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# VIVEKANANDA COLLEGE

**College with Potential for Excellence**

Residential & Autonomous – A Gurukula Institute of Life-Training  
Re-accredited (3<sup>rd</sup> Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC

Affiliated to Madurai Kamaraj University

(Managed by Sri Ramakrishna Tapovanam, Tirupparaitturai, Trichy)

**TIRUVEDAKAM WEST, MADURAI DISTRICT- 625 234**

**[www.vivekanandacollege.ac.in](http://www.vivekanandacollege.ac.in)**



**Post Graduate and Research Department of Commerce**

**Programme: B.Com**

**Choice Based Credit System (CBCS)**

**&**

**Outcome Based Education (OBE)**

**(For those students admitted during the Academic Year 2018-19 and after)**

# VIVEKANANDA COLLEGE

Tiruvedakam West, Madurai District-625234, Tamil Nadu

## Department of Commerce

### Vision

- To envision the Dept. of Commerce as a Research Centre of Excellence in Commerce and create professionals with ethical values.

### Mission

- To design the courses integrating Curriculum, Career and Community.
- To educate the students to become excellent and ethical business consultants, chartered accountants, entrepreneurs and business managers.
- To develop the students to become socially responsible and globally employable through our course structure.
- To empower the students through training and facilitation.
- To establish close linkage with industry, business, professionals and government so as to enhance the work experience of the students.

### About the Department

VivekanandaCollege was started by Founder-President Swamiji Chidhbhavanandhaji Maharaj of Sri Ramakrishna Tapovanam, Tirupparaiturai, Trichy in 1971 on the banks of the river Vaigai which is blissfully free from the noise and hurry, the crowds and distractions of the city.

VivekanandaCollege is a residential college functioning under Gurukula pattern. It is Man-making education, that is imparted in this institution. Culture, character and curriculum are the three facets of ideal education that make man a better man. This is possible only when the teacher and taught live together. The Gurukula system of Training is therefore a humble and systematic attempt in reviving the age old GURUGRIHAVASA for wholesome education. Attention to physical culture, devotion to duty, obedience to teachers, hospitality to guests, zest for life, love for the nation, and above all, humility and faith in the presence of God etc. are the values sought to be inculcated. All steps are taken to ensure the required atmosphere for the ideal life training.

VivekanandaCollege, Tiruvedakam West, Madurai District-625234 is an aided college established in 1971 and offers UG and PG courses. This College is affiliated to the MaduraiKamarajUniversity, Madurai. The Post Graduate and Research Department of Commerce, established in 1974, was recognized as the Research Centre to offer M.Phil Degree Course in Commerce (Full-Time) and Ph.D in Commerce (Full-Time & Part-Time)

The Post Graduate and Research Department of Commerce has Entrepreneurship Development Cell functioning in a full swing for the development of the students towards Entrepreneurial Skills.

The Post Graduate and Research Department of Commerce of VivekanandaCollege, Tiruvedakam West, Madurai District-625234 approached the CED and expressed their desire to enter an MoU which would make avenues to the students to get appropriate training for the development of entrepreneurial skills.

The Department has established an MoU with the Institute of Company Secretaries of India, Madurai Chapter and thereby the Department has been recognized as the centre to teach the students of VivekanandaCollege for foundation courses in the Department itself.

The Department has reached an MoU with the SHARP Foundations, a division of Madurai Chamber of Commerce to train our students on life skills.

### Unique Features Curriculum

- Computer Courses – MS Office and Tally
- Research Project with Field Work
- Business Hindi
- Research Colloquium

- Periodical Guest Lecture
- Well Equipped Library
- Well Equipped Computer Lab
- E – Learning
- Internet Facility with Wi-Fi Connectivity
- ICT Interactive Teaching
- Smart Class Facility
- On-the-Job Practical Training with Auditors

### Career

- Career Oriented Courses
- C,VB, Oracle, Web Designing
- Coaching for NET/SET/TRB/TET
- Coaching for Competitive Examinations
- UGC Career Oriented Programme – Tally
- Soft Skills Training Programme
- Career Guidance & Placement Cell
- Arranging Factory Visits.

### Community

- Seminars and Workshops
- Entrepreneurial Programme
- Consumer Awareness Programme
- Conducting Educational Tours

### Programme Educational Objectives (PEOs)

The B.Com Programme will make the graduates

<b>PEO 1</b>	To acquire and enhance accounting skills and to attain professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
<b>PEO 2</b>	To specialize in the courses and acquire practical exposures which would equip them to face the modern-day challenges in commerce and Industry.
<b>PEO 3</b>	To demonstrate team spirit, soft skills and values to learn and adapt changes throughout their professional career.
<b>PEO 4</b>	To imbibe the entrepreneurial traits in order to embrace innovative opportunities by Applying emerging technology, leadership in the process of startup business.
<b>PEO 5</b>	To demonstrate communicative skill and computer skill to update themselves for the competitive examinations

### Programme Outcomes (POs)

On completion (after three years) of B.Com Programme, the students are expected to

P.No.	Programme Outcome	Description
PO1	Disciplinary Knowledge and Critical Thinking	Take informed actions after identifying the assumptions that frame our thinking and actions, checking out degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from perspectives.
PO2	Effective Communication and Digital Literacy	Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
PO3	Social Interaction	Elicit views of others, mediate disagreements and help reach conclusions in group settings.
PO4	Effective Citizenship	Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed

		awareness of issues and participate in civic life through volunteering and life training.
PO5	Ethics and Values	Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
PO6	Environment and Sustainability	Understand the issues of environmental contexts and Sustainable development.
PO7	Self –directed and life – long learning	Acquire the ability to engage in independent and life – long learning in the broadest context socio- technological changes

### Mapping of PEO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
PEO 1	√				
PEO 2		√			
PEO 3			√		
PEO 4				√	
PEO 5					√

### Mapping of PO with GA

	GA 1	GA 2	GA 3	GA 4	GA 5	GA 6	GA 7	GA 8	GA 9	GA 10	GA 11	GA 12	GA 13	GA 14	GA 15
PO 1	√	√		√		√	√			√		√		√	
PO 2	√		√			√	√			√	√	√		√	√
PO 3	√			√		√		√	√	√			√	√	√
PO 4	√				√	√			√	√		√	√	√	
PO 5	√					√			√	√		√		√	

### Assessment

## Under Graduate Programmes - Question Paper Pattern for Both CIA&End Semester Examinations

**With Effect From: 2018-19 onwards**

### Part I (Tamil / Sanskrit/Hindi) and Part II

**OBE Syllabus UG:** Section A – Remembering (K1)  
 Section B – Remembering (K1)  
 Section C – Understanding (K2)  
 Section D – Applying (K3)

### CIA Test Question Paper Pattern (UG) – 3 Tests per Semester – 2 Hours

Section - A: MCQs (Compulsory) 10 X 1 =10 Marks  
 Section - B: VSA (5 out of 7) 5 X 2 = 10 Marks  
 Section - C: SA (3 out of 5) 3 X 6 = 18 Marks  
 Section - D: LA (1 out of 2) 1 X 12 =12 Marks

**Total 50 Marks**

### End Semester Examinations Question Paper Pattern (UG) – 3 Hours

Section - A: MCQs 10 X 1 =10 Marks(From Question Bank given by the Course Teacher)  
 Section - B: VSA (5 out of 7) 5 X 2 =10 Marks

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Section - C: SA (Either-or)	5 X 5 = 25 Marks
Section - D: LA (3 out of 5)	3 X 10 = 30 Marks

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**Total                      75 Marks**

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**Part III (Core, Allied & Elective)**

**CIA Test Question Paper Pattern (UG) – 3 Tests per Semester – 2 Hours**

Section - A: MCQs (Compulsory)	10 X 1 = 10 Marks
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (3 out of 5)	3 X 6 = 18 Marks
Section - D: LA (1 out of 2)	1 X 12 = 12 Marks

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**Total                      50 Marks**

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**End Semester Examinations Question Paper Pattern (UG) – 3 Hours**

Section - A: MCQs	10 X 1 = 10 Marks (From Question Bank given by the Course Teacher)
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	5 X 5 = 25 Marks
Section - D: LA (3 out of 5)	3 X 10 = 30 Marks

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**Total                      75 Marks**

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**Part IV (SBS-Skills Based Course)**

**CIA Test Question Paper Pattern (UG) – 3 Tests per Semester at Department Level– 1 Hour**

Section - A: MCQs	5 X 1 = 5 Marks
Section - B: VSA (2 out of 4)	2 X 2 = 4 Marks
Section - C: SA (1 out of 2)	1 X 6 = 6 Marks
Section - D: LA (1 out of 2)	1 X 10 = 10 Marks

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**Total                      25 Marks**

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For competitive exam questions Pattern (OMR with 4 options will be used) 50X1=50 (1 hour)

**End Semester Examinations Question Paper Pattern (UG) – 2 Hours**

Section - A: MCQs	10 X 1 = 10 Marks (From Question Bank given by the Course Teacher)
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14 = 28 Marks

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**Total                      75 Marks**

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For competitive exam questions Pattern (OMR with 4 options will be used) 75X1=75 (2 hours)

**Part IV (Non Major Elective, Value Education and Environmental Studies)**

**CIA Test Question Paper Pattern (UG) – 1 Test per Semester – 2 Hours**

Section - A: MCQs	10 X 1 = 10 Marks
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (3 out of 5)	3 X 6 = 18 Marks
Section - D: LA (1 out of 2)	1 X 12 = 12 Marks

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**Total                      50 Marks**

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**End Semester Examinations Question Paper Pattern (UG) – 2 Hours**

Section - A: MCQs	10 X 1 = 10 Marks(From Question Bank given by the Course Teacher)
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14= 28 Marks

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**Total** **75 Marks**  
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**Part V (End Semester Examinations only)**

**EXTENSION ACTIVITIES**

**End Semester Examinations Question Paper Pattern (UG) – 2 Hours**

Section - A: MCQs	10 X 1 = 10 Marks
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14= 28 Marks

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**Total** **75 Marks**  
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**Part VI (End Semester Examinations only) UG & PG**

**1. General Knowledge – (One Examination per Semester– UG & PG) – 1 Hour**

Section – A: MCQs	50 X 1 =50 Marks (OMR Sheet)
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**Total** **50 Marks**  
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**2. Wit for Wisdom and Humour for Health – (One Examination per Year – UG & PG) – 1 Hour**

Section – A: LA (5 out of 7)	5 X 20= 100 Marks
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**Total** **100 Marks**  
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**3. Spiritual Education– (One Examination per Year – UG & PG) – 1 Hour**

Section – A: VSA	20 X 2= 40 Marks
Section – B: SA (3 out of 5)	3 X 5 = 15 Marks
Section –C: LA (2 out of 4)	2 X 10 =20 Marks

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**Total** **75 Marks**  
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**4. Physical Training– (One Examination for III Year UG & II Year PG Students) – 1 Hour**

Section - A: MCQs	10 X 1 = 10 Marks
Section – B: SA ((Either-or))	4 X 5 = 20 Marks
Section – C: LA (2 out of 4)	2 X 10 =20 Marks

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**Total** **50 Marks**  
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**Continuous Internal Assessment (CIA) - Distribution of Marks**

	UG		PG	
<b>Part - I, II Part - III</b>	Test (Best Two)	15 Marks	Test (Best Two)	15 Marks
	Cycle Test (5 × 1 = 5)	5 Marks	Quiz / Seminar	5 Marks
	Assignment (5 × 1 = 5)	5 Marks	Assignment	5 Marks
	<b>Total</b>	<b>25 Marks</b>	<b>Total</b>	<b>25 Marks</b>
<b>Part- IV</b>	Test (Best Two for SBS)	20 Marks		

	Assignment	5 Marks		
	<b>Total</b>	<b>25 Marks</b>		

**Abbreviations:**

MCQs: Multiple Choice Questions

VSA: Very Short Answer

SA : Short Answer

LA : Long Answer

**DEPARTMENT OF COMMERCE**  
**Programme: B.Com (Under CBCS and OBE)**  
**SECHME OF EXAMINATIONS**

**FIRST SEMESTER**

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
I	Hindi	---	Hindi	2	*			
II	English	P2CE11	General English-I	6	3	25	75	100
III	Core	04CT11	Financial Accounting – I	6	5	25	75	100
	Core	04CT12	Business Correspondence& Office Methods	5	4	25	75	100
	Core	04CT13	Principles of Management	4	4	25	75	100
	Allied	04AT11	Managerial Economics	5	5	25	75	100
IV	Non Major	04NE11	Fundamentals of Financial Accounting	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>23</b>			

**SECOND SEMESTER**

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
I	Hindi	---	Hindi	2	*			
II	English	P2CE21	General English-II	6	3	25	75	100
III	Core	04CT21	Financial Accounting – II	6	5	25	75	100
	Core	04CT22	Banking Theory, Law & Practice	4	4	25	75	100
	Core	04CP23	Lab-I MS Office	4	4	40	60	100
	Allied	04AT21	Entrepreneurship Development	6	5	25	75	100
IV	Non Major	04NE21	Elements of Income-Tax	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>23</b>			

**THIRD SEMESTER**

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
I	Hindi	P1LH31	Business Hindi – I	4	3	25	75	100
III	Core	04CT31	Advanced Accounting	7	4	25	75	100

	Core	04CT32	Income Tax Law & Practice – I	6	4	25	75	100
	Core	04CT33	Company Law and Secretarial Practice	5	4	25	75	100
	Allied	04AT31	Marketing	6	5	25	75	100
IV	Skill Based	04SB31	Quantitative Aptitude	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>22</b>			

#### FOURTH SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
I	Hindi	P1LH41	Business Hindi - II	4	3	25	75	100
III	Core	04CT41	Corporate Accounting	7	5	25	75	100
	Core	04CT42	Income Tax Law & Practice – II	6	4	25	75	100
	Core	04CT43	Commercial Law	5	4	25	75	100
	Allied	04AT41	Business Statistics	6	4	25	75	100
IV	Skill Based	04SB41	Reasoning Ability	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>22</b>			

#### FIFTH SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	04CT51	Cost Accounting	7	5	25	75	100
	Core	04CT52	Goods and Services Tax Laws	6	5	25	75	100
	Core	04CP53	On the Job Training	--	4	--	100	100
	Elective	04EP5A 04EP5B	E-Commerce / Income Tax Law & Practice III	6	5	25	75	100
	Elective	04EP5C 04EP5D	Advanced Corporate Accounting / Customs – Procedures and Practice	7	5	25	75	100
IV	ES	ESUG51	Environmental Studies	2	2	25	75	100
	Skill Based	04SB51	Business Mathematics	2	2	25	75	100
			<b>TOTAL</b>	<b>30</b>	<b>28</b>			

#### SIXTH SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	04CT61	Auditing	8	4	25	75	100
	Core	04CP62	Lab-II: Computerised Accounting Using Tally Time	6	4	40	60	100
	Elective	04EP6A 04EP6B	Management Accounting / Financial Services	8	5	25	75	100
IV	VE	VEUG61	Value Education	2	2	25	75	100
IV	Skill	04SB61	Insurance Practice	2	2	25	75	100



	Based							
	Skill Based	04SB62	Developing Life Skills	2	2	25	75	100
	Skill Based	04SB63	Online Security Trading	2	2	25	75	100
V	EA	EAUG61	Extension Activities		1		100	100
			<b>TOTAL</b>	<b>30</b>	<b>22</b>			
			<b>TOTAL NUMBER OF HOURS</b>	<b>180</b>				
			<b>TOTAL NUMBER OF CREDITS</b>		<b>140</b>			

**Part -II English (CBCS-OBS) - SEMESTER I**  
**(For those who join in June 2018 and after)**

<b>PART II – Paper I</b>		
<b>Subject Title : General English - I</b>		
Subject Code: P2LE11/P2CE11	Hours per week: <b>6</b>	Credit: <b>3</b>
Formative Marks: <b>25</b>	Summative Marks: <b>75</b>	Total Marks: <b>100</b>

Total number of hours per semester: **75 Hrs**

**PREAMBLE**

To strength the basic English Grammar knowledge in order to utilize it for effective communication

**COURSEOBJECTIVES**

1. To acquire Basics of English Grammar for Communication
2. To form sentences with the help of Basic Grammar Knowledge
3. To familiarize with Tenses and their usages to form sentences
4. To understand Active & Passive Voices and Degrees of Comparison for effective communication
5. To frame different types of sentences and use it in communication

**Course Outcomes**

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (Bloom's Taxonomy)</b>
<b>CO 1</b>	Acquisition of Basics of English Grammar for Communication	K1
<b>CO 2</b>	Formation of Sentences with the help of Basis Grammar Knowledge	K3
<b>CO 3</b>	Familiarization of Tenses and their usages to form sentences	K3
<b>CO 4</b>	Understanding of Active & Passive Voices and Degrees of Comparison for effective communication	K2
<b>CO 5</b>	Ability to frame different types of sentences and use it in communication	K3

**K1-knowledge**

**K2-Understand**

**K3-Apply**

**Mapping of CO with PO**

Course Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	3	3	-	-	-	9
CO2	9	3	3	-	-	-	9
CO3	9	3	3	-	-	-	9
CO4	9	9	3	-	-	-	9
CO5	9	9	3	-	-	-	9
	45	27	15				36

**STRONG-9 MEDIUM-3 LOW-1**

**UNIT 1:**

**(15 Hours)**

- 
- Noun, Proper Noun, Common Noun, Collective Noun, Material Noun, and Abstract Noun.
  - Pronoun, First Person, Second Person, Third Person, Pronouns, Reflexive Personal Pronouns.
  - Adjectives
  - Number (Singular and Plural)
  - Gender (Masculine, Feminine, Common and Neuter)
  - Verb (Weak and Strong), Present/Past/Past Participle of Strong Verbs, Main verbs, Auxiliary Verbs
  - Adverb of Time/Place/Manner

**UNIT 2:** (15 Hours)

- Articles
- Preposition
- Interjection
- Formation of Noun from Verbs, Adverb Formation
- Sentence Formation
- Formation of Sentences using Auxiliary Verbs

**UNIT 3:** (15 Hours)

- Tense
- Affirmative/Negative/Interrogative/Exclamatory Sentences
- Positive/Negative Sentence Formation
- Yes or No type and Information Question

**UNIT 4:** (15 Hours)

- Infinitive
- Conjunction
- Modal Auxiliaries
- Passive Voice
- Positive, Comparative and Superlative Degrees

**UNIT 5:** (15 Hours)

- Direct to Indirect Speech
- Idioms and Phrases
- Simple, Compound and Complex Sentences
- Agreement of Verb with the Subject

**Text Book:**

In-house Text book prepared by Department of English in consultation with experts.

