital – Components of working capital – Working Capital Operating Cycle – Determinants of working capital requirement - Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Theories (Walter’s, Gordon’s – M.M. Approach).

Unit – V Cash and Receivable Management (15 Hours)

Cash Management – Motives of holding cash - Stages in cash management - Baumol and Miller Orr model of managing cash – Receivables management - Objectives, factors - Credit policy - Credit standard - Credit term - Collection policy.

Distribution of Marks: Problems 80% and Theory 20%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Khan & Jain	Financial Management	Tata McGraw Hill	2017
2.	Maheshwari S.N	Financial Management	Sultan Chand & Sons	2014
3.	Dr. R. Ramachandran & Dr. R. Srinivasan	Financial Management	Sriram Publication	2017

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. A. Murthy	Financial Management	Margham Publications	2013
2.	Sharma and Gupta	Financial Management	Kalyani Publications	2017
3.	Prasanna Chandra	Financial Management	Tata McGraw Hill	2007

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion, Experience Discussion and Brain Storming Activity.

Course Designer

Dr. P. Banu, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE - I

A. BUSINESS CORRESPONDENCE AND REPORTING

2019 – 2020 Onwards

Semester - V	Business Correspondence and Reporting	Hours/Week – 4	
Major Based Elective - I		Credits – 3	
Course Code - 19UCO5MBE1A		Internal 25	External 75

Course Objective

- To acquire good communication skills requisite for business correspondence and reporting.
- To provide an overview of prerequisites to Business Communication.
- To impart the correct practices of the strategies of Effective Business writing.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Select appropriate organizational formats and channels used in developing and presenting business messages.	K1
CO2	Explain analytical and problem solving skills appropriate to business communication.	K2
CO3	Identify ethical, legal, cultural and global issues affecting business communication	K3
CO4	Analyse the situation of writing various types of letters	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Communication (6 hours)

Meaning and Definition – Needs – Objectives and Principles – Communication Media – Types of Communication – Process – Interpersonal and Business Communication – Characteristics – Verbal and Non - Verbal Communication – Barriers to Communication – Steps to overcome barriers of communication.

Unit – II Business Letters (6 hours)

Meaning, Need, Functions and kinds of Business letters – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation – Routine request

letters – Responses to letters – Refusal letters – Claim letters – Collection letters – Application Letters – Curriculum Vitae.

Unit – III Letters of Enquiries, Quotations and Offers (6 Hours)

Letters of Enquiry – Opening and closing sentences in letters of enquiry – Quotations – Voluntary offers and quotations – Sentences regarding offers and quotations – Placing an order – Cancellation, Acknowledgement, Refusal and execution of order.

Unit – IV Circular, Sales and Bank Correspondence (6 Hours)

Meaning of Circular letters – Objectives – Situations that need Circular letters – Meaning of Sales letters – Objectives – Advantages – Three P’s functions, Bank Correspondence – Correspondence with customers, Head Office and with other banks.

Unit – V Report writing and Communication using Technology (6 Hours)

Meaning of a Report - Importance- Oral and Written Reports – Types of Business Reports – Characteristics of Good Report – Preparing a Report – Organization of a Report – Spoken Communication, the telephone, the public addressing system – Word processor – Telex, Fax, Email – Teleconferences, Voicemail - Internet - Multimedia – Teleconferencing - Mobile Phone Conversation - Video Conferencing – SMS - Telephone Answering Machine.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & Sons	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Sharma	Business Correspondence and Report Writing	Tata Mc-Graw Hill	2017
2.	P. Subba Roa	Business Communication	Cengage	2013

Pedagogy

Lecture, Power Point Presentation, Group discussion, Seminar and Assignment.

Course Designer

Ms. G. Kanagavalli – Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE - I

B. E - RETAILING

2019 – 2020 Onwards

Semester - V	E-Retailing	Hours/Week - 4	
Major Based Elective - I		Credits - 3	
Course Code - 19UCO5MBE1B		Internal 25	External 75

Course Objective

- To develop innovative ideas in E-Retailing.
- To analyze current retail strategic changes and developments.
- To identify, adapt and plan with online Customer Management

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Tell the basic theoretical concepts of E-retailing	K1
CO2	Explain online merchandise techniques	K2
CO3	Apply e-retailing pricing strategies	K3
CO4	Analyse the recent trends in e-retailing	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit - I E-Retailing (12 Hours)

Meaning – Definition – Transition from traditional marketing to e-marketing – Demographics and Targeting – Adaptability and closed – Loop marketing – Advantages of e-Retailing – Shortcomings of e-Retailing.

Unit -II Online Customer Management & Application Domain (12 Hours)

Understanding on e-consumer – Normal consumer – Communicating with e-consumer – E-application perspective – E-retailing online merchandising techniques.

Unit - III E-Store Design (12 Hours)

The impact of information technology in retailing – Integrated system and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – E-service.

Unit - IV Pricing strategies**(12 Hours)**

The role of cyber intermediaries in E- retailing – E-retailing and supply chain management system – Concept of online pricing – Factors affecting online pricing – Different methods of online pricing – Price discrimination in E-retailing – Pricing strategies for information goods – Dynamics pricing for E-retailing – Promotional strategies of E-retail business.

