

**SRI SARADA COLLEGE FOR WOMEN  
(AUTONOMOUS)  
SALEM – 16  
Reaccredited with ‘B++’ Grade by NAAC  
Affiliated to Periyar University**



***PG & RESEARCH DEPARTMENT OF  
COMMERCE***

**Outcome Based Syllabus  
B.Com.**

**For the Batch 2022 – 2025**

**B. COM.**  
**PROGRAMME OUTCOMES**

- P01*** To understand and apply fundamentals of commerce and accounting to solve business problems
- P02*** To develop diverse knowledge in accounting, business laws, corporate laws, finance, taxation and its applicability in business environment
- P03*** To equip the students to face the challenges in the field of commerce and business with positive attitude to situations and complexities
- P04*** To enhance the proficiency of the students with ethical principles to appear in competitive examinations
- P05*** To prepare the students to acquire practical skills to work as tax consultants, audit assistants and financial advisors
- P06*** To develop and strengthen theoretical and applied aspects of commerce for higher education with team working skills
- P07*** To acquire business skills, general and specific capabilities by using modern tools to execute solutions to industry requirements

**SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.**  
**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**B. Com.**

**PROGRAMME STRUCTURE UNDER CBCS**

**(For the students admitted in 2022-23)**

**Total Credits: 140 + Extra Credits (Maximum 28)**

**I SEMESTER**

| Part | Course  | Course Title                                    | Code                            | Hrs./Week | Credits   |
|------|---|---|---------------------------------|-----------|-----------|
| I    | Language – I  | Tamil/Hindi/Sanskrit – I                        | 22ULTC1/<br>22ULHC1/<br>22ULSC1 | 6         | 3         |
| II   | English – I   | Communicative English – I                       | 22ULEC1                         | 6         | 3         |
| III  | Core Course – I   | Financial Accounting                            | 22UCOC1                         | 5         | 4         |
| III  | Core Course – II  | Business Environment                            | 22UCOC2                         | 5         | 4         |
| III  | Allied Course – I   | Fundamentals of Insurance                       | 22UCOAC1                        | 5         | 5         |
| IV   | Skill Based – II  | MS Office Practicals                            | 22UCOSQC1                       | 2         | 2         |
| V    | Society Connect Activity  | Group Project based on Society Connect Activity | 22USCAC                         | 1         | 1         |
|      |   | <b>Total</b>                                    |                                 | <b>30</b> | <b>22</b> |
| VI   | Articulation and Idea Fixation Skills   |   |                                 |           |           |
|      | Physical Fitness Practice – 35 hours per Semester   |   |                                 |           |           |
|      | Advanced Diploma in Digitalised Business<br>Level -1: Certificate Course 100 hours per year |   |                                 |           |           |

**II SEMESTER**

| Part | Course  | Course Title                                 | Code                            | Hrs./Week | Credits   |
|------|---|--|---------------------------------|-----------|-----------|
| I    | Language – II   | Tamil/Hindi/Sanskrit – II                    | 22ULTC2/<br>22ULHC2/<br>22ULSC2 | 6         | 3         |
| II   | English – II  | Communicative English – II                   | 22ULEC2                         | 6         | 3         |
| III  | Core Course – III   | Advanced Financial Accounting                | 22UCOC3                         | 6         | 4         |
| III  | Core Course – IV  | Business Organisation                        | 22UCOC4                         | 3         | 2         |
| III  | Allied Course – II  | Fundamentals of Entrepreneurship             | 22UCOAC2                        | 5         | 5         |
| IV   | Skill Based – II  | Tally Practicals                             | 22UCOSQC2                       | 2         | 2         |
| IV   | Environmental Studies   | Environmental Studies                        | 22UEVSC                         | 2         | 1         |
|      |   | Group Project based on Environmental Studies | 22UEVSPC                        |           | 1         |
|      |   | <b>Total</b>                                 |                                 | <b>30</b> | <b>21</b> |
| VI   | Articulation and Idea Fixation Skills – 1 Extra Credit  |  |                                 |           |           |
|      | Physical Fitness Practice – 35 hours per Semester – 1 Extra Credit  |  |                                 |           |           |
|      | Certificate Course in Yoga – 30 hours – 1 Extra Credit  |  |                                 |           |           |
|      | Advanced Diploma in Digitalised Business<br>Level -1: Certificate Course 100 hours per year – 2 Extra Credits |  |                                 |           |           |
|      | Extra credits are given for extra skills and courses qualified in MOOC/NPTEL                                  |  |                                 |           |           |

### III SEMESTER

| Part   | Course  | Course Title                                    | Code                            | Hrs./Week | Credits   |
|--|---|---|---------------------------------|-----------|-----------|
| I  | Language – III  | Tamil/Hindi/Sanskrit – III                      | 22ULTC3/<br>22ULHC3/<br>22ULSC3 | 6         | 3         |
| II   | English – III   | Communicative English – III                     | 22ULEC3                         | 6         | 3         |
| III  | Core Course – V   | Commercial Law                                  | 22UCOC5                         | 4         | 4         |
| III  | Core Course – VI  | Corporate Accounting                            | 22UCOC6                         | 5         | 5         |
| III  | Allied Course – III   | Business Mathematics                            | 22UCOAC3                        | 5         | 5         |
| IV   | Skill Based – III   | Commerce Practicals– I                          | 22UCOSQC3                       | 2         | 2         |
| IV   | Non-Major Elective – I  |   |                                 | 2         | 2         |
|  |   | <b>Total</b>                                    |                                 | <b>30</b> | <b>24</b> |
| VI   | Society Connect Activity  | Group Project based on Society Connect Activity |                                 |           |           |
|  | Life Skill Courses  | Course I: Communication Skill                   |                                 |           | 2 (Extra) |
|  | Articulation and Idea Fixation Skills   |   |                                 |           |           |
|  | Physical Fitness Practice – 35 hours per Semester                                       |   |                                 |           |           |
|  | Advanced Diploma in Digitalised Business<br>Level -2: Diploma Course 100 hours per year |   |                                 |           |           |
| Extra credits are given for extra skills and courses qualified in MOOC/NPTEL |   |   |                                 |           |           |

|  |             |           |
|--|-------------|-----------|
| Non-Major Elective – I<br>For II BA/ B.Sc. | Accountancy | 22UCONEC1 |
|--|-------------|-----------|

### IV SEMESTER

| Part   | Course  | Course Title                                     | Code                            | Hrs./Week | Credits   |
|--|---|--|---------------------------------|-----------|-----------|
| I  | Language – IV   | Tamil/Hindi/Sanskrit – IV                        | 22ULTC4/<br>22ULHC4/<br>22ULSC4 | 6         | 3         |
| II   | English – IV  | Communicative English – IV                       | 22ULEC4                         | 6         | 3         |
| III  | Core Course – VII   | Company Law                                      | 22UCOC7                         | 5         | 5         |
| III  | Elective - I  | Business Correspondence/<br>Personnel Management | 22UCOEC1/<br>22UCOESC1          | 4         | 4         |
| III  | Allied Course – IV  | Marketing Research                               | 22UCOAC4                        | 5         | 5         |
| IV   | Skill Based – IV  | Commerce Practicals– II                          | 22UCOSQC4                       | 2         | 2         |
| IV   | Non-Major Elective – II   |  |                                 | 2         | 2         |
|  |   | <b>Total</b>                                     |                                 | <b>30</b> | <b>24</b> |
| VI   | Society Connect Activity  | Group Project based on Society Connect Activity  |                                 |           | 2 (Extra) |
|  | Life Skill Courses  | Course II: Professional Skills                   |                                 |           | 2 (Extra) |
|  | Articulation and Idea Fixation Skills - 1 Extra Credit  |  |                                 |           |           |
|  | Physical Fitness Practice – 35 hours per Semester – 1 Extra Credit  |  |                                 |           |           |
|  | Advanced Diploma in Digitalised Business<br>Level -2: Diploma Course 100 hours per year – 2 Extra Credits |  |                                 |           |           |
| Extra credits are given for extra skills and courses qualified in MOOC/NPTEL and society oriented group projects |   |  |                                 |           |           |

|   |                       |           |
|---|-----------------------|-----------|
| Non-Major Elective – II<br>For II BA/ B.Sc. | Management Accounting | 22UCONEC2 |
|---|-----------------------|-----------|

### V SEMESTER

| Part   | Course   | Course Title                                    | Code                   | Hrs./Week | Credits      |
|--|--|---|------------------------|-----------|--------------|
| III  | Core Course – VIII   | Principles of Marketing                         | 22UCOC8                | 6         | 4            |
| III  | Core Course – IX   | Income Tax – I                                  | 22UCOC9                | 6         | 5            |
| III  | Core Course – X  | Business Management                             | 22UCOC10               | 5         | 4            |
| III  | Core Course – XI   | Auditing  | 22UCOC11               | 5         | 4            |
| III  | Elective – II  | Cost Accounting/<br>Elements of E-Commerce      | 22UCOEC2/<br>22UCOESC2 | 5         | 4            |
| IV   | Non-Major Skill Based-I  |   |                        | 2         | 2            |
| IV   | Value Education  |   | 22UVENC                | 1         | –            |
|  |  | <b>Total</b>                                    |                        | <b>30</b> | <b>23</b>    |
| VI   | Society Connect Activity   | Group Project based on Society Connect Activity |                        |           |              |
|  | Life Skill Courses   | Course III : Leadership and Management Skills   |                        |           | 2<br>(Extra) |
|  | Articulation and Idea Fixation Skills  |   |                        |           |              |
|  | Physical Fitness Practice – 35 hours per Semester  |   |                        |           |              |
|  | Advanced Diploma in Digitalised Business<br>Level -3: Advanced Diploma Course 100 hours per year |   |                        |           |              |
|  | Internship Training – 1 Extra Credit   |   |                        |           |              |
| Extra credits are given for extra skills and courses qualified in MOOC/NPTEL |  |   |                        |           |              |

|  |                      |            |
|--|----------------------|------------|
| Non-Major Skill Based-I<br>For III BA/ B.Sc. | Tally Practicals - I | 20UCONSQC1 |
|--|----------------------|------------|

### VI SEMESTER

| Part | Course   | Course Title                                    | Code                   | Hrs./Week | Credits      |
|------|--|---|------------------------|-----------|--------------|
| III  | Core Course – XII  | Banking Law and Practice                        | 22UCOC12               | 6         | 4            |
| III  | Core Course – XIII   | Income Tax – II                                 | 22UCOC13               | 6         | 5            |
| III  | Core Course – XIV  | Financial Markets and Services                  | 22UCOC14               | 5         | 4            |
| III  | Core Course – XV   | Management Accounting                           | 22UCOC15               | 5         | 5            |
| III  | Elective – III   | Financial Management/<br>Brand Management       | 22UCOEC3/<br>22UCOESC3 | 5         | 4            |
| IV   | Non Major Skill Based-II   |   |                        | 2         | 2            |
| IV   | Value Education  |   | 22UVENC                | 1         | 2            |
|      |  | <b>Total</b>                                    |                        | <b>30</b> | <b>26</b>    |
| VI   | Society Connect Activity   | Group Project based on Society Connect Activity |                        |           |              |
|      | Life Skill Courses   | Course IV: Universal Human Values               |                        |           | 2<br>(Extra) |
|      | Articulation and Idea Fixation Skills  |   |                        |           |              |
|      | Physical Fitness Practice – 35 hours per Semester – 1 Extra Credit   |   |                        |           |              |
|      | Advanced Diploma in Digitalised Business<br>Level -3: Advanced Diploma Course 100 hours per year – 2 Extra Credits |   |                        |           |              |
|      | Extra credits are given for extra skills and courses qualified in MOOC/NPTEL                                       |   |                        |           |              |

|   |                       |            |
|---|-----------------------|------------|
| Non-Major Skill Based-II<br>For III BA/ B.Sc. | Tally Practicals – II | 22UCONSQC2 |
|---|-----------------------|------------|

**Programme Title : B.Com.**  
**Course Title : FINANCIAL ACCOUNTING**  
**Course Code : 22UCOC1** **Hours/Week: 5**  
**Semester : I** **Credits: 4**

**Course Objectives :**

1. To impart knowledge about concepts, conventions, methods and types of accounts.
2. To provide knowledge about rectification of errors and methods of providing depreciation.
3. To provide knowledge about preparation of accounts for trading, non-trading concerns and hire purchase & Installment system.