**Reference Books:**

1. Swan, Michael. Practical English Usage, 4<sup>th</sup> Edition. OUP, 2018.
2. Quirk, Randolph. A Comprehensive Grammar of the English Language, Pearson, 2017.
3. Murthy, JD. Contemporary English Grammar for Scholars and Students. 16<sup>th</sup> Edition. Book Palace, New Delhi, 2013.
4. Karal, Rajeevan. English Grammar Just for You. OUP, 2016.
5. Joseph KV, English Grammar and Usage, McGraw Hill Education, 2<sup>nd</sup> Edition, 2010.

**Formative Question Pattern & Marks Distribution**

50 Questions from Grammar Exercises. Each question carries one mark. **50x1=50 marks**

*Unit I* 10marks; *Unit II* 10 marks; *Unit III* 10 marks; *Unit IV* 10 marks; *Unit V* 10 marks

**Summative Question Pattern & Marks Distribution**

75 Questions from Grammar Exercises. Each question carries one mark. **75x1=75 marks**

*Unit I* 15marks; *Unit II* 15 marks; *Unit III* 15 marks; *Unit IV* 15 marks; *Unit V* 15 marks

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER –I
Course Title: <b>FINANCIAL ACCOUNTING – I</b>		
Course Code: <b>04CT11</b>	Hours per week: <b>6</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To provide knowledge regarding basic accounting concepts and conventions and also to inculcate skills in preparing Final Accounts of both Trading and Non-trading concern, Errors and their Rectification, Depreciation and Bank Reconciliation Statement.

**Course Outcomes (COs)**

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the fundamental concepts and conventions of accounting	K1, K2, K3
<b>CO 2</b>	Prepare Bank Reconciliation Statement and Rectify errors	K1, K2, K3
<b>CO 3</b>	Give the accounting treatment for depreciation under various methods	K1, K2, K3
<b>CO 4</b>	Prepare the final accounts of sole traders.	K1, K2, K3
<b>CO 5</b>	Prepare the final accounts of Non-Trading concerns.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I****[21 Hours]**

Book- Keeping – Accounting-Objectives-Methods of Accounting-Accounting Concepts and Conventions – Processing of Accounting - Journal – Ledger – Cash Books – Trial Balance.

**UNIT-II****[21 Hours]**

Capital and Revenue items-Distinction between Capital and Revenue Receipts and Losses (Theory only) - Bank Reconciliation Statement - Errors and their Rectification

**UNIT-III****[21 Hours]**

Depreciation - Straight Line Method-Written Down Value Method (Problems)–Annuity Method-Average Due Date (Simple Problems only)

**UNIT-IV****[21 Hours]**

Final Accounts of Sole Trading Concerns.

**UNIT-V****[21 Hours]**

Accounts of Non – Profitable Concerns- Receipts and Payments - Income and Expenditure Account and Balance Sheet.

**Text Book**

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

**Reference Book**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	0	1	3	0	3
CO2	9	0	0	1	3	0	3
CO3	9	0	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
	<b>45</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>15</b>	<b>0</b>	<b>15</b>

Strong- 9

Medium - 3

Low - 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
<b>Total</b>	<b>45</b>	<b>0</b>	<b>5</b>	<b>15</b>	<b>15</b>

Strong- 9

Medium - 3

Low - 1

### Pedagogy:

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

## DEPARTMENT OF COMMERCE

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Core Course</b>		SEMESTER - I
Course Title: <b>BUSINESS CORRESPONDENCE&amp; OFFICE METHODS</b>		
Course Code: <b>04CT12</b>	Hours per week: <b>5</b>	Credits: <b>4</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

### Preamble

To bring about effective writing skills in commercial world to understand the basic idea about correspondence. Students can be aware about communication, modern methods of communication and also procedure followed for writing various letters.

### Course Outcomes (COs)

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Learn the principles of business communication and prepare application for job.	K1, K2, K3
<b>CO 2</b>	Know the procedure for drafting various business letters.	K1, K2, K3
<b>CO 3</b>	Draft letters used in banking and insurance companies.	K1, K2, K3
<b>CO 4</b>	Understand the functions of an office and the importance of office equipments.	K1, K2, K3
<b>CO 5</b>	Maintain records and do filing in an office.	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

### Syllabus

#### UNIT-I

General Principles: Business Correspondence – Meaning – Form - Characteristics of a Good Business Letter. Letters of Application – Application for a Situation **[15 Hours]**

#### UNIT-II

Trade Letters: Trade Enquiries and Replies – Offers and Quotations–Orders- Placing, Confirmation–Collection Letters– Circular Letters–Meaning of Circular Letter. Letter Relating to Admission – Retirement and Death of a Partner– Letters Informing Change of Business and Business Premises. Letter Announcing Clearance Sale. **[15 Hours]**

#### UNIT-III

Banking Correspondence: Correspondence Between Banker and Customer –Relating to Opening and Closure of Accounts Letter Requesting Overdraft and Loan Facilities –Letter Ordering Stop Payment of a Cheque.

Insurance Correspondence: Correspondence Between Insured and Insurer with Regard to Claims and Settlements–Letter of Complaints with Regard to Damage to Goods for Transit. **[15 Hours]**

#### UNIT-IV

Organisation of a Modern Office: Office- meaning - Functions And Importance - Office System and Routines - Flow of Work - Office Manuals – meaning and types – Office Machines and Equipments - Necessity for Various Types of Equipments - Basic Principles in the Selection of Office Equipments

#### UNIT-V

**[15 Hours]**

Maintenance of Records: Making Records - Paper Work in the Modern Office - Office Rooms - Forms Control – Design - Continuous Stationery.

Filing: Essentials of a Good Filing System - Classification and Arrangement - Filing Methods - Centralised and Decentralized Filing **[15 Hours]**

**Text Book**

R.S.N. Pillai & Bagavathi, “**Modern Commercial Correspondence**”, S.Chand & Company Ltd, New Delhi, 2008.

**Reference Book**

1. Rajendra Pal Korahill, “**Essentials of Business Communication**”, Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, “**Business Communication**”, R.Chand & Co, New Delhi, 2003.
3. R.S.N. Pillai & Bagavathi, “**Office Management**”, S.Chand & Company Ltd, New Delhi, 2003.
4. Dr.T.Ramasamy, “**Office Management**”, Gold Books Publishing House, Srivilliputtur, 2010.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	0	1	3	0	3
CO2	9	9	0	1	3	0	3
CO3	9	9	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
	45	27	0	5	15	0	15

**Strong- 9****Medium - 3****Low – 1****Mapping of CO with PSO**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

**Strong- 9****Medium - 3****Low – 1****Pedagogy:**

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

## DEPARTMENT OF COMMERCE

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Course</b>		<b>SEMESTER - I</b>
<b>Course Title: PRINCIPLES OF MANAGEMENT</b>		
<b>Course Code: 04CT13</b>	<b>Hours per week: 4</b>	<b>Credits: 4</b>
<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>	<b>Total: 100 Marks</b>

### Preamble

To throw light on the basic processes of Management. To grasp the Principles of Management

### Course Outcomes (COs)

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the functions of management and the contributions made by management thinkers.	K1, K2, K3
<b>CO 2</b>	Discuss principles and functions of planning and decision making	K1, K2, K3
<b>CO 3</b>	Evaluate the various organizational structure and importance of delegation and decentralisation.	K1, K2, K3
<b>CO 4</b>	Describe the functions of staffing and communication process	K1, K2, K3
<b>CO 5</b>	Explain the control process and importance of coordination in an organisation.	K1, K2, K3

K1- Remembering      K2 – Understanding      K3 – Applying

### Syllabus

#### UNIT-I

[15 Hours]

Management: Meaning and Functions – Different Approaches to the Study of Management – Contributions of Henri Fayol, F.W. Taylor and Peter F. Drucker – Management By Objectives – Management By Exception – Authority and Responsibility.

#### UNIT-II

[15 Hours]

Planning: Importance – Objectives – Process of Planning – Decision Making – Methods of Planning – Obstacles to Effective Planning Techniques.

#### UNIT-III

[15 Hours]

Organising: Nature and Importance – Formal and Informal Organization – Delegation and Decentralisation – Departmentalisation – Span of Management – Line and Staff and Functional Relationship – Organisation Chart.

#### UNIT-IV

[15 Hours]

Staffing: Recruitment – Selection – Promotion and Appraisal – Training – Job Analysis and Evaluation. Directing : Human Aspects of Management – Motivation – Leadership – Supervision- Communication – Barriers to Communication – Communication Media.

#### UNIT-V

[15 Hours]

Controlling: Basic Requirements – Information Feedback – Control Process – Fixation of Standards – Measurement of Performance.

Coordination: Nature of Coordination – Problems of Coordination – Effective Coordination.

### Text Book

K. Natarajan and K.P. Ganesan., "Principles of Management", Himalaya Publishing House, New Delhi, 2012

### Reference Books

1. Gupta R. N., "Principles of Management", S. Chand & Company Ltd., New Delhi, 2012.



2. Dr.T.Ramasamy., “**Principles of Management**”, Gold Books Publishing House, Srivilliputtur, 2013.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	0	0	1	3	0	3
<b>CO2</b>	9	0	0	1	3	0	3
<b>CO3</b>	9	0	0	1	3	0	3
<b>CO4</b>	9	3	0	1	3	0	3
<b>CO5</b>	9	0	0	1	3	0	3
	<b>45</b>	<b>3</b>	<b>0</b>	<b>5</b>	<b>15</b>	<b>0</b>	<b>15</b>

**Strong- 9**

**Medium - 3**

**Low - 1**

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>

**Strong- 9**

**Medium - 3**

**Low - 1**

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Allied Theory</b>		<b>SEMESTER - I</b>
Course Title: <b>MANAGERIAL ECONOMICS</b>		
Course Code: <b>04AT11</b>	Hours per week: <b>5</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

Students can be aware about the various provisions of business economics, demand analysis, production theories and various economic systems in India.

**Course Outcomes (COs)**

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the principles of Managerial Economics and its functions	K1, K2, K3
<b>CO 2</b>	Discuss the law of demand and demand forecasting	K1, K2, K3
<b>CO 3</b>	Analyse the concepts relating to indifferent curve analysis	K1, K2, K3
<b>CO 4</b>	Describe the production function and laws on diminishing, increasing and constant returns	K1, K2, K3
<b>CO 5</b>	Explain the cost and revenue analysis and various market structures	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I****[18 Hours]**

Introduction to Managerial Economics: Definition, Nature and Scope; Fundamental Economic Principles that aid Managerial Decisions - Opportunity Cost Principle, Incremental Principle, Principle of Time Perspective, Discounting Principle and Equimarginal Principle.

**UNIT-II****[18 Hours]**

Demand Analysis and Demand Forecasting: Meaning and Definition of Demand, Law of Demand, Exceptions to Law of Demand, Determinants of Demand; Demand Forecasting - Meaning Objectives, Factors involved in Demand Forecasting, Methods of Demand Forecasting - Time Series Analysis – Importance of Time Series Analysis in Business – Components of Time Series – Methods of Estimating Trend.

**UNIT-III****[18 Hours]**

Indifference Curve Analysis: Scale of preference – Indifference Schedule – Indifference Curve – Indifference Map – Properties of Indifference Curve – Marginal Rate of Substitution – Consumer's Equilibrium – Income Effect.

**UNIT-IV****[18 Hours]**

Production Function: Concept of Production Function - Factors – Law of Diminishing Returns – Law of Increasing Returns – Law of Constant Returns – Law of Variable Proportions and Economies of Scale – Isoquant Curve – Least Cost Combination.

**UNIT-V****[18 Hours]**

Cost and Revenue Analysis: Fixed and Variable Cost, Explicit and Implicit Costs, Marginal and Average Costs, Short-run and Long-run Cost Curves; Revenue Analysis - Meaning, Average Revenue and Marginal Revenue - Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

**Text Book**

Dr. S. Sankaran., “**Managerial Economics**”, Margham Publication, Chennai, 2013.

**Reference Books**

1. R.L. Varshney and K.L. Maheswari., “**Managerial Economics**”, Sultan Chand and Sons, New Delhi, 2012.
2. D. N. Dwivedi., “**Managerial Economics**”, Vikas Publishing House Pvt. Ltd, New Delhi, 2010.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	0	9	1	3	3	3
<b>CO2</b>	9	0	9	1	3	3	3
<b>CO3</b>	9	0	9	1	3	3	3
<b>CO4</b>	9	0	3	1	3	3	3
<b>CO5</b>	9	0	3	1	9	3	3
	<b>45</b>	<b>0</b>	<b>33</b>	<b>5</b>	<b>21</b>	<b>15</b>	<b>15</b>

Strong- 9

Medium - 3

Low - 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	9	1	3	3	3
<b>CO2</b>	9	1	3	3	3
<b>CO3</b>	9	1	3	3	3
<b>CO4</b>	9	1	3	3	3
<b>CO5</b>	9	1	3	3	3
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>

Strong- 9

Medium - 3

Low - 1

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-IV: Non Major Elective</b>		<b>SEMESTER - I</b>
<b>Course Title: FUNDAMENTALS OF FINANCIAL ACCOUNTING</b>		
Course Code: <b>04NE11</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To provide knowledge regarding basic accounting concepts and conventions and also to inculcate skills in preparing Final Accounts, accommodation of bills and Bank Reconciliation Statement.

**Course Outcomes(CO<sub>s</sub>)**

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the principles of book keeping and its features.	K1, K2, K3
<b>CO 2</b>	Record the transactions in the books of accounts under double entry system	K1, K2, K3
<b>CO 3</b>	Prepare various ledger accounts and do balancing	K1, K2, K3
<b>CO 4</b>	Prepare trial balance	K1, K2, K3
<b>CO 5</b>	Prepare final accounts of a sole proprietor	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying****Syllabus****UNIT - I****[6 Hours]**

Introduction to Accounting: Meaning and Definition of Book Keeping - Meaning and Definition of Accounting - Distinction between Book Keeping and Accounting - Functions of Accounting - Characteristics of Accounting - Objectives of Accounting - Advantages & Limitations of Accounting.

**UNIT -II****[6 Hours]**

Books of Original Record - Journal: Various Terms Used in Accounting - Types of Accounts - Meaning - Double Entry System of Book Keeping - Meaning - Rules of Double Entry - Advantages of Double Entry System - Distinction Between Single Entry System and Double Entry System - Format of Journal Entry - Preparation of Journal Entries - Practical Exercises for the Preparation of Journal Entries.

**UNIT- III****[6 Hours]**

Main Book of Accounts - Ledger: Meaning of Ledger - Subdivision of Ledger - Difference Between Journal and Ledger - Standard form of Ledger Account - Method of Ledger Posting - Method of Closing and Balancing of Accounts in the Ledger - Practical Exercises for the Preparation of Ledger.

