

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
NABCB**

PG & RESEARCH DEPARTMENT OF COMMERCE



2021 - 2024

B.Com.

Syllabus

The bachelor of commerce aims to provide students with the knowledge, tools of analysis and skills with which to understand and participate in the modern business and economic scenario, to prepare them for subsequent graduate studies and achieve success in their professional careers.

PROGRAMME OUTCOMES

- PO1** – Acquire a strong foundation of knowledge in the areas of Commerce, Finance and Management that needs to respond to the constantly changing economic and legal environment.
- PO2** – Focus on specific streams which enable to work effectively and efficiently in Business Scenario.
- PO3** – Build the skill of applying the concepts and techniques used in Modern Trade Practices necessary for decision making process.
- PO4** – Imbibe professionalism to face the modern day challenges in Commerce through value based and job oriented courses.
- PO5** – Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity which enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES

- PSO1:** To build a strong foundation of knowledge in different areas of Commerce
- PSO2:** To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students in order to expose their entrepreneurship.
- PSO3:** Students will exhibit inclination towards pursuing professional courses such as CA/CS/CMA/CFA etc.



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE

B.Com.– PROGRAMME STRUCTURE

(For the candidates admitted from the academic year 2021 – 2022 onwards)

I Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course - I (LC)	Ikkala Ilakkiyam	19ULT1	6	3	3	25	75	100
			Story, Novel, Hindi Literature - I & Grammar - I	19ULH1						
			Communication in French-I	19ULF1						
			History of Popular Tales Literature and Sanskrit Story	19ULS1						
	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	UGC – JeevanKaushal Life Skills	Universal Human Values	20UGVE	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 Ilakkiyamum Pudhinamum	19ULT2	6	3	3	25	75	100
			Prose,Drama,Hindi Literature-2 & Grammar-II	19ULF2						
			Communication in French-II	19ULS2						
			Poetry Textual Grammar and Alakara	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	21UGES	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
			Medieval, Modern Poetry & History of Hindi Literature-3	19ULH3						
			Communication in French-III	19ULF3						
			Prose,Textual Grammar and Vakyarachana	19ULS3						
	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)	Business Statistics	21UCO3AC3	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						
		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 Hours	Marks		Total
								Internal	External	
IV	I	Language Course - IV (LC)	Pandaiya Ilakkiyam	19ULT4	6	3	3	25	75	100
			Letter writing, General Essays, Technical Terms, Proverbs, Idioms &Phrases, Hindi Literature-4	19ULH4						
			Communication in French-IV	19ULF4						
			Drama, History of Drama Literature	19ULS4						
	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)	Management Accounting	21UCO4CC7	5	5	3	25	75	100
		Core Practical - I (CP)	Accounting Package - Practical	21UCO4CC1P	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						
		Skill Based Elective - I	A. Introduction to MS-Word (Practical)	21UCO4SBE1AP	2	2	3	25	75	100
	B. Creative Advertising(Practical)		21UCO4SBE1BP							
		Extra Credit Course	Swayam Online Course		As per UGC norms					
			Total			30	23			



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B.Com.– PROGRAMME STRUCTURE

(For the candidates admitted from the academic year 2021 – 2022 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	6	5	3	25	75	100
		Core Course - IX (CC)	Auditing	19UCO5CC9	5	5	3	25	75	100
		Core Course - X (CC)	Business Correspondence & Reporting	21UCO5CC10	5	5	3	25	75	100
		Core Course - XI (CC)	Entrepreneurship and Small Business Management	21UCO5CC11	4	4	3	25	75	100
		Major Based Elective - I	A. GST	21UCO5MBE1A	4	4	3	25	75	100
			B. E - Commerce	21UCO5MBE1B						
	IV	Skill Based Elective - II	A. Introduction to MS-Excel and Power point (Practical)	21UCO5SBE2AP	2	2	3	40	60	100
			B. Digital Designs for Business Application (Practical)	21UCO5SBE2BP						
		Skill Based Elective - III	A. Commerce - Practical	21UCO5SBE3AP	2	2	3	40	60	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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B.Com.– PROGRAMME STRUCTURE

(For the candidates admitted from the academic year 2021 – 2022 onwards)

VI Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
VI	III	Core Course - XII (CC)	Direct Taxation	21UCO6CC12	6	5	3	25	75	100
		Core Course - XIII (CC)	Financial Management	21UCO6CC13	6	5	3	25	75	100
		Major Based Elective II	A. Company Law and Secretarial Practice	21UCO6MBE2A	5	4	3	25	75	100
			B. Human Resource Management	21UCO6MBE2B						
		Major Based Elective - III	A. Corporate Governance	21UCO6MBE3A	6	4	3	25	75	100
			B. Financial Services	21UCO6MBE3B						
		Project	Project Work	21UCO6PW	6	5	3	-	100	100
	V		Gender Studies	19UGGS	1	1	3	25	75	100
			Extension Activities	19UGEA	-	1	-	-	-	-
		Total			30	25				600
		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 – Renisik 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 - 19UC01AC1		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 2020-21 onwards Part IV -
UNIVERSAL HUMAN VALUES**

Hours: 2
Course Code: 20UGVE

Credit: 2
Instructional Hours: 30

Semester	Course title	Category	Instructional Hours	Credits
I	Universal Human Values	Part IV	30	2

Course Objective

- This course inculcates the basic human values among the students so as to make them responsible citizens of the Nation.