Unit - V Recent Trends in E-Retailing**(12 Hours)**

Future perspectives of E-retailing – M-shopping – Multi-channel success and the future of E-retailing.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Charles Dennis Tino Fenech & Bell Merrilees	E-retailing	Routledge	2004
2.	Michale Levy & Barton Weitz	Retail Management	Mc Graw Hill	2011
3.	S.L. Gupta, Ramesh Mittal & Ruchi Nayyar	Retailing and E-Tailing	International Book House Pvt. Ltd.	2011

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Tawfik Jelassi, & Albrecht Enders	Strategies for E- business	Prentice Hall	2008
2.	David Gilbert	Retailing Management	Pearson Publication	2002

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Experience Discussion and Assignment.

Course Designer

Ms. D. Indumathi, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – II

A. SPSS – Practicals

2019 – 2020 Onwards

Semester - V	SPSS - Practicals	Hours/Week - 2	
Skill Based Elective - II		Credits - 2	
Course Code - 19UCO5SBE2AP		Internal 40	External 60

Course Objective

- To learn the statistical computation skill through SPSS Package.
- To develop an ability to analyze and interpret the data with statistical evidences.
- To apply the demonstrated knowledge in the field of research.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the basic concepts of statistics	K1
CO2	Explain the significance of data analysis by preparing a concise report.	K2
CO3	Apply the concepts of parametric and non-parametric tests and perform statistical analysis that can test hypotheses.	K3
CO4	Analyse and practice data coding, measurement, editing and reliability check in SPSS.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	M	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit-I Introduction (12 Hours)

Sampling and Data Collection – Methods of Data Collection – Primary and Secondary Data - Data Coding in SPSS - Entering and Editing Data - Characteristics of Variables - Type of Scale of Measurements, Choosing appropriate scale and measurement to the data - Adding Value, Labels, Grouping Data - Transforming Variables.

Unit – II Preliminary Analysis and Charts (12 Hours)

Reliability of Data – Selection of Tools for Analysis – Introduction to Hypothesis Testing – Hypothesis Testing Procedure -Frequencies Table - Percentages Analysis –Mean – Median –

Mode - Charts - Bar Charts, Histograms, Pie Charts, Box plots, Cluster Bar and Charts Scatter Diagrams.

Unit – III Parametric & Non –Parametric Test (12 Hours)

Parametric Test: Students ‘T’ test, ANOVA – Non – Parametric Test: One Sample Tests; Chi Square Test; Two Samples Test; Two Sample Median Test, Man – Whitney U Test – K – related Test; K – Sample related test.

Unit – IV Relationship among Variables (12 Hours)

Correlation: Pearson product moment Correlation, Spearman Rank Correlation, Partial Correlation, Simple linear Regression, Multiple Linear Regression: Assumptions, overall significance, Variable selection methods.

Unit – V Report writing (12 Hours)

Report writing and presentation – Steps in Report writing - Types of reports – Substance of Reports – Formats of Reports – Presentation of a Report - Documentation - Foot Note - Bibliography.

List of Practicals

- Questionnaire Framing
- Data Collection and Data Reliability
- Frequency Analysis
- Preparation of Charts
- Mean, Median and Mode
- “T” Test
- ANOVA
- Chi – Square Test
- Correlation
- Regression
- Report Writing

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Donald R. Cooper and Pamela S. Schindler	Business Research Methods	Tata McGraw Hill	2006 9 th edition

2.	K. N. Krishnaswamy, AppaIyer Sivakumar and M. Mathirajan	Management Research Methodology	Pearson Education	2006
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Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Alan Bryman and Emma Bell	Business Research Methods	Oxford University Press	May 2015 4 th Edition
2.	Dr. Sue Greener	Business Research Methods	Ventus Publishing	2008

Pedagogy

- Readings form Articles, Lecture, PPT Presentations, E-content Module, Assignment, Lab work and Group Discussion.

Course Designer

Dr. S. Jayalakshmi – Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE - II

B. ADVERTISING AND SALES PROMOTION

2019 – 2020 Onwards

Semester - V	Advertising and Sales Promotion	Hours/Week - 2	
Skill Based Elective - II		Credits - 2	
Course Code - 19UCO5SBE2B		Internal 25	External 75

Course Objective

- To understand the basic concepts of advertising and sales promotion
- To acquire the knowledge of types of advertising media
- To know the functions of sales promotion and personal selling

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the fundamental essentials of Advertising	K1
CO2	Explain the various sales promotion campaign planning and develop the techniques for sales report preparation	K2
CO3	Identify the media strategy and scheduling	K3
CO4	Analyze the elements of marketing mix strategies related to public relation	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Advertisement (6 Hours)

Basic concepts of Promotion and Communication - Advertising – Objectives – Functions - Principles of advertisement – Social, Economic and Legal implications of advertisements – Setting advertisement objectives – Advertisement Agencies – Selection and remuneration – Advertisement campaigns.

Unit – II Advertisement Media (6 Hours)

Media plan – Types and choice criteria – Reach and frequency of advertisements – Cost of advertisements - Related to sales – Media strategy and scheduling - Design and execution of advertisements - Message development – Different types of advertisements – Layout – Design appeal – Copy structure – Advertisement production – Print – Radio, T.V. and Web

advertisements – Media Research – Testing validity and Reliability of ads – Measuring impact of advertisements.