**UNIT- IV****[6 Hours]**

Trial Balance: Meaning of Trial Balance - Objectives in Drawing up a Trial Balance - Defects of Trial Balance - Standard Form of Trial Balance - Practical Exercises for the Preparation of Trial Balance.

**UNIT- V****[6 Hours]**

Final Accounts of a Sole Proprietor: Meaning of Final Accounts - Objectives of Final Accounts - Distinction Between Trial Balance and Balance Sheet - Trading Account - Meaning, Purpose, and its Format - Profit and Loss Account - Meaning, Purpose, and its Format - Balance Sheet - Meaning, Purpose, and its Format - Simple Adjustments in Final Accounts - Practical Exercises for the Preparation of Final Accounts.

**Text Book**

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

**Reference Books**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

### Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	L	S	S

S-Strong

M-Medium

L-Low

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

**Part -II English (CBCS-OBS) SEMESTER– II**  
**(For those who join in June 2018 onwards)**

<b>PART II – Paper II</b>		
<b>Subject Title : General English-II</b>		
Subject Code: P2LE21/P2CE21	Hours per week: 6	Credit: 3
Formative Marks: 25	Summative Marks: 75	Total Marks: 100

Total number of hours per semester: **75 Hrs**

**PREAMBLE**

To apply the basic English Grammar knowledge in personal and professional life

To learn different sentence structures in order to form different kinds of sentences and utilize it for effective communication

**COURSE OBJECTIVES**

1. To acquire the ability to communicate in English at personal and professional spheres of life
2. To frame statements and questions with *be* form verbs of past, present and future tenses
3. To use Modal verbs, Gerunds and to form statements and questions with helping verbs
4. To frame sentences with the help of different sentence structures
5. To form sentences with connecting words, prepositions and to report statements, questions and instructions

**Course Outcomes**

No.	Course Outcomes	Knowledge Level ( Bloom's Taxonomy)
<b>CO 1</b>	Ability to communicate in English at personal and professional spheres of life	K3
<b>CO 2</b>	Knowledge on framing statements and questions with <i>be</i> form verbs of past, present and future tenses	K1
<b>CO 3</b>	Ability to use Modal verbs, Gerunds and to form statements and questions with helping verbs	K3
<b>CO 4</b>	Ability to frame sentences with the help of different sentence structures	K3
<b>CO 5</b>	Framing sentences with connecting words, prepositions and to report statements, questions and instructions	K3

**K1-knowledge**

**K2-Understand**

**K3-Apply**

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CO1</b>	9	9	9	1	-	1
<b>CO2</b>	9	9	3	-	-	-
<b>CO3</b>	9	3	3	-	-	-
<b>CO4</b>	9	3	3	-	-	-
<b>CO5</b>	9	3	9	-	-	-
	45	27	27	1	-	1

Strong-9 Medium-3 Low

**Unit I(15 hours)**

Self-Introduction

Getting to Know

Expressing one's Interest

Talking about Places

Talking about your profession/organization

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Speaking about your business

Activities at home

Likes and Dislikes

Giving directions/instructions

Saying 'Thank you'

Apologising

Asking for advice/ giving advice

Talking about the present

Talking about the past

Talking about the future

Asking for opinion/giving opinion

Making a request/ asking permission

Giving Message

Telephonic Conversation

News and Views

Narrating

General Enquiries

Short responses

Skills and Talents

Job Interviews

Short Speeches

Farewell

## **Unit II (15 hours)**

Understanding the sentence pattern: **I am, We are, You are, He is, She is, They are and Who is**

Understanding the Question Pattern: **Who + am/is/are+ you/he/she/they**

Words that name relationship-Friend, colleague, neighbour

Singular and Plural forms

Speech Generating Drill: Who're you? Who's he? Who's She? Who're they?

Understanding the Sentence Pattern: **He/She/They/I + am/is/are + article + name (of a profession)**

Names of profession: eg. Advocate, homemaker, etc.

Understanding the structures **How is, How are** and the replies to such questions under the structures **I am, We are, He is, She is and They are.**

Location Words

Understanding the question pattern **where is/are/ + a location word**

Understanding the sentence pattern **I/You/He/She/They/It + am/is/are + location word**

Time words

Understanding the question pattern: When + is + naming word

Understanding the sentence pattern: It + is + a time word

Understanding the sentence pattern: There is..., There are... and It is...

Difference between It is... and There is...

Present tense forms of 'be': am, is, are

Past tense forms of 'be': was, were

Future tense forms of 'be': will be

Sentence Patterns associated with 'be'

Yes/No Questions with the 'be' words

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Formation of negative questions with 'Be'

Wh-question structures with the be forms

### **Unit III**

**(15 hours)**

'Third person singular +s' rule  
Sentence patterns using 'do not' and 'does not'  
Question patterns using 'do' and 'does'

Giving instructions with the help of the present tense form of the action word  
Asking questions about everyday activities using what, when, how, which, where, why, who and whom

Usage of 'have' and 'has'  
Different meanings of 'have'

Usage of the past form of the action word  
Usage of '*did not*'

Understanding how *questions* of the *past tense* are formed  
Difference between *Yes/No questions* and the *Wh-questions*  
Negative questions

Usage of '*will*'  
Understanding how positive, negative and question sentences are made with '*will*'  
Usage of *won't*  
Difference between *don't*, *doesn't*, *didn't* and *won't*

The structure *am/is/are + -ing* words used in speaking about action going on now, planned future action and activities of temporary nature

The structure *was/were + -ing* action words  
The structure *wh. words + was/were + ing* words  
The connectives *when* and *while*  
Difference between *am/is/are + ing* words and *was/were + ing* words

### **Unit IV** (15 hours)

Sentence pattern with '*will be + ing* word'  
The structure employing '*going to*'  
Question patterns with '*will be + ing* words'  
Question patterns with '*going to*'  
Difference between the future continuous for planned actions and the future continuous for a running action in the future

Sentence structure with *have/has + past participle* (ed/en action word) and its usage  
Difference between *simple past* and *present perfect*

The structure employing *have not* and *has not*  
Question patterns using *has/have + past participle*  
Wh-questions with *has/have + past participle*  
Difference between *did not* and *has not/ have not*  
Usage of words such as yet, so far, never, since, for ages and ever

Sentence structure using *had+ past participle*  
Difference between *did not* and *had not*



Sentence structure using *has been/have been* + *-ingverb*  
 Difference between the present continuous and the present perfect continuous

Usage of modals *can* and *could*  
 Difference between *can* and *could*  
 Difference between *I didn't* and *I couldn't*

Usage of *should*, *must* and *have to*  
 Usage of *had to*, *should be*, *must be* and *will have to*  
 Difference between *should* and *must*

Usage of *should not*, *must not*, *don't have to*, *doesn't have to* and *need not*  
 Difference between *need not* and *don't have to*

Usage of *shall I*, *can I*, *could I*, *should I*, and *may I*  
 Difference between *may* and *might*

Usage of *would*, *used to*, *supposed to* and *likely to*  
 Difference between *I used to* and *I am used to*

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

Usage of *to+ present tense action word* in a sentence  
 Sentence structure: *It is too + adjective + to + present tense action word*

Usage of *-ing* word as a naming word  
 Other usages of the *-ing* words  
 How prepositions are used with '*ing*' words  
 Usage of *let* and *let us*  
 Usage of *let me*, *let him*, *let her*, *let them*, and *let it*  
 Exceptions of *let*  
 Difference between *shall we* and *let us*

Usage of connecting words such as *as if*, *because*, *till*, *unless*, *as*, *since*  
 Types of sentences  
 How sentences can be combined using connectives

Usage of prepositions such as *in*, *at*, *for*, *by*, *on*  
 Common errors involving prepositions  
 How the same prepositions can be used in various contexts

Sentence pattern using *get + adjectives*  
 Sentence pattern using *get + nouns*  
 Sentence pattern using phrasal verbs

Sentence pattern in which '*be*' words are combined with the past participle  
 Situations that call for this pattern  
 How certain verbs cannot be used in the passive voice

Reported statements  
 Reporting questions  
 Types of Questions  
 Usage of *that*, *whether* and *if*  
 Where *if* or *whether* is not used  
 Change of tenses when a reporting occurs

Reporting instructions  
 Reporting someone's ideas or opinions

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Difference between *said* and *told*  
 Difference between *asked me to* and *told me to*

Text Book:

In-house text book would be prepared by the department in consultation with the experts.

Reference Books:

1. Swan, Michael. Practical English Usage, 4<sup>th</sup> Edition. OUP, 2018.
2. Quirk, Randolph. A Comprehensive Grammar of the English Language, Pearson, 2017.
3. Murthy, JD. Contemporary English Grammar for Scholars and Students. 16<sup>th</sup> Edition. Book Palace, New Delhi, 2013.
4. Karal, Rajeevan. English Grammar Just for You. OUP, 2016.
5. Joseph KV, English Grammar and Usage, McGraw Hill Education, 2<sup>nd</sup> Edition, 2010.

### **Formative Question Pattern:**

**Duration: 2 Hours**

**Max. Marks: 50 marks**

Unit I Descriptive (2 out of 3 questions) 2x5 marks=10 marks

Unit II One mark Question 10x1=10 marks

Unit III One mark Question 10x1=10 marks

Unit IV One mark Question 10x1=10 marks

Unit V One mark Question 10x1=10 marks

### **Summative Question Pattern:**

**Duration: 3 Hours**

**Max. Marks: 75 marks**

Unit I Descriptive Type (3 out of 5) 3x5=15 marks

Unit II One mark Question 15x1=15 marks

Unit III One mark Question 15x1=15 marks

Unit IV One mark Question 15x1=15 marks

Unit V One mark Question 15x1=15 marks

### **Teaching Methodology for General English**

1. Teacher Centered – Direct Instruction, Flipped Classroom, Kinesthetic Learning
2. Student Centered- Inquiry Based Learning, Game Based Learning, Artificial Expeditionary Learning

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Course</b>		<b>SEMESTER - II</b>
<b>Course Title: FINANCIAL ACCOUNTING – II</b>		
Course Code: <b>04CT21</b>	Hours per week: <b>6</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

Provide knowledge regarding accounting treatment of department and branch accounts and also to inculcate skills in preparing Accounts under single entry system, joint venture and Insurance claims.

**Course Outcomes (COs)**

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Prepare the accounts for joint ventures	K1, K2,K3
<b>CO 2</b>	Calculate profits under single entry system	K1, K2,K3
<b>CO 3</b>	Give the accounting treatment for preparing branch accounts	K1, K2,K3
<b>CO 4</b>	Prepare departmental accounts	K1, K2,K3
<b>CO 5</b>	Compute Fire Insurance Claims and prepare Self Balancing Ledgers.	K1, K2,K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

**Syllabus****UNIT-I****[21 Hours]**

Joint venture-meaning- partnership Vs joint ventures- when a separate set of books is kept – when a separate books is not kept.

**UNIT-II****[21 Hours]**

Single entry-Net worth method-Conversion Method.

**UNIT-III****[21 Hours]**

Branch Accounts-Dependent Branches-Debtors System - Cost Price and Invoice Price.

**UNIT-IV****[21 Hours]**

Departmental Accounts-Allocation of Expenditure-Trading and Profit and Loss Account.

**UNIT-V****[21 Hours]**

Self Balancing Ledgers.

Fire Insurance Claims- Loss of Stock.

Average clause – Loss of Profit

**Text Books**

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

**Reference Books**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta.,“**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman.,“**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy.,“**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	0	1	3	0	1
CO2	9	0	0	1	3	0	1
CO3	9	0	0	1	3	0	1
CO4	9	0	0	1	3	0	1
CO5	9	0	0	1	3	0	1
	45	0	0	5	15	0	5

**Strong- 9****Medium - 3****Low - 1****Mapping of CO with PSO**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

**Strong- 9****Medium - 3****Low - 1****Pedagogy**

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Course</b>		<b>SEMESTER - II</b>
<b>Course Title: BANKING THEORY, LAW &amp; PRACTICE</b>		
Course Code: <b>04CT22</b>	Hours per week: <b>4</b>	Credits: <b>4</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

Enable the students to gain the basic knowledge about recent banking concepts.

**Course Outcomes (COs)**

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recollect the knowledge about the structure and understand the functions of commercial banks and RBI.	K1, K2, K3
<b>CO 2</b>	Understand the relationship between the banker and customer.	K1, K2, K3
<b>CO 3</b>	Apply the procedure in opening various deposit accounts.	K1, K2, K3
<b>CO 4</b>	Differentiate the various negotiable instruments and prepare such instruments.	K1, K2, K3
<b>CO 5</b>	Examine the Rights and Duties of paying and collecting bankers.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying**Syllabus****UNIT-I****[15 Hours]**

Definition of banking – kinds of banks – Unit banking Vs Branch banking – Deposit banking Vs Investment banking – Mixed banking – Commercial banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks - innovative services (Credits Card, Debit Card, ATM) – Central banking – RBI and its functions – Techniques of Credits control.

**UNIT-II****[15 Hours]**

Banker and Customer – Definition – General and Special relationship.

**UNIT-III****[15 Hours]**

Types of deposit accounts with the banker – Current accounts – Savings bank accounts – Fixed deposit accounts - Different types of customers-precautions to be taken before opening an account in the name of a new customer.

**UNIT-IV****[15 Hours]**

Negotiable instrument – Definition – Distinguishing features of a cheque, Bill and promissory Note – Endorsement – kinds of endorsement and their legal effects – Crossing of cheques – Different types of crossing – Marking of cheques.

**UNIT-V****[15 Hours]**

Paying and Collecting Bankers – Rights and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques – Statutory protection.

**Text Books**

E.Gordon & K.Natarajan., “**Banking Theory, Law & Practice**”, Himalaya Publishing House, Mumbai, 2013.

**Reference Books**

1. Sundharam K.P.M. & Varshney P.N., “**Banking Theory, Law & Practice**”, Sultan Chand & Sons, New Delhi. 2012.
2. S.Gurusamy., “**Banking Theory, Law & Practice**”, Vijay Nicle In presents Ltd., Chennai, 2013.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	0	1	3	0	3
CO2	9	0	0	1	3	0	3
CO3	9	0	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
	45	9	0	5	15	0	15

Strong- 9

Medium - 3

Low - 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

Strong- 9

Medium - 3

Low - 1

### Pedagogy:

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Practical</b>		<b>SEMESTER - II</b>
<b>Course Title: LAB-1:MS-OFFICE</b>		
Course Code: <b>04CP23</b>	Hours per week: <b>4</b>	Credits: <b>4</b>
CIA: <b>40 Marks</b>	ESE: <b>60 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To enlighten the students with the knowledge of various components of office automation package used in business.

**Course Outcomes (COs)**

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Prepare and format the word document, invitations, and greeting cards using MS Word.	K1, K2,K3
<b>CO 2</b>	Do mail merges for preparing office communication using MS Word.	K1, K2,K3
<b>CO 3</b>	Write Excel program to prepare mark statements, Electricity Bill, Pay Bill.	K1, K2,K3
<b>CO 4</b>	Prepare various charts and graphs for Marks details, Pay particulars, Sales and Profit details.	K1, K2,K3
<b>CO 5</b>	Design slides for Banking, Insurance, Accountancy, Income Tax etc., to make power point presentation.	K1, K2,K3

**K1- Remembering    K2 – Understanding    K3 – Applying****LIST OF PRACTICAL LAB EXERCISES****MS-WORD**

- Using MS-WORD to perform the following.
  - Format the text
  - Insert date, picture, table
  - Edit the text
- Prepare Mail Merge
- Design an invitation Card or Greetings Card using Word Art

**MS-EXCEL**

- Excel Program to prepare Students Marks
- Excel Program to prepare Electricity Bill
- Excel Program to prepare List of Candidates selected for a job.
- Excel Program to Calculate Income Tax
- Excel Program to prepare Pay Bill
- Prepare Chart using Marks details, Pay particulars, Sales and Profit details

**MS-POWER POINT**

- Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management.
- Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

**Text Book**

R.K.Taxali., "PC Software for Windows Made Simple", MCGRaw-Hill Publishing Company Ltd., New Delhi, (Current Edition).

### Reference Books

1. Sanjay Saxena ,“**MS-Office 2000**”,Vikas Publishing House Private Ltd., New Delhi. (Current Edition)
2. Timothy J.O’Leary and LindaiO’Leary ,“**MS-Office**”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

### Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>L</b>	<b>S</b>

S-Strong

M-Medium

L-Low

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018



**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Allied Theory</b>		<b>SEMESTER - II</b>
Course Title: <b>ENTREPRENEURSHIP DEVELOPMENT</b>		
Course Code: <b>04AT21</b>	Hours per week: <b>6</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

Gives the better idea about the topics like factors affecting entrepreneurial growth, qualities of entrepreneur, financial and institutional support to entrepreneurs.