Course Outcomes

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

CO1	Define the values of Love and Compassion	K1
CO2	Understand the value of Truth	K2
CO3	Explain the value of Non-violence	K3
CO4	Practice the values of Righteousness and Service	K3
CO5	Apply the values of Renunciation (sacrifice) & Peace	K4

Mapping with Programme Outcomes

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

S – Strong; M – Medium; L – Low

Syllabus

Unit - I Love and Compassion

(5 Hours)

- **Introduction:** what is love? Forms of love for self, parents family friend, spouse community, nation, humanity and other beings both for living and non-living.
- Love and Compassion and Inter-relatedness
- Love, compassion, empathy, sympathy and nonviolence
- Individuals who are remembered in history for practicing compassion and love.
- Narratives and anecdotes from history, literature including local folklore
- Practicing love and compassion: what will learners learn gain if they practice love and compassion? What will learners lose if they Don't Practice love and compassion?
- Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

Unit - II Truth

(5 Hours)

- **Introduction:** what is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others)
- Individuals who are remembered in history for practicing this value
- Narratives and anecdotes from history, literature including local folklore
- Practicing truth: what will learners learn/ gain if they practice truth? What will learners lose if there Don't Practice it?
- Learners' individual and/ or group experience(s)
- Simulated situations
- Case studies

Unit - III Non – Violence

(5 Hours)

- **Introduction:** what is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence
- Ahimsa as non -violence and non- killing.
- Individuals and organisations that are known for their commitment to non - violence
- Narratives and anecdotes about non - violence from history and literature including local folklore
- Practicing non-violence: What will learners learn/gain if they practice non- violence? What will learners lose if they don't Practice it?
- Sharing learner's individual and/ or group experience(s) about non - violence
- Simulated situations
- Case studies

Unit - IV Righteousness and Service

(8 Hours)

- **Introduction:** What are Righteousness and service?
- Righteousness and dharma, Righteousness and Propriety
- Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings- living and non-living persons in distress for disaster.
- Individuals who are remembered in history for practicing Righteousness and Service
- Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local folklore
- Practicing Righteousness: What will learners learn/ gain if they practice righteousness and service? What will learners loose if they Don't Practice these values?
- Sharing learners individual and/ or group experience(s) regarding righteousness and service
- Simulated situations
- Case studies

Unit – V Renunciation (sacrifice) & Peace

(7 Hours)

- **Introduction:** what is renunciation? Renunciation and sacrifice. Self - restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance.
- Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace.
- Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace from history and literature including local folklore practicing peace

- Practicing renunciation, sacrifice and Peace: What will learners learn/ again if they practice Renunciation, sacrifice and Peace? What will learners lose if there Don't Practice these values?
- Sharing learners individual and/ or group experience(s) about Renunciation, sacrifice and Peace
- Simulated situations
- Case Studies

2019 – 2020 Onwards

Course Objective

- ## Course Outcome

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

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

Syllabus

Unit – I	Branch Account & Departmental Accounts	(18 Hours)
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Unit – II Hire Purchase Accounts & Instalment Accounts (18 Hours)**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	Analyse 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 RajanNair ,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	WishwaPrakashan, 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 2021-22 onwards)****ENVIRONMENTAL STUDIES****Hours: 2****Course Code: 21UGES****Credit: 2****Instructional Hours: 30**

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 ecosystems 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)
22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p

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 – IV**BUSINESS STATISTICS****2019 – 2020 Onwards**

Semester - III	Business Statistics	Hours/Week –4	
Allied Course - IV		Credits –3	
Course Code - 21UCO3AC3		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 (14 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**(16 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 Analysis of Time Series**(10 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.

Unit – V Index Numbers**(10 Hours)**

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	AtlanticBooks	2011
3.	EelkoHuizingh	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.

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 (6 Hours)

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
MANAGEMENT ACCOUNTING

2021 – 2022 Onwards

Semester – IV	Management Accounting	Hours/Week – 5	
Core Course – VII		Credits – 5	
Course Code – 21UCO4CC7		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 (15 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 Marginal Costing & Ratio Analysis (15 Hours)

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

Unit – III Fund Flow & Cash Flow Statement (15 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 -IV Budgetary Control & Standard Costing**(15 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**(15 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 PRACTICAL – I
ACCOUNTING PACKAGE – PRACTICAL

2021 – 2022 Onwards

Semester – IV	Accounting Package – Practical	Hours/Week – 5	
Core Practical – I		Credits – 5	
Course Code – 21UCO4CC1P		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 (15 Hours)

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

Unit – II Accounting Voucher (15 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**(15 Hours)**

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

Unit - IV Inventories**(15 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**(15 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 Private Ltd., Bengaluru	Tally ERP 9	BPB Publications	2017

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.

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. INTRODUCTION TO MS-WORD (PRACTICAL)

2021 – 2022 Onwards

Semester – IV	Introduction to MS-Word (Practical)	Hours/Week – 2	
Skill Based Elective – I		Credits – 2	
Course Code – 21UCO4SBE1AP		Internal 40	External 60

Course Objective

- To understand basic and advanced text, paragraph and document formatting.
- To create brochures, flyers and business cards using MS-Word.
- To apply tables and templates by using formatting tools.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the components of MS-Word	K1
CO2	Demonstrate the use of hyperlink option	K2
CO3	Apply Mail merge concepts and mathematical expressions	K3
CO4	Analyse word processing terminology and concepts	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	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Beginning to use Microsoft Word (6 Hours)

Microsoft Word – Opening a New Document – Saving a Document – Basic Editing – The Cursor – Inserting Text – Deleting Text, Text Undo and Redo – Wrap Text – Formatting – Selecting Text – Applying a Font – Changing Font Size – Font Attributes – Font Colour Clear Formatting – Text Alignment Copying and Moving Texts and Objects – The Clipboard – Paste.

Unit – II Editing Features (6 Hours)

Spell Check — Thesaurus – Auto Correct – Creating own Default Dictionary – Word Count – Track Changes – Accepting and Rejecting Changes – Page View – Zoom – Paragraph Formatting – Alignment – Indenting – Add Borders or Shading, Apply Paragraph Styles – Change Spacing between Paragraphs and Lines – Hyperlink.

Unit – III Tables**(6 Hours)**

Creating Tables – Creating a table by highlighting the boxes – Create a table by using Insert Table command – Converting Text into a Table – Quick Tables – Entering Text – Table Tools - Inserting rows and columns – Deleting Cells, Rows or Columns – Merging Cells and Splitting Cells – Adjusting Column Width – Position text within a Cell – Borders and Shading. Bulleted and Numbered Lists – Creating Outlines

Unit – IV Page Formatting**(6 Hours)**

Apply a Page Border and Colour – Changing the Orientation, Size of the Page, or Size of Columns – Insert Headers and Footers (including Page Numbers – Creating a Page Break inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters).

