

MAHENDRA ARTS & SCIENCE COLLEGE

(AUTONOMOUS)

(Affiliated to Periyar University)

[Accredited by NAAC "A" Grade & Recognized u/s 2(f) and 12(B) of the UGC act 1956]

KALIPPATTI-637501.



BACHELOR OF COMMERCE

SYLLABUS FOR B.COM.

OUTCOME BASED EDUCATION - CHOICE BASED CREDIT SYSTEM

FOR THE STUDENTS ADMITTED FROM

THE ACADEMIC YEAR 2019 – 20 ONWARDS

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

(Affiliated to Periyar University)

Department of Commerce

B.COM.

REGULATIONS 2019-20 ONWARDS

Preamble

The B.Com. programme is structured to provide students with managerial skills in disciplines related to commerce. Also, by the end of the programme, students gain an in - depth knowledge on core subjects like accounting, banking, law, statistics, finance, logistics and marketing to name a few. Professional courses like CA, CS, and CMA can be done along with B.Com. Because the topics partly cover and it gives flexibility to do another course side by side.

I - PROGRAMME EDUCATIONAL OBJECTIVES:

- ❖ To attaining the professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
- ❖ To imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup of a Small Scale Industry.

II - PROGRAMME OUTCOMES:

- ❖ To expand a broad range of knowledge in the accounting field for applying concepts and techniques in Commerce to meet the current and future expectation of business.

- ❖ To build a strong foundation in the areas of taxation, finance and corporate laws, thereby they relate their conceptual and analytical skills in business finance and audit
- ❖ To cultivate the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.
- ❖ To empower the students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.
- ❖ To train and develop students with the much needed business education, so that they are more competitive for employment and higher education.

III - REGULATIONS

These regulations shall take effect from the academic year 2019-2020, i.e., for students who are to be admitted to the first year of the course during the academic year 2019-20 and thereafter.

1. Objectives of the Course:

- i) To provide the basic and essential knowledge regarding various activities undertaken and necessary to run socially responsible business organization.
- ii) To impart the certain basic skills and aptitude, this will be useful in developing entrepreneurship.
- iii) To provide a global view of the several financial and other institutions and their function which support the business system.
- iv) To prepare the students for preparing higher studies like M.Com., M.B.A. and professional courses like MCA.,C.A.,C.M.A, ACS., etc.
- v) To develop the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

2. Eligibility for Admission:

Candidates for admission to the first year of the Degree of Bachelor of Commerce Course shall be required to have passed the Higher Secondary Examination (Academic or Vocational Stream) conducted by the Government of Tamil Nadu (or) an examination accepted as equivalent thereto by the Syndicate, subject to such conditions as may be prescribed thereto.

3. Duration of the Course:

The candidates shall complete all the courses of the programme in 3 years from the date of admission. The programme of study shall consist of six semesters and a total period of three years with a minimum of 142 credits. The programme of study will comprise the course according to the syllabus.

4. Course of Study:

The course of study for the UG degree has been divided into the following five categories:

Part I : Tamil / Other Languages.

Part II : English Language.

Part III : Core Courses, Elective Courses and Allied Courses.

Part IV : Skill Enhancement Courses, Non-Major Elective Course, Enhancement Compulsory Courses.

Part V : Value added Courses and Extension Activity.

5. Examinations

The course of study shall be based on semester pattern with Internal Assessment under Choice Based Credit System.

The examinations for all the papers consist of both Internal (Continuous Internal Assessment - CIA) and External (End Semester) theory examinations. The theory examinations shall be conducted for three hours duration at the end of each semester. The candidates failing in any subjects(s) will be permitted to appear for the same in the subsequent semester examinations

6. Structure of the Programme:

SEMESTER: I

Part	Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
I	Language Course I	Tamil – I / Hindi – I/ French- I	M19UFTA01/ M19UFHIO1/ M19UFFR01	5	-	3	25	75	100
II	Language Course-II	English – I	M19UFEN01	5	-	3	25	75	100
III	Core Course-I	Financial Accounting -I	M19UCM01	6	-	5	25	75	100
III	Core Course II	Business Communication	M19UCM02	6	-	4	25	75	100
III	Allied Course-1	Allied – I: Business Economics	M19UECA01	6	-	4	25	75	100
IV	E C C - I	Value Education – Yoga	M19UVE01	2	-	2	25	75	100
TOTAL				30	-	21	150	450	600

SEMESTER: II

Part	Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
I	Language Course -I	Tamil – II / Hindi – II/ French- II	M19UFTA02/ M19UFHIO2/ M19UFFR02	5	-	3	25	75	100
II	Language Course-II	English – II	M19UFEN02	5	-	3	25	75	100
III	Core Course-III	Financial Accounting –II	M19UCM03	5	-	5	25	75	100
III	Core Course- IV	Business Management	M19UCM04	5	-	4	25	75	100
III	Allied Course- II	Allied – II Indian Economy	M19UECA02	6	-	4	25	75	100
III	Core Practical-I	Commerce Practical	M19UCMP01	-	2	2	40	60	100
IV	E C C-II	Environmental Studies	M19UES01	2	-	2	25	75	100
TOTAL				28	2	23	190	510	700

SEMESTER: III

Part	Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
III	Core Course- V	Corporate Accounting-I	M19UCM05	6	-	5	25	75	100
III	Core Course-VI	Business Law	M19UCM06	5	-	4	25	75	100
III	Core Course- VII	Modern Banking	M19UCM07	4	-	4	25	75	100
III	Core Course- VIII	Entrepreneurial Development	M19UCM08	5	-	4	25	75	100
III	Allied Course -III	Allied - III Business Statistics	M19USTA03	6	-	4	25	75	100
IV	S E C - I	Stock Market and investment practices	M19UCMS01	2	-	2	25	75	100
IV	NMEC- I	Working Principles of Internet	M19NCS02	2	-	2	25	75	100
TOTAL				30		25	175	525	700

SEMESTER: IV

Part	Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
III	Core Course- IX	Corporate