**Course Outcomes (COs)**

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Understand the concept of entrepreneurship, and qualities of an entrepreneur.	K1, K2, K3
<b>CO 2</b>	Acquire knowledge about the talent identification and development of entrepreneurship.	K1, K2, K3
<b>CO 3</b>	Identify, formulate and appraise the project for implementation.	K1, K2, K3
<b>CO 4</b>	Explain about the institutional support for entrepreneurship development.	K1, K2, K3
<b>CO 5</b>	Prepare the project report for financial support.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying**Syllabus****UNIT-I****[18 Hours]**

Entrepreneurship – Meaning – Importance – Qualities of Entrepreneurs – Kinds of Entrepreneurs - Factors Affecting Growth of Entrepreneurship – Internal, External, Socio, Demographic, Political and Economic – Motivation – Motivation Theories – Motivation Factors

**UNIT-II****[18 Hours]**

Entrepreneurial Talent Identification and Development – Selection and Training- Industrial Estates - Women Entrepreneurship – Peculiar Problems.

**UNIT-III****[18 Hours]**

Project identification - – Meaning of Project – Classification – Sources of Project Ideas – Project Formulation – Steps – Methods- Project Appraisal.

**UNIT-IV****[18 Hours]**

Entrepreneurial Development – Role of Institutions - Banks – NSIC, TIIC, SIPCOT, KVIC, DIC, NABARD – its functions – Incentives and Subsidies – Support of Central Government - Support of State Government - Special Schemes for Entrepreneurial Development – IRDP, PMEGP, Venture Capital Scheme.

**UNIT-V****[18 Hours]**

Project Report – Meaning – Contents – Types – Steps in Preparation – Qualities of a good Report.

**Text Book**

E.Gordon K. Natarajan., “**Entrepreneurship Development**” Himalaya Publishing House, 2013.

**Reference Books**

1. Khanka S.S., “**Entrepreneurial Development**”, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2013.
2. Desai Vasant., “**Entrepreneurial Development and Management**”, Himalaya Publishing House, New Delhi-2011.
3. Dr.Satish Taneja., “**Entrepreneur Development**” Himalaya Publishing House, New Delhi- 2011.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	3	3	3	3	3
CO2	9	0	3	3	3	3	3
CO3	9	0	3	3	3	3	3
CO4	9	0	3	3	3	3	3
CO5	9	0	3	3	3	3	3
	45	0	15	15	15	15	15

Strong- 9

Medium - 3

Low - 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3

Strong- 9

Medium - 3

Low - 1

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-IV: Non Major Elective</b>		<b>SEMESTER - II</b>
<b>Course Title: ELEMENTS OF INCOME TAX</b>		
Course Code:: <b>04NE21</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

Enable the students to learn the provisions of the Income Tax Act, 1961 and to apply them to compute tax under different heads of income.

**Course Outcomes (COs)**

At the end of the course, students would be able to

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (According to Bloom's Taxonomy)</b>
<b>CO 1</b>	Acquire the knowledge about fundamental concepts of Indian Income Tax Law.	K1, K2, K3
<b>CO 2</b>	Explain the taxable income under various heads.	K1, K2, K3
<b>CO 3</b>	Understand the concept of Gross Total Income.	K1, K2, K3
<b>CO 4</b>	Recollect the deductions to be made in computing Total Income.	K1, K2, K3
<b>CO 5</b>	Apply the rule in assessment procedure.	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying****Syllabus****UNIT-I****[6 Hours]**

Introduction: What is Income Tax - Who is liable to pay Income Tax? – Basis of Charge of Income Tax - Definitions: Assessee – Previous Year – Assessment Year – Income - Concept of Income – Assessee - Person – Agricultural Income – Rates of Tax - Gross Total Income – Total Income.

**UNIT-II****[6 Hours]**

Incomes which do not Form Part of Total Income (Exempted Incomes)- Determination of Residential Status and Tax Liabilities – Incidence of Tax.

**UNIT-III****[6 Hours]**

Heads of Income: Income from Salary - Income from House Property – Profits and Gains from Business / Profession – Capital Gains - Income from Other Sources.

**UNIT-IV****[6 Hours]**

Deemed Incomes – Clubbing of Incomes - Set-off and Carry Forward of Losses - Deductions to be made in computing Total Income.

**UNIT-V****[6 Hours]**

Income Tax Authorities - Assessment Procedure – Types of Assessment.

**Text Book (Current Edition Relevant to the Assessment Year)**

1. Study Material Prepared by the Department.

**Reference Books (Current Edition Relevant to the Assessment Year)**

1. Dr. Mehrotra & Dr. Goyal., **"Income-tax Law and Accounts"**, Sahitya Bhavan Publication, Agra.
2. T.S. Reddy & Y. Hari Prasad Reddy., **"Income Tax Theory, Law & Practice"**, Margham Publications, Chennai.
3. Dr. Vinod K. Singhania., **"Direct Taxes – Law and Practice"**, Taxman publication, New Delhi.
4. B.B. Lal., **"Direct Taxes"**, Konark Publisher (P) Ltd, New Delhi.
5. Bhagwathi Prasad., **"Direct Taxes – Law and Practice"**, Wishwa Prakashana, New Delhi.
6. Gaur V.P., and Narang D.B., **"Income Tax Law and Practice"**, Kalyani Publishers, New Delhi.

**Note:**

- Questions shall be set as **only in theory**.
- Amendments made upto 6 months prior to the date of examination is to be followed.

**Mapping of CO with PO**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
	<b>S-Strong</b>		<b>M-Medium</b>		<b>L-Low</b>

**Pedagogy**

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21<sup>th</sup> March 2018
- Approved in the Academic Council Meeting held on 11<sup>th</sup> April 2018

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Core Course</b>		<b>SEMESTER - III</b>
Course Title: <b>ADVANCED ACCOUNTING</b>		
Course Code: <b>04CT31</b>	Hours per week: <b>7</b>	Credits: <b>4</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To impart knowledge and skill in the preparation of various accounts relating to Partnership Firms, Royalty, Hire Purchase system and Insolvency of individuals.

**Course Outcomes (COs)**

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Prepare the accounts of Partnership Firms for admission and retirement	K1, K2, K3
<b>CO 2</b>	Give the accounting treatment for Joint Life Policy and dissolution of firm	K1, K2, K3
<b>CO 3</b>	Give the accounting treatment for Royalty transactions	K1, K2, K3
<b>CO 4</b>	Prepare accounts under Hire Purchase System and Instalment System	K1, K2, K3
<b>CO 5</b>	Prepare accounts in the case of Insolvency of individuals.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying**Syllabus****UNIT-I**

[21 Hours]

Partnership Accounts – Past Adjustment and Guarantee – Admission of a New Partner – Retirement and Death of a Partner.

**UNIT-II**

[21 Hours]

Joint Life Policy – Dissolution of Firms – Piecemeal Distribution of Assets.

**UNIT-III**

[21 Hours]

Royalty Accounts – Accounting Records in the Books of Lessor and Lessee – Sub-Lease.

**UNIT-IV**

[21 Hours]

Hire Purchase and Installment Accounts (Excluding Hire Trading Account and Stock and Debtors System)

**UNIT-V**

[21 Hours]

Insolvency of Individuals – Statement of Affairs and Deficiency Account.

**Text Book**

T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

**Reference Books**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	0	1	3	0	3
CO2	9	0	0	1	3	0	3
CO3	9	0	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
	45	0	0	5	15	0	15

Strong- 9

Medium - 3

Low - 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

Strong- 9

Medium - 3

Low - 1

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Core Course</b>		SEMESTER - <b>III</b>
Course Title: <b>INCOME TAX LAW &amp; PRACTICE – I</b>		
Course Code: <b>04CT32</b>	Hours per week: <b>6</b>	Credits: <b>4</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To enable the students to learn the provisions of the Income Tax Act, 1961 and to apply them to compute tax under different heads of income.

**Course Outcomes (COs)**

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Acquire knowledge about fundamental concepts and Define the important concepts of Income Tax Act.	K1, K2, K3
<b>CO 2</b>	Understand the procedure for determining the Residential status and incidence of tax	K1, K2, K3
<b>CO 3</b>	Identify the various exempted incomes.	K1, K2, K3
<b>CO 4</b>	Analyse the computation of taxable income under salary.	K1, K2, K3
<b>CO 5</b>	Determine the taxable income under Income from house property and other sources. .	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I**

[15 Hours]

Introduction to Income Tax Act 1961 - Definitions: Assessee – Previous Year – Assessment Year – Income - Concept of Income – Assessee - Person – Agricultural Income – Gross Total Income – Total Income

**UNIT-II**

[15 Hours]

Determination of Residential Status and Tax Liabilities – Incidence of Tax.

**UNIT-III**

[15 Hours]

Incomes which do not form part of Total Income. (Exempted Incomes – u/s 10)

**UNIT-IV**

[15 Hours]

Income from Salary.

**UNIT-V**

[15 Hours]

Income from House Property – Income from Other Sources.

**Text Book (Current Edition Relevant to the Assessment Year)**

Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.

**Reference Books (Current Edition Relevant to the Assessment Year)**

1. T.S. Reddy & Y. Hari Prasad Reddy., “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) Ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, Wishwa Prakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

**Note:**

- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	0	3	3	0	3
CO2	9	0	0	3	3	0	3
CO3	9	0	0	3	3	0	3
CO4	9	0	0	3	3	0	3
CO5	9	0	0	3	3	0	3
	45	0	0	15	15	0	15

Strong- 9

Medium - 3

Low - 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	3	3	3
CO2	9	0	3	3	3
CO3	9	0	3	3	3
CO4	9	0	3	3	3
CO5	9	0	3	3	3
Total	45	0	15	15	15

Strong- 9

Medium - 3

Low - 1

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019



## DEPARTMENT OF COMMERCE

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Core Course</b>		<b>SEMESTER - III</b>
Course Title: <b>COMPANY LAW AND SECRETARIAL PRACTICE</b>		
Course Code: <b>04CT33</b>	Hours per week: <b>5</b>	Credits: <b>4</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

### Preamble

To acquire knowledge regarding the provisions of the Companies Act, 2013 along with secretarial work relating to corporate entities.

### Course Outcomes (COs)

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the various stages in the formation and different types of Companies.	K1, K2, K3
<b>CO 2</b>	Identify the clauses of Memorandum of Association and provisions of Articles of Association.	K1, K2, K3
<b>CO 3</b>	Explain the procedure of conducting the different types of company meetings.	K1, K2, K3
<b>CO 4</b>	Understand the provisions for appointment and duties of various management personnel.	K1, K2, K3
<b>CO 5</b>	Apply the various rules relating to payment of Dividend.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

### Syllabus

#### UNIT-I

Joint Stock Companies – Meaning – Different Types- Different stages in the Formation of a Company under the Companies Act, 2013. [15 Hours]

#### UNIT-II

Memorandum, Articles of Association and Prospectus- Its Alteration - Shares and Debentures -Their Kinds – Transfer- Transmission of Shares. [15 Hours]

#### UNIT-III

Company meetings – Types of Meeting – Essentials – Quorum – Notice – Motions – Resolutions- Proxy – Voting – Duties of Secretary. [15 Hours]

#### UNIT-IV

Management of Companies – Directors, Managers and Managing Director – Appointment - Powers, Duties and Liabilities, Reports – Statutory Report – Auditors Report and Directors Reports. [15 Hours]

#### UNIT-V

Dividend – Rules Relating to the Payment of Dividend and Duties of Company Secretary. [15 Hours]

### Text Book

Kapoor N.D., “**Company Law & Secretarial Practice**”, 13th Ed., Sultan Chand & Sons, New Delhi, 2013.

### Reference Books

1. Pillai R.S.N. & Bagawathi., “**Business Law**”, S. Chand & Co., New Delhi, 2013.
2. Kathiresan and Radha., “**Company law**”, Prasanna Publishers, Madras, 2012.
3. Srinivasan., “**Company Law and Secretarial Practice**”, Margam Publications, Chennai, 2012.
4. The Companies Act, 2013, Professional Book Publishers, Delhi, 2014
5. Ravi Puliani and Mahesh Puliani, ‘Companies Act, 2013’ Bharat Law House Pvt. Lt., New Delhi, 2014.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	1	0	3	3	1	3
CO2	9	1	0	3	3	1	3
CO3	9	1	0	3	3	1	3
CO4	9	1	0	3	3	1	3
CO5	9	1	0	3	3	1	3
	45	5	0	15	15	5	15

Strong- 9

Medium - 3

Low - 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	1	3	3	3
CO2	9	1	3	3	3
CO3	9	1	3	3	3
CO4	9	1	3	3	3
CO5	9	1	3	3	3
Total	45	5	15	15	15

Strong- 9

Medium - 3

Low - 1

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Allied Theory</b>		<b>SEMESTER - III</b>
<b>Course Title: MARKETING</b>		
<b>Course Code: 04AT31</b>	<b>Hours per week: 6</b>	<b>Credits: 5</b>
<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>	<b>Total: 100 Marks</b>

**Preamble**

To impart knowledge regarding the concept, functions, marketing mix and promotional strategies of marketing along with the various aspects of advertisement, sales promotion, product life cycle.

**Course Outcomes (COs)**

After the completion of the course, students will be able to

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (According to Bloom's Taxonomy)</b>
<b>CO 1</b>	Explain the concepts, features and importance of marketing.	K1, K2, K3
<b>CO 2</b>	Explain the various functions of marketing	K1, K2, K3
<b>CO 3</b>	Understand the various facilitating functions of marketing and scope of marketing risks	K1, K2, K3
<b>CO 4</b>	Evaluate the components of marketing mix, product life cycle and channels of distribution	K1, K2, K3
<b>CO 5</b>	Apply the various promotional activities such as advertisement media, copy, types and identify the qualities of a salesman	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

**Syllabus**

**UNIT-I** [18 Hours]

Marketing – Definition, Meaning and Importance.

**UNIT-II** [18 Hours]

Functions of Marketing – Classification – Exchange Functions – Buying, Assembling and Selling – Functions of Physical Supply – Transportation – Importance – Kinds of Transport – Storage and Warehousing.

**UNIT-III** [18 Hours]

Facilitating Functions – Standardization – ISI – Agmark – Financing – Marketing Risks and Coverage.

**UNIT-IV** [18 Hours]

Marketing Mix – Product – Product Planning – New Product Development Process – Product Diversification, Modification and Elimination – Product Life Cycle – Branding, Packaging and Labeling – Distribution Channel – Types – Channel Decision – Pricing – Objectives and Methods.

**UNIT-V** [18 Hours]

Promotion – Advertising – Advertisement Media – Media Selection – Advertisement Copy – Sales Promotion – Personal Selling – Salesmanship – Qualities of a Good Salesman.

**Text Book**

Bagavathi, R.S.N. Pillai., “**Modern Marketing: Principles and Practices**”, S. Chand & Company Ltd., New Delhi, 2013.

**Reference Books**

1. Rajan Nair., “**Marketing**”, Sultan Chand & Sons, New Delhi, 2013.
2. Philip Kotler., “**Principles of Marketing**”, Prentice-Hall, New Delhi, 2010.
3. S.A. Sherlaker., “**Marketing Management**”, Himalaya Publishing House, New Delhi, 2013.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	0	3	1	3	1	3
<b>CO2</b>	9	0	3	1	3	1	3
<b>CO3</b>	9	0	3	1	3	1	3
<b>CO4</b>	9	0	3	1	3	1	3
<b>CO5</b>	9	3	3	1	3	1	3
	<b>45</b>	<b>3</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>5</b>	<b>15</b>

**Strong- 9****Medium - 3****Low - 1****Mapping of CO with PSO**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>

**Strong- 9****Medium - 3****Low - 1****Pedagogy**

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-IV: Skill Based Course</b>		<b>SEMESTER - III</b>
<b>Course Title: QUANTITATIVE APTITUDE</b>		
Course Code: <b>04SB31</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

- To acquire Knowledge and skill relating to various mathematical tools and to apply them in facing the various competitive examinations.

**Course Outcomes (COs)**

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Solve the problems relating to Numbers System.	K1, K2, K3
<b>CO 2</b>	Work out the problems on Average, Percentage, Profit and Loss, Ratio and Proportion	K1, K2, K3
<b>CO 3</b>	Solve the problems on Partnership, Chain Rule, Time & Work, Time & Distance, Pipes & Cistern.	K1, K2, K3
<b>CO 4</b>	Work out the Problems on Trains, Boats & Streams – Allegation or Mixture – Simple & Compound interest.	K1, K2, K3
<b>CO 5</b>	Solve the problems on Areas, Volume & Surface Areas, Calendar Clocks, Stocks & Shares, True Discount, Banker's Discount, Odd Man Out & Series.	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying****Syllabus****UNIT-I**

[6 Hours]

Numbers System – HCF &amp; LCM of Numbers – Decimal - Fractions – Simplification – Square Roots &amp; Cube Roots.