Unit – V Advanced Tools**(6 Hours)**

References and Citations – Macros – Compare and Merge Documents – Protect Document – Mailing Lists – Creating a List for Mail Merge – Mail Merge.

List of Practicals:

1. Type a meaningful message in word document. Give a title for the passage and format the same as per the specification given below:
 - Insert date and time, Title should be in Bold, italics, underlined
 - Font size, style, Line spacing should be doubled
 - Set left margin to 1.5, right margin to 1.75
 - Apply border to the passage
2. Prepare a timetable using Table Auto format in Ms Word.
3. Prepare a bio-data in Ms Word using wizard.
4. Using text box options prepare an invitation for your college day or for your department function.
5. Using mail merge prepare an interview call letter.
6. Design value added web pages in Ms-Word that convey information about your curriculum-Hyperlink.

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1.	Bittu Kumar	Microsoft Word 2010	V & S Publishers	2017
2.	Faithe Wempen	Microsoft Word 2010 in Depth	QUE	2010

Pedagogy

Lab Demonstration, Activity and Power Point Presentation.

Course Designer

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

SKILL BASED ELECTIVE – I
B. CREATIVE ADVERTISING (PRACTICAL)
2021 – 2022 Onwards

Semester – IV	Creative Advertising (Practical)	Hours/Week – 2	
Skill Based Elective – I		Credits – 2	
Course Code – 21UCO4SBE1BP		Internal 40	External 60

Course Objective

- To understand the communication process that takes place while advertising and to analyse it from the view point of a customer.
- To highlight the importance of advertising as a business strategy.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall basic concepts of advertisement	K1
CO2	Explain how creativity can be incorporated in an advertisement	K2
CO3	Develop advertising media buying and planning strategies	K3
CO4	Analyse effective visual communication for various advertising approaches that combine the use of print, online/digital, and other multimedia 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	S	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction (6 Hours)

Creative Advertising Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process – advertising exposure model – applying communication process to advertising.

Unit – II Consumer Perception (6 Hours)

Consumer Behaviour – consumer decision making process – consumer perception process.

Unit – III Creative Advertising (6 Hours)

Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit – IV Designing**(6 Hours)**

Designing Print Ad – choosing format – designing page – choosing typefaces – working with visuals – lay-out ready for print.

Unit – V Advertising Strategy**(6 Hours)**

Advertising and Media strategy – Role of Media; types of media, their advantages and Disadvantages, media planning, selection & scheduling strategies.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Chunawalla & K. C. Sethia	Foundation of Advertising Theory & Practice	Himalaya Publishing House, New Delhi	2000
2.	William H. Bolew	Advertising	John Wiley & Sons New York	1995
3.	Courtland Bovee John Thill & George Dovel	Advertising Excellence	Tata Mc Graw Hill Publications, New Delhi,	1995

Pedagogy

Lab demonstration, Power Point Presentation and Activity

Course Designer

Ms. S. Praveena, Assistant Professor, Department of Commerce.

CORE COURSE - VIII
CORPORATE ACCOUNTING

2019 – 2020 Onwards

Semester - V	Corporate Accounting	Hours/Week - 6	
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 (18 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 (18 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 (18 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**(18 Hours)**

Accounts of Holding Companies (excluding Inter Company Holdings)

Unit – V Accounts of Banking Company**(18 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
BUSINESS CORRESPONDENCE AND REPORTING

2021 – 2022 Onwards

Semester - V	Business Correspondence and Reporting	Hours/Week –5	
Core Course - X		Credits –5	
Course Code - 21UCO5CC10		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 (15 Hours)

Communication: Definition - Objectives of communication, importance of communication means and modes – Process - Principles. Essentials of effective communication. Classification of communication. Barriers to communication, Ways to overcome barriers, Cross-cultural communication, Gender roles / differences in communication, Etiquettes of communication, etiquettes - social media etiquettes and other online platforms (e.g. Whatsapp, Hangout etc.), mobile etiquettes.

Unit – II Business Letters (15 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 – Complaint letters, claims and adjustments - follow-up.

Unit – III Letters of Enquiries, Quotations and Offers**(15 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**(15 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**(15 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. SubbaRoa	Business Communication	Cengage	2013

Pedagogy

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

Course Designer

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

CORE COURSE - XI
ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT
2021 – 2022 Onwards

Semester - V	Entrepreneurship and Small Business Management	Hours/Week –4	
Core Course - XI		Credits –4	
Course Code - 21UCO5CC11		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 (12 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 MSME's and Support Institutions (12 Hours)

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme.

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

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

Introduction –Contents of Project Report –Project Description –Market Survey Fund Requirement Registration–Source of Funds –Modern Sources of funds.

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

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.	Saravana vel	Entrepreneurial Development	Himalaya Publications	2015
4.	C.S.V. Murthy	Entrepreneurial Development	Himalaya publishing house	2015

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

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

MAJOR BASED ELECTIVE – I

A. GST

2021 – 2022 Onwards

Semester - V	GST	Hours/Week –4	
Major Based Elective - I		Credits –4	
Course Code - 21UCO5MBE1A		Internal 25	External 75

Course Objective

- To provide students with a working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian Tax Scenario and its contribution for economic development
- To develop the practical skill in the area of registration and filing of return under GST.
- To prepare the students for choosing a career as a GST practitioners as they are being made aware of all the practical scenarios along with GST billing and invoice format.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the various terms in Goods and Services Tax	K1
CO2	Summarize the powers and specific functions of GST officers in India	K2
CO3	Identify the provisions for GST registration and Examine the different sections involved in levy and collection of tax under GST	K3 & K4
CO4	Examine and Estimate the CGST, SGST and IGST returns with time and place of supply	K4 & K5
CO5	Assess tax liability under GST for different scenarios.	K5

Mapping with Programme Outcomes

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

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Goods and Services Tax (GST) (12 Hours)

Introduction - Constitutional Amendment- Evolution and Implementation of GST in India- Need for GST- Objectives- Characteristics- Advantages and disadvantages of GST- Composition of GST Law in India - Taxes subsumed by GST- Important definitions in CGST Act 2017.