### **SYLLABUS**

#### **UNIT – I (Hours: 20)**

Meaning and Functions of Accounting – Basic Accounting Concepts and Conventions – Persons interested in Accounting Information.

Double Entry Book-keeping – Objects, Advantages – Classification of Accounts, Journal and Ledger – Preparation of Trial Balance- Final Accounts of Trading concerns – Preparation – Closing and Adjustment entries.

#### **UNIT – II (Hours: 10)**

Types of Errors – Rectification of Errors – Suspense Account – Effects of Errors and Rectification on Profit and Loss account and Balance sheet.

#### **UNIT – III (Hours: 20)**

Meaning of Depreciation – Need – Methods of providing Depreciation – Fixed percentage on Original Cost – Fixed percentage on Diminishing Balance, Annuity Method – Sinking Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Machine Hour Method.

#### **UNIT – IV (Hours: 10)**

Accounting of Non-trading concerns – Receipts and Payments Account – Income and Expenditure Account- Preparation of Balance Sheet.

#### **UNIT – V (Hours : 15)**

Hire Purchase and Installment Purchase – Meaning and Legal Position – Accounting aspects – Default and Repossession – Hire Purchase Trading Account – Accounting for Installment System.

**Book for Study:**

T.S.Reddy and A. Murthy – Financial Accounting, Margham Publications, New Delhi, 2018.

**Books for Reference:**

1. T.S.Grewal – Introduction to Accountancy, Chand & Co, New Delhi, 2016.
2. M.C.Shukla and T.S.Grewal – Advanced Accounts, S. Chand & Sons, New Delhi, 2016.
3. S.P. Jain and K.L.Narang – Advanced Accountancy, Kalyani Publishers, New Delhi–Ludhiana,2014.
4. R.L.Gupta and M.Radhaswamy – Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2018.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Apply the principles of financial accounting for the preparation of final accounts and rectification of errors | K3              |
| CO2       | Apply the various methods of providing depreciation for fixed assets   | K3              |
| CO3       | Analyse accounts of non-trading concerns, hire purchase system and instalment system                           | K4              |

**K1- Remember, K2 - Understand, K3 - Apply, K4 - Analyse, K5 - Evaluate, K6 -Create**

**Mapping of COs with POs:**

| CO  | PO  |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | S   | S   | L   | L   | S   | M   | S   |
| CO2 | S   | S   | L   | L   | S   | S   | S   |
| CO3 | S   | S   | L   | L   | S   | S   | S   |

**L- Low**

**M-Medium**

**S- Strong**

**Programme Title : B.Com.**  
**Course Title : BUSINESS ENVIRONMENT**  
**Course Code : 22UCOC2** **Hours/Week: 5**  
**Semester : I** **Credits: 4**

**Course Objectives:**

1. To provide an overview of Business Environment in India
2. To analyse and appreciate the importance of key environmental factors
3. To study the impact of environmental factors on the Business Policies and Decisions.
4. To understand the concept of Corporate Governance, Social Responsibility of Business and Business Ethics.

**SYLLABUS**

**Unit I : An Overview of Business Environment(Hours: 15)**

Introduction to Business Environment - Nature and Scope of Business - Concept and Characteristics of Business - Scope of Business - Nature, Objectives and Uses of Study of Business Environment - Types of Business Environment - Micro Environment - Macro Environment - Environmental Analysis - Managing Diversity - Nature and scope of business

**Unit II : Political and Legal Environment (Hours: 15)**

The Constitutional Environment - Functions and Role of the State - Legal Environment

**Unit III : Social and Cultural Environment (Hours: 15)**

Demographic Environment - Culture & Business - Business and Society - Social Responsibilities of Business - Business Ethics & Values - Corporate Governance

**Unit IV :Economic Environment (Hours: 15)**

Economic Systems - Economic Planning - Economic Parameters - Economic Policies - Consumer Protection Act and Competition Act, 2008 - Liberalisation, Privatisation and Globalisation of Indian Economy.

**Unit V:Natural and Technological Environment (Hours: 15)**

Natural Environment: Meaning and Components of Natural Environment - Impact of Natural Environment on Business - Guidelines for Development of Natural Resources - Sustainable Development - Green Index. Technological Environment: Meaning, Factors



Governed and Impact of Technological Environment - Indicators of Technological Progress - Technology as a Source of Competitive Advantage - Sources of Technological Dynamics - Time Lags in Technology Introduction - Impact of Technology on Globalisation.

**Book for Study:**

Gupta C.B, Essentials of Business Environment, Sultan & Chand Publications, New Delhi. First Edition, 2018.

**Books for Reference:**

1. Cherunilam. F. Business Environment: Text and cases. New Delhi: Himalaya Publishing House Pvt. Ltd.,2013.
2. Dhanabhakiyam. M & Kavitha. M., Business Environment, Vijay Nicole Imprints Private Ltd., Chennai., 2014.
3. Sankaran S., Business Environment, Margham Publications. Chennai., 2013.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Understand the concept, significance, types and changing dimensions of Business Environment                        | K2                     |
| CO2              | Identify the impact of Political, Legal, Social, Cultural on Business  | K3                     |
| CO3              | Analyse the significance of Economic, Natural and Technological Environment for the successful conduct of business | K4                     |

**Mapping of COs with POs**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | <b>S</b>   | <b>M</b>   | <b>S</b>   | <b>M</b>   | <b>L</b>   | <b>L</b>   | <b>S</b>   |
| <b>CO2</b> | <b>S</b>   | <b>S</b>   | <b>S</b>   | <b>S</b>   | <b>L</b>   | <b>M</b>   | <b>S</b>   |
| <b>CO3</b> | <b>S</b>   | <b>S</b>   | <b>S</b>   | <b>S</b>   | <b>L</b>   | <b>M</b>   | <b>S</b>   |

**Programme Title : B.Com.**

**Course Title : FUNDAMENTALS OF INSURANCE**

**Course Code : 22UCOAC1**

**Hours/Week: 5**

**Semester : I**

**Credits: 5**

**Course Objectives:**

1. To enable the students to know the fundamentals of insurance.
2. To impart knowledge about an Insurance Agent.
3. To acquire knowledge about the principles and types of insurance.

**SYLLABUS**

**UNIT – I (Hours: 15)**

Insurance – Features – Functions – Principles – Types – Life, Fire and Marine – Difference between life, fire and marine insurance – Advantages of insurance to individuals, business, society and nation – Reinsurance and Double insurance – Functions of IRDA.

**UNIT –II (Hours: 15)**

Life Insurance – Features – Principles – Procedure for effecting life insurance – Different types of life policies – Assignment and Nomination – Surrender Value – Claims – Procedure for settlement of death and maturity claims.

**UNIT – III (Hours: 15)**

Fire insurance – Features – Principles – Kinds – Procedure for taking fire insurance policy – Settlement of claims.

**UNIT – IV (Hours: 15)**

Marine Insurance – Features – Principles – Kinds – Procedure for effecting marine insurance – Settlement of claims.

**UNIT – V (Hours: 15)**

Insurance Agent – Functions – Rights and Duties – Procedure for becoming an agent – Pre-requisite for obtaining a license – Miscellaneous Insurance – Motor insurance – Medical insurance – Personal accident insurance – Credit insurance.

**Book for Study:**

Dr. A. Murthy – Elements of Insurance, Margham Publications, Chennai, 2007.

**Books for Reference:**

1. M. N. Mishra and S. B. Mishra –Insurance Principles and Practice, S. Chand & Company, New Delhi, 2014.
2. Dr. N. Premavathy – Principles and Practice of Insurance, Sri Vishnu Publications, Chennai, 2006.
3. P.K.Gupta – Fundamentals of Insurance – Himalaya Publishing House, New Delhi, 2012.

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Explain the principles of insurance, Life policies and settlement of claims              | K2                     |
| CO2              | Demonstrate the concepts of fire and marine insurance and the settlement of their claims | K2                     |
| CO3              | Develop an idea about insurance agent and miscellaneous insurances                       | K3                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |           |
|------------|------------|------------|------------|------------|------------|------------|-----------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO</b> |
| <b>CO1</b> | S          | S          | S          | M          | S          | M          | S         |
| <b>CO2</b> | S          | S          | S          | M          | S          | M          | S         |
| <b>CO3</b> | S          | S          | S          | M          | S          | M          | S         |

**Programme Title : B.Com.**

**Course Title : SKILL BASED – I: MS Office- Practicals**

**Course Code : 22UCOSQC1**

**Hours/Week: 2**

**Semester : I**

**Credits: 2**

**Course Objectives :**

1. To gain knowledge in MS Office Tools – MS Word and MS Excel
2. To make presentation by preparing slides using MS Powerpoint
3. To enhance the knowledge in the usage of internet, E Mail and Social media applications.

## **SYLLABUS**

### **UNIT - I**

Introduction to MS Word – Tools, menus and their icons - Editing and proof reading documents – Changing the look of text – Presenting information in columns and tables – Mail Merge.

### **UNIT - II**

MS Excel – Introduction to work sheet – Creating a worksheet- Entering numbers and formulae – Menus – Toolbars – Icons - Data Filters – Creating a chart – Functions including Mathematical Calculations.

### **UNIT – III**

MS Power Point – Starting new presentation – Tools, menus and their icons- Creating a slide layout – Custom Animation - Slide Transition – Creation of Organization Chart

Working with slide text – Adjusting the custom, layout, order and look of slides – Delivering a presentation electronically.

### **UNIT – IV**

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP –Internet Vs Intranet – Webpage – URL.

### **UNIT – V**

E-Mail – E-Mail messages - File attachment - Replying and forwarding -- Spamming- Social Media– SMS – Importance of Social Media – Social Media Applications.