**UNIT-II**

[6 Hours]

Average – Problems on Numbers – Problems on Ages – Percentage – Profit &amp; Loss – Ratio and Proportion.

**UNIT-III**

[6 Hours]

Partnership – Chain Rule – Time &amp; Work – Time &amp; Distance – Pipes &amp; Cistern.

**UNIT-IV**

[6 Hours]

Problems on Trains – Boats &amp; Streams – Allegation or Mixture – Simple &amp; Compound interest.

**UNIT-V**

Areas – Volume &amp; Surface Areas - Calendar Clocks – Stocks &amp; Shares – True Discount – Banker's Discount – Odd Man Out &amp; Series.

[6 Hours]

**Text Book****Dr.R.S Aggarwal- Quantitative Aptitude**, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2014.**Mapping of CO with PO**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

**S-Strong****M-Medium****L-Low**

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**Pedagogy**

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-I: Core Course		SEMESTER - IV
Course Title: <b>BUSINESS HINDI - II</b>		
Course Code: <b>P1LH41</b>	Hours per week: <b>4</b>	Credits: <b>3</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

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**Syllabus**

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- UNIT 2.** xn~; : lqcks/k fgUnh ikBekyk&1 ¼ikB 6&9 rd½ [12 Hours]

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 [12 Hours]

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 ikB~; iqLrdsa [12 Hours]

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- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Course</b>		<b>SEMESTER - IV</b>
<b>Course Title: CORPORATE ACCOUNTING</b>		
<b>Course Code: 04CT41</b>	<b>Hours per week: 7</b>	<b>Credits: 5</b>
<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>	<b>Total: 100 Marks</b>

**Preamble**

To provide basic knowledge to the students about corporate accounting and its applications into the businesses per Companies Act, 2013.

**Course Outcomes (COs)**

After the completion of the course, students will be able to

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (According to Bloom's Taxonomy)</b>
<b>CO 1</b>	Give accounting treatment for issue of equity shares, issue and redemption of preference shares and debentures	K1, K2, K3
<b>CO 2</b>	Calculate the Pre-Incorporation Profit and prepare financial statements of companies	K1, K2, K3
<b>CO 3</b>	Compute the value of Goodwill and Shares of companies.	K1, K2, K3
<b>CO 4</b>	Give the accounting treatment for Amalgamation and Reconstruction of Companies.	K1, K2, K3
<b>CO 5</b>	Prepare the Liquidator's final statement of account, statement of affairs and deficiency or surplus account.	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

**Syllabus**

**UNIT-I**

[21 Hours]

Company Accounts – Issue, Forfeiture and Reissue of Shares – Redemption of Preference Shares – Issue and Redemption of Debentures as per Companies Act, 2013.

**UNIT-II**

[21 Hours]

Pre-Incorporation Profit– Financial Statement of Companies as per Schedule III u/s 129 of Companies Act, 2013.(Excluding Managerial Remuneration).

**UNIT-III**

[21 Hours]

Valuation of Goodwill and Shares.

**UNIT-IV**

[21 Hours]

Amalgamations as per AS 14 and Internal Reconstruction of Companies.

**UNIT-V**

[21 Hours]

Liquidation of Companies – Order of Payment - Preferential Creditors – Statements of Affairs – Deficiency or Surplus Account – Liquidator's Final Statement of Account.

**Text Books**

T.S.Reddy and A. Murthy, “**Corporate Accounting**”, Margham Publications, Chennai, 2013.

**Reference Books**

1. M.A. Arulanandam & K.S Raman, “**Advanced Accountancy**”, Himalaya Publishing House, New Delhi, 2013
2. S.P. Jain and K.L. Narang, “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2013
3. R.L. Gupta and M.Radhaswamy, “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012
4. M.C.Shukla and T.S.Grewal, “**Advanced Accountancy**”, S.Chand, New Delhi, 2013.



### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	0	0	1	3	0	3
<b>CO2</b>	9	0	0	1	3	0	3
<b>CO3</b>	9	0	0	1	3	0	3
<b>CO4</b>	9	0	0	1	3	0	3
<b>CO5</b>	9	0	0	1	3	0	3
	<b>45</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>15</b>	<b>0</b>	<b>15</b>

Strong- 9

Medium - 3

Low – 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	9	0	3	3	3
<b>CO2</b>	9	0	3	3	3
<b>CO3</b>	9	0	3	3	3
<b>CO4</b>	9	0	3	3	3
<b>CO5</b>	9	0	3	3	3
<b>Total</b>	<b>45</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>15</b>

Strong- 9

Medium - 3

Low – 1

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Course</b>		<b>SEMESTER - IV</b>
<b>Course Title: INCOME TAX LAW &amp; PRACTICE – II</b>		
<b>Course Code: 04CT42</b>	<b>Hours per week:6</b>	<b>Credits: 4</b>
<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>	<b>Total: 100 Marks</b>

**Preamble**

ToEnable the students to learn the various provisions of heads of income and assessment procedures of individuals and firm.

**Course Outcomes (COs)**

After the completion of the course, students will be able to

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (According to Bloom's Taxonomy)</b>
<b>CO 1</b>	Computethe profits and gains from business / profession and capital gains.	K1, K2, K3
<b>CO 2</b>	Apply the provisions of clubbing of income and set-off and carry forward of losses.	K1, K2,K3
<b>CO 3</b>	Apply thevarious deductions from Gross Total Income.	K1, K2, K3
<b>CO 4</b>	Assessthe income of individuals and firms.	K1, K2, K3
<b>CO 5</b>	Explain the powers ofvarious income tax authorities and assessment procedure.	K1, K2, K3

**K1- Remembering      K2 – Understanding      K3 – Applying**

**Syllabus**

**UNIT-I** [15 Hours]

Computation of Profits and Gains from Business / Profession – Capital Gains.

**UNIT-II** [15 Hours]

Income of other Persons including Assessee'sTotal Income -Aggregation of Incomes and Set-off and Carry Forward of Losses.

**UNIT-III** [15 Hours]

Deductions from Gross Total Income.

**UNIT-IV** [15 Hours]

Assessment of Individual – Assessment of Firm.

**UNIT-V** [15 Hours]

Income Tax Authorities -Different Types of Assessments.

**Text Book(Current Edition Relevant to the Assessment Year)**

Dr. Mehrotra and Dr. Goyal., "**Income-tax Law and Accounts**", Sahitya Bhavan Publication, Agra.

**Reference Books (Current Edition Relevant to the Assessment Year)**

1. T.S. Reddy &Y.Hari Prasad Reddy, "**Income Tax Theory, Law & Practice**", Margham Publications, Chennai.
2. Dr. Vinod K. Singhanian., "**Direct Taxes – Law and Practice**", Taxman publication, New Delhi.
3. B.B. Lal., "**Direct Taxes**", Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., "**Direct Taxes – Law and Practice**", WishwaPrakashana, New Delhi.
5. Gaur V.P., and Narang D.B., "**Income Tax Law and Practice**", Kalyani Publishers, New Delhi.

**Note:**

- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	0	0	3	3	0	3
<b>CO2</b>	9	0	0	3	3	0	3
<b>CO3</b>	9	0	0	3	3	0	3
<b>CO4</b>	9	0	0	3	3	0	3
<b>CO5</b>	9	0	0	3	3	0	3
	<b>45</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>0</b>	<b>15</b>

Strong- 9

Medium - 3

Low – 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	9	0	3	3	3
<b>CO2</b>	9	0	3	3	3
<b>CO3</b>	9	0	3	3	3
<b>CO4</b>	9	0	3	3	3
<b>CO5</b>	9	0	3	3	3
<b>Total</b>	<b>45</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>15</b>

Strong- 9

Medium - 3

Low – 1

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Course</b>		<b>SEMESTER - IV</b>
<b>Course Title: COMMERCIAL LAW</b>		
<b>Course Code: 04CT43</b>	<b>Hours per week: 5</b>	<b>Credits: 4</b>
<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>	<b>Total: 100 Marks</b>

**Preamble**

To provide basic knowledge about the provisions of Contract Act, Special Contracts and Sale of Goods Act.

**Course Outcomes (COs)**

After the completion of the course, students will be able to

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (According to Bloom's Taxonomy)</b>
<b>CO 1</b>	Explain the essential elements of a contract and kinds of contracts.	K1, K2, K3
<b>CO 2</b>	Analyzethe discharge and breach of contract, contract of indemnity and guarantee.	K1, K2,K3
<b>CO 3</b>	Examine the various aspects of special contracts –bailment and pledge	K1, K2, K3
<b>CO 4</b>	List out various kinds of agency and enumerate the duties and liabilities of agents	K1, K2, K3
<b>CO 5</b>	Describe the various provisions of Sale of Goods Act.	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

**Syllabus****UNIT-I**

[15 Hours]

Contract Act:Definition of Contract – Kinds of Contracts – Agreement and Contract Distinguished – Essential Elements of a Valid Contract – Offer of Proposal – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties – Free Content – Lawful Object – Void Agreements and Contingent Contracts.

**UNIT– II**

[15 Hours]

Performance of contract: Discharge of Contract – Breach of Contract – Remedies of Breach of Contract - Quasi Contracts - Meaning and Features – Kinds Indemnity and Guarantee: Contract of Indemnity – Contract of Guarantee.

**UNIT– III**

[15 Hours]

Special Contracts – Bailment and Pledge:Definition of Bailment – Essential of Bailment – Different Kinds of Bailment – Rights and Duties of Bailor and Bailee – Termination of Bailment – Lien – Definition – Different Types – Finder of Goods – Rights and Liabilities – Definition of Pledge – Essentials – Rights and Duties of Pledgor and Pledgee – Pledge by Non-owners – Pledge Distinguished from Bailment.

**UNIT –IV**

[15 Hours]

Contract of Agency:Essential of Agency – Different Kinds of Agents – Delegation of Authority – Rights and Duties of Principal and Agent – Termination of Agency – Personal Liability of Principal.

**UNIT - V**

[15 Hours]

Sale of goods Act:Introduction – Scope of the Act – Meaning of Goods – Classification of Goods – Contract of Sale – Essential of Contract of Sale – Sale Distinguished from Agreement to Sell – Sale of Goods and Hire Purchase Agreement. Conditions and Warranties – Distinction between Condition and Warranty – Breach of Condition and Breach of Warranty – Remedies for Breach of Condition and Warranty – Implied Conditions and Warranties – Doctrine of Caveat Emptor - Meaning of Unpaid Seller – Rights of Unpaid Seller.

**Text Book**

N.D.Kapoor., “**Elements of Mercantile Law**”, Sultan Chand & Sons, New Delhi, 2013.

**Reference Books**

1. R.S.N.Pillai&Bagavathi., “**Business Laws**”, S.Chand& Co., New Delhi, 2013
2. Shukla M. C., “**Mercantile Law**”, Vikas Publishing House. New Delhi, 2013.
3. Shukla M.C., “**Mercantile Law**”, Sultan Chand & Sons, New Delhi, 2013.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	0	3	0	3	0	3
<b>CO2</b>	9	0	3	0	3	0	3
<b>CO3</b>	9	0	3	0	3	0	3
<b>CO4</b>	9	0	3	3	3	0	3
<b>CO5</b>	9	0	3	3	3	0	3
	<b>45</b>	<b>0</b>	<b>15</b>	<b>6</b>	<b>15</b>	<b>0</b>	<b>15</b>

**Strong- 9**

**Medium - 3**

**Low – 1**

**Mapping of CO with PSO**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	<b>9</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>9</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>9</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>9</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>9</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total</b>	<b>45</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>15</b>

**Strong- 9**

**Medium - 3**

**Low – 1**

**Pedagogy**

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Allied Theory</b>		<b>SEMESTER - IV</b>
Course Title: <b>BUSINESS STATISTICS</b>		
Course Code: <b>04AT41</b>	Hours per week: <b>6</b>	Credits: <b>4</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To provide basic knowledge and impart skill in the application of various statistical techniques

**Course Outcomes (COs)**

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the characteristics of Statistics and collection, classification and presentation of statistical data	K1, K2, K3
<b>CO 2</b>	Compute the various measures of central tendency	K1, K2, K3
<b>CO 3</b>	Calculate the various measures of dispersion and correlation coefficient	K1, K2, K3
<b>CO 4</b>	Apply the various components of time series.	K1, K2, K3
<b>CO 5</b>	Construct the various index numbers	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I**

[18 Hours]

Meaning and Definition of Statistics, Characteristics and Limitations - Methods of Collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graphs - Types and Uses of diagram.

**UNIT-II**

[18 Hours]

Measures of Central Tendency – Mean – Median – Mode – Quartiles – Deciles – Geometric Mean – Harmonic Mean – Weighted Average Mean.

**UNIT-III**

[18 Hours]

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Lorenz Curve – Measures of Skewness - Correlation Analysis – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Simple Regression Analysis.

**UNIT-IV**

[18 Hours]

Analysis of Time Series – Components of Time Series – Methods of estimating Trend – Semi – Average Method – Moving Average Method – Method of Least Square.

**UNIT-V**

[18 Hours]

Index Numbers – Meaning – Utility – Methods – Construction of Wholesale Index Number – Unweighted Index Number – Simple Aggregative Method – Average of Price Relatives Method – Weighted Index Number – Weighted Average of Price Relatives – Weighted Aggregative Index Number – Mathematical Test of Consistency for Index Numbers – Time Reversal Test – Factor Reversal Test.

**Text Book**

R.S.N. Pillai and Bagavathi., "Statistics", S.Chand & Co., New Delhi, 2013.

**Reference Books**

1. Gupta S.P., "Statistical Methods", Sultan Chand & Sons, New Delhi, 2013.
2. Vittal P.R., "Business Statistics", Margham Publications, Chennai, 2013.
3. Gupta, S.C. and Kapoor., V.K., "Fundamentals of Applied Statistics", Sultan Chand and Sons Publishers, New Delhi, 2013.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	0	3	3	0	3
CO2	9	0	0	3	3	0	3
CO3	9	0	0	3	3	0	3
CO4	9	0	0	3	3	0	3
CO5	9	0	0	3	3	0	3
	45	0	0	15	15	0	15

**Strong- 9****Medium - 3****Low – 1****Mapping of CO with PSO**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	3	3	3
CO2	9	0	3	3	3
CO3	9	0	3	3	3
CO4	9	0	3	3	3
CO5	9	0	3	3	3
Total	45	0	15	15	15

**Strong- 9****Medium - 3****Low – 1****Pedagogy**

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-IV: <b>Skill Based Course</b>		SEMESTER - IV
Course Title: <b>REASONING ABILITY</b>		
Course Code: <b>04SB41</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To acquire the basic skills about verbal and non-verbal reasoning methods to face the various competitive examinations.

**Course Outcomes (COs)**

After the completion of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Solve the problems relating to Verbal Reasoning and General Mental Ability	K1, K2, K3
<b>CO 2</b>	Solve the problems on Logical Venn Diagrams, Alphabet Test, Number, Ranking & Time Sequence Test etc.,	K1, K2, K3
<b>CO 3</b>	Evaluate the problems relating to Logical Reasoning	K1, K2, K3
<b>CO 4</b>	Solve the Problems on Non Verbal Reasoning like Data Interpretation, Line Graphs, Bar Graphs, Pie Charts and Tabulation.	K1, K2, K3
<b>CO 5</b>	Evaluate the problems on Non Verbal Reasoning like Series, Analogy and Odd man Out.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I**

**Verbal Reasoning- General Mental Ability:-** Series completion , Analogy, Classification – Coding & Decoding – Blood Relations – Puzzle Test – Direction Sense Test.

[6 Hours]

**UNIT-II**

**Verbal Reasoning General - Mental Ability:-** Logical Venn Diagrams – Alphabet Test – Number, Ranking & Time Sequence Test – Mathematical Operations – Logical Sequence of Words – Decision Making – Data Sufficiency.

[6 Hours]

**UNIT-III**

**Verbal Reasoning - Logical Reasoning:-** Statement - Arguments, Statement - Assumptions, Statement - Course of Action, Statement - Conclusions.

[6 Hours]

**UNIT-IV**

**Non Verbal Reasoning:-** Data Interpretation – Line Graphs - Bar Graphs - Pie Charts and Tabulation.

[6 Hours]

**UNIT-V**

**Non Verbal Reasoning:-** Series - Analogy - Odd man Out.

[6 Hours]

**Text Books**

1. **Dr.R.S. Aggarwal Quantitative Aptitude**, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2016. (Unit-IV) **Dr.R.S. Aggarwal-**
2. **A Modern Approach to Verbal and Non-Verbal Reasoning**, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2016. (Units I, II, III & V)



### Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

**S-Strong**                      **M-Medium**                      **L-Low**

### Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> January 2019
- Approved in the Academic Council Meeting held on 5<sup>th</sup> April 2019

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Course</b>		<b>SEMESTER - V</b>
<b>Course Title: COST ACCOUNTING</b>		
Course Code: <b>04CT51</b>	Hours per week: <b>7</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

- To enable the students to acquire the basic knowledge about the estimation of cost and cost per unit through various methods and techniques of costing.