Unit – II Supply under GST (12 Hours)

Meaning and Definition- Nature of supply- Types of supply- Classification of supply of Goods and Services for determining the place of supply –Need of Time and value of supply- Time of supply of Goods and Services – Value of Taxable supply- CGST Rules governing value of supply –Liability to pay Tax in case of Online Information and database Access or Retrieval Services.

Unit – III GST Registration (12 Hours)

Meaning- Basic concepts- Aggregate Turnover- Threshold Limit-Types of registration- Conditions and Procedure for Registration – Process of Registration – Process of making the application Online – Documents to be uploaded along with the application-Suspension of registration - Cancellation of registration- Revocation of cancellation of registration.

Unit – IV E-Register and Ledgers in GST Act (12 Hours)

Levy and collection of GST- Exemption from the levy of CGST – Levy of CGST on Reverse Charge basis – Composition of Levy scheme- E-Way bill – features and contents of E-way bill – Part of E-way bill – Advantages - Furnishing information and generating the E-way bill – Cancellation of the E-Way bill – Input Tax – Composition of Input tax - Input Tax credit.

Unit – V Types of GST Assessments (12 Hours)

Meaning of board- Class of officers in the administration of GST in India- Major powers of the GST officers in India- Specific functions and powers of the GST officers under CGST- GST Council- GSTN – Maintenance of Accounts and records and audit.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	L J Charles	Essential of Goods and Services Tax (GST)	Vijay Nicole Imprints Private Limited	2022

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. H.C. Mehrotra, Prof. V.P. Agarwal	Goods and Services Tax	SahityaBhawan Publications	2020
2.	Rakesh Kumar	GST : Goods and Services Tax	Kindle Edition	2017

Pedagogy

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

Course Designer

Prof. Dr. N. Savithri, Department of Commerce.

MAJOR BASED ELECTIVE – I

B. E - COMMERCE

2021 – 2022 Onwards

Semester - V	E - Commerce	Hours/Week –4	
Major Based Elective - I		Credits – 4	
Course Code - 21UCO5MBE1B		Internal 25	Internal 25

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, 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	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 of Electronic Commerce (12 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 (12 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 (12 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 (12 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 Economic Growth and Development (12 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. Winston	Frontiers of Electronic Commerce	Pearson	2013
2.	Elias. M. Awad	Electronic Commerce	Prentice Hall of India Pvt. Ltd.,	2002

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Zheng Qin	Introduction to E -Commerce	T Singha University Press,Beijing	2009
2.	HaroldFTipton	Information Security Management Handbook	Pearson Publication	2003
3.	RonAWeber	Information System Control and Audit	Pearson Publication	2004
4.	Turban Lee, King & Chang	Electronic Commerce– A ManagerialPerspective	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.

Course Designer

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

SKILL BASED ELECTIVE – II

A. INTRODUCTION TO MS-EXCEL AND POWERPOINT (PRACTICAL)

2020 – 2021 Onwards

Semester - V	Introduction to MS-Excel and PowerPoint (Practical)	Hours/Week –2	
Skill Based Elective - II		Credits –2	
Course Code - 21UCO5SBE2AP		Internal 40	External 60

Course Objective

- On completion of this course the students will be skilful in the various functions and formulas in MS Excel.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Find differences between excel workbook and worksheet	K1
CO2	Explain chart function of excel to represent numeric data in multiple formats	K2
CO3	Make use of design layouts and templates for presentation	K3
CO4	Analyse different components of excel worksheet	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	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to MS-Excel (6 Hours)

Navigating MS Excel – Cells, Rows and Columns – Workbooks – Opening – Labeling and Naming – Adding and Deleting – Hiding / Unhiding – Columns and Rows – Adjacent Columns – Separated – Columns – Saving Workbooks – Saving an existing file – Headers and Footers – Margins for Headers and Footers – Print Area (Print a Range of Pages).

Unit – II Entering Information into MS-Excel (6 Hours)

Entering data – Entering Labels and Values – Entering Values – Multiple entries – Copying cells, Rows and Columns – Pasting cells, Rows and Columns – To Paste an item from clipboard – Inserting and Deleting Rows and Columns – To insert a Column – To insert a Row – Filling Cells with a series of Data – Editing Cell Data – Find and Replace - Looking Rows and Columns by Freezing panes – Spell Check – Autocorrect – Formatting a Worksheet – Change Font Style and Sizes – Adding Borders and Colors to Cells – Changing Column Width and Row Height – Merge cells – Conditional formatting – Freeze and Unfreeze rows and columns.

Unit – III Adding Elements to a Workbook (6 Hours)

Adding Images – Modifying Images – Adding Word Art – Inserting Auto shapes – Adding Clipart – Adding a Hyperlink – Charts – Types of Charts – Chart Tools – Modifying and Moving a Chart – Organisational Charts – Changing an organisational chart – Other changes to charts.

Unit – IV Formulas and Calculations (6 Hours)

Definition and Explanation of Formulas – Calculations Mathematical Operators – Creating a Formula – The role of functions – Creating functions – References – Using labels – Using Names – Name Manager – Absolute, Relative and Mixed cell references – Creating a table – inserting row and columns into a table – adding up values – Entering data into a table – Sorting data into a Table – Using Filters to sort tables – Using table border to expand a table – Totalling and Tallying data - Data validation – Finding invalid entries – Auditing Trace – Precedents and Dependents.

Unit – V Power Point (6 Hours)

Adding Text, Pictures, Sounds, Movies and Charts for Presentation – Design slides using Themes, Colors and Special Effects, Animating Objects – Add special effects to slide transitions – Working with Master Slides, setting up slide shows and rehearsing timings for slides – Collaborating using social media and Powerpoint together.