**Text Book :**

Sanjay Saxena - MS Office 2007- Vikas Publishing House, 2010

**Books for Reference:**

1. Ramesh Bangia - Learning MS Office 2007 , Khanna Book Publishing, 2015.
2. Bittu Kumar- Mastering MS Office, V & S Publishers, 2017

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>CO</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|-----------|--|------------------------|
| CO1       | Apply the tools of MS Word and MS Excel for documentation purposes                           | K3                     |
| CO2       | Utilize the menus and tools for creating slides using animations for effective presentations | K3                     |
| CO3       | Make use of internet, E Mail and Social media for effective communication                    | K3                     |

**Programme Title : B.Com.**  
**Course Title : ADVANCED FINANCIAL ACCOUNTING**  
**Course Code : 22UCOC3** **Hours/Week: 6**  
**Semester : II** **Credits: 4**  
**Course Objectives :**

1. To acquire knowledge in the preparation of accounts for branches and departments.
2. To know the accounting procedure from the formation to the dissolution of a partnership firm.
3. To acquire knowledge about insolvency of partners and realization of assets.

### **SYLLABUS**

#### **UNIT – I (Hours: 22)**

Branch Accounts – Types of Branches – Stock and Debtors system – Treatment of Wholesale and Retail profits – Accounts for Independent Branches (Foreign Branch excluded.)

#### **UNIT – II (Hours: 18)**

Departmental Accounts – Basis of allocations of expenses – Inter departmental transfer at cost or selling price – Preparation of Departmental Accounts.

#### **UNIT – III (Hours: 20)**

Partnership Accounts – Treatment of Interest on Capital and Drawings – Fixed and Fluctuating Capitals – Valuation of Goodwill - Admission of Partners.

#### **UNIT – IV (Hours: 15)**

Retirement and Death of a Partner – Memorandum Revaluation Account.

#### **UNIT – V (Hours: 15)**

Amalgamation – Dissolution of Partnership – Insolvency of a partner – Garner Vs. Murray – Insolvency of all Partners - Gradual Realisation of Assets and Piecemeal Distribution.

#### **Book for Study:**

T.S.Reddy and A. Murthy –Financial Accounting, Margham Publications, New Delhi,2012.

**Books for Reference:**

1. R.L. Gupta and M. Radhaswamy –Advanced Accountancy, S.Chand & Company, New Delhi,2018.
2. M.C. Shukla and T.S. Grewal – Advanced Accounts, S. Chand & Company, New Delhi, 2016.
3. S.P. Jain and K.L. Narang –Advanced Accountancy, Kalyani Publishers, New Delhi, 2014.
4. R.S.N Pillai, S. Uma Devi and Bagavathi - Fundamentals of Advance Accountancy, Vol-1, 2012.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>Co Number</b> | <b>Co Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Apply the principles in the preparation of branch and departmental accounting | K3                     |
| CO2              | Analyse the accounts in case of admission and retirement of partners          | K4                     |
| CO3              | Solve problems with regard to death of a partner                              | K3                     |
| CO4              | Analyse the procedure of dissolution of a firm and Insolvency of a partner    | K4                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | M          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | M          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | M          | S          | S          | S          | S          |
| <b>CO4</b> | S          | S          | M          | S          | S          | S          | S          |

**Programme Title : B.Com.**

**Course Title : BUSINESS ORGANISATION**

**Course Code : 22UCOC4**

**Hours/Week: 3**

**Semester : II**

**Credits: 2**

**Course Objectives :**

1. To gain basic knowledge about different forms of Organisation.
2. To know about the types and forms of Business Combination.
3. To acquire knowledge about financial needs of business and sources of raising finance.

### **SYLLABUS**

#### **UNIT – I (Hours: 9)**

Business: Meaning and definition – Essentials and Scope – Classification of business activities – Business Organisation: Meaning, definition, characteristics and objectives – Business and Profession.

#### **UNIT – II (Hours: 9)**

Forms of Business Organisation– Sole Proprietorship: Introduction – Evaluation, Suitability – Reasons for survival of sole trading concerns – Partnership: Characteristics, Types, Rights, Duties and Obligations of Partners – Evaluation.

#### **UNIT – III (Hours: 9)**

Joint Stock Companies: Characteristics, Kinds – Private, Public and Government Companies – Evaluation – Co-operatives: Features, Formation and Structure, Types and Evaluation.

#### **UNIT – IV (Hours: 9)**

Business Combination – Meaning, Causes, Objectives, Types – Horizontal, Vertical, Lateral, Diagonal and Circular – Forms of combinations– Associations, Trade Associations, Trade Unions, Chambers of Commerce and Informal Agreements – Social Responsibilities of Business.

#### **UNIT – V (Hours: 9)**

Business Finance – Financial needs of business – Methods and sources of finance.

#### **Book for Study:**

Y.K Bhushan – Fundamentals of Business Organisation and Management, Sultan Chand & Sons, New Delhi, 2013.



**Books for Reference:**

1. S.A. Sherlekar – Business Organisation and Management, Himalaya Publishing House, Bombay, 2016.
2. Dinkar Pagare – Business Organisation and Management, Sultan Chand & Sons, New Delhi, 2018.
3. R.K.Sharma & Shashi Guptha - Business Organisation and Management, Kalyani Publications, New Delhi, 2008.
4. Kathiresan & Dr. Radha, - Business Organisation , Prasanna Publishers, Chennai, 2010

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Explain about business and business organization                                   | K2                     |
| CO2              | Analyse and evaluate the concepts of sole proprietorship and partnership           | K4, K5                 |
| CO3              | Outline the concepts of joint stock companies, business combinations and its forms | K2                     |
| CO4              | Examine the financial needs of a business, methods and sources of raising finance  | K4                     |

**Mapping of COs with POs :**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | S          | S          | S          | M          |
| <b>CO2</b> | S          | S          | S          | S          | S          | S          | M          |
| <b>CO3</b> | S          | S          | S          | S          | S          | S          | M          |
| <b>CO4</b> | S          | S          | S          | S          | S          | S          | M          |

**Programme Title : B.Com.**  
**Course Title : ALLIED – II: FUNDAMENTALS OF ENTREPRENEURSHIP**  
**Course Code : 22UCOAC2** **Hours / Week: 5**  
**Semester : II** **Credits: 5**  
**Course Objectives :**

1. To provide conceptual background of types and patterns of entrepreneurship.
2. To motivate students to make their mind set for taking up entrepreneurship career.
3. To develop entrepreneurship competencies among students.

### **SYLLABUS**

#### **UNIT – I (Hours: 13)**

Entrepreneur: Characteristics, functions and types – Entrepreneurship: concepts, elements and characteristics – Factors responsible for the emergence and growth of entrepreneurship – Importance and Barriers to Entrepreneurship.

#### **UNIT – II (Hours: 15)**

Entrepreneurial Behaviour and Motivation – Social responsibilities of an entrepreneur – Women Entrepreneur – Concepts, role and opportunities – Problems and prospects – Role of Women Entrepreneurs Association.

#### **UNIT – III (Hours: 15)**

Small Enterprises – Definition – Characteristics – Objectives – Scope – Opportunities for an Entrepreneurial Career – Problems of Small-Scale Industries – Growth Strategies in Small Business – Objectives – Stages and types – Procedure to Setup SSI.

#### **UNIT – IV (Hours: 12)**

Entrepreneurship Development Programmes (EDP) – Meaning and objectives – Phases involved – Relevance, Achievements and Problems – Entrepreneurial Development Cycle – Role of Government in organizing EDPs.

#### **UNIT – V (Hours: 20)**

Institutional Support to Entrepreneurs – Need for Institutional Support – Role of NSIC, SIDO, SSIB, SSIDCS, SISI, DICs, TCOs – Institutional Finance to Entrepreneurs – Role of IDBI, ICICI, SFC, SIDBI and EXIM Bank.

#### **Book for Study:**

E. Gordan and K. Natarajan - Entrepreneurship Development, Himalaya Publishing House, Mumbai, 2015.

**Books for Reference:**

1. S. S. Khanka - Entrepreneurial Development, S. Chand & Company Ltd., New Delhi, 2014
2. Dr. C.B Gupta and Dr. N. P.Srinivasan - Entrepreneurship development in India, Sultan Chand & Sons, New Delhi, 2013.
3. Dr. P.T. Vijayshree& Dr. M. Alagammai - Entrepreneurship and Small Business Management, Margham Publications, Chennai, 2016.
4. Jayshree Suresh - Entrepreneurial Development, Margham Publications, Chennai, 2012.

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Utilize conceptual background of entrepreneurship competencies  | K3                     |
| CO2              | Outline the social responsibilities of entrepreneurs, the problems and prospects of women entrepreneurs | K2                     |
| CO3              | Make use of the procedure to set up small scale industry  | K3                     |
| CO4              | Identify about EDPs and financial institutions supporting entrepreneurs                                 | K3                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | L          | M          | M          | S          |
| <b>CO2</b> | S          | S          | S          | L          | M          | M          | S          |
| <b>CO3</b> | S          | S          | S          | L          | M          | M          | S          |
| <b>CO4</b> | S          | S          | S          | L          | S          | M          | S          |

**Programme Title** : **B.Com.**  
**Course Title** : **SKILL BASED II- TALLY PRACTICALS**  
**Course Code** : **22UCOSQC2** **Hours / Week: 2**  
**Semester** : **II** **Credits: 2**  
**Course Objectives** :

1. To gain the practical knowledge about TALLY.
2. To enable the students to create various books of accounts.
3. To acquire the knowledge about the application of GST.

#### **UNIT – I**

Introduction to tally ERP – Creating a company – Altering and Deleting Company – Gateway of Tally and User Interface.

Understanding Ledgers – Creating ledgers – Altering and Deleting ledgers.

#### **UNIT – II**

Understanding groups - Creating, Altering and Deleting groups – Matters – Bill wise Debtors and Creditors Ledgers – Payment Voucher – Day book – Day reports.

#### **UNIT – III**

Allocation of Bills – Receipts voucher – Contra of Journal voucher – Cheque printing – Inventory – Stock group – Godowns – Locations – Stock items – Stock valuation – Purchase order processing – Receipt note – Sales order processing – Delivery note – Price list – Credit limit.

#### **UNIT – IV**

Goods and Services Tax – Purchase voucher with GST – Inter-State Purchase Entry – Inter - state purchase entry in GST – Unregistered Dealers - Sales voucher with GST.

#### **UNIT – V**

GST Reports and Returns- GSTR 1 in Tally - GSTR 1 Return filing - Billing features – Zero valued entries - different billing and actual quality – Addition of purchase – Discount column and invoice..

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Identify accounting principles and prepare ledgers for entering transactions    | K3                     |
| CO2              | Demonstrate and prepare final accounts, BRS and other financial reports         | K2                     |
| CO3              | Analyse the concept of GST and preparation of GST reports after accounting them | K3                     |

**Programme Title : B.Com.**  
**Course Title : COMMERCIAL LAW**  
**Course Code : 22UCOC5** **Hours / Week: 4**  
**Semester : III** **Credits: 4**  
**Course Objectives :**

1. To acquire knowledge about essential elements of a valid contract
2. To know the law relating to contract of agency, bailment and pledge
3. To gain knowledge about Sale of Goods Act

## **SYLLABUS**

### **UNIT – I (Hours: 12)**

Nature of Contract – Essential elements of a Valid Contract – Classification of contracts – Consensus ad idem – Offer – Acceptance – Consideration – Legal rules – Stranger to Contract – Contract without Consideration is Void – Exceptions.