**Course Outcomes (COs)**

After the completion of the course, students would be able to

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (According to Bloom's Taxonomy)</b>
<b>CO 1</b>	Recall the various concepts and elements of cost.	K1, K2, K3
<b>CO 2</b>	Summarise the purchasing procedure and various methods of issuing materials.	K1, K2, K3
<b>CO 3</b>	Apply the skills to Allocate, Apportion and Absorption of the overhead charges.	K1, K2, K3
<b>CO 4</b>	Familiarize the various methods of Job and Contract costing.	K1, K2, K3
<b>CO 5</b>	Compute the cost through Process Costing.	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying****Syllabus****UNIT-I**

[18 Hours]

Costing: Definition of Costing – Objects and Advantages of Costing – Differences between Cost Accounting and Financial Accounting – Installation of a Costing System – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

**UNIT-II**

[18 Hours]

Material: Purchase Procedure – Methods of Pricing Material Issues – Economic Order Quantity – Inventory Control – Stock Levels – Stock Turnover – Ratio – ABC Analysis.

Labour: Time Keeping and Pay Roll Accounting – Methods of Wage Payment – Treatment of Overtime, Bonus, Holiday Pay and Idle Time – Labour Turnover Ratio.

**UNIT-III**

[18 Hours]

Overheads :Classification - Production Overhead – Allocation and Apportionment – Primary and Secondary including Inter Departmental Transfers – Methods of Absorption – Under Absorption and Over Absorption of Overheads – Control of Administrative, Selling and Distribution Overhead - Reconciliation of Cost and Financial Books.

**UNIT-IV**

[18 Hours]

Job Costing and Contract Costing.

**UNIT-V**

[18 Hours]

Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain.

**Text Book**

Reddy T.S. & Hari Prasad Reddy Y., “**Cost Accounting**”, Margham Publications, Chennai, 2014.

**Reference Books**

1. S.P.Jain and Narang, “**Cost Accounting**”, Kalyani Publishers, New Delhi. 2013.
2. S.N.Maheswari, “**Principles of Cost Accounting**”, Sultan Chand & sons, New Delhi, 2013.
3. R.S.N. Pillai and V. Bagavathi, “**Cost Accounting**”, S. Chand and Company Ltd., New Delhi. 2012.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	0	3	3	0	3
CO2	9	0	0	3	3	0	3
CO3	9	0	0	3	3	0	3
CO4	9	0	0	3	3	0	3
CO5	9	0	0	3	3	0	3
	45	0	0	15	15	0	15

Strong- 9

Medium - 3

Low – 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	3	3	3
CO2	9	0	3	3	3
CO3	9	0	3	3	3
CO4	9	0	3	3	3
CO5	9	0	3	3	3
Total	45	0	15	15	15

Strong- 9

Medium - 3

Low – 1

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

## DEPARTMENT OF COMMERCE

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Core Course</b>		SEMESTER - V
Course Title: <b>GOODS AND SERVICES TAX LAWS</b>		
Course Code: <b>04CT52</b>	Hours per week: <b>6</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

### Preamble

- To enable the students to acquire the basic knowledge about the implementation of various provisions of GST Act 2017.

### Course Outcomes (COs)

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recollect the provisions of GST Law & Practice	K1, K2, K3
<b>CO 2</b>	Apply the provisions regarding Levy of and Exemption from GST	K1, K2, K3
<b>CO 3</b>	Initiate the procedure for registration of dealers and claim Input Tax Credits under GST	K1, K2, K3
<b>CO 4</b>	Fill and file the various returns for dealers under GST	K1, K2, K3
<b>CO 5</b>	Make the payment of GST, claim refund of GST and maintain accounts under GST.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

### Syllabus

#### UNIT-I

**Introduction to GST:** Short Title, Extent and Evolution of GST, Definitions, Meaning, Why GST and Scope of Supply – Structure of GST – Why is Dual GST Required – Highlights of GST. - How GST does Eliminate Tax on Tax.

**Administration:** Classes of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Appointment of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Powers of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act. **(18 Hours)**

#### UNIT-II

**Levy of and Exemption from Tax:** Tax Rate Structure - Levy and Collection of Central/State Goods and Services Tax - Composition Levy - Taxable person - Power to grant exemption from tax.

**Time, Value and Place of Supply:** Time of supply of goods - Time of supply of services - Change in rate of tax in respect of supply of goods or services - Value of taxable supply. **(18 Hours)**

#### UNIT-III

**Input Tax Credits:** Eligibility and conditions for taking input tax Credits - Apportionment of Credits and blocked Credits - Availability of Credits in special circumstances - Recovery of Input Tax Credits and Interest thereon - Taking input tax Credits in respect of inputs sent for job work - Manner of distribution of Credits by Input Service Distributor - Manner of recovery of Credits distributed in excess.

**Registration:** Registration - Registration Forms and Process - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration. **(18 Hours)**

#### UNIT-IV

**Tax Invoice, Credits and Debit Notes:** Tax invoice - Tax not to be collected by unregistered taxable person - Amount of tax to be indicated in tax invoice and other documents - Credits and debit notes.

**Returns:** Furnishing details of outward supplies - Furnishing details of inward supplies -Returns - First Return - Claim of input tax Credits and provisional acceptance thereof - Matching, reversal and reclaim of input tax Credits - Matching, reversal and reclaim of reduction in output tax liability - Annual return - Final return - Notice to return defaulters - Levy of late fee - Tax Return Preparers .

**(18 Hours)**

#### UNIT-V

**Payment of Tax:** Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - Transfer of input tax Credits.

**Refunds:** Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund.

**(18 Hours)**

**Accounts and Records:** Accounts and other records - Period of retention of accounts.

#### Text Book( Current Edition)

1. S.S. GUPTA and V.S. DATEY., “GUIDE TO NEW MODEL GST LAW”, Taxmann Publication Pvt Ltd, New Delhi.

#### Reference Books (Current Edition)

1. S.S.Gupta, “GST Law & Practice”, Taxmann Publication Pvt Ltd, New Delhi.
2. V.S.DATEY., “ALL About GST”, Taxmann Publication Pvt Ltd, New Delhi.

#### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	3	3	3	1	3
CO2	9	0	3	3	3	1	3
CO3	9	0	3	3	3	1	3
CO4	9	0	3	3	3	1	3
CO5	9	0	3	3	3	1	3
	45	0	15	15	15	5	15

Strong- 9

Medium - 3

Low – 1

#### Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	3	3	3	1	3
CO2	9	0	3	3	3	1	3
CO3	9	0	3	3	3	1	3
CO4	9	0	3	3	3	1	3
CO5	9	0	3	3	3	1	3
Total	45	0	15	15	15	5	15

Strong- 9

Medium - 3

Low – 1

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

## DEPARTMENT OF COMMERCE

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Elective Course</b>		SEMESTER - V
Course Title: <b>E-COMMERCE</b>		
Course Code: <b>04EP1A</b>	Hours per week: <b>6</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

### Preamble

To help students to gain practical knowledge on Information and communication Technology in business.

### Course Outcomes (COs)

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Remember the basics of Internet.	K1, K2, K3
<b>CO 2</b>	Discuss the knowledge of e-commerce, its types, merits and demerits.	K1, K2, K3
<b>CO 3</b>	Explain the infrastructure for e-commerce.	K1, K2, K3
<b>CO 4</b>	Examine the Applications of EDI to Business.	K1, K2, K3
<b>CO 5</b>	Evaluate the various methods of e-payment system.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

### Syllabus

#### UNIT-I [ 18 Hours]

**Introduction to Internet:** Origin of Internet – Uses of Internet – Hardware and Software Requirements for Internet – Internet Addressing System – Internet Retrieval Tools - Facilities in Internet – Internet Terminology-WWW (World Wide Web) – Benefits of WWW – WWW and its Related Definitions- E-Mail.

#### UNIT-II [ 18 Hours]

**Introduction to Electronic Commerce:** Meaning and Definition of E-Commerce – Origin of E-commerce - Benefits of E-Commerce – Limitations of E-Commerce – Difference between Traditional Commerce and Electronic Commerce – Classifications of E-Commerce

#### UNIT-III [ 18 Hours]

**Elements of Electronic Commerce Framework:** Network Infrastructure – Information and Distribution Technology – Networked Multimedia Content Publishing Technology – Security and Encryption – Payment Services – Business Services Infrastructure – Public Policy and Legal Infrastructure

#### UNIT-IV [ 18 Hours]

**Electronic Data Interchange (EDI):** Definition of EDI – EDI Applications to Business – EDI: Legal, Security and Privacy Issues - EDI software implementation- Internal Information System- supply chain Management (SCM)

#### UNIT-V [ 18 Hours]

**Electronic Payment System:** Online Payment Basics – Types – Designing EPS - Payment cards (Credits, Debit and Charge Cards) – Electronic Cash – Electronic Wallets – Stored Value Cards.

### Text Book

Abirami Devi K., Alagammai M., “E-Commerce”, Margham Publications, 2012.

### Reference Books

1. Bharat Bhasker, “**Electronic Commerce: Framework, Technologies and Applications**”, Tata McGraw-hill Publishing Company Limited, New Delhi, 2011
2. P.T.Joseph, “**E.Commerce**” PHI learning private Ltd., New Delhi- 2012
3. Manta bhusry, “**E.Commerce**” Firewall media New Delhi- 2014.

### Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	3	0	3	3	1	3
CO2	9	3	0	3	3	1	3
CO3	9	3	0	3	3	1	3
CO4	9	3	0	3	3	1	3
CO5	9	3	0	3	3	1	3
<b>Total</b>	<b>45</b>	<b>15</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>15</b>

Strong- 9

Medium - 3

Low – 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	1	3	3	3
CO2	9	1	3	3	3
CO3	9	1	3	3	3
CO4	9	1	3	3	3
CO5	9	1	3	3	3
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>

Strong- 9

Medium - 3

Low – 1

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

## DEPARTMENT OF COMMERCE

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: <b>Elective Course</b>		SEMESTER - V
Course Title: <b>INCOME TAX LAW AND PRACTICE III</b>		
Course Code: <b>04EP1B</b>	Hours per week: <b>6</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

### Preamble

Enable the students to learn the assessment procedures of HUF and company and tax planning including TDS and refund .

### Course Outcomes (COs)

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Summarise the Assessment of HUF and Companies.	K1, K2, K3
<b>CO 2</b>	Recall the provisions of Tax Deducted at Source and Advance Tax.	K1, K2, K3
<b>CO 3</b>	Identify the components of self assessment and the provisions of filing returns.	K1, K2, K3
<b>CO 4</b>	Familiarize with the procedures for claiming refund and the provisions of penalties.	K1, K2, K3
<b>CO 5</b>	Explain the various components of tax planning.	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

### Syllabus

#### UNIT-I

[18 Hours]

Assessment of HUF and Companies.

#### UNIT-II

[18 Hours]

Tax Deducted at Source – Who is Liable to Deduct and What-Rate of Tax - Advance Tax - Who is Liable to Pay - Computation of Advance Tax - due dates - Interest Payable - Deposit of Advance Tax.

#### UNIT-III

[18 Hours]

Self Assessment – Return of Income - Time Limit – Return of Loss - Belated Return – Revised Return – Defective Return – Return by Whom to be Signed - Permanent Account Number (PAN) - Procedure for Obtaining PAN - Transfer of Movable Properties -Tax Clearance Certificates and Exemption Certificates.

#### UNIT-IV

[18 Hours]

Refund – Who Can Claim – Time Limit – Refund on Appeal – Interest on Refunds- Appeals and Revisions – Appellate Authorities – When Can An Assessee File An Appeal – Time Limit – Revision - Penalties – Procedure for Imposing Penalties – Waiver of Penalty – Nature of Defaults.

#### UNIT-V

[18 Hours]

Tax Planning Concepts: Tax planning – Meaning – Need-Limitations- Precautions in Tax Planning – Tax Evasion – Tax Avoidance – Tax Management – Difference between Tax planning and tax Evasion – Difference between Tax Planning and Tax Management.

### Text Book (Current Edition Relevant to the Assessment Year)

Dr. Mehrotra & Dr. Goyal., “**Income-tax Law and Accounts**”, Sahitya Bhavan Publication, Agra.



**Reference Books (Current Edition Relevant to the Assessment Year)**

1. T.S. Reddy & Y. Hari Prasad Reddy., “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) Ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**”, WishwaPrakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

**Note:**

- Questions shall be set as between theory and problems in the ratio of 80% and 20% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

**Mapping of CO with PO**

	PO 1	PO 2	PO 3	PO 4	PO 5
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

**S-Strong**

**M-Medium**

**L-Low**

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Elective Course</b>		<b>SEMESTER - V</b>
<b>Course Title: ADVANCED CORPORATE ACCOUNTING</b>		
Course Code: <b>04EP2A</b>	Hours per week: <b>7</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To enable the students to learn the accounting treatment for holding companies, banking and insurance companies and double accounts system.

**Course Outcomes (COs)**

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Discriminate with the accounting treatment of holding companies.	K1, K2, K3
<b>CO 2</b>	Assess the method of preparing the final accounts of banking companies..	K1, K2, K3
<b>CO 3</b>	Apply the methods of preparing final accounts of life insurance companies	K1, K2, K3
<b>CO 4</b>	Evaluate the procedure for preparing final accounts of general insurance companies	K1, K2, K3
<b>CO 5</b>	Recall the procedure for preparing accounts under double account system	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

**Syllabus**

**UNIT-I**

[21 Hours]

Accounts of Holding Companies – Elimination of Investment Account- Minority Interest – Cost of Control / Goodwill – Pre and Post-Acquisition Profit- Revaluation of Assets and Liabilities – Bonus Shares – Elimination of Common Transactions – Unrealised Profit – Dividend – Contingent Liabilities – Consolidation of Balance Sheet.

**UNIT-II**

[21 Hours]

Final Accounts of Banking Companies- Preparation of Profit and Loss Account – Preparation of Balance Sheet as per Banking Companies Act 2013.

**UNIT-III**

[21 Hours]

Insurance – Meaning – Principles of Insurance – Insurance Legislations in India – Types - Life Insurance – Final Accounts of Life Insurance – Preparation of Revenue Account and Balance Sheet.

**UNIT-IV**

[21 Hours]

General Insurance –Meaning- Types – Fire Insurance – Marine Insurance - Miscellaneous Insurance-Final Accounts of General Insurance – Preparation of Revenue Accounts of Fire and Marine and their Balance Sheet.

**UNIT-V**

[21 Hours]

Double Account System – Replacement of an Asset- Preparation of Final Accounts– Disposal of Surplus.

**Text Book**

T.S.Reddy and A. Murthy., “**Corporate Accounting**”, Margham Publications, Chennai, 2013.

### Reference Books

1. M.A. Arulanandam & K.S Raman., “**Advanced Accountancy**”, Himalaya Publishing House, New Delhi, 2013.
2. S.P. Jain and K.L. Narang., “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2013.
3. R.L. Gupta and M.Radhaswamy., “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Shukla and T.S.Grewal., ‘**Advanced Accountancy**’, S.Chand, New Delhi, 2013.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	0	0	1	3	0	3
<b>CO2</b>	9	0	0	1	3	0	3
<b>CO3</b>	9	0	0	1	3	0	3
<b>CO4</b>	9	0	0	1	3	0	3
<b>CO5</b>	9	0	0	1	3	0	3
	<b>45</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>15</b>	<b>0</b>	<b>15</b>

**Strong- 9**

**Medium - 3**

**Low - 1**

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>

**Strong- 9**

**Medium - 3**

**Low - 1**

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

**SEMESTER – V**  
**(For those who joined in June 2014 and after)**

Part – IV : Common Course Theory		
Course Title : <b>ENVIRONMENTAL STUDIES</b>		
Course Code: <b>ESUG51</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA Marks: <b>25 Marks</b>	ESE Marks: <b>75 Marks</b>	Total Marks: <b>100</b>

### Objectives

- ❖ Disseminate information of Environment of national and international issues
- ❖ Environmental consciousness creation among the students
- ❖ Facilitation of environmental leadership among students

### Syllabus

<b>Unit-I</b>	Introduction – Nature, scope and importance of Environmental studies – Natural Resources and conservation – forest, water and energy.	<b>6 hrs</b>
<b>Unit-II</b>	Ecosystem – concept – structure and function, energy flow, food chain, food web and ecological pyramids	<b>6 hrs</b>
<b>Unit-III</b>	Biodiversity – definition, types – values – India, a mega diversity zone – Hotspots – Endangered and endemic species – threat to biodiversity and conservation	<b>6 hrs</b>
<b>Unit-IV</b>	Environmental pollution – Air pollution- causes and effect – Ozone depletion – Global warming – acid rain – Water pollution – Noise pollution – Solid waste management – Nuclear hazard	<b>6 hrs</b>
<b>Unit-V</b>	Human population and the environment – Population growth – variation among nations – effects of population explosion – family welfare programme – environment and human health.	<b>6 hrs</b>

### Text books

1. Environment studies – R.Murugesan (2009), Milleneum Publication. Madurai-16
2. T.Ramesh and P.Rajendran (2017) Environmental studies, Dart Publication, Madurai, Tamil Nadu, India
3. Murugesan, R (2013) Environmental studies. Millennium publication and Distributions, Madurai, Tamil Nadu, India.
4. Bharucha.E (2019) Textbook of environmental studies for undergraduate courses, universities Press (India) Private Limited, Hyderabad, India.