List of Practicals:

1. Create a Student Mark Statement in MS-Excel use of formulae Sum, Average, If, Count, Countif and Sumif.
2. Prepare a Payroll System by applying auto filter option.
3. Prepare a Balance Sheet in Ms-Excel under the main heads of Assets & Liabilities.
4. Draw various graphs and diagrams.
5. Creation of List.
6. Prepare PowerPoint Presentation for Product Launch Presentation.
7. Design an advertisement
8. Draw an organization chart.

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	LokeshLalwani	Excel 2019	BPB Publications	2019
2.	Bittu Kumar	Microsoft Power Point 2010	V & S Publishers	2017

Pedagogy

Lab Demonstration, Activity and Power Point Presentation.

Course Designer

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

SKILL BASED ELECTIVE – II

B. DIGITAL DESIGNS FOR BUSINESS APPLICATION (PRACTICAL)

2020 – 2021 Onwards

Semester - V	Digital Designs for Business Application (Practical)	Hours/Week –2	
Skill Based Elective - II		Credits –2	
Course Code - 21UCO5SBE2BP		Internal 40	External 60

Course Objective

- To understand how to use digital technologies to communicate and gather information.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	How to use cloud computing to improve productivity by designing, saving and uploading documents in an online account.	K1
CO2	Demonstrate fair use and acceptable use policies on assignments / projects.	K2
CO3	Make use of online collaboration tool such as calendar, document and presentation sharing.	K3
CO4	Classify personal and business use of “apps” on digital services.	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	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Reinforce Basic Skills (6 Hours)

Improve internet navigation skills in accessing information – Evaluate validity and authenticity of a website – Practice effective usage of online resources for professional communication (e-mail etiquette, mobile phone) and social media.

Unit – II Applications of Digital Technology (6 Hours)

Create a digital portfolio (e.g. website, blog etc.) – Explore freeware available on the internet. (Open office, Google Apps, etc.) – File conversion software to convert multiple types of files.

Unit – III Sources of Digital Images (6 Hours)

Images from digital services / online image library – Save, compress, share and manage and digital images – Create an info graphic, poster or other print media and save as a .pdf or other format – Generate and include Quick Response (QR) code on a print media.

Unit – IV Audio – Video Application**(6 Hours)**

Audio file types – Speech / Voice recognition technologies – Create and insert video for use in a podcast, presentation or digital portfolio – Audio/video conferencing.

Unit – V Ethical and Legal Issues**(6 Hours)**

Components of acceptable use policies, Code of ethics and their role in business environment – Fair use and legal issues related to FERPA and posting on the internet.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	John F. Wakerly	Digital Design Principles and Practices	Pearson	2008
2.	Morris Mono M & Michael D. Ciletti	Digital Design	Person	2018

Pedagogy

Lab Demonstration, Activity and Power Point Presentation.

Course Designer

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

SKILL BASED ELECTIVE – III

A. COMMERCE – PRACTICAL

2020 – 2021 Onwards

Semester - V	Commerce - Practical	Hours/Week –2	
Skill Based Elective - III		Credits –2	
Course Code –21UCO5SBE3AP		Internal 40	External 60

Course Objective

- To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall basic concepts of banking and Insurance	K1
CO2	Explain the procedure for filling applications of Bank and Insurance	K2
CO3	Build practical skills to audit assistant and financial supporting services	K3

Mapping with Programme Outcomes

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

S – Strong; M – Medium; L – Low

Syllabus

Unit – I (6 Hours)

Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes - Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.

Unit – II (6 Hours)

Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts – Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's – Drawing and endorsing of bills of exchange and promissory notes.

Unit – III (6 Hours)

Filling up of application forms for admission in co-operative societies – Filling up of loan application forms and deposit challan – Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.

Unit – IV**(6 Hours)**

Preparation of agenda and minutes of meetings-both general body and board of directors. (Students are asked to write agenda and minutes of their own and should not use printed format) – Using Bin card and inventories – Using Cost Sheets.

Unit – V**(6 Hours)**

Filling up of an application form for LIC policy, filling up of the premium form filling up the challan for remittance of premium - Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy - Filling up income -tax returns and application for permanent account number.

Note:

Students may be asked to collect original or xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

Pedagogy

Power Point Presentation, Lab Demonstration and Activity.

Course Designer

Ms. Shilpa A. Talreja, 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 - 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 , InduSijwali	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 – XIII**DIRECT TAXATION****2021 – 2022 Onwards**

Semester– VI	Direct Taxation	Hours/Week–6	
Core Course – XII		Credits–5	
Course Code – 21UCO6CC12		Internal:25	External :75

Course Objectives

- To help the students to understand and apply the basic concepts and provisions of Income Tax Act 1961.
- To apply various deduction and exemptions in the computation of total income.
- To compute total tax liability of an individual.

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, residential status of an individual and incidence of tax.	K1
CO2	Explain the computation of income from Salary, House property, Business or Profession, Capital Gain and Income from Other Sources.	K2
CO3	Apply the Deduction and Exemption under various heads of income.	K3
CO4	Analyze the total tax liability of individual assesses.	K4

Mapping with the Program Outcomes

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

S-Strong, M-Medium, L-Low

Syllabus**Unit–I Introduction to Income Tax****(18hours)**

Income Tax Act 1961-Definition–Canons of Taxation – Assessee – Types of Assessee- Person – Income – Agricultural Income– Casual Income – Assessment Year – Previous Year– Residential Status of an Individual –Scope of Income – Capital and Revenue Receipts and Expenditure – Income exempt under Sec.10.

Unit–II Income from Salary**(18 hours)**

Salary – Feature – Allowances (fully taxable, partly taxable and exempted allowances) - Perquisites - Gratuity – Pension – Leave encashment – Provident Fund – Profit in lieu of salary - Deduction u/s 16 — Deduction u/s 80C- Computation of Income from Salary.

Unit–III Income from House Property**(18hours)**

Income from House Property – Exempted House Property Income - Determination of GAV, NAV – Treatment of partly let out and self occupied house – Calculation of Interest on borrowed capital – Deduction u/s 24.