### **UNIT – II (Hours: 12)**

Capacity to Contract – Minors – Persons of Unsound mind – Other persons – Free Consent – Legality of Object – Agreements opposed to public policy – Contingent Contracts – Rules regarding contingent contracts – Wagering agreements.

### **UNIT – III (Hours: 12)**

Performance of Contract – Discharge of Contracts – Remedies for breach of contract – Quasi contracts.

### **UNIT – IV (Hours: 12)**

Contract of Agency – Creation of Agency – Classification of Agents – Relationship between Principal and Agent – Personal liability of an Agent – Termination of Agency.

### **UNIT – V (Hours: 12)**

Bailment and Pledge – Classification – Duties and Rights of Bailor and Bailee – Lien – Finder of lost goods – Pledge – Rights and Duties of Pawnor and Pawnee – Pledge by Non-owners – Contract of Indemnity and Guarantee.

### **Book for Study:**

P.P.S. Gogna – Business Laws, S.Chand Publishing, New Delhi, 2018

**Books for Reference:**

1. R.S.N.Pillai &V.Bagavathi – Business law, S. Chand, New Delhi, 2005.
2. N.D. Kapoor – Business Laws, Sultan Chand & Co, New Delhi, 2007.
3. P.Saravanavel & S.Sumathi – Legal Systems in Business, Himalaya Publishing House, 2009.
4. M.C. Kuchal & Vivek Kuchal – Business Laws, Vikas Publishing house, 2018.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Examine the elements of a valid contract in commercial transactions and distinguish between wagering and contingent contracts | K4                     |
| CO2              | Demonstrate performance and breach of contracts   | K2                     |
| CO3              | Identify quasi contracts and interpret the contract of agency   | K2, K3                 |
| CO4              | Inspect the aspects of Bailment & Pledge, contract of guarantee   | K4                     |

**Mapping of COs with POs**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO4</b> | S          | S          | S          | S          | S          | S          | S          |

**Programme Title : B.Com.**

**Course Title : CORPORATE ACCOUNTING**

**Course Code : 22UCOC6**

**Hours/Week: 5**

**Semester : III**

**Credits: 5**

**Course Objectives :**

1. To equip the students with accounting methods for joint stock companies.
2. To learn the preparation of accounts for companies.

### **SYLLABUS**

#### **UNIT – I (Hours: 15)**

Issue of equity shares – At par, premium and discount – Forfeiture and reissue of shares.

#### **UNIT – II (Hours: 15)**

Issue and redemption of shares – Issue and redemption of debentures. (Excluding Own Debentures)

#### **UNIT – III (Hours: 15)**

Profit prior to Incorporation – Preparation of final accounts.

#### **UNIT – IV (Hours: 15)**

Valuation of Goodwill and Shares- Factors affecting the valuation – Methods – Average profit, Super Profit, Annuity and Capitalisation Methods – Valuation of shares- Net Assets, Yield and Face Value Methods.

#### **UNIT – V (Hours: 15)**

Liquidation of Companies - Statement of Affairs and Liquidator's final statement of Account.

#### **Book for Study:**

T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publications, New Delhi, 2008.

#### **Books for Reference:**

1. R.L. Gupta & M. Radhaswamy –Corporate Accounting, S. Chand & Company, New Delhi, 2008.
2. M.C. Shukla and T.S. Grewal– Corporate Accounting, S. Chand & Company, New Delhi, 2019.



3. S.P. Jain and K.L. Narang – Corporate Accounting, Kalyani Publishers, New Delhi, 2015.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Utilize accounting concepts for issue, forfeiture and reissue of equity shares   | K3                     |
| CO2              | Solve accounting problems for issue and redemption of debentures, preference shares and inspect the pre and post incorporation profits | K3                     |
| CO3              | Interpret final accounts and analyse the various methods of valuing goodwill and shares  | K2, K4                 |
| CO4              | Apply the procedure for the preparation of liquidators' final statement of accounts  | K3                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |           |
|------------|------------|------------|------------|------------|------------|------------|-----------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO</b> |
| <b>CO1</b> | S          | S          | M          | S          | M          | S          | M         |
| <b>CO2</b> | M          | S          | M          | S          | M          | M          | M         |
| <b>CO3</b> | S          | M          | S          | S          | M          | M          | S         |
| <b>CO4</b> | S          | M          | S          | S          | M          | S          | S         |

|                        |   |                      |
|------------------------|---|----------------------|
| <b>Programme Title</b> | <b>: B.Com.</b>                                   |                      |
| <b>Course Title</b>    | <b>: SKILL BASED III: COMMERCE PRACTICALS - I</b> |                      |
| <b>Course Code</b>     | <b>: 22UCOSQC3</b>                                | <b>Hours/Week: 2</b> |
| <b>Semester</b>        | <b>: III</b>                                      | <b>Credits: 2</b>    |

**Course Objectives :**

1. To acquaint students with the basic issues in preparing various forms.
2. To enable the students to fill up various applications useful in day-to-day life.
3. To impart knowledge on secretarial practices.

**SYLLABUS**

**UNIT - I**

Preparation of invoice- receipts- voucher, delivery challan, Entry pass, Gate pass - debit and credit notes. Preparation of transactions from the receipts, vouchers, credit notes and debit notes.

**UNIT - II**

Preparation of Agenda and Minutes of meetings for Annual General Meeting and Board of Directors Meetings.

**UNIT - III**

Preparation of audit programmes - Preparation of audit report and replies to audit objections .

**UNIT – IV**

Preparation of an advertisement copy- collection of advertisements from dailies and journals-critically evaluating the advertisement copy.

**UNIT – V**

Application for permanent account number -Filing up of Income Tax Returns – E-Filing of Income Tax Returns.

**NOTE:**

Students may be requested 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 on.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Organise the receipt and vouchers of business concern            | K3                     |
| CO2              | Construct agenda and minutes of meetings                         | K3                     |
| CO3              | Identify audit programmes and advertisement copy                 | K3                     |
| CO4              | Develop skill to file income tax returns through electronic mode | K3                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO4</b> | S          | S          | S          | S          | S          | S          | S          |

**Programme Title : B.Com.**

**Course Title : NME- I ACCOUNTANCY**

**Course Code : 22UCONEC1**

**Hours/Week: 2**

**Semester : III**

**Credits: 2**

**Course Objectives:**

1. To enable the non-accountancy students to acquire knowledge in basic accounting concepts.
2. To acquire practical knowledge in preparing final accounts.

**SYLLABUS**

**UNIT – I**

Accounting – Meaning and attributes – Book Keeping and Accounting – Objectives – Groups interested in accounting information – Methods of accounting – Types of accounts – Accounting rules.

**UNIT – II**

Accounting Concepts and Conventions – Journal.

**UNIT – III**

Ledger – Meaning- Forms of Ledger Accounts, Posting, Procedure and Balancing of an account -Trial Balance – Preparation – Difference between Balance Sheet and Trial Balance.

**UNIT – IV**

Subsidiary Books – Sales Book – Sales Returns Book – Purchases Book – Purchase Returns Book – Cash Book (Single column only).

**UNIT – V**

Final Accounts of Sole Proprietorship – Adjustments regarding stock, depreciation, outstanding and prepaid expenses, accrued income, income received in advance (Simple Problems only).

**Book for Study:**

T.S. Reddy and A. Murthy–Financial Accounting, Margham Publications, New Delhi, 2008.

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>                                 | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Illustrate the principles of accounting             | K2                     |
| CO2              | Examine the various books of accounts               | K4                     |
| CO3              | Analyse the final accounts of sole trading concerns | K4                     |

**Programme Title : B.Com.**

**Course Title : COMPANY LAW**

**Course Code : 22UCOC7**

**Hours/Week: 5**

**Semester : IV**

**Credits: 5**

**Course Objectives :**

1. To gain knowledge about the various documents involved in the formation of a company.
2. To acquire knowledge about the directors' duties and responsibilities.
3. To study about the various kinds of meetings and winding up methods.

### **SYLLABUS**

#### **Unit - I (Hours: 15)**

Joint Stock Company - Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on "Other Objects" - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialisation.

#### **Unit - II (Hours: 15)**

Share Capital and Debentures - Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.

#### **Unit - III (Hours: 15)**

Managerial Personnel - Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

#### **Unit - IV (Hours: 15)**

Meetings and Resolutions- Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

#### **Unit -V (Hours: 15)**

Winding up of Company -Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members. Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal.

#### **Book for Study:**

P.P.S. Gogna – A Text Book of Company Law, S. Chand & Company, New Delhi, 2016.

#### **Book for Reference:**

N. D. Kapoor – Company Law, S. Chand & Company, New Delhi, 2013.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| <b>CO1</b>       | Interpret the concepts of formation and incorporation of companies as per the provisions of Companies Act, 2013 | K2                     |
| <b>CO2</b>       | Develop the skill of raising capital and management of joint stock companies                                    | K3                     |
| <b>CO3</b>       | Examine the procedure for conducting meetings and winding up of the company                                     | K4                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | S          | S          | S          | S          | S          |

**Programme Title : B.Com.**  
**Course Title : ELECTIVE I : BUSINESS CORRESPONDENCE**  
**Course Code : 22UCOEC1 Hours/Week: 4**  
**Semester : III Credits: 4**

**Course Objectives :**

1. To acquire the ability to communicate.
2. To know the importance of effective communication in business.
3. To gain practical knowledge in writing different types of business letters.

### **SYLLABUS**

#### **UNIT – I (Hours: 15)**

Business letters – Need and functions – Essentials of effective business letter – Language – Layout – Application letters.

#### **UNIT – II (Hours: 15)**

Trade letters – Enquiries and replies – Orders and their execution – Credit and status enquiries – Claims and adjustments.

#### **UNIT –III (Hours: 15)**

Collection letters – Circular letters – Sales letters.

#### **UNIT – IV (Hours: 15)**

Banking – Insurance – Import, export agencies correspondence.

#### **UNIT – V (Hours: 15)**

Correspondence with Government department and public bodies – Correspondence of a company secretary – Letters to editors.

#### **Books for Study:**

1. Rajendra Pal and J.S.Koralahalli –Essentials of Business Communication, Sultan Chand & Sons, New Delhi, 2012.
2. R. S.N. Pillai & Bagavathi - Modern Commercial Communication, S. Chand & Company, New Delhi, 2006.