Unit – III Sales Promotion

(6 Hours)

Definition of Sales Promotion – Scope and role of sales promotion – Objectives of sales promotion - Sales promotion techniques – Trade oriented and consumer oriented Sales promotion – Requirement identification – Designing of sales promotion campaign – Involvement of salesmen and dealers – Outsourcing sales promotion national and international promotion strategies – Integrated promotion – Co-ordination within the various promotion techniques – Online sales promotions - Case studies.

Unit – IV Personal Selling & Salesmanship

(6 Hours)

Introduction – Meaning – Objectives – Theories of Selling - Functions - Personal selling process – Evaluation – Compensation – Motivation - Territory Management – Sales Report - Preparation and Presentation – Personal Selling Strategy – Selecting sales personnel - Ethical issues.

Unit – V Publicity and Public Relations

(6 Hours)

Meaning – Objectives – Scope – Functions - Integrating PR in to Promotional Mix - Marketing Public Relation function - Process of Public Relations - Advantages and disadvantages of PR-Measuring the Effectiveness of PR - PR tools and techniques. Difference between Marketing, PR and Publicity - Social publicity – Web Publicity and Social media – Publicity Campaigns.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1	Chunawalla S.A	Advertising & Promotion	Himalaya Publication House	2016
2	Wells, Moriarty & Burnett	Advertising, Principles & Practice	Pearson Education	2007
3	Kenneth Clow. Donald Baack	Integrated Advertisements, Promotion and Marketing communication	Prentice Hall of India	2006

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1	Terence A. Shimp and J.Craig Andrews	Advertising Promotion and other aspects of Integrated Marketing Communications	CENGAGE Learning	2016
2	S. H. H. Kazmi and Satish K Batra	Advertising & Sales Promotion	Excel Books	2008

3.	Julian Cummings	Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work	Kogan Page	2010.
4.	Jaishri Jefhwaney	Advertising Management	Oxford University Press	2013

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion & Brain Storming Activity.

Course Designer

Dr. R. Ayswarya - Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE - III

A. PERSONALITY DEVELOPMENT

2019 – 2020 Onwards

Semester - V	Personality Development	Hours/Week - 2	
Skill Based Elective - III		Credits - 2	
Course Code - 19UCO5SBE3A		Internal 25	External 75

Course Objective

- To recognize the importance of developing an integrated sense of personal identity, a positive sense of self and personal code of ethics.
- To make students groom their personality and prove themselves as good personality of the society.
- To develop and nurture a deep understanding of personal motivation.

Course Outcome

On the successful completion, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Tell the basic concepts of personality development	K1
CO2	Illustrate the essentials required to develop one's personality	K2
CO3	Identify the factors responsible for success through SWOT analysis, social etiquette behavior, develop and build employability quotient techniques for a successful career	K3
CO4	Analyze the inner personality development skills	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Personality Development (6 Hours)

The concept of personality - Dimensions of personality –Significance of personality development - The concept of success and failure - Hurdles in achieving success - Overcoming hurdles - Factors responsible for success – Causes of failure - SWOT analysis.

Unit – II Attitude & Motivation (6 Hours)

Attitude - Concept - Significance - Factors affecting attitudes - Positive attitude – Advantages –Negative attitude - Disadvantages - Ways to develop positive attitude - Differences between personalities having positive and negative attitude. Concept of motivation - Significance

– Internal and external motives - Importance of self – motivation - Factors leading to demotivation.

Unit – III Self-Esteem (6 Hours)

Self-Esteem - Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem – Low self-esteem - Symptoms - Personality having low self esteem - Positive and negative self esteem. Interpersonal Relationships – Defining the difference between aggressive, submissive and assertive behaviors’ - Lateral thinking.

Unit – IV Other aspects of Personality Development (6 Hours)

Body language – Problem – Solving - Conflict and Stress Management – Decision making skills - Leadership and qualities of a successful leader – Character building -Team-work – Time management - Work ethics –Good manners and etiquette.

Unit – V Employability Quotient (6 Hours)

Resume building- The art of participating in Group Discussion – Facing the Personal (HR & Technical) Interview - Frequently Asked Questions - Psychometric Analysis - Mock Interview Sessions.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Hurlock, E.B	Personality Development	Tata Mc-Graw Hill, New Delhi	2006
2.	Stephen P. Robbins and Timothy A. Judge	Organizational Behavior	Prentice Hall. Reference	2014

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Andrews, Sudhir	How to Succeed at Interviews	Tata McGraw-Hill	1988
2.	Heller, Robert	Effective leadership. Essential Manager series	DK Publishing	2002
3.	Hindle, Tim	Reducing Stress. Essential Manager series	DK Publishing	2003
4.	Pravesh Kumar	All about Self-Motivation	Goodwill Publishing House	2005

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. S. Sowmya – Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE - III

B. SKILLS FOR COMPETITIVE EXAMINATION

2019 – 2020 Onwards

Semester - V	Skills for Competitive Examination	Hours/Week - 2	
Skill Based Elective - III		Credits - 2	
Course Code - 19UCO5SBE3B		Internal -	External 100