Unit–IV Income from Business or Profession**(18hours)**

Income from Business– Expenses expressly allowed and disallowed – Under and Over valuation of stock. Computation of Income from Profession.

Unit–V Income from Capital Gains & Other Sources**(18hours)**

Capital Gains – Inflation Index - Deduction / Exemption available u/s 54 - Computation of taxable capital gain. Income from Other Sources – Tax treatment – various kinds of securities – TDS - Deduction u/s 57. Computation of total tax liability.

Distribution of Marks: Theory 25% & Problem 75%

TextBook

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr.T.Srinivasan	Income Tax Law and Practice	Vijay Nicole Imprints Private Ltd.	2023
2.	T.S.Reddy and Y.Hari Prasad Reddy	Income Tax Theory, Law and Practice	Margham Publication	2023
3.	Dr.H.C.Mehrotra	Income Tax Law and Practice	Sahithya Bhavan Publication	2023

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1.	Dr. Vinod K.Singhania, Dr. KapilSinghania	Income Tax Law and Practice	Taxmann Publications	2023
2.	K.Rajavelu	Income Tax Law and Practice	SVP Publications	2023
3.	CA.Raj K Agrawal	Handbook on Income Tax	Bharat Law House	2023

Pedagogy

Chalk and Talk, Power Point Presentation, Group Discussion, Seminar, Quiz and Assignment.

CourseDesigner

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

CORE COURSE – XI
FINANCIAL MANAGEMENT

2021 – 2022 Onwards

Semester - VI	Financial Management	Hours/Week - 6	
Core Course - XIII		Credits - 5	
Course Code -21UCO6CC13		Internal 25	External 75

Course Objectives

- 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	Demonstrate a basic understanding of cash and receivable management	K3
CO4	Analyze 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 (18 Hours)

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management – Financial Decisions- Profit maximization Vs. Wealth maximization- Time value of money - Present value and Compound value.

Unit – II Cost of Capital (18 Hours)

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 Leverage**(18 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 Dividend Policy**(18 Hours)**

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Theories (Walter's, Gordon's – M.M. Approach) - Forms of Dividends- Stability in Dividend Policy – Corporate Dividend Behaviour.

Unit – V Cash and Receivable Management**(18 Hours)**

Cash Management – Meaning , objectives and importance – cash cycle-minimum operating cash- safety level of cash- Motives of holding cash - - 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 – II

A. COMPANY LAW AND SECRETARIAL PRACTICE

2021 – 2022 Onwards

Semester - VI	Company Law and Secretarial Practice	Hours/Week –5	
Major Based Elective - II		Credits –4	
Course Code - 21UCO6MBE2A		Internal 25	External 75

Course Objective

- To understand the Secretarial duties regarding formation of company.
- To understand the Secretarial duties regarding issue of Prospectus and issue of shares.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the Company Act 2013 & Formation of company	K1
CO2	Explain the kinds of company & duties of secretary	K2
CO3	Identify the basic and principal documents of the company	K3
CO4	Classify the shares of company & various methods of raising the capital	K4

Mapping with Programme Outcomes

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

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Companies Act 2013 & Its Formation (15 Hours)

Companies Act 2013 - History of Company Law – Definition of Company – Characteristics – Advantages - Formation of company – Incorporation – Effects of Registration – Promoter – Preliminary contract - Lifting the corporate veil – Secretarial Duties.

Unit – II Kinds of Company & Secretary (15 Hours)

Types of companies – Classifications - Private company – Public Company – Distinction – Special privileges of private company – Secretary – Types of Secretary – Qualification – Qualities – Appointment – Rights – Duties – Liabilities.

Unit – III Prospectus (15 Hours)

Meaning- Basic concepts- Aggregate Turnover- Threshold Limit-Types of registration- Conditions and Procedure for Registration – Process of Registration – Process of making the application Online – Documents to be uploaded along with the application- Suspension of registration - Cancellation of registration- Revocation of cancellation of registration.

Unit – IV Principal Documentation (15 Hours)

Memorandum of Association – its clauses – Alterations - Articles of Association –contents – Alterations - Distinction between the two - Doctrine of ultra vires – Doctrine of constructive notice and Indoor management – Secretarial duties – Functions and Legal status – Secretarial Duties.

Unit – V Company Share (15 Hours)

Shares – Definition – Stock and shares – Types of shares – Issue of share - Application and allotment – Calls – Shares certificate – Share warrant – Transfer of shares – Surrender of shares – Bonus shares - Rights shares - Buy Back of shares – Forfeiture of shares – Secretarial duties - Dividends – Provisions for declaration of dividend.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	N.D. Kapoor	Company Law and Secretarial Practice	Sultan Chand & Sons	2020

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	G. K Varshney	Company Law and Secretarial Practice	SathyaBhawan Publication	2017
2.	P.K.Ghosh	An Outline Company Secretarial Practice	Sultan Chand & Co	2021

Pedagogy

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

Course Designer

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

MAJOR BASED ELECTIVE–II
HUMAN RESOURCE MANAGEMENT

2021 – 2022 Onwards

Semester–VI	Human Resource Management	Hours/Week–5	
Major Based Elective–II		Credits – 4	
Course Code – 21UCO6MBE2B		Internal 75	External 25

Course Objectives

- To familiarize the students with concepts and principles of Human Resource Management.
- To understand the Human Resource Management System at various levels.
- To develop relevant skills necessary for application in HR related issues.

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	Summarize the steps for recruitment and selection	K2
CO3	Apply the procedures for performance appraisal and fixation of 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	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	M	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit I: Human Resource Management: Organizational Context (15Hours)

Concept of HRM and definition of HRM, Differences between Personnel Management and HRM, Nature of HRM, Significance of HRM, Functions of HRM- Managerial Functions, Operative Functions, objectives, Scope and Limitations of HRM – Qualities required for a HR Manager.