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Organize business letters and application letters and make correspondence for trade enquiries | K3                     |
| CO2              | Analyse and write Collection, circular and sales letters                                      | K4                     |
| CO3              | Plan banking, insurance and import and export correspondence                                  | K3                     |
| CO4              | Develop skill to correspond with government departments and communicate as a secretary        | K3                     |

**Mapping of COs with POs**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | M          | L          | L          | M          | S          | S          |
| <b>CO2</b> | S          | M          | L          | L          | M          | S          | S          |
| <b>CO3</b> | S          | M          | S          | L          | M          | S          | S          |
| <b>CO4</b> | S          | M          | S          | L          | M          | S          | S          |



**Programme Title : B.Com.**  
**Course Title : PERSONNEL MANAGEMENT**  
**Course Code : 22UCOESC1** **Hours/Week : 4**  
**Semester : IV** **Credits: 4**

**Course Objectives :**

1. To gain basic knowledge about personnel management and human resource planning.
2. To know about the recruitment process and training and development procedures.
3. To acquire knowledge about Grievances and compensation to employees.

**SYLLABUS**

**UNIT – I (Hours: 15)**

Personnel Management – Meaning, objectives, functions, characteristics and role – Personnel records, reports, audit and research.

**UNIT – II (Hours: 15)**

HR Planning – Need and Process – Job Analysis – Purpose, uses, contents and steps – Job Description – Uses, contents and limitations – Job Specification – Meaning – Job Evaluation – Definition, Objectives and Principles.

Recruitment – Steps and Sources – Selection Procedure – Pre-requisites of a good recruitment policy – Factors affecting recruitment.

**UNIT – III (Hours: 15)**

Promotion – Types, Programmes, Procedure and Policies – Transfer – Policies and Procedure – Labour Turnover – Meaning, impact, causes and measures to control.

**UNIT – IV (Hours: 15)**

Training – Need, importance and methods.

Performance Appraisal – Importance, purpose, approaches, methods and techniques.

Human Relations – Meaning, importance and objectives - Grievances – Need and elements of grievance procedure – Redressal machinery – Discipline – Features, objectives and types – Disciplinary action – Guidelines and procedure.

**UNIT – V (Hours: 15)**

Compensation and Maintenance - Compensation - Concept and policies- wage and Salary administration - Methods of wage payments and incentive plans - Fringe benefits - Performance linked compensation - Employee health, welfare and safety - social security - Employer-Employee relations- grievance handling and redressal.

**Books for Study:**

1. Dr.Mamoria C.D and Gankar S.V – Personnel Management, Himalaya Publishing House, Mumbai, 2007.
2. Khanka S.S – Human Resource Management, S. Chand & Co, New Delhi, 2016.

**Books for Reference:**

1. Balaji C.D - Human Resource Management, Margham Publications, Chennai, 2019.
2. Gupta C.B - Human Resource Management , S.Chand & Co, New Delhi, 2018

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Outline the concepts of personnel management, recruitment procedure and its effective implementation in an organization | K2                     |
| CO2              | Apply the principles of promotion training and methods of performance appraisal   | K3                     |
| CO3              | Examine the causes of grievances and methods of handling them and methods of compensation                               | K4                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | L          | S          | S          | S          | S          | S          |
| <b>CO2</b> | S          | L          | S          | S          | S          | S          | S          |
| <b>CO3</b> | S          | L          | S          | S          | S          | S          | S          |

**Programme Title : B.Com.**  
**Course Title : ALLIED IV: MARKETING RESEARCH**  
**Course Code : 22UCOAC4** **Hours/Week: 5**  
**Semester : IV** **Credits: 5**

**Course Objectives :**

1. To enable the students to learn the process, tools and techniques of marketing research.
2. To know about the Averages, Measures of Dispersion, Correlation and Regression.
3. To acquire knowledge about Index Numbers and Analysis of Time Series.

### **SYLLABUS**

#### **UNIT – I (Hours: 15)**

**Introduction to Marketing Research:** Importance, Nature and Scope of Marketing Research –Marketing Research Process – Problem Identification and Definition. Sources of Data- Sampling- Methods- Primary Data – Collection Methods – Observation- Interview – Mail Survey- Questionnaire – Interview Schedule – Secondary data.

#### **Unit II (Hours: 15)**

**Introduction and Measures of Central Tendency:** Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

#### **Unit III (Hours: 15)**

**Measures of Dispersion:** Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley’s Co-efficient of skewness.

#### **Unit IV (Hours: 15)**

**Correlation and Regression:** Correlation – Types of Correlation – Measures of Correlation - Karl Pearson’s Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

#### **Unit V (Hours: 15)**

**Index Numbers:** Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers.

**Analysis of Time Series:** Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only.

**Books for Study:**

1. Pillai R.S.N and Bhagavathi – Marketing Management, S. Chand & Company, New Delhi, 2012.
2. Pillai R.S.N & V. Bhagavathi – Statistics, S. Chand & Company Ltd., 2008.

**Books for Reference:**

1. Rajan Nair R. – Marketing, Sultan Chand & Sons, New Delhi-2, 2008.
2. Gupta S.P – Elementary Statistical Methods, Sultan Chand & Sons, New Delhi-2, 2014.

**Course Outcomes (CO): On completion of the course, students should be able to**

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Explain the scope of marketing research and choose sampling techniques           | K2, K3          |
| CO2       | Examine the techniques of Standard Deviation, Correlation and Regression         | K4              |
| CO3       | Apply the concepts of trend and understand its application in Marketing Research | K2, K3          |

**Mapping of COs with POs:**

| CO  | PO  |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | S   | M   | M   | S   | S   | S   | S   |
| CO2 | S   | M   | M   | S   | S   | S   | S   |
| CO3 | S   | M   | M   | S   | S   | S   | S   |

**Programme Title : B.Com.**  
**Course Title : SKILL BASED IV: COMMERCE PRACTICALS - II**  
**Course Code : 22UCOSQC4 Hours/Week: 2**  
**Semester : IV Credits: 2**  
**Course Objectives :**

1. To acquaint students with the basic issues in preparing various forms.
2. To enable the students to fill up various applications useful in day-to-day life.
3. To impart knowledge on preparing a resume.

### **SYLLABUS**

#### **UNIT - I**

Filling up of account opening forms for Saving bank account, Current account, Fixed Deposits and Recurring deposits - Filling up of loan application forms - Filling up of pay in slips - Demand draft application

#### **UNIT – II**

Format of pass book - Filling up of various banks withdrawal slips, requirements for withdrawal - Filling up of jewel loan application form – Procedure for releasing of jewelry from jewel loans and repayment.

#### **UNIT – III**

Filling up of various banks Cheques- Drawing, endorsing and crossing cheques - Types of crossing Cheques - Drawing and endorsing of bills of exchange and promissory notes.

#### **UNIT – IV**

E-banking – Uses, Modes & Working Operations of Online Banking transactions (Bank Apps, Google Pay, Phone Pay, Amazon Pay, PayPal, Paytm).

#### **UNIT – V**

Enhancing the spontaneous speaking skills of the students- Self -introduction at the interviews-Role playing - Mock interviews-Preparation of application for the job - Preparation of a resume for recruitment.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Show skill to fill up account opening forms and withdrawal slips of banks | K2                     |
| CO2              | Inspect pass book entries, cheque book and filling up of cheques          | K4                     |
| CO3              | Utilise e-banking services and preparation of resume                      | K3                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | L          | L          | S          | S          | S          | S          |
| <b>CO2</b> | S          | L          | L          | S          | S          | S          | S          |
| <b>CO3</b> | S          | L          | L          | S          | S          | S          | S          |

**Programme Title : B.Com.**

**Course Title : NME – II : MANAGEMENT ACCOUNTING**

**Course Code : 22UCONEC2**

**Hours/Week: 2**

**Semester : IV**

**Credits: 2**

**Course Objectives:**

1. To enable the non-accountancy students to understand the basic theoretical and practical aspects of management accounting.
2. To gain knowledge on investment decisions.
3. To acquire knowledge on future prediction for expenses and profits.

**SYLLABUS**

**UNIT - I**

Management Accounting– Meaning – Nature – Functions – Scope – Limitations – Analysis and Interpretation of financial statements (Theory Only).

**UNIT - II**

Ratio Analysis – Meaning and significance – Gross Profit ratio – Net Profit ratio – Current ratio – Liquid ratio – Turnover ratios – Debt Equity ratio.

**UNIT - III**

Standard Costing – Material Variance–Labour Variance (simple problems only).

**UNIT - IV**

Marginal Costing– Break Even Point – P/V ratio – Margin of Safety (simple problems only).

**UNIT - V**

Budgeting – Sales Budget – Production Budget – Purchase Budget (simple problems only).

**Book for Study:**

P.Ramachandran & Srinivasan – Management Accounting, Sriram Publications, Trichy, 2009.

Course Outcomes (CO): On completion of the course, students should be able to

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Explain the concepts of management accounting and interpretation of financial statements through ratio analysis | K2, K3                 |
| CO2              | Apply the formulas of standard costing, variance analysis and marginal costing techniques                       | K3                     |
| CO3              | Explain budgetary control techniques and plan budgets   | K2, K3                 |



**Programme Title : B.Com.**  
**Course Title : PRINCIPLES OF MARKETING**  
**Course Code : 22UCOC8** **Hours/Week: 6**  
**Semester : III** **Credits: 4**

**Course Objectives :**

1. To make the students understand about the Modern Marketing, Other Marketing concepts and the functions of marketing.
2. To enable the students to understand about Consumer Behaviour.
3. To make the students to gain knowledge about Product, Pricing, Personal Selling and Advertising.
4. To make the students understand about Agricultural Marketing, Consumerism and Consumer Rights.

**SYLLABUS**

**Unit I (Hours :15)**

**Introduction and Emerging Trends in Marketing:**

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.

**Unit II (Hours : 15)**

**Functions of Marketing:**

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardisation - Market Information

**Unit III (Hours : 15)**

**Buyer Behaviour:**

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

**Unit IV (Hours : 15)**

**Marketing Mix:**

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context

## Unit V (Hours : 15)

### Marketing and Government:

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – AGMARK – Consumerism – Consumer protection – Rights of consumers.

### Books for Study:

1. Pillai R.S.N. and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi.
2. Rajan Nair R., Marketing, Sultan Chand & Sons, New Delhi 2005 Edition.

### Books for Reference:

1. Dr. Natarajan L., - Marketing, Margham Publications, Chennai, 2019
2. Sundar K., Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd, Chennai-91, 2016
3. Jayasankar J., Marketing, Margham Publications, Chennai, 2013.

### Course Outcomes (CO) : On completion of the course, students should be able to

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand marketing concept, latest trends in marketing and marketing functions                                | K2              |
| CO2       | Identify Buyer Behaviour, Product Lifecycle, Pricing Methods, Personal Selling, Sales Promotion and Advertising | K3              |
| CO3       | Examine and understand Marketing and Governments, Consumerism and rights of consumers                           | K2,K4           |

### Mapping of COs with POs

| CO  | PO  |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | S   | M   | S   | M   | L   | L   | S   |
| CO2 | S   | S   | S   | S   | L   | M   | S   |
| CO3 | S   | S   | S   | S   | L   | M   | S   |

**Programme Title : B.Com.**

**Course Title : INCOME TAX - I**

**Course Code : 22UCOC9**

**Hours/Week: 6**

**Semester : V**

**Credits: 5**

**Course Objectives :**

1. To provide an overall outlook of Income Tax Act.
2. To know theoretical concepts with illustrated problems under the three heads of income – Salary, House Property and Business or Profession.
3. To acquire knowledge about the latest amendments in the Income Tax Act through the Finance Act.