Course Objective

- To develop students with professional and ethical attitude, effective communication skills and the attitude of working in group/with people for successful careers.
- To use current technologies, skills and tools necessary for computing practices.
- To help students to succeed in competitive exams.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Select prospective career in Government and Corporate Sector	K1
CO2	Outline a sense of awareness and other information about various competitive examinations	K2
CO3	Solve a problem and to identify the appropriate computing requirement	K3
CO4	Motivate the students to prepare for high level competitive exams	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	M	M	M
CO3	S	S	S	M	M
CO4	M	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Reasoning Ability (6 Hours)

Coding & Decoding - Puzzles - Seating Arrangement - Logical reasoning - Ranking and Order - Alphanumeric series - Data Sufficiency - Syllogism - Input and Output - Statement, Argument & Assumption - Reasoning Analogy - Reasoning Inequality - Fundamental arithmetical operations - Blood Relations.

Unit – II Quantitative Aptitude (6 Hours)

Simplification and Approximation - Profit & Loss - Number Series - Quadratic Equations - Problems on Ages - Boat and Stream - Speed, Time & Distance – Percentage - Ratio & Proportion - Number System - Simple & Compound interest - Menstruation - Mixture & Allegations - Time and Work - Pipes and Cistern- Problems on Trains.

Unit – III Data Analysis and Interpretation (6 Hours)

Data Interpretation (Bar Graph, Line Chart, Tabular, Caselet, Radar/Web, Pie Chart) - Linear Equation – Probability.

Unit – IV English Language (6 Hours)

Reading Comprehension - Cloze test - Fill in the blanks - Tense rules - Sentence Rearrangement - Error detection - Preposition rules - Paragraph Completion - Idioms & Phrases.

Unit – V General Awareness (6 Hours)

Common Abbreviations - UN and Other Important World Organizations - Current Events of National and International Importance - Current Ministers and Governors - Capitals & Currencies - Monuments and Places of India.

Distribution of Marks: Multiple Choice Questions - 100 Marks

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S. Aggarwal	A Modern Approach to Logical Reasoning	S Chand	2006
2.	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S Chand	2017

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	B.S. Sijwali , Indu Sijwali	A New Approach to REASONING Verbal & Non-Verbal	Arihant	2014
2.	Oswal	Quantitative Aptitude For Competitive Examinations	Oswal	2020

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Experience Discussion & Group Discussion.

Course Designer

Ms. N. Akilandeswari – Assistant Professor, Department of Commerce.

UGC JEEVAN KAUSHAN LIFE SKILLS

PROFESSIONAL SKILLS

2019 – 2020 Onwards

Semester - V	Professional Skills	Hours/Week - 2	
UGC Jeevan Kaushal Life Skills		Credits - 2	
Course Code - 19UGPS		Internal 25	External 75

Course Objective

- To prepare students to become viable entrepreneurs or employees with necessary professional skills with sound knowledge of Indian and Tamil Culture and Heritage.
- To enhance the comprehensive skills required for a work environment leading them competent and confident.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Identify and define professional communication skills and effective interaction.	K1
CO2	Examine and reproduce LSRW skills in professional development.	K2
CO3	Explain and express views and opinions in an assertive manner.	K2
CO4	Prepare and practise to be aware of the cultural heritage of India.	K3
CO5	Employ and transfer the acquired skills in a practical approach	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	S	S
CO2	S	S	L	M	S
CO3	S	S	M	M	S
CO4	M	S	S	L	L
CO5	S	S	L	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Resume Skills (5 Hours)

- Preparation and Presentation.
- Avoiding Common Errors.
- Preparing Resumes for Specific Purposes.

Unit – II Interview Skills (8 Hours)

- Useful Vocabulary
- Preparation and Presentation.
- Dos and Don'ts
- Observation of a Simulated Interview.

Unit – III Body Language and Personal Grooming (5 Hours)

- Importance of Body Language (Postures, Eye Contact, Expressions & Etiquettes)
- Good Grooming is Being Clean

Unit – IV Social and Cultural Etiquettes (6 Hours)

EXISTING TRADITIONAL TAMIL AND INDIAN CULTURE

- Introduction to Tamil Culture
- Introduction to Indian Culture and Etiquette
- Pls. Note: (Subjected to inclusions based on the requirements of the respective disciplines)**
- Good Manners and Etiquettes
- Table Manners
- Manners in Public

Unit – V Group Discussion Skills (6 Hours)

- Meaning and Methods of Group Discussion.
- Procedure of Group Discussion.
- Group discussion – Simulation.
- Common Errors – How to Avoid It

Material for Teaching and Reference:

https://graphicdesign.sfcc.spokane.edu/dZine/projects/Q3- typographic_resume/resume_basics.pdf

<http://worldwideuniversity.org/library/bookboon/the-art-of-interview-skills.pdf>

https://www.tutorialspoint.com/positive_body_language/positive_body_language_tutorial.pdf

<http://egyankosh.ac.in/bitstream/123456789/35846/5/Unit-10.pdf>

https://www.etiquettescholar.com/dining_etiquette/table_manners.html

http://languagemanuals.weebly.com/uploads/4/8/5/3/4853169/final_tamil_manual.pdf

Pedagogy

Seminar, Simulation, Quiz & Assignment

Course Designer

Dr. Rita Shanthakumar, Associate Professor & Dr. A. Suganthi, Assistant Professor,
Department of English.