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-IV: Skill Based Course</b>		<b>SEMESTER - V</b>
<b>Course Title: BUSINESS MATHEMATICS</b>		
Course Code: <b>04SB51</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To enable the students to acquire the basic skills about Set Theory, Probability, Surds & Radicals, Powers & Indices, Permutations & Combinations and Equations, Sequence and Series and to face the various competitive examinations.

**Course Outcomes (COs)**

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Solve the problems relating to Set Theory.	K1, K2, K3
<b>CO 2</b>	Compute the problems on Surds & Radicals, Powers & Indices	K1, K2, K3
<b>CO 3</b>	Do the calculations relating to Permutations & Combinations and Equations	K1, K2, K3
<b>CO 4</b>	Derivate the problems on Sequence and Series	K1, K2, K3
<b>CO 5</b>	Solve the problems on Probability.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus**

**UNIT-I**

[6 Hours]

Set Theory – Functions and Relations

**UNIT-II**

[6 Hours]

Surds & Radicals and Powers & Indices

**UNIT-III**

[6 Hours]

Permutations & Combinations and Equations

**UNIT-IV**

[6 Hours]

Sequence and Series

**UNIT-V**

[6 Hours]

Probability

**Text Book**

Dr.Peer Mohamed and Dr.Shazuli Ibrahim., “**Business Mathematics**”, Pass Publications, Madurai. 2013.

**Reference Books**

1. Sundaresan and Jayaseelan., “**Introduction to Business Mathematics**”, Sultan Chand Co& Ltd, New Delhi, 2013.
2. Wilson M., “**Business Mathematics**”, Himalaya Publishing House, New Delhi, 2013.

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**Mapping of CO with PO**


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	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong

M-Medium

L-Low

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-III: Core Course		SEMESTER - VI
Course Title: <b>AUDITING</b>		
Course Code: <b>04CT61</b>	Hours per week: <b>8</b>	Credits: <b>4</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To enable the students to learn the various provisions of auditing like internal control, internal check, vouching, verification and valuation of assets and liabilities and the preparation of auditing report.

**Course Outcomes (COs)**

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recall the Objectives of Auditing, Auditor's Qualification and Disqualification, Duties, Rights, Status, Appointment and the components of audit programme..	K1, K2, K3
<b>CO 2</b>	Identify the system of internal control including internal check.	K1, K2, K3
<b>CO 3</b>	Examine the various aspects of vouchers and vouching of cash and Credits transactions.	K1, K2, K3
<b>CO 4</b>	Evaluate the components of verification and valuation of Assets and Liabilities	K1, K2, K3
<b>CO 5</b>	List out the provisions of liabilities of an auditor under various circumstances.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I**

[21 Hours]

Auditing: Meaning – Objectives – Auditor's Qualification and Disqualification – Duties – Rights – Status – Appointment – Removal – Preliminaries before beginning of audit work.

Conduct of Audit : Audit programme – Meaning – Merits and Demerits – Audit Notes – Working papers (Preparation of Audit Programmes not required)

**UNIT-II**

[21 Hours]

Internal control: Internal check – Meaning Definition – objects – Procedure of Internal check – Advantages – Duties an auditor – Internal Check in respect of Cash Book – Credits Purchases – Credits Sales Payment of wages – Closing stock.

**UNIT-III**

[21 Hours]

Vouching: Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Vouching of different receipts and payments – receipts from debtors, bad debts recovered, cash and Credits sales-payments in respect of wages, salaries, rent, cash and Credits purchases.

**UNIT-IV**

[21 Hours]

Verification and valuation of Assets and Liabilities: Verification: Meaning – Valuation – Principles – Classification of assets – Fixed assets and current assets and intangible assets-classification of liabilities – Reserves & Surplus.

**UNIT-V**

[21 Hours]

Liabilities of Auditor: Basis for liabilities – Civil – Criminal & Contractual Liabilities – Liabilities under I.P.C- Liabilities to Third Parties – Legal cases and their applicability – Preparation of Audit report.

**Text Book**

Tandon B.N., “**Practical Auditing**”, S.Chand Publishers, New Delhi, 2013.

**Reference Books**

1. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu., “**A Handbook of Practical Auditing**”, S. Chand and Co. Ltd., New Delhi, 2013.
2. Jagadish Prakash., “**Auditing Principles, Practices and Problems**”, Kalyani Publishers Ltd., New Delhi, 2012
3. D.D.Sharma., “**Auditing**”, Sahitya Bhavan., New Delhi., 2013

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	9	0	1	1	3	0	3
<b>CO2</b>	9	0	1	1	3	0	3
<b>CO3</b>	9	0	1	1	3	0	3
<b>CO4</b>	9	0	1	1	3	0	3
<b>CO5</b>	9	0	1	1	3	0	3
	<b>45</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>15</b>	<b>0</b>	<b>15</b>

**Strong- 9**

**Medium - 3**

**Low – 1**

**Mapping of CO with PSO**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO2</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO3</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO4</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>CO5</b>	<b>9</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>Total</b>	<b>45</b>	<b>5</b>	<b>15</b>	<b>5</b>	<b>15</b>

**Strong- 9**

**Medium - 3**

**Low – 1**

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020



**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Core Practical</b>		<b>SEMESTER - VI</b>
<b>Course Title: TALLY ERP 9</b>		
Course Code: <b>04CP62</b>	Hours per week: <b>6</b>	Credits: <b>4</b>
CIA: <b>40 Marks</b>	ESE: <b>60 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To enable the students to learn the basic Accounting, Inventory and Taxation for practicing in computerized usage of TALLY ERP 9

**Course Outcomes (COs)**

After the completion of the course, students would be able to

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (According to Bloom's Taxonomy)</b>
<b>CO 1</b>	Possess required skills to create a company with accounting and inventory features.	K1, K2, K3
<b>CO 2</b>	Work with the well known procedure for recording the transactions in accounting and inventory vouchers.	K1, K2, K3
<b>CO 3</b>	Prepare Bank reconciliation statement and debtors, Creditors management	K1, K2, K3
<b>CO 4</b>	Examine the reports like Day Book, Trial Balance, Profit & Loss A/c, Income and Expenditure Account, Balance Sheet & Printing option	K1, K2, K3
<b>CO 5</b>	Examine the legal aspects of GST and Income Tax calculations.	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**LIST OF PRACTICAL LAB EXERCISES**

**Lab - 1: Fundamentals of Accounting:** Introduction – Accounting Terms – Accounting Principles – Concepts – Conventions – Double Entry System – Types of Accounts – Golden Rules of Accounting – Source Documents – Recording of Business Transactions – Ledger – Trial Balance – Subsidiary Books – Financial Statements.

**Introduction of Tally ERP 9:** Introduction – Getting Started with Tally ERP 9 – Mouse and Keyboard Conventions – Creation of Company – Shut a Company – Select a Company - Alter a Company –Delete a Company – Company Features (F11) – Configuration (F12) – Ledger Creation – Single Ledger Creation – Multiple Ledger Creation – Altering and Display of Ledger - Deleting Ledger – Group Creation – Single Group Creation – Multiple Group Creation – Altering and Display of Ledger Deleting Groups - Learning Shortcut Keys.

**Lab – 2: Fundamentals of Inventory Management:** Introduction –Inventory Management – Terms Used in Inventory Management – Inventory Valuation – Inventory Masters in Tally ERP 9 – Creating Inventory Master – Creation of Stock Group – Unit of Measurement - Stock Items – Creation of Godown – Defining of Stock Opening Balance - Learning Shortcut Keys.

**Lab – 3: Recording of Day-to-Day Transactions:** Introduction –Business Transactions – Recording Transactions in Tally ERP 9 - Accounting Vouchers – Receipt Voucher – Contra Voucher – Payment Voucher – Purchase Voucher – Sales Voucher – Debit Note Voucher – Credits Note Voucher – Journal Voucher – Creation of New Vouchers – Non-Accounting Voucher – Recording Provisional Entries.

**Recording Inventory Voucher:** Receipt Note Voucher – Delivery Note Voucher – Rejection in Voucher – Rejection Out Voucher – Stock Journal Voucher – Physical Verification of Stocks. Learning Shortcut Keys.

**Lab - 4: Account Receivable and Payable Management:** Introduction – Accounts Payable and Receivable – Maintaining Bill-wise Details – Activation of Maintaining Bill-wise Details Feature – New Reference – Against Reference – Advance Reference – On Account – Credits Limit – Payment Performance of Debtors – Changing Financial Year in Tally ERP 9 - Learning Shortcut Keys.

**Lab - 5: Banking:** Introduction – Banking Payments – Setting up Banking Features – Cheque Management – Cheque Printing – Cheque Register – Bank Reconciliation Statement - Learning Shortcut Keys.

**Lab - 6: Allocation and Tracking of Expenses and Incomes:** Introduction - Cost Centre and Cost Categories – Automation of Cost Centres and Cost Categories – Cost Centre Report - Learning Shortcut Keys.

**MIS Reports:** Introduction – Types of MIS Report in Tally ERP 9 – Trial Balance – Balance Sheet – Profit and Loss Account - Cash Flow Statement – Fund Flow Statement – Ratio Analysis – Day Book - Receipts and Payment – Purchase Register – Sales Register – Bills Receivables and Payable – Inventory Reports – Stock Summary – Stock Transfer - Learning Shortcut Keys.

**Lab - 7: Getting Started with GST:** Introduction - Enabling GST and Defining Tax Details – Transferring Input Tax Credits to GST – Intrastate Supply of Goods – Interstate Supply of Goods Return of Goods – Supply Inclusive of Tax – Defining Tax Rates at Master and Transactions Levels - GST Reports – Input Tax Credits Set Off – GST Tax Payment – Exporting GSTR-1 Return and Uploading in GST Portal – Exempted Goods – Accounting of Supply of Services – Exempted Services - Learning Shortcut Keys.

**Lab - 8: Tax Deducted at Source (TDS):** Introduction – Basic Concepts of TDS – TDS Process – TDS in Tally ERP 9 – Activation of TDS Feature in Tally ERP 9 – TDS Statutory Masters – Configuring TDS at Group Level – Configuring TDS at Ledger Level – Recording Transactions – TDS Reports - Learning Shortcut Keys.

**Lab - 9: Tax Collected at Source (TCS):** Introduction – Basic Concepts of TCS – Configuring Tally ERP 9 for TCS – Enabling TCS in Tally ERP 9 – Sales of TCS Goods at Lower Rate – Sales of TCS Goods at Nil Rate – TCS Report - Learning Shortcut Keys.

**Lab - 10: Payroll, Income Tax, HR (Payroll):** Introduction – Feature of Payroll –Activating Payroll – Processing Basic Payroll in Tally ERP 9 – Employee Setup – Creation of Payroll Units Attendance/ Production Types – Creation of Pay Heads – Payroll Reports – Income Tax – Employee Setup – Income Tax Pay Head Creation and Defining Salary – Provide Income Tax Details – Income Tax Reports - Learning Shortcut Keys.

### Text Books

1. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally PRO Vol-1” Sahaj Enterprise, Bengaluru, India, 2018.
2. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally PRO Vol-2” Sahaj Enterprise, Bengaluru, India, 2018.
3. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally GURU Vol-1” Sahaj Enterprise, Bengaluru, India, 2018.
4. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally GURU Vol-2” Sahaj Enterprise, Bengaluru, India, 2018.
5. Tally Education Pvt. Ltd, “GST using Tally.ERP 9” Sahaj Enterprise, Bengaluru, India, 2018.
6. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally ACE” Sahaj Enterprise, Bengaluru, India, 2018.

### Reference Books

1. SoumyaRanjanBehera, “Learn Tally.ERP 9 with GST”,B.K.Publications Pvt. Ltd, 2017.
2. Shraddha Singh and arheMteenvaN“Tally ERP 9 (Power of Simplicity): Software for Business and Accounts”, V&S Publishers, 2017
3. Parag Joshi, “Tally .ERP 9 with GST with Solved Problems” DnyansankoolPrakashan,2017
4. Asok K. Nadhani, “Tally ERP 9 Training Guide” BPB Publications, 2018
5. Tally ERP 9, Tally Solutions Pvt. Ltd., Bangalore, 2017.

### Mapping of CO with PO

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

**S-Strong**

**M-Medium**

**L-Low**

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Elective Theory</b>		<b>SEMESTER - VI</b>
<b>Course Title: MANAGEMENT ACCOUNTING</b>		
Course Code: <b>04EP3A</b>	Hours per week: <b>8</b>	Credits: <b>5</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To enhance the students with basic knowledge about the various provisions of management accounting that are useful for managerial decision making.

**Course Outcomes (COs)**

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recall the various concepts of management accounting and financial statement analysis.	K1, K2 & K3
<b>CO 2</b>	Prepare cash flow statement.	K1, K2 & K3
<b>CO 3</b>	Evaluate the applications of marginal costing techniques.	K1, K2 & K3
<b>CO 4</b>	Solve the problems based on standard costing techniques	K1, K2 & K3
<b>CO 5</b>	Prepare the various budgets.	K1, K2 & K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I**

[24 Hours]

Management Accounting: Meaning and Definitions – Nature And Scope - Functions – Limitations – Relationship Between Cost, Financial and Management Accounting. Analysis and Interpretation of Financial Statements (Theory Only) – Accounting Ratios – Meaning - Significance, Utility and Limitations - Liquidity, Profitability and Solvency Ratios.

**UNIT-II**

[24 Hours]

Cash Flow Analysis: (According to AS 3) – Sources of Working Capital - Estimation of Working Capital - Cash from operation - preparation of Cash Flow Statement

**UNIT-III**

[24 Hours]

Marginal Costing: Meaning, Objects, Advantages, and Limitations – Cost Volume Profit Analysis – Applications of Marginal costing Techniques - key factor, Make or Buy . Fixation of selling price and product mix.

**UNIT-IV**

[24 Hours]

Standard Costing and Variance Analysis – Material, Labour and Overhead variances.

**UNIT-V**

[24 Hours]

Budget and Budgetary Control: Objectives; Advantages and Limitations — preparation of Functional Budgets, Flexible and Cash Budget – Master Budget

**Text Book**

R.Ramachandran and R.Srinivasan., “**Management Accounting**”, Sriram Publications, Tiruchy, 2013.

### Reference Books

1. Reddy T.S.& Hari Prasad Reddy.Y., “**Management Accounting**”, Margham Publications, 2014.
2. Maheshwari S.N., “**Management Accounting**”, Sultan Chand & Sons, New Delhi 2014.
3. Sharma and S.K.Gupta., “**Management Accounting**”, Kalyani Publishers, New Delhi,2012.

### Mapping of CO with PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	0	0	1	3	0	3
CO2	9	0	0	1	3	0	3
CO3	9	0	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
	45	0	0	5	15	0	15

Strong- 9

Medium - 3

Low - 1

### Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

Strong- 9

Medium - 3

Low - 1

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

<b>Part-III: Elective Theory</b>		<b>SEMESTER - VI</b>
<b>Course Title: FINANCIAL SERVICES</b>		
<b>Course Code: 04EP3B</b>	<b>Hours per week: 8</b>	<b>Credits: 5</b>
<b>CIA: 25 Marks</b>	<b>ESE: 75 Marks</b>	<b>Total: 100 Marks</b>

**Preamble**

To enhance the students with basic knowledge about the various services offered by financial markets in India.

**Course Outcomes (COs)**

After the completion of the course, students would be able to

<b>No.</b>	<b>Course Outcomes</b>	<b>Knowledge Level (According to Bloom's Taxonomy)</b>
<b>CO 1</b>	Recall the features, functions of financial service industry and merchant banking services.	K1, K2 & K3
<b>CO 2</b>	Identify the various components of leasing and hire purchase system.	K1, K2 & K3
<b>CO 3</b>	Evaluate the concept, features and other ingredients of Credits rating.	K1, K2 & K3
<b>CO 4</b>	Assess the mechanism of venture capital and depository system..	K1, K2 & K3
<b>CO 5</b>	Summarize the working of mutual fund industry in India	K1, K2 & K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I**

[18 Hours]

Financial Services: Meaning - Characteristics - Functions - Fee Based Services - Fund Based Services - Merchant Banking - Functions - SEBI Guidelines For Merchant Bankers - Public Issue Management - Functions - Mechanics Of Public Issue.

