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 Internal	Marks External	Total
I	I	Language Course - I (LC)	தமிழ் இலக்கியம்	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**

II Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
								Marks		
II	I	Language Course - II (LC)	□□□□□□□□□□□□□□□ □□□□□□□□□□	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**

III Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
								Marks		
III	I	Language Course - III (LC)	தமிழ் இலக்கியம்	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						
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
		Total			**30**	**21**				**600**

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IV Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
								Marks		
IV	I	Language Course - IV (LC)	□□□□□□□□□□□□□	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						
	V	Skill Based Elective - I	A. Introduction to MS-Word (Practical)	21UCO4SBE1AP	2	2	3	25	75	100
			B. Creative Advertising(Practical)	21UCO4SBE1BP						
	VI	Extra Credit Course	Swayam Online Course		As per UGC norms					
		Total			**30**	**23**				**700**

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)

V Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
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
		Major Based Elective - I	A. GST	21UCO5MBE1A	4	4	3	25	75	100
			B. Entrepreneurship and Small Business Management	21UCO5MBE1B						
		Major Based Elective - II	A. Business Mathematics	21UCO5MBE2A	4	4	3	25	75	100
			B. E - Commerce	21UCO5MBE2B						
	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				25	75	
		Skill Based Elective - III	A. Commerce - Practical	21UCO5SBE3AP	2	2	3	25	75	100
			B. Skills for Competitive Examination	19UCO5SBE3B				-	100	
		UGC Jeevan Kaushal Life Skills	Professional Skills	19UGPS	2	2	3	25	75	100
		Extra Credit Course	Swayam Online Course				As per UGC norms			
		Total			30	29				800

VI Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
VI	III	Core Course - XI (CC)	Direct Taxation	21UCO6CC11	6	5	3	25	75	100
		Core Course - XII (CC)	Financial Management	21UCO6CC12	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**

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CORE COURSE – I

FINANCIAL ACCOUNTING - I

2019 – 2020 Onwards

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Semester - I		Hours/Week - 6	
Core Course - I	**Financial Accounting - 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 – Renisis 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 – Managementby 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 TervisCerto	Modern management: concepts and skills	Pearson education, 12th edition	2012
3.	DinkarPagre	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.

BUSINESS ECONOMICS - I

2019 – 2020 Onwards

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

Course Objective

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

Course Outcome

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

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

Mapping with Programme Outcomes

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

Syllabus

Unit – I   Business Economics   (12 Hours)

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

Unit – II   Theory of Demand Analysis   (12 Hours)

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

Unit – III   Demand Forecasting Methods   (12 Hours)

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

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

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

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

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

Text Book

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

Reference Book

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

Pedagogy

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

Course Designer

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

CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18

Applicable to the candidates admitted from the Academic year 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

FINANCIAL ACCOUNTING - II

2019 – 2020 Onwards

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

Course Objective

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

Course Outcome

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

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

Mapping with Programme Outcomes

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

S – Strong; M – Medium; L – Low

Syllabus

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

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

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

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

Unit – III   Partnership Accounts   (18 Hours)

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

Unit – IV   Dissolution of Firm   (18 Hours)

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

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

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

Distribution of Marks: Theory 20% & Problem 80%

Text Book

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

Reference Book

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

Pedagogy

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

Course Designer

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

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.

BUSINESS ECONOMICS - II

2019 – 2020 Onwards

Semester - II		Hours/Week - 4	
Allied Course - II	**Business Economics - 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.
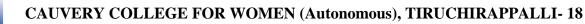
Course Designer

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

ENVIRONMENTAL STUDIES

Hours: 2   **Credit: 2**
Course Code: 21UGES   **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 inthe 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. BharuchaErach, 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		Hours/Week - 6	
Core Course - V	Cost Accounting	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		Hours/Week - 6	
Core Course - VI	**Banking Theory Law & Practices**	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	20th 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	4thEdition 2016
2.	E.Gorden andK.Natarajan	Banking Theory Law & Practice	Himalaya Publishing House	26th 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.

BUSINESS STATISTICS

2019 – 2020 Onwards

Semester - III		Hours/Week –4	
Allied Course - IV	**Business Statistics**	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	33rd 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		Hours/Week -2	
Non-Major Elective–I	**Elements of Insurance**	Credits - 2	
Course Code - 19UCO3NME1		Internal 25	External 75

Course Objectives

➢ To understand the concept and scope of insurance.
➢ To implantthe 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 ofLicense – 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 – Procedureregarding 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	2nd Edition 2018

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Mishra M.N	Insurance principles and practices	S.Chand& Co	22nd 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.