Unit II: Procurement function of Human Resources (15Hours)

Human Resource planning: Introduction, Meaning of HRP, importance of Human Resource Planning, Factors affecting HRP, HRP Process, Job analysis: meaning, Techniques of Job Analysis and Uses of Job Analysis, Job description – meaning and definition, Contents of Job description. Recruitment– meaning and importance of recruitment, factors affecting recruitment and Sources of Recruitment, Selection–meaning and Selection Process, Placement - process of employee placement, Induction - Contents of induction and merits of induction programme.

Unit–III Developing Human Resources**(15Hours)**

HRD: Concept - Scope - significance -Objectives, Training: Meaning, benefits of training, stages in Training- Training methods – on-the-job methods and off the job methods. Management Development: Meaning, Objectives, Methods of Management Development, Career planning– meaning, need for career planning- Career development–stages and recent development.

Unit–IV Managing Performance and Compensation**(15Hours)**

Performance Appraisal – Meaning and definition, Methods of Performance Appraisal- Traditional and Modern Methods, Job evaluation – Meaning, Objectives, Methods- non-quantitative and quantitative. Compensation Management-Meaning, Objectives, Wage and Salary Administration– Meaning, Principles, Factors influencing wage and salary administration, Components of pay structure.

Unit-V: Recent trends and challenges in HRM**(15Hours)**

Human Resource Management in a changing Environment - Downsizing Plan, Exit Policy, National Renewal Fund, Voluntary Retirement Scheme and Sexual Harassment, Ethical Issues in HRM, Emerging Trends in HRM, Changing role of Human Resource Management – Impact of Globalization on HRM.

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	C.B.Gupta	Human Resource Management	Sultan Chand & Sons	2018
2.	C.D. Balaji	Human Resource Management	Margham Publications	2015
3.	Shashi K.Gupta & Rosy Joshi	Human Resource Management	Kalyani Publishers	2018

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr.S.S.Khanka	Human Resource Management	S.Chand	2007
2.	V.S.P.Rao	Human Resource Management	Vikas Publishing House.	2015
3.	Subba Rao.P	Human Resource Management	Himalaya Publishing House	2018

Pedagogy

Chalk and Talk , Power Point Presentation, Group Discussion, Seminar, Quiz and Assignment

Course Designer

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

Major Based Elective – III
CORPORATE GOVERNANCE
2021 – 2022 Onwards

Semester – VI	Corporate Governance	Hours / Week –6	
Major Based Elective – III		Credits –4	
Course Code – 21UCO6MBE3A		Internal 25	External 75

Course Objectives

- To familiarize with the concept of Corporate Governance and the role and importance of stakeholders in Corporate.
- To appreciate the principles, theories, models and legal framework of Corporate Governance including the concept of Corporate Social Responsibility and code of ethics.
- To enable the students to know about decision making process and give an insight on corporate governance practices in India.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the concepts of corporate governance	K1
CO2	Classify the level of Governance structure with its various committee of the board of directors	K2
CO3	Identify the significance of legislative frame work of the Corporate Governance in India.	K3
CO4	Analyse the various legal system inference about the corporate fraud found in the society.	K4

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
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Corporate Governance (18 Hours)

Meaning – Objectives – Need – Importance – Principles – Corporate Governance and Organisation Success, Features of Good Corporate Governance – Corporate Governance in India.

Unit – II Levels of Governance Structure (18 Hours)

Corporate Governance and Role, Responsibilities and Powers – Board of Directors, Corporate Management Committee and Divisional Management Committee.

Unit – III Corporate Governance Forums (18 Hours)

CII Code on Corporate Governance – Features – Various Corporate Governance Forums – CACG, OECD, ICGN AND NFCG.

Unit – IV Corporate Frauds (18 Hours)

Meaning – Definition – Various Types of Corporate Frauds, Anti- Fraud Strategies, Major Reasons for Corporate Frauds in India, Fraud Detection Tools and Techniques – Prevention of Corporate Frauds – Whistle Blowing, Concepts of Whistle Blowing, Types of Whistle Blowers – Whistle Blowers Policy – Characteristics, Types, Advantages and Disadvantages.

Unit – V Corporate Social Responsibility (18 Hours)

Definition– Nature – Levels – Phases and Approaches, Principles, Indian Models – Dimensions, Corporate Social Reporting – Objectives of Corporate Social Reporting.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1	Dr.Sanjeev Gupta	Bharat Directors & Corporate Governance A Practical Guide For Directors	Aggarwal Law House E-Solutions	2023
2	Sunit Sharma and Sanjna Raheja	Corporate Governance	VK Global Publications Pvt Ltd.	2021

Reference Books

S. No.	Authors	Title	Publishers	Year of Publication
1	D P Mittal	Commercial's Corporate Governance Board of Directors Duties and Functions	Commercial Law Publishers	2022
2	Bob Tricker	The Practice of Corporate Governance	Taylor & Francis Ltd; 1st edition	2022

Pedagogy

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

Course Designer

Ms. Shilpa A. Talreja

Major Based Elective – III
FINANCIAL SERVICES
2021 – 2022 Onwards

Semester VI		Hrs / Week- 6
Major Based Elective – III	FINANCIAL SERVICES	Credits - 4
Course Code – 21UCO6MBE3B		Internal: 25 External: 75

Course Objectives

- 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 framework of Financial Markets in India	K1
CO2	Explain the skills in providing financial services	K2
CO3	Identify the functions and procedures of financial markets	K3
CO4	Analyze the ideas in various financial markets and its Services.	K4

Mapping of CO with PO and PSO

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

S-Strong , M- Medium , L- Low

Syllabus

Unit – I Indian Financial System, Capital Market and SEBI

(18 Hours)

Financial Services – Meaning – Classification- Functions – Financial concept – Financial intermediaries – Financial Product and Services – Challenges faced in financial Service Sector - 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 and Factoring**(18 Hours)**

Venture Capital – Meaning – Features – Scope – Importance – Growth of Venture Capital Funds – Venture Capital funding process – Types – Advantages of Venture capital – Issues in Indian Venture capital Industry. Factoring – Concepts – Significance – Types – Factoring Mechanism – Factoring Vs Bills discounting – Factoring in India – Forfeiting Vs Export factoring.