CORE COURSE – XII
MANAGEMENT ACCOUNTING
2019 – 2020 Onwards

Semester - VI	Management Accounting	Hours/Week - 6	
Core Course - XII		Credits - 5	
Course Code – 19UCO6CC12		Internal 25	External 75

Course Objective

- To understand the concepts and techniques of Management Accounting.
- To enhance a manager's ability to make effective Economic Decisions.
- To understand and analyze accounting information for Decision-Making, Planning and Control.

Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	List out the concepts of Management Accounting	K1
CO2	Infer on the financial statements and develop knowledge to present a good Management Report	K2
CO3	Use cost-volume-profit analysis in Decision Making	K3
CO4	Analyse and interpret the performance of the firm through preparation of Financial Statements	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction (18 Hours)

Management Accounting – Meaning, Scope, Objectives – Relationship between Financial, Cost and Management Accounting – Financial Statement Analysis – Comparative Statement – Common Size Statement – Trend Analysis.

Unit – II Fund Flow & Cash Flow Statement (18 Hours)

Fund Flow Statement – Meaning - Preparation – Schedule of changes in working capital – Fund from operations – Sources and applications – Cash flow Statement – Preparation of cash flow statement as per Accounting Standard 3.

Unit - III Marginal Costing & Ratio Analysis (18 Hours)

Marginal Costing – Concepts – CVP analysis – BEP –Margin of Safety — Ratio Analysis – Meaning – Classification – Liquidity, Solvency, Turnover and Profitability ratios.

Unit - IV Budgetary Control & Standard Costing (18 Hours)

Budget and Budgetary Control – Meaning – Advantages – Preparation of Sales, Production, Purchase, Cash and Flexible Budget. Standard Costing – Meaning, Advantages and Limitations – Variance Analysis – Material and Labour Variance only.

Unit - V Capital Budgeting (18 Hours)

Capital Budgeting – Meaning, Importance – Appraisal Method – Payback Period – Accounting Rate of Return – Discounted Cash Flow – Net Present Value – Profitability Index – Internal Rate of Return.

Distribution of Marks: Theory 20% and Problem 80%

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	M.N. Arora	Cost and Management Accounting	Himalaya Publishing House	2015
2.	S. N. Maheshwari	Advanced Cost Accounting	Sultan Chand & Sons	2015
3.	Ramachandran & Srinivasan	Management Accounting	Sri Ram Publications	2015
4.	Khan and Jain	Management Accounting	Tata McGraw Hill	2015

Reference Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Ray Proctor	Managerial Accounting for Business Decisions	Pearson Publications	2016
2.	R.S.N. Pillai & Bhagavati	Management Accounting	S. Chand Publications	2015

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz & Assignment

Course Designer

Dr. S. Sowmya, Assistant Professor, Department of Commerce.

CORE COURSE – XIII
DIRECT TAXATION
2019 – 2020 Onwards

Semester – VI	Direct Taxation	Hours/Week –6	
Core Course –XIII		Credits –5	
Course Code – 19UCO6CC13		Internal 25	External 75

Course Objective

- To help the students understand and apply basic concepts and provisions of Income Tax Act.
- To lay down a foundation for computing gross total income and total tax liability.
- To gain procedural knowledge about Income Tax law in force for the relevant assessment year.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the basic concepts of Income Tax and Residential status of an individual	K1
CO2	Explain the taxable income from other sources	K2
CO3	Apply and practice the computation of Total Income of house property and business or profession	K3
CO4	Examine the tax liability of an assessee.	K4

Mapping with the Program Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	S	M	M

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction to Income Tax (18 hours)

Income Tax Act 1961- Definitions – Income – Agricultural Income – Person – Assessee – Types of Assessee – Previous Year – Assessment Year – Residential Status – Scope of Total Income – Capital and Revenue Receipts and Expenditure – Income exempt under Sec.10.

Unit – II Income from Salaries (18 hours)

Computation of Income from Salaries – Annual accretion – Provident Fund – Allowances – Perquisites – Types and treatment – Profit in lieu of salary – Exempted profits – Deduction u/s 16.

Unit – III Income from House Property & Profits and Gains of Business or Profession (18 hours)

Computation of Income from House Property – Determination of GAV, NAV – Deduction out of annual value – Exempted House Property Income – Profits and Gains of Business or Profession – Meaning – Computation – Expenses expressly allowed – Expenses expressly disallowed.

Unit – IV Income from Capital Gain & Other Sources (18 hours)

Computation of capital gain – Cost of acquisition – Cost of improvement – Exempted capital gain– Tax on capital gain - Computation of income from other sources – Specific incomes and other incomes chargeable under the head income from other sources.

Unit – V Gross Total Income & Tax Liability (18 hours)

Assessment of Individual – Set off and carry forward of losses – Deduction from Gross total income – Total tax liability – Income tax Authorities – Procedure for assessment – Tax Deducted at Source (TDS) – E-filing.