**UNIT-II**

[18 Hours]

Leasing: Meaning - Types of Lease - Advantages - Limitations - Problems on Leasing - Hire Purchasing- Definition - Lease Financing Vs. Hire Purchase Financing - Problems on Hire Purchasing.

**UNIT-III**

[18 Hours]

Credits Rating: Meaning - Features - Advantages - Credits Rating Agencies - Credits Rating Process - Credits Rating Symbols - Securitization of Debt- Meaning - Features- Special Purpose Vehicle - Pass Through Certificate - Mechanism - Benefits - Issues in Securitization.

**UNIT-IV**

[18 Hours]

Venture Capital: Meaning - Features - Growth of Venture Capital - Mechanism - Types - Benefits - Depository Services – Advantages - NSDL - CDSL

**UNIT-V**

[18 Hours]

Mutual Funds: Structure of Mutual Funds - Types Mutual Funds - Advantages - Credits Card - Bill Discounting - Factoring - Characteristics - Types - Advantages - Disadvantages - Forfeiting - Consumer Finance - Types.

**Text Book**

S.Gurusamy., “**Financial Services**”, Vijay Nicole Imprints Private Limited, Chennai, 2013.

### Reference Books

1. M.Y.Khan., “**Financial Services**”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2013.
2. Gordon and Natarajan., “**Financial Markets and Institutions**”, Himalaya Publishing House, New Delhi, 2013.
3. Bhole., “**Indian Financial System**”, Himalaya Publishing House, New Delhi, 2013.

### Mapping of CO with PO

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

**S-Strong**

**M-Medium**

**L-Low**

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

**DEPARTMENT OF COMMERCE**

Programme: B.COM. (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-IV: <b>Skill Based Theroy</b>		SEMESTER - VI
Course Title: <b>INSURANCE PRACTICE</b>		
Course Code: <b>04SB61</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

**Preamble**

To enable the students to acquire the basic knowledge about the principles and functions of various insurance sectors.

**Course Outcomes (COs)**

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Recall the fundamental principles and functions of insurance.	K1, K2, K3
<b>CO 2</b>	Identify the nature of life insurance and its products.	K1, K2, K3
<b>CO 3</b>	Explain the procedure for making claims against different kinds of insurance policies.	K1, K2, K3
<b>CO 4</b>	Distinguish the provisions of fire and marine insurance.	K1, K2, K3
<b>CO 5</b>	Explain the Miscellaneous Insurance like Motor Vehicle Insurance, Personal Accident Insurance, Group insurance, Health Insurance, Property insurance	K1, K2, K3

**K1**- Remembering    **K2** – Understanding    **K3** – Applying

**Syllabus****UNIT-I**

Insurance – meaning and definition – nature of insurance contract – functions – types – principles of insurance – importance – insurance regulation in India.

**UNIT-II**

Life Insurance – meaning and definition – features – advantages – life insurance Vs non-life insurance – life insurance products.

**UNIT-III**

Procedure for effecting life insurance policies – Documents required – Nomination and Assignment – Settlement of claims

**UNIT - IV**

Fire Insurance – meaning and definition – kinds of fire policies - procedure for taking a fire insurance policy – Settlement of claims.

Marine Insurance – meaning and definition – types of marine policies – settlement of claims.

**UNIT-V**

Miscellaneous Insurance – Motor Vehicle Insurance – Public Liability Insurance – Burglary Insurance – Personal Accident Insurance – Group insurance – Health Insurance – Property Insurance – Fidelity Guarantee Insurance – Cattle Insurance and Engineering Insurance (simple description only)

**Text Book**

1. Dr P Periasamy, “**Principles and Practice of Insurance**”, Himalaya Publishing House, Mumbai, 2012.

**Reference Books**

1. Bodla B.S., Garg M.C. & Singh K.P, “**Insurance Fundamentals, Environment and Procedure**”, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
2. Ganguly Anand, “**Insurance Management**”, New Age International Publishers, New Delhi, 2004.
3. Mishra M.N, “**Insurance Principles and Practice**”, S. Chand & Co. Ltd. , New Delhi, 2010.
4. A.Murthy, “**Elements of Insurance**”, Margham Publications, Chennai-2012.



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**Mapping of CO with PO**


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	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>L</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

S-Strong

M-Medium

L-Low

- Passed in the Board of Studies Meeting held on 31<sup>th</sup> August 2019
- Approved in the Academic Council Meeting held on 22<sup>nd</sup> June 2020

## DEPARTMENT OF COMMERCE

Programme: B.COM. (Under CBCS and LOCF)

(For those students admitted during the Academic Year 2020-21 and after)

Part-IV: <b>Skill Based Course</b>		SEMESTER - VI
Course Title: <b>DEVELOPING LIFE SKILLS</b>		
Course Code: <b>04SB62</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

### Preamble

Provide the opportunity for realizing self-potential through practical experience.

### Course Outcomes (COs)

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Enhance the ability to be fully self-aware by overcoming all fears and insecurities and grow fully from inside-out and outside-in.	K1, K2, K3
CO 2	Increase self-knowledge and awareness of emotional competency and emotional intelligence at the place of study/work.	K1, K2, K3
CO 3	Develop interpersonal skills and adopt good leadership behaviour for self-empowerment and the empowerment of others.	K1, K2, K3
CO 4	Set appropriate goals; manage stress and time effectively.	K1, K2, K3
CO 5	Manage competency —mix at all levels for achieving excellence.	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

### Syllabus

#### UNIT-I

**Communication Skills:** Listening - Speaking – Reading - Writing and Different Modes of Writing - Digital Literacy and Social Media - Digital Ethics and Cyber Security - Nonverbal Communication.

#### UNIT-II

**Professional Skills: Career Skills -** Résumé Skills - Interview Skills - Group Discussion Skills - Exploring Career Opportunities.

**Professional Skills: Team Skills -** Cognitive and Non-Cognitive Skills - Presentation Skills - Trust and Collaboration - Listening as a Team Skill - Brainstorming - Social and Cultural Etiquettes - Internal Communication.

#### UNIT-III

**Leadership and Management Skills:** Leadership Skills - Managerial Skills - Entrepreneurial Skills - Innovative Leadership and Design Thinking - Ethics and Integrity - Managing Personal Finance.

#### UNIT-IV

**Universal Human Values:** Love and Compassion - Truth - Non-violence - Righteousness - Service - Renunciation (Sacrifice) - Constitutional Values, Justice, and Human Rights.

#### UNIT-V

**Life Skills by World Health Organization –** Importance and Needs - Self-awareness, Empathy, Communication, Interpersonal Relationship - Problem Solving, Decision Making, Creative thinking, Critical thinking - Coping with Emotions - Coping with Stress.

### Text Book

1. University Grants Commission - Bahadur Shah Zafar Marg, New Delhi-110002 “**Draft Curriculum for Life Skills (Jeevan Kaushal) 2.0**” - Website: [www.ugc.ac.in](http://www.ugc.ac.in) – 2021.

2. **“Life Skills”** World Health Organization. (Web Source)- (2000)

### Reference Books

1. Silvia, P. J. **“How to Read a Lot”** Washington DC: American Psychological Association - 2007.
3. Basham, A.L. First edition. **“The Wonder That Was India”** London Picador Press -1954.
3. Ghosh, Shantikumar. **“Universal Values. Kolkata”** The Ramakrishna Mission - 2004.
4. Ghosh, Sri Aurobindo. **“The Foundations of Indian Culture”** Pondicherry: Sri Aurobindo Ashram - 1998.
5. Joshi, Kireet. **“Education for Character Development”** Delhi: Dharma Hinduja Centre of IndicStudies- 1997
6. Joshi, Rokeach. **“The Nature of Human Values”** New York: The Free Press - 1973.
7. Mookerji, Radha K. **“Ancient Indian Education”** Delhi: MotilalBanarasidass - 1989
8. Patra, Avinash. **“The Spiritual Life and Culture of India”**. London: Oxford University Press - 2012.

### E-Resources

1. The link for UGC’s SATAT guidelines  
<https://www.ugc.ac.in/e-book/STAT%20ENGLISH.pdf>
2. The link for UGC’s environmental studies for undergraduates course -  
<https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>
3. Foundation Skills in IT (FSIT) — Refer to the websites like  
<https://www.sscnasscom.com/ssc-projects/capacity-building-and-development/training/fsit/>
4. Global Business Foundation Skills (GBFS) – Refer websites like  
<https://www.sscnasscom.com/ssc-projects/capacity-building-and-development/training/gbfs/>
5. IT-ITeS Sector Skills Council readiness program namely Global Business Foundation Skills (GBFS) on the website  
<https://www.sscnasscom.com/ssc-projects/capacity-building-and-development/training/gbfs/>
6. Ackerman, C.E. 87 Self-Reflection Questions for Introspection [+Exercises]. Retrieved 2021  
<https://positivepsychology.com/introspection-self-reflection/>

### Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong

M-Medium

L-Low

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> March 2022
- Approved in the Academic Council Meeting held on 31<sup>st</sup> March 2022

## DEPARTMENT OF COMMERCE

Programme: B.COM. (Under CBCS and LOCF)

(For those students admitted during the Academic Year 2020-21 and after)

Part-IV: Skill Based Course		SEMESTER - VI
Course Title: <b>ONLINE SECURITY TRADING</b>		
Course Code: <b>04SB63</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA: <b>25 Marks</b>	ESE: <b>75 Marks</b>	Total: <b>100 Marks</b>

### Preamble

To Develop the skill of investing in stock market through online among the students.

### Course Outcomes (COs)

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
<b>CO 1</b>	Explain the functions of new issue market and stock market	K1, K2, K3
<b>CO 2</b>	Explain the procedure of stock trading in BSE and NSE	K1, K2, K3
<b>CO 3</b>	Explain the functions of credit rate agencies and depositories	K1, K2, K3
<b>CO 4</b>	Evaluate trading activities in stock exchange and online trading	K1, K2, K3
<b>CO 5</b>	Explain the settlement and clearing procedure	K1, K2, K3

**K1- Remembering    K2 – Understanding    K3 – Applying**

### Syllabus

#### UNIT-I

Indian Securities Market – New Issue Market – Functions – Methods of Floating New Issues - IPOs – Listing of Securities - Stock Exchange – Functions - Role of SEBI in Indian Securities Market – Investors Protection

#### UNIT-II

Stock Markets in India - Bombay Stock Exchange (BSE), National Stock Exchange (NSE), Over The Counter Exchange of India (OTCEI) – Stock Market Quotations and Stock Indices – BSE Sensex, Nifty

#### UNIT-III

Credit Rating – Credit Rating Agencies - Depositories – NSDL and CDSL - Depository Participants - DEMAT Account – Trading Account – Stock Brokers – Kinds and Activities.

#### UNIT-IV

Method of trading in a stock exchange – Kinds of Trading Activity - Online Trading – Mechanics of Online Trading - Merits of Online Trading – BSE-BOLT System and NSE-NEAT System - Types of Orders - Kinds of Delivery

#### UNIT-V

Settlement Procedure – Clearance Procedure – Clearing Houses in India - National Securities Clearing Corporation Ltd (NSCCL), Indian Clearing Corporation Ltd (ICCL) and MCX-SX Clearing Corporation Ltd (MCX-SXCCL)

### Text Book

Financial Markets and Services : E.Gordon & K.Natarajan, Himalaya Publishing House

### Reference Books

1. Indian Financial System : P.K. Varsney & Mittal
2. Investment Management : Preeti Singh
3. Investment analysis and portfolio management: Prasanna Chandra, fifth edition, 2017. Tata McGrawHill
4. Punithavathy pandian, Security Analysis and portfolio management, Vikas

**E-Resources**

1. <https://www.moneycontrol.com/markets/technicals/?classic=true>
2. <https://www.nseindia.com/>
3. <https://www.bajajfinserv.in/insights/share-trading>
4. <https://www.youtube.com/watch?v=h8-hWOiJknw>
5. [https://www.youtube.com/watch?v=NWGH\\_8gcS2Y](https://www.youtube.com/watch?v=NWGH_8gcS2Y)

**Mapping of CO with PO**

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong

M-Medium

L-Low

- Passed in the Board of Studies Meeting held on 5<sup>th</sup> March 2022
- Approved in the Academic Council Meeting held on 31<sup>st</sup> March 2022

**SEMESTER – VI****(For those students admitted during the academic 2014-2015 and after)**

<b>PART – IV : Common Course Theory</b>		
<b>Course Title : Value Education</b>		
Course Code: <b>VEUG61</b>	Hours per week: <b>2</b>	Credits: <b>2</b>
CIA Marks: <b>25 Marks</b>	ESE Marks: <b>75 Marks</b>	Total Marks: <b>100</b>

**Syllabus****UNIT I:** The heart of Education:

Introduction – Eternal Value – Integrated approach to value education - one for all and all for one – Responsibilities of a citizen – Habit Vs wisdom – purifying mind pollution – Respect for all Religions – Parents, teachers and fellow students – The need and benefit of exercise and meditation for students.

**UNIT II:** The Value of Body and Life Energy

Introduction – what are the causes for pain, Disease and death? Three Basic needs for all living Beings – Personal Hygiene Five Factors of Balance in Life – The need and benefits of physical Exercise – The value and Base of Life energy – The value and Base of Bio-magnetism - You are your own best caretaker.

## The Marvelous nature of mind

Introduction- Bio-magnetism – The base of the mind – characterisation of the Genetic Centre – metal frequency – practice for a creative mind - benefits of meditation.

**UNIT III:** Analysis of Thought

Introduction – An Exposition on the nature of thought– six roots for thoughts – Introspection for analysis of thoughts-practical techniques for analysis of thoughts. Benefits of Blessings

Effects of good vibrations – Make Blessing a Daily Habit

**UNIT IV:** Moralisation of Desire

Introduction – moralization of desire - Analyse your desires – Summary of practice.

## Neutralisation of Anger:

Introduction – meaning – characteristics of Anger – Anger is a Destructive emotion – Anger spoils our relationship with others – Some common misconception about anger – will power and method success through awareness – method of neutralisation of anger.

**UNIT V:** Eradication of Worries

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Worry is a mental disease – Nature’s Law of cause and effect – factors beyond our control – How to deal with problems – analyse your problem and eradicate worry Harmonious Relationships

Introduction – Three angles of life – The value of harmony in personal relations – Love and Compassion – pleasant face and loving words – appreciation and gratitude to parents and teachers – Bringing needed reforms in educational institutions Why should we serve others? Brotherhood – A scientific Basis for Universal Brotherhood protection of the environment – non-violence and the five fold moral culture.

**Text Book: Value Education for Health, Happiness and Harmony**

Based on the Philosophy and Teachings of Swami Vethanthiri Maharisi) Published By: Brain Trust, Aliyar  
A Wing of World Community Service Centre

**SEMESTER – VI****(For those students admitted during the academic 2014-2015 and after)**

<b>PART – V : Common Course Theory</b>		
<b>Course Title : EXTENSION ACTIVITIES</b>		
Course Code: <b>EAUG61</b>	Hours per week:	Credits: <b>1</b>
CIA Marks: <b>25 Marks</b>	ESE Marks: <b>75 Marks</b>	Total Marks: <b>100</b>

**Syllabus****UNIT-I:**

**Community Development-I:** definition – structure and composition – community based issues – need for awareness – Developmental Programmes.

**UNIT – II:**

**Community Development–II:** Rural Scenario – need of the Community – need for the community service – role of youth in community building – communal harmony – literacy – Educational Recreation.

**UNIT – III:**

**Volunteer Empowerment:** Women's Emancipation – formation of Youth Clubs – Self-Help Groups – Youth and Development.

**UNIT – IV:**

**Social Analysis:** Social issues – cultural invasion – media infiltration – human rights Education/Consumer Awareness – Adolescents Reproductive – HIV/AIDS/STD – Social harmony/National integration – Blood Donation.

**UNIT – V:**

**Introduction to NSS:** Basic Concepts – profile – aims – objectives – symbol – Motto – structure – Regular activities – Special Camping Programme – Adventure Programme – National Days and Celebrations.(Applicable to NSS Students)

(OR)

**NCC-** Origin – Organisation – Ministry of Defence – Armed forces – commands – Defence establishments in Tamil Nadu

Civil Defence – Aid to civil authorities – Disaster management – Leadership – Man management – Adventure activities – Social service

**Reference:**

National Service Scheme Manual (Revised), Ministry of Human Resources Development, government of India.