### **SYLLABUS**

#### **UNIT – I (Hours:18)**

Tax- concept-objectives -canons of taxation-types – direct and indirect-Direct Tax-Need- features - Income Tax (as per Income Tax Act 1961) - Basic Concepts- Definitions– Assesse - Classes of assesses-Person- Previous year- assessment year- -Income- Causal income- Gross total income- Total income.

#### **UNIT – II (Hours:18)**

Residential status- Scope of Total Income-Income which do not form a part of Total Income

#### **UNIT – III (Hours:18)**

Computation of income from Salaries -Meaning of salary, Basis of charge, conditions of chargeability, Allowances, Perquisites, Deductions and exemptions, Computation of taxable Income from Salary.

#### **UNIT – IV (Hours:18)**

Computation of income from House Property -- Basis of charge, Determinants of Annual Value, Deductions and exemptions, computation of taxable income from House Property

#### **UNIT V (Hours:18)**

Computation of income from Business and Profession- Meaning of business income,- Deductions and Disallowances under the Act-Computation of taxable income from Business and profession.

#### **Book for Study:**

V.P. Gaur and D.B. Narang – Income Tax Law and Practice, Kalyani Publishers, New Delhi.

**Books for Reference:**

1. Dr. H.C. Mehrotra and Dr.S.P. Goyal – Income Tax Law and Practice, Sahityabhawan, Agra.
2. T.S. Reddy & Y. Hari Prasad Reddy – Income Tax Theory, Law and Practice, Margham Publications, Chennai.

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge level</b> |
|------------------|--|------------------------|
| CO1              | Summarize the basic concepts of income tax and scope of total income                       | K2                     |
| CO2              | Determine the residential status of individuals and compute taxable income from salaries   | K4                     |
| CO3              | Apply the procedure to compute taxable income from house property, business and profession | K3                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | S          | S          | S          | S          | S          |

**Programme Title : B.Com.**

**Course Title : BUSINESS MANAGEMENT**

**Course Code : 22UCOC10**

**Hours/Week: 5**

**Semester : V**

**Credits: 4**

**Course Objectives :**

1. To understand the scope and functions of management
2. To gain insight into the role of motivation, leadership and control as essentials of management
3. To get an insight into the modern management techniques.

### **SYLLABUS**

#### **UNIT – I (Hours :15)**

Management -Concept- Nature- Process and Significance of Management – Functional areas of management – F.W Taylor’s Scientific Management – Fayol’s Theory of management.

#### **UNIT – II (Hours :15)**

Planning –Concept, process and types – Decision making – Concept and process.

#### **UNIT – III (Hours :15)**

Organisation – Concept, nature and importance – Process and significance – Authority and responsibility – Delegation – Centralisation, Decentralisation and departmentation – Organisation structure

#### **UNIT – IV (Hours :15)**

Motivation – Concept – Theories – Maslow’s Theory – Herzberg’s Theory of needs – McGregor’s “X” and “Y” Theories – Theory “Z” – Leadership – Concept– Types of leaders – Communication –Types – Barriers.

#### **UNIT – V (Hours :15)**

Control – Concept – Process – Control devices – Traditional and modern devices. - Modern management-meaning-Importance- Modern management skills-Modern management techniques

- <https://www.manageengine.com/products/desktop-central/modern-management.html#:~:text=Modern%20management%20is%20the%20process,comprising%20the%20security%20of%20endpoints>
- [https://youtu.be/w8vh3\\_pXbp0](https://youtu.be/w8vh3_pXbp0)
- <https://www.ckju.net/en/blog/top-10-management-skills-professional-growth>
- <https://www.slideshare.net/mobile/ravirohilla10/modern-management-techniques-38602498>

**Book for Study:**

Dinkar Pagare – Business Management, Sultan Chand & Sons, New Delhi, 2011.

**Books for Reference:**

1. Dr.S.C. Saksena- Principles of Business Management, Sahitya Bhavan Publications, 2018.
2. S. A. Sherlekar & V. S. Sherlekar – Modern Business Organisation and Management – Himalaya Publishing House, 2011.
3. R.C Bhatia – Principles of Management, Sterling Publishers, New Delhi, 2013.

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Explain the concepts, functions, principles of management and organization structure of management | K2                     |
| CO2              | Apply the concepts of planning, organising, leadership and control                                 | K3, K4                 |
| CO3              | Make use of the theories of motivation and apply the modern management techniques                  | K2, K3                 |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | S          | S          | S          | S          | S          |

**Programme Title : B.Com.**

**Course Title : AUDITING**

**Course Code : 22UCOC11**

**Hours/Week: 5**

**Semester : V**

**Credits: 4**

**Course Objectives :**

1. To gain knowledge about basics of audit procedures.
2. To know the procedure for vouching, valuation and verification of various items.
3. To gain knowledge about the auditing standards and new concepts of auditing.

### **SYLLABUS**

#### **UNIT – I (Hours :15)**

Basic principles of audit – Object of audit – Detection of errors and frauds – Internal audit and internal check – Periodic audit, final audit – Audit programme.

#### **UNIT – II (Hours:15)**

Vouching – Importance – Duties of auditors – Vouching of receipts and payments – Test checks for audit – Auditor’s liability there off – Audit report – Report Vs Certificate – Contents of the report – Qualification report.

#### **UNIT – III (Hours :15)**

Valuation and verification of assets – Valuation and verification of stock – Auditor’s duties and liabilities – Audit programme for hotel, cinema, club, hospital, school and college.

#### **UNIT – IV (Hours :15)**

Appointment of auditors – Rights, duties, civil and criminal liabilities of auditors with reference to Companies Act, 2013.

#### **UNIT – V (Hours :15)**

Auditing Standards-Audit of Companies - Management audit, Performance audit, Social audit, Environmental audit- Tax Audit-E Audit -Audit of Banking Companies and Insurance Companies.

- <https://www.youtube.com/watch?v=WiPaIPF-R9M>
- [https://www.youtube.com/watch?v=dXD\\_gWhu8f0](https://www.youtube.com/watch?v=dXD_gWhu8f0)
- <https://www.youtube.com/watch?v=WwBquDjDGOA>
- <https://www.youtube.com/watch?v=3l-K5-w8Tng>
- <https://www.youtube.com/watch?v=V22Kl6ODO80>
- [https://www.youtube.com/watch?v=dXD\\_gWhu8f0](https://www.youtube.com/watch?v=dXD_gWhu8f0)

**Book for Study:**

B.N. Tandon–Practical Auditing, Sultan Chand, New Delhi, 2007.

**Books for Reference:**

1. Kamal Gupta –Auditing, Tata McGraw Hill, Calcutta, 1996.
2. T.R.Sharma –Auditing, Shakitya Bhavan, Calcutta, 1988.
3. Ravinder Kumar, Virendar Sharma- Auditing: Principles and Practice, Prentice Hall India Learning Private Ltd, 2015.

**Course Outcomes (CO) : On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Examine the various audit programmes   | K2                     |
| CO2              | Apply the principles of vouching, audit reports and identify the methods of valuation and verification of assets | K3, K2                 |
| CO3              | Demonstrate the appointment of auditors, their rights, duties and liabilities                                    | K2                     |
| CO4              | Outline audit standards for companies, institutions and other new concepts of audits                             | K2                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO4</b> | S          | S          | S          | S          | S          | S          | S          |



**Programme Title : B.Com.**

**Course Title : ELECTIVE II: COST ACCOUNTING**

**Course Code : 22UCOEC2**

**Hours/Week: 5**

**Semester : V**

**Credits: 4**

**Course Objectives :**

1. To gain knowledge about the elements of cost and the procedure for procurement of materials.
2. To know about the systems of wage payment and the concepts of overhead expenses.
3. To acquire knowledge about the preparation of Job, Batch, Contract and Process costing in manufacturing concerns.

### **SYLLABUS**

#### **UNIT – I (Hours :15)**

Meaning – Scope of cost accounting – Elements of cost – Costing methods – Preparation of cost sheet – Tender.

#### **UNIT – II (Hours :15)**

Materials – Purchasing of materials – Procedure and documentation involved in purchasing – Requisition for stores – Stock levels – EOQ – Perpetual inventory – ABC Analysis – Methods of valuing material issues – Control of wastage, scrap and spoilage.

#### **UNIT – III (Hours :15)**

Labour – Labour cost – Systems of wage payment – Incentives and bonus plans– Idle time – Labour turnover. Overhead classification – Allocation and absorption – Calculation of Machine Hour Rate.

#### **UNIT – IV (Hours :15)) (Self- Study)**

Job Costing - Features – Objectives – Advantages and Disadvantages - Procedure – Batch Costing – Elements – Economic Batch Quantity (EBQ) - Contract Costing- Features – Types – Comparison between Job and Contract Costing - Operating Costing.

- <https://nptel.ac.in/courses/110/101/110101132/>
- <https://www.youtube.com/watch?v=7x1Y2apUx-I>
- <https://www.digimat.in/nptel/courses/video/110101132/L03.html>
- <https://www.youtube.com/watch?v=O0i68HyWSO8>
- <https://www.youtube.com/watch?v=5dlYBnDhipc>
- <https://www.youtube.com/watch?v=F2UeaYyoR3A>
- <https://www.youtube.com/watch?v=7x1Y2apUx-I>

## UNIT – V (Hours :15)

Process Costing – Features – Treatment of normal and abnormal losses (Excluding inter-process profits) – Statement of equivalent production (Excluding Joint Products and By Products)

### Book for Study:

Ramachandran and Srinivasan – Cost Accounting, Sriram Publications, Trichy, 2012.

### Books for Reference:

1. S.P. Jain and R.L. Narang – Cost Accounting, Kitab Kalyani Publishing, New Delhi, 1976.
2. M.S. Shukla, T.S. Grewal, Dr.M.P. Gupta - Cost Accounting Text and Problems, S.Chand- & Co, New Delhi, 2016.
3. M.Y. Khan & P.K. Jain - Cost Accounting, Tata McGraw Hill Education Pvt. Ltd., , New Delhi 2003.

**Course Outcomes (CO): On completion of the course, students should be able to**

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Apply the elements of cost and prepare cost sheet  | K3              |
| CO2       | Analyse the procedures for procurement and maintenance of materials in manufacturing organizations | K4              |
| CO3       | Examine the system of wage payment and maintain accounts of overheads                              | K4              |
| CO4       | Solve problems of job, batch, contract and process costing   | K3              |

### Mapping of COs with POs:

| CO  | PO  |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | S   | S   | S   | S   | S   | S   | S   |
| CO2 | S   | S   | S   | S   | S   | S   | S   |
| CO3 | S   | S   | S   | S   | S   | S   | S   |
| CO4 | S   | S   | S   | S   | S   | S   | S   |

|                        |  |                      |
|------------------------|--|----------------------|
| <b>Programme Title</b> | <b>: B.Com.</b>                              |                      |
| <b>Course Title</b>    | <b>: ELECTIVE II: ELEMENTS OF E-COMMERCE</b> |                      |
| <b>Course Code</b>     | <b>: 22UCOESC2</b>                           | <b>Hours/Week: 5</b> |
| <b>Semester</b>        | <b>: V</b>                                   | <b>Credits: 4</b>    |

**Course Objectives:**

1. To enable the students gain introductory knowledge on e-commerce
2. To introduce the basic knowledge on Architectural aspect of e-commerce
3. To develop an understanding on the essential knowledge on security aspect of e-commerce
4. To help the students to learn the application knowledge on e-commerce in business
5. To impart knowledge on the conceptual knowledge on multimedia in e-commerce

**SYLLABUS**

**UNIT – I (Hours: 15)**

**Basics of E-Commerce:** Electronic Commerce Framework -Traditional vs. Electronic Business Applications - The Anatomy of E-Commerce Applications.