Distribution of Marks: Theory 20 % & Problem 80%

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1	Dr. H. C. Mehrotra	Income Tax Law and Practice	Sahithya Bhavan Publications	2020
2	Dr. N. Hariharan	Income Tax Law and Practice	Vijay Nicole Chennai	2020

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1	T. S. Reddy and Y. Hari Prasad Reddy	Income Tax Theory, Law and Practice	Margham Publications, Chennai	2020
2	Dr. Vinod K. Singhania, Dr. Kapil Singhania	Direct Taxes Law and Practice	Taxmann Publications	2021

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment & Experience Discussion.

Course Designer

Dr. M. A. Parveen Banu, Associate Professor, Department of Commerce.

CORE PRACTICAL – II
ACCOUNTING PACKAGE – PRACTICALS

2019 – 2020 Onwards

Semester – VI	Accounting Package – Practicals	Hours/Week – 6	
Core Practical – II		Credits – 5	
Course Code – 19UCO6CC2P		Internal 40	External 60

Course Objective

- To enable the students to learn basic concepts of accounting packages.
- To impart knowledge about Goods and Services Tax.

Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concepts of manual accounting	K1
CO2	Explain the procedure for creating a company	K2
CO3	Apply the accounting procedures for Ledger creation, Accounting vouchers and Cost centre.	K3
CO4	Analyse stock group, stock category, stock item and compare stock category summary with godown summary	K4
CO5	Estimate budget	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	S	M	M	M	M
CO3	M	M	M	M	M
CO4	M	S	M	M	M
CO5	S	S	S	S	S

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction (18 Hours)

Introduction to Accounting Packages – Features – Introduction to Tally – Features of Tally Creation – Alteration and Deletion of Company – Accounting Features – Accounting Groups – Use defined groups – Ledger creation, alteration and deletion – Final Accounts and Balance Sheet.

Unit – II Accounting Voucher (18 Hours)

Accounting Vouchers – Various types of Accounting Vouchers – Voucher entries– Extraction of Day book and Trial balance – Cost centres – Cost categories – Cost centre class – Bill

wise details – Interest calculation.

Unit – III Budget Creation (18 Hours)

Budget creation and alteration – Variance analysis – Payroll preparation – Statutory features – voucher entries.

Unit - IV Inventories (18 Hours)

Inventory Masters: Creation, Alteration and Deletion of Stock Groups, Stock Categories, Units of Measures, Godowns and Stock items – Inventory Features – Entries in Accounting and Inventory vouchers using stock items.

Unit - V GST& Generating Reports (18 Hours)

Introduction to GST – Registration – Creating Company with GST – Creating Tax Ledgers- Recording GST Sales – Financial Reports: Trial Balance – Profit and Loss – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statement – Bank Reconciliation Statement – Stock Summary.

List of Practicals

1. Creation, alteration and deletion of companies and user defined accounting groups
2. Creation, alteration and deletion of ledger and final accounts and balance sheet preparation.
3. Voucher entries in double entry mode
4. Voucher entries using cost centres and cost categories
5. Voucher entries using bill wise details and interest calculation
6. Creation and alteration of budgets and variance analysis
7. Creation, alteration and deletion of inventory masters
8. Order processing and voucher entries using accounting and inventory vouchers.
9. Generating Accounting and Inventory Reports

Text Book

S.No	Authors	Title	Publishers	Year of publication
1	A.K. Nadhani	Implementing Tally ERP	BPB Publications, Chennai	2019
2	Tally Education	Tally ERP 9	BPB	2017

	Private Ltd., Bengaluru		Publications	
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Reference

S.No	Authors	Title	Publishers	Year of publication
1	Vishnu P. Singh	Tally ERP 9 with GST	Sultan Chand & Sons	2018
2	V. Srinivasa vallabhan	Computer Applications in Business	Sultan Chand & Sons	2018

Pedagogy

Lecture, Power Point Presentation, Lab Demonstration, Group Discussion, Quiz, Assignment &Activity.

Course Designer

Ms. J. Lalithambigai, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – II
A. HUMAN RESOURCE MANAGEMENT
2019 – 2020 Onwards

Semester – VI	Human Resource Management	Hours/Week –5	
Major Based Elective – II		Credits –4	
Course Code – 19UCO6MBE2A		Internal 75	External 25

Course Objective

- To understand the Human Resource Management and System at various levels.
- To develop relevant skills necessary for application in HR related issues.
- To integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.

Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts, functions and processes of HRM.	K1
CO2	Summarise the steps for recruitment and selection	K2
CO3	Apply the procedures for managing performance and compensation	K3
CO4	Analyse the various ways and methods of developing, maintaining and integrating human resources.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	S	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Introduction to HRM (15 Hours)

Meaning, Definition, Nature and Scope of HRM – Characteristics – Objectives – Significance – Functions – Qualities of Human Resource Manager – HRM Environment – Preconditions for the success of HRM – Limitations of HRM – Human Resource Management in a changing Environment – Work force Diversity – Downsizing – Voluntary Retirement Scheme.

Unit –II Acquiring Human Resources (15 Hours)

Human Resources Planning – Features – Objectives – Importance – Limitations and factors influencing HRP – Job Analysis and Job Design – Process – Techniques – Uses – Recruitment – Sources – Techniques – Recent Trends in Recruitment – Factors affecting recruitment – Selection –

Steps in Selection Process – Placement, Induction and Socialisation.