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya Publishing House	2016
2.	M Y Khan	Financial Services	MC Graw Hill	2019
3.	S. Gurusamy	Essentials of Financial Services	Vijay Nicole Imprints Pvt. Ltd.	2017

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	L M Bhole	Financial Institutions and Markets: Structure, Growth & Innovation	McGraw Hill Education	2018
2.	Frederic S.Mishkin	Financial Markets and Institutions	Pearson Education	2017
3.	Bimal Jaiswal, Bhuvana Venkatraman & Richa Banerjee	Financial Markets, Institutions & Financial Services	Sahitya Bhawan Publications	2019

Pedagogy

Chalk and Talk, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment.

Course Designer

Dr.G.Kanagavalli, Assistant Professor in Commerce

SEM VI	GENDER STUDIES	Category	Course Code	Instructional Hours	Credit
		Gender Studies	19UGGS	15	1

Preamble

The course enlightens the learners on the basic concepts of Sex, Gender, Problems and welfare measures for Women.

Course Outcomes

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

CO Number	CO Statement	KNOWLEDGE LEVEL
CO1.	Define the basic concepts of Gender	K1
CO2.	Recall the role of gender in social institutions	K1
CO3.	Explain the forms of Gender Based Violence	K2
CO4.	Demonstrate the health status of Indian Women	K2
CO5	Identify the practices of gender equality and equity in society.	K3

Syllabus

Unit I (3 hours)

Understanding Basic Concepts: Sex, Gender, Sexuality; Femininities, Masculinities and other sexualities; Gender Identity Theories

Unit II (3 hours)

Gender and Society: Family, Marriage, Kinship, Religious Institutions; Social Stratification: Caste and Class; Power, Race and Ethnicity; Community and Religion

Unit III (3 hours)

Gender Based Violence: Structures, Forms and Types: Caste, Tribe, Ethnicity and Minority; differently -abled and elderly persons; Perspectives and Consequences of Violence against Women

Unit IV (3 hours)

Gender and Health: Sexual and reproductive health, Mental health and wellbeing, Occupational health, Impact of violence on women's health

Unit V (3 hours)

Gender and Equality: Gender Discrimination; Gender Division of labour; Gender Stereotyping; Gender Sensitivity – Gender Equity and Equality; Committees and Commissions, Reports, State Policies

References:

1. Agarwal Bina, Humphries Jane and Robeyns Ingrid(ed,). (2006). Capabilities, Freedom, and Equality: AmartyaSen's Work from a Gender Perspective, New Delhi: Oxford University Press.
2. AnujaMahapatra and SukhadebNaik.(2013). Crime against Girls and Women: GlobalPerspective and Challenges, New Delhi: Enkay Publishing House,
3. Arya Sadhna. (2000). Women, Gender Equality and the State, New Delhi: Deep & Deep Publication.
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5. Bhasin Kamala. (2004). Understanding Gender: Gender Basics, New Delhi: Women Unlimited
6. Bhasin Kamala. (2004). Exploring Masculinity: Gender Basics, New Delhi: Women Unlimited.
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9. Chari Leelavathi. (1987). Know Your Rights, Madras; Tamilnadu Social Welfare Board.
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11. Dasgupta, Sanjukta, SudeshmaChkravarty and Marry Mathew.(2013). Radical Rabindranath: Nation, Family and Gender in Tagore's Fiction and Films
12. Krishna Sumi, (ed.). (2004).Livelihood and Gender: Equity in Community Resource Management, New Delhi: Sage Publication.
13. Lips, Hilary M. (2015). Gender the basics, Routledge, London
14. Marcia Bayne-Smith.(1995). Race, Gender and Health, Sage Publications,
15. Marie L. Miville (2013). Multicultural Gender Roles: Applications for Mental Health and Education, Columbia University.
16. Menon, Nivedita.(ed.). (2007). Sexualities. Women Unlimited. New Delhi.
17. Mishra .O.P. (2001). Law Relating to Women &Child, Allahabad: Central Law Agency.
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19. MohantyManoranjan (ed.,).(2004).Class ,Caste ,Gender : Readings in Indian Government And Politics – 5,New Delhi : Sage Publications.
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21. Oberoi, Patricia.(2006). Freedom and Destiny: Gender, Family and Popular Culture in India,Oxford University Press
22. Pauline M. Prior(1999). Gender and Mental Health, NYU Press.
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24. PernauMargrit, Ahmad Imtiaz, ReifeldHermut (ed.,).(2003). Family and Gender: ChangingValues in Germany and India ,New Delhi :Sage Publications.
25. Pludi.A Michele (ed.,) Praeger.(2004). Guide to the Psychology of Gender, London : PraegerPublisher.
26. Radhakrishnan, Smitha, (2012). Appropriately Indian: Gender and Culture in a New TransnationalClass, Orient Black Swan
27. Rajadurai. S.V,Geetha.V, (2007). Themes in Caste Gender and Religion,Tiruchirappalli: Bharathidasan University.
28. Rege, Sharmila.(2003). Sociology of Gender, New Delhi: Sage.
29. Rege, Sharmila.(2006). Writing Caste/Writing Gender, Zubaan
30. SahaChandana.(2003). Gender Equity and Gender Equality: Study of Girl Child in Rajasthan,Jaipur: Rawat Publication.
31. Sakshi Sexual Harassment at the Workplace – A Guide New Delhi.
32. Sangari, Kumkum and SudeshVaid ed. 1994, Women & Culture, SNTD Women's

University Series

33. Shira, Tarrant. 2006. When Sex Became Gender, New York: Routledge.
34. Sujata Mishra. (2011). Women's Health and Social Issues, Arise Pub., New Delhi.
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Pedagogy: Chalk & Talk, lecture, Seminar, E Content, E Quiz, Group Discussion, Case Study, Flipped Classroom, Google classroom & Google meet.

Course Designer : Dr. G. Mettilda Buvaneswari