**UNIT –II (Hours: 15)**

**Architectural View:** Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way. The Internet as a Network Infrastructure. The Business of the Internet Commercialization.

**UNIT – III (Hours: 15)**

**Security:** Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic -Mail.

**UNIT – IV(Hours: 15)**

**Application:** Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

**UNIT – V (Hours: 15)**

**Multimedia in E- Commerce:** Multimedia and Digital video- key multimedia concepts, Digital Video and Electronic Commerce- Desktop Video processing – Desktop Video conferencing.

**Books for Study:**

1. Parag Diwan & Sunil Sharma - E-Commerce A Managerial guide to E-Business Deep & Deep Pub.,Delhi, 2000.

2. Agarwal Kamalesh N & Agarwal Deeksha- Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, New Delhi, 2000.
3. Soka, From EDI to Electronic Commerce - Tata McGraw Hill, New Delhi, 2002.
4. Saily Chan & John Wiley - Electronic Commerce Management, Tata McGraw Hill, New Delhi, 2000.

**Books for Reference:**

1. Kalakota, R and Winston, AB Frontiers of Electronic Commerce, Addison Westey, 2002.
2. David Kosiur, Understanding Electronic Commerce, Microsoft Press,2002.

**Course Outcomes (CO): On completion of the course, students should be able to**

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Build knowledge on the introductory and the Architectural aspect of e-commerce | K3              |
| CO2       | Examine the security aspect of e-commerce                                      | K4              |
| CO3       | Develop the application knowledge of multimedia in e-commerce                  | K3              |

**Mapping of COs with POs:**

| CO  | PO  |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | S   | M   | M   | S   | S   | S   | S   |
| CO2 | S   | M   | M   | S   | S   | S   | S   |
| CO3 | S   | M   | M   | S   | S   | S   | S   |

**Programme Title : B.Com.**  
**Course Title : NMSB- I : TALLY PRACTICALS - I**  
**Course Code : 22UCONSQC1** **Hours/Week: 2**  
**Semester : V** **Credits: 2**

**Course Objectives :**

1. Understand the concepts and conventions of Accounting
2. Maintain transactions through Tally
3. Identify Stock, Purchase and Sales Management

### **SYLLABUS**

#### **UNIT - I**

##### **Accounting Concepts and Conventions**

Introduction- Meaning of Accounting- Definition - Objectives of Accounting – Advantages & Limitations of Accounting- Accounting Concepts & Conventions -Kinds of Accounts - Double Entry system – Rules of Double Entry System (Golden rules) - Preparation of Journal.

#### **UNIT - II**

##### **Final Accounts**

Ledger – Meaning- Forms of Ledger Accounts, Posting, Procedure and Balancing of an account -Meaning of Trail balance - Preparation of Trial balance- Meaning of Final Accounts- Trading - Profit & Loss Account - Balance sheet.

#### **UNIT - III**

##### **Company Creation and Features**

Introduction to Tally Prime- Features- Importance- Company creation – Alteration of company details – Steps to delete a Company – Ways to shut a company - Accounting features – Inventory features- Other F11 features.

#### **UNIT – IV**

##### **Groups and Ledgers**

Group creation- Single group creation – Multiple group creation – Alter groups – Display groups - Ledger creation – Single ledgers- Multiple ledgers – Ledger alteration – Display ledgers.

#### **UNIT -V**

##### **Stock Management**

Stock items and Units- Multi Stock Groups Creation - Multi Stock Items Creation - Godowns – Locations – Godown creation and Stock tracking and valuation

**Book for Study:**

1. Tally.ERP 9 with GST in Simple Steps Paperback ,(2020) DT Editorial Services, India
2. Dr.Namrata Agrawal, Comdex Tally.ERP 9 Course Kit (2019), Dreamtech press , India

**Books for Reference**

1. Asok .K.Nadhani (2018), Tall. ERP 9 Training Guide, BPB Publications, India
2. Vikas Gupta (2018), Comdex Tally.ERP 9 Course Kit with GST and MS Excel, Dreamtechpress ,India
3. Shraddha Singh, Tally Erp 9, Vand S Publishers

**Web Resources**

<https://tallysolutions.com/learning-hub/>

<https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally>

[https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual\\_v5.1.0.0.pdf](https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf)

**Course Outcomes**

| <b>CO Number</b> | <b>CO Statement</b>   | <b>Knowledge Level</b> |
|------------------|---|------------------------|
| CO1              | Identify accounting principles and journal entry procedures | K2                     |
| CO2              | Demonstrate and prepare trial balance and final accounts    | K2                     |
| CO3              | Understand the accounting features and altering them        | K2                     |
| CO4              | Create single ledgers and multiple ledgers and their groups | K2, K3                 |
| CO5              | Manage stock items, godowns and stock valuation             | K4                     |

|                        |                                   |                      |
|------------------------|-----------------------------------|----------------------|
| <b>Programme Title</b> | <b>: B.Com.</b>                   |                      |
| <b>Course Title</b>    | <b>: BANKING LAW AND PRACTICE</b> |                      |
| <b>Course Code</b>     | <b>: 22UCOC12</b>                 | <b>Hours/Week: 6</b> |
| <b>Semester</b>        | <b>: VI</b>                       | <b>Credits: 4</b>    |

**Course Objectives :**

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

**SYLLABUS**

**UNIT – I (Hours: 18)**

**Introduction to Banking**

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.

**UNIT – II (Hours: 18)**

**RBI**

Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries- Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC- Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.

**UNIT – III (Hours: 18)**

**Bank Account**

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’- Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of

lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

#### **UNIT – IV (Hours: 18)**

##### **Endorsement**

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.

#### **UNIT – V (Hours: 18)**

##### **E-Banking**

Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning- Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.

##### **Books for Study:**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

##### **Books for Reference:**

1. B. Santhanam, Banking & Financial System, Margham Publication, Chennai
2. [KataitSanjay](#), Banking Theory and Practice, Lambert Academic Publishing.
3. Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5. Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London



### Web Resources

<https://www.rbi.org.in/>

<https://businessjargons.com/e-banking.html>

<https://www.wallstreetmojo.com/endorsement/>

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks  | K1                     |
| CO2              | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function  | K2                     |
| CO3              | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | K3                     |
| CO4              | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc  | K2                     |
| CO5              | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.  | K2                     |

**Mapping of COs with POs:**

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

**Programme Title : B.Com.**  
**Course Title : INCOME TAX- II**  
**Course Code : 20UCOC13** **Hours/Week: 6**  
**Semester : VI** **Credits: 5**

**Course Objectives :**

1. To impart knowledge about the theoretical concepts with illustrated problems under capital gains, income from other sources and deductions.
2. To acquire knowledge about the Income Tax rules, procedures and Income Tax authorities.
3. To gain practical knowledge on assessment of individuals and filing of Income Tax returns.

**SYLLABUS**

**UNIT – I (Hours :18)**

Computation of capital gains – Meaning of Capital Asset, Basis of Charge, Exemptions related to capital gains; Meaning of Transfer, Computation of taxable capital Gain

**UNIT – II (Hours :18)**

Income from Other Sources -Basis of charge - Dividend, Interest on securities, winning from lotteries, Crossword puzzles, Horse races, Card games etc., Permissible deductions, impermissible deductions.

**UNIT – III (Hours :18)**

Aggregation of income - Deemed income - Set-off and Carry forward of losses; Deductions from gross total income; Rebates and reliefs;

**UNIT –IV (Hours :18)**

Assessment of individuals-Computation of total income and tax liability of individuals

**UNIT – V (Hours :18)**

Income Tax authorities and Assessment procedure - Preparation of Return of Income-TDS- TCS- Advance Payment of Tax

Electronic Filing of Income Tax Return- Meaning – Modes of E-filing –E-filing process -Preparation of Return of Income

**Books for Study:**

V.P. Gaur and D.B. Narang – Income Tax Law and Practice, Kalyani Publications, New Delhi.

**Books for Reference:**

1. Dr. H.C. Mehrotra and Dr.S.P. Goyal – Income Tax Law and Practice, Sahityabhawan, Agra.
2. T.S. Reddy & Y. Hari Prasad Reddy – Income Tax Theory, Law and Practice, Margham Publications, Chennai.

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Identify capital gains, income from other sources and the deductions from total income | K3                     |
| CO2              | Apply the procedure for set off and carry forward                                      | K3                     |
| CO3              | Estimate total income and tax liability of an individual                               | K6                     |
| CO4              | Summarize about income tax authorities, assessment procedure and e-filing process      | K2                     |

**Mapping of COs with POs:**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | L          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | L          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | L          | S          | S          | S          | S          |
| <b>CO4</b> | S          | S          | L          | S          | S          | S          | S          |

**Programme Title : B.Com.**  
**Course Title : FINANCIAL MARKETS AND SERVICES**  
**Course Code : 22UCOC14** **Hours/Week: 5**  
**Semester : VI** **Credits: 4**

**Course Objectives :**

1. To impart knowledge on the basic concepts of financial system and working of financial markets
2. To acquaint the students on the working of SEBI and the various financial intermediaries
3. To teach students about the financial instruments.

### **SYLLABUS**

#### **UNIT – I (Hours: 15)**

Indian Financial System – functions of Financial System - Evolution of Financial System in India – Financial System and Economic Development

#### **UNIT- II (Hours: 15)**

An Overview of Financial Markets – Nature – Functions - Money Market – Meaning – Features - Types – Capital Markets – Meaning – Classification of Capital Markets

#### **UNIT - III (Hours: 15)**

Regulatory and Promotional Institutions – Reserve Bank of India – Securities Exchange Board of India – Stock Exchanges in India – Objectives – Functions – Significance and its workings

#### **UNIT - IV (Hours: 15)**

Financial Intermediaries – Commercial Banks – Insurance Companies – Mutual Funds and Development Banks

#### **UNIT – V (Hours: 15)**

Financial Instruments – Money Market Instruments – Financial Market Instruments – Foreign Exchange Markets and its instruments

#### **Book for Study:**

Dr.L.Natarajan, Financial Markets and Services, Margham Publications

#### **Books for Reference:**

1. Guruswamy.S, Financial Services and Markets, Thompson Learning, Singapore
2. Bhole.L.M, Financial Markets and Institutions, Tata McGraw Hill, Delhi
3. Avadhani: Investment and Securities Markets in India , Himalaya Publications, New Delhi
4. Gordon. E and Natarajan. K, Financial Markets and Services, Himalaya Publications, Mumbai

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Outline the basic concepts of financial systems and the functioning of financial markets | K2                     |
| CO2              | Examine the functions of SEBI and the working of various financial intermediaries        | K4                     |
| CO3              | Interpret about the financial instruments  | K5                     |

**Mapping of COs with POs**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | M          | S          | M          | L          | L          | S          |
| <b>CO2</b> | S          | S          | S          | S          | L          | M          | S          |
| <b>CO3</b> | S          | S          | S          | S          | L          | M          | S          |

**Programme Title : B.Com.**  
**Course Title : MANAGEMENT ACCOUNTING**  
**Course Code : 22UCOC15** **Hours/Week: 5**  
**Semester : VI** **Credits: 5**

**Course Objectives :**

1. To understand the scope and application of management accounting and the importance of calculating ratios.
2. To acquire knowledge about fund flow, cash flow, budgets and application of marginal costing.
3. To understand the concepts of Human Resource Accounting and Responsibility Accounting.