Unit – III Developing Human Resources

(15 Hours)

Employee Training – Need – Importance – Types – Objectives and Identifying Training Needs – Methods and Techniques of Training – Executive Development – Objectives – Importance – Process – Principle – Human Resource Development – Concept – Objectives, Mechanisms and Assumptions of HRD – Need – Significance – Principles – Scenario of HRD in Indian Industry – Emotional Quotient – Mentoring – Total Quality Management.

Unit – IV Managing Performance and Compensation

(15 Hours)

Performance Appraisal – Concept – Objectives – Process – Importance – Methods – Essentials – Performance Appraisal through MBO – 360 Degree Appraisal Technique – Job Evaluation – Concepts – Objectives – Process – Advantages – Methods – Limitations – Wage and Salary Administration – Factors affecting wages – Objectives – Principles – Essentials of a sound wage and salary structure – Incentives.

Unit – V Maintaining and Integrating Human Resources

(15 Hours)

Employee Health and Safety – Significance of Occupational Health – Working Conditions affecting Health – Occupational Hazards and Diseases – Statutory Provisions concerning Health Employee Safety – Significance Causes of Industrial Accidents – Employee Welfare – Meaning – Significance – Types – Social Security – Work Environment – Job Satisfaction – Concept – Determinants – Quality of Work Life – Management of Stress and Burnout.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	C. B. Gupta	Human Resource Management	Sultan Chand & Sons	2015

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S.S. Khanka	Human Resource Management	S. Chand	2018
2.	V.S.P. Rao	Human Resource Management	Excel Books	2020
3.	Dessler, G and Varkkey, B	Human Resource Management	Prentice Hall	2017

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment & Experience Discussion.

Course Designer

Dr. J. Praba, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE - II

B. E-COMMERCE

2019 – 2020 Onwards

Semester - VI	E-Commerce	Hours/Week –5	
Major Based Elective - II		Credits –4	
Course Code - 19UCO6MBE2B		Internal 25	External 75

Course Objective

- To enable the students to understand the fundamental aspects of E-commerce, modes of electronic payment and security issues in the cyber network.
- To learn the business models of E-Commerce.
- To understand the key issues involved in managing electronic commerce initiatives.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the concepts of E-commerce	K1
CO2	Interpret the need for internet-based payments	K2
CO3	Apply business models of E-commerce and its applications of internet	K3
CO4	Analyse the security issues in cyberspace	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction of Electronic Commerce (15 Hours)

E-Commerce – Need and importance - Advantages and Disadvantages – E-commerce vs. Traditional Commerce –E-Commerce framework – E-Commerce & Media Convergence – The anatomy of E-Commerce applications - Global trading environment and adopting of e-commerce.

Unit – II Internet and World Wide Web (15 Hours)

Internet and Intranet - Benefits and Limitations – Internet architecture – Electronic Data Interchange - World Wide Web concepts and technology – Http, TCP/IP, HTML, XML – Internet

as a Network Infrastructure – NSFNET: Architecture & Components – National Research & Educational Network – Market Process influencing the I-way – Components of I-way – Network Access Equipment – WWW Architecture – Web background: Hypertext publishing – Technology behind the web.

Unit – III Web based Business (15 Hours)

Business models of e-commerce – B2B, B2C, B2G – Application of e-commerce to Supply Chain Management – Product and service digitization – Online marketing and advertising – Electronic customer relationship management – Consumer oriented E-commerce Applications – Mercantile process models – Mercantile models from the consumer’s perspective and merchant’s perspective.

Unit – IV Electronic Payment System and Electronic Data Interchange (15 Hours)

Overview of the electronic payment technology – Requirements for internet based payments – Electronic payment media – EPS – Types – Digital token based EPS – Debit Card, Credit Card and Smart Card– Risks & EPS – Designing EPS.

Unit – V Electronic Security (15 Hours)

Security in the cyberspace –Antivirus programs – Security protection and recovery encryption – Authentication and trust – Network Security and Firewall – Client server network security and its threats – Data and message security – Encrypted documents and E-Mail - Internet security protocols and standards.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ravi Kalakota Andrew B. Whinston	Frontiers of Electronic Commerce	Pearson	2013
2.	Elias. M. Awad	Electronic Commerce	Prentice Hall of India Pvt. Ltd.,	2002

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1.	Zheng Qin	Introduction to E - Commerce	T Singha University Press,Beijing	2009
2.	Harold F Tipton	Information Security Management Handbook	Pearson Publication	2003
3.	Ron A Weber	Information System Control and Audit	Pearson Publication	2004

4.	Turban Lee, King & Chang	Electronic Commerce – A Managerial Perspective	Pearson Publication	2006
5.	Dr. S.V. Srinivasan Vallabhan	E- Commerce	Vijay Nicole Imprints Pvt., Ltd.,	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion & Experience Discussion.

Course Designer

Dr. C. Subha, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – III

A. FINANCIAL SERVICES

2019 – 2020 Onwards

Semester - VI	Financial Services	Hours/Week –6	
Major Based Elective – III		Credits –4	
Course Code – 19UCO6MBE3A		Internal 25	External 75

Course Objective

- To understand the importance, structure and operation of the financial system.
- To think critically and creatively to identify better solutions within business constraints.
- To provide in-depth study of financial intermediaries and operation of financial system.

Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	Define the structure of financial system and capital market	K1
CO2	Explain the composition of money market functions and guidelines of SEBI	K2
CO3	Identify the functions and procedures of secondary markets	K3
CO4	Develop the basic ideas on merchant banking, venture capital, mutual funds and derivatives	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Indian Financial System, Capital Market and SEBI

(18 Hours)

Financial System – Functions – Financial concept – Financial intermediaries – Financial Market – Meaning – Importance – Classification of Financial Market. Capital Market: Importance of Capital Markets – Financial Instruments – Features – SEBI – Objectives – Functions and Powers of SEBI – SEBI Guidelines.

Unit –II Money Market and Primary Market (18 Hours)

Money Market – Features – Importance – Composition of Money Market: Call money Market – Commercial Bills Market – Acceptance Market – Treasury Bill Market – Recent Developments in Money Market. New Issue Market – Meaning – Function – Relationship between New Issue Market and Stock Exchange – Methods of Floating New issues.

Unit – III Secondary Market (18 Hours)

Secondary Market – Functions – Procedures – Listing of Securities – Registration of Stock Brokers – Functions – Kinds of Brokers and their assistance – Indian Stock Exchange: Objectives – Functions. Online Trading – BSE – NSE – OTCEI – MCX – SX. Brokers: Functions of Brokers – Kinds of Brokers and their assistances – Kinds of Speculators – Speculative Transactions – Recent Developments in secondary market.

Unit – IV Merchant Banking (18 Hours)

Merchant Banking – Meaning – Definition – Scope and Objectives – Features – Functions – Services – Difference between Merchant Banking and Investment Banking - Merchant Banker’s Code of Conduct.

Unit – V Venture Capital (18 Hours)

Venture Capital – Meaning – Features – Scope – Importance – Growth of Venture Capital Funds – Venture Capital funding process – Types - Nitin Desai Committee’s Recommendations.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya Publishing House	2016

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	S. Gurusamy	Financial Markets & Institutions	Vijay Nicole Imprints Pvt. Ltd.	2015
2.	N. Bhole	Financial Institutions & Markets	Tata McGraw-Hill Education	2015

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment &

Experience Discussion.

Course Designer

Ms. D. Indumathi, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – III**B. ORGANISATIONAL BEHAVIOUR****2019 – 2020 Onwards**

Semester – VI	Organisational Behaviour	Hours/Week – 6	
Major Based Elective – III		Credits – 4	
Course Code - 19UCO6MBE3B		Internal 75	External 25

Course Objective

- To understand the structure and behaviour of organisation.
- To explain individual behaviour related to motivation and rewards.
- To learn and appreciate different cultures and diversity in the workplace.

Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	Define basic concepts of an organizational behaviour and their relationship with social sciences	K1
CO2	Interpret the requisites of working environment – internal and external	K2
CO3	Build individual and organisational traits to improve learning, culture and the work system	K3
CO4	Examine the differences and similarities between leadership, motivation and communication	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	S	M	M
CO4	M	M	M	M	S

S-Strong , M- Medium , L- Low

Syllabus**Unit – I Introduction to Organisational Behaviour (18 Hours)**

Organisational Behaviour - Meaning – Definition – Characteristics – Need for studying OB – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB.

Unit – II Perception, Personality and Learning (18 Hours)

Perception – Meaning – Process – Factors influencing Perception – Attitude – Factors

influencing attitude – Personality Development – Determinants of Personality – Types – Personality Traits – Learning – Theories & Principles of Learning.

Unit – III Group Dynamics and Stress Management (18 Hours)

Group Dynamics – Formal and Informal Groups – Stress Management – Causes and Effects of Stress – Coping Strategies for Stress.

Unit – IV Leadership, Motivation and Communication (18 Hours)

Leadership – Concepts Theories and Styles – Motivation – Theories of Motivation – Communication – Conflict Management – Role Conflict – Interpersonal Conflict.

Unit – V Organizational Development and Effectiveness (18 Hours)

Organizational Development (OD) – Meaning – Nature – Objectives – Process – Organizational Effectiveness (OE) – Process and Factors Influencing Organizational Effectiveness Organizational Culture – Concept and determinants of Organizational Culture.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	K. Aswathappa	Organisational Behaviour	Himalaya Publishing House, New Delhi	2016

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S. S. Khankha	Organisational Behaviour	S. Chand Publishing	2006
2.	L. M. Prasad	Organisational Behaviour	Sultan Chand & Sons	2014
3.	Robbins Stephen P and Timothy A. Judge	Organisational Behaviour	Prentice Hall of India Pvt. Ltd., New Delhi	2008
4.	Luthans Fred	Organisational Behaviour	Mc Graw Hill, International New York	2004
5.	Robins S.P and Mathew M	Organisational Theory: Structure Design and Application	Prentice Hall of India Pvt. Ltd	2010

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz , Assignment & Activity.

Course Designer

Ms. N. Akilandeswari, Assistant Professor, Department of Commerce.