**SYLLABUS**

**UNIT – I (Hours :15)**

Management accounting – Meaning – Definition – Objectives – Relationship between cost, financial and management accounting – Financial statement analysis and interpretation.

Accounting Ratios– Analysis for liquidity, profitability and solvency- Limitations of Ratio Analysis.

**UNIT – II (Hours :15)**

Fund flow and Cash flow analysis as per AS 3 (as per new standard)

**UNIT – III (Hours :15)**

Budget and budgetary control – Objectives and advantages – Limitations – Master Budget and Functional Budgets – Sales, Production, Purchase and Cash budgets – Flexible budgets – Zero Based Budgeting.

**UNIT – IV (Hours :15)**

Marginal costing and profit planning – Standard costing and variance analysis (Simple variances only).- Managerial Applications (Simple Problems Only)

**UNIT – V (Hours :15) (Only Theory)**

Human Resource Accounting- Meaning and Definition – Objectives – Characteristics – Importance – Methods – Advantages and Disadvantages - Responsibility accounting – Meaning and Definition – Features – Importance – Principles – Types – Advantages and Disadvantages.

- <https://youtu.be/TShJHrU6aFg>
- [https://youtu.be/\\_8osqyqyWLk](https://youtu.be/_8osqyqyWLk)
- <https://youtu.be/Ri1BQIACVpM>
- <https://youtu.be/dtnbWUXOwgI>
- <https://youtu.be/z1ORVhB9A38>

**Book for Study:**

K. Ramachandran and Srinivasan – Management Accounting, Sriram Publications, Trichy, 2012.

**Books for Reference:**

1. R.K. Sharma & Shashi K. Gupta - Practical Problems in Management Accounting, Kalyani Publications, New Delhi, 2007.
2. T.S. Reddy & Dr. Y. Hari Prasad Reddy - Management Accounting, Margham Publications, Chennai, 2015.
3. Manmohan and Dr. S.P. Goyal –Principles of Management Accounting, Tata McGraw Hill, Calcutta, 2000.
4. P. Saravanel – Management Accounting, Margham Publications, Chennai, 1988

**Course Outcomes (CO): On completion of the course, students should be able to**

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Analyse financial statements and apply ratios to know the company's financial position | K3. K4          |
| CO2       | Build cash flow and fund flow statements   | K3              |
| CO3       | Outline the concepts of budgets  | K3              |
| CO4       | Apply the techniques of marginal costing for effective decision making                 | K3              |
| CO5       | Explain the concepts of human resource accounting and responsibility accounting        | K2              |

**Mapping of COs with POs**

| CO  | PO  |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | S   | S   | S   | S   | S   | S   | S   |
| CO2 | S   | S   | S   | S   | S   | S   | S   |
| CO3 | S   | S   | S   | S   | S   | S   | S   |
| CO4 | S   | S   | S   | S   | S   | S   | S   |
| CO5 | S   | S   | S   | S   | S   | S   | S   |

**Programme Title : B.Com.**  
**Course Title : ELECTIVE III: FINANCIAL MANAGEMENT**  
**Course Code : 22UCOEC3 Hours/Week: 5**  
**Semester : VI Credits: 4**

**Course Objectives :**

1. To acquire knowledge about the scope and objectives of financial management and cost of capital.
2. To gain knowledge about the relationship between liquidity, profitability and dividend policy of any undertaking.
3. To enable the students to determine the working capital requirements and to know about project management techniques.

**SYLLABUS**

**UNIT – I (Hours :15)**

Financial Management – Nature, scope and objectives – Finance functions – Profit maximization vs Wealth maximization – Role and responsibilities of finance manager- Cost of capital and its measurement

**UNIT – II (Hours :15)**

Capital structure decisions – Financial leverage – Optimum capital structure.

Term financing – Financing of long-term capital requirements including lease financing and venture capital.

**UNIT – III (Hours :15)**

Investment decision & Techniques - Dividend Policy – Influencing factors – Dividend theories – Optimum payout ratio.

**UNIT – IV (Hours :15)**

Working capital – Concept, need and influencing factors – Management of inventory, receivables and cash – Estimating working capital requirements. (Simple Problems Only)

**UNIT – V (Hours :15) (Theory Only)**

Project Management - Preparation of Project Report - Appraisal of Project – Project Abandonment – Programme Evaluation and Review Technique (PERT) and Critical Path Method (CPM) - Time Value of Money- CAPM

- <https://youtu.be/TgF2XvjquUU>



**Book for Study:**

R.K. Sharma and Shashi K. Gupta– Management Accounting and Financial Management, Kalyani Publications, New Delhi.

**Books for Reference:**

1. S.N. Maheswari – Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2004
2. M. Pandey– Financial Management, Sultan Chand & Sons, Delhi, 1992.
3. P.V. Kulkarni – Financial Management, Tata McGraw Hill, Calcutta, 1999.
4. Dr. A.Murthy – Financial Management, Margham Publications, 2018.

**Course Outcomes (CO): On completion of the course, students should be able to**

| <b>CO Number</b> | <b>CO Statement</b>  | <b>Knowledge Level</b> |
|------------------|--|------------------------|
| CO1              | Interpret the objectives of financial management and construct cost of capital             | K3                     |
| CO2              | Identify optimal capital structure for a firm  | K3                     |
| CO3              | Choose investment techniques, decide dividend policy and plan working capital requirements | K3                     |
| CO4              | Evaluate project management review techniques  | K5                     |

**Mapping of COs with POs**

| <b>CO</b>  | <b>PO</b>  |            |            |            |            |            |            |
|------------|------------|------------|------------|------------|------------|------------|------------|
|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> |
| <b>CO1</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO2</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO3</b> | S          | S          | S          | S          | S          | S          | S          |
| <b>CO4</b> | S          | S          | S          | S          | S          | S          | S          |

**Programme Title : B.Com.**  
**Course Title : BRAND MANAGEMENT**  
**Course Code : 22UCOESC3** **Hours/Week: 5**  
**Semester : VI** **Credits: 4**

**Course Objectives:**

1. To understand the basic concepts of branding
2. To compare and analyze brand positioning and brand image building
3. To analyze the impact of brand on customer behavior
4. To familiarize with brand rejuvenation and monitoring
5. To provide insight on essential branding strategies

**SYLLABUS**

**UNIT – I (Hours: 15)**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

**UNIT –II (Hours: 15)**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

**UNIT – III (Hours: 15)**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

**UNIT – IV(Hours: 15)**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

**UNIT – V (Hours: 15)**

Brand Strategies: Designing and implementing branding strategies – Case studies

**Books for Study:**

1. Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2. Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
3. Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

**Books for Reference:**

1. Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
2. Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
3. S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002

**Course Outcomes (CO): On completion of the course, students should be able to**

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Analyze the concept of branding, brand positioning and brand image building     | K4              |
| CO2       | Acquire knowledge on the impact of brand on customer behaviour                  | K2              |
| CO3       | Identify the concepts of brand rejuvenation, monitoring and branding strategies | K2, K3          |

**Mapping of COs with POs:**

| CO  | PO  |     |     |     |     |     |     |
|-----|-----|-----|-----|-----|-----|-----|-----|
|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
| CO1 | S   | M   | M   | S   | S   | S   | S   |
| CO2 | S   | M   | M   | S   | S   | S   | S   |
| CO3 | S   | M   | M   | S   | S   | S   | S   |

**Programme Title : B.Com.**

**Course Title : NMSB- II : TALLY PRACTICALS -II**

**Course Code : 22UCONSQC2**

**Hours/Week: 2**

**Semester : V**

**Credits: 2**

**Course Objectives :**

1. Understand the concepts of vouchers
2. Maintain and manage bills for purchase and sales
3. Apply the concepts of budgets and cheques management
4. Prepare reports and generate final accounts

### **SYLLABUS**

#### **UNIT - I**

##### **Voucher Entries**

Understanding Accounting vouchers – Contra voucher – Payment voucher – Receipt voucher – Journal voucher – Sales voucher – Credit Note voucher – Purchase voucher – Debit Note voucher.

#### **UNIT - II**

##### **Bills Management**

Bil lwise Debtors and Creditors Ledgers – Payment Vouchers – Allocation of Bills – Receipts voucher – Contra of Journal voucher - Sales and purchase order processing - Returns Management.

#### **UNIT - III**

##### **BRS and Budgets**

Bank Reconciliation Statement – Manual and Automatic – Budgets for Expenses – Cheque printing and Management

#### **UNIT – IV**

##### **GST**

Goods and Services Tax – GST Tax Structure Determination of Tax GST Registration Managing HSN CODE/SAC - GST Rate Structure - Supply of Goods and Services Invoicing - Input Tax Credit - Purchase voucher with GST – Inter-State Purchase Entry – Inter - state purchase entry in GST – Sales voucher with GST.

#### **UNIT -V**

##### **Reports Preparation**

Ledger reports – Cash/Bank Report – Bill receivable and payment – Day reports - Balance sheet – profit and loss A/C – Stock Summery – Stock Transfers – Order Summary

#### **Book for Study:**

1. Tally.ERP 9 with GST in Simple Steps Paperback ,(2020) DT Editorial Services, India
2. Dr.Namrata Agrawal, Comdex Tally.ERP 9 Course Kit (2019), Dreamtech press , India

### Books for Reference

1. Asok .K.Nadhani (2018), Tall. ERP 9 Training Guide, BPB Publications, India
2. Vikas Gupta (2018), Comdex Tally.ERP 9 Course Kit with GST and MS Excel, Dreamtechpress ,India
3. Shraddha Singh, Tally Erp 9, Vand S Publishers

### Web Resources

<https://tallysolutions.com/learning-hub/>

<https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally>

[https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual\\_v5.1.0.0.pdf](https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf)

### Course Outcomes

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Identify the concepts of Accounting vouchers and entering them | K2              |
| CO2       | Prepare and manage bills for purchases and sales transactions  | K2              |
| CO3       | Understand the concepts of BRS and maintain Budgets            | K2              |
| CO4       | Identify the concepts of GST and accounting them               | K2, K3          |
| CO5       | Prepare reports and generate final accounts                    | K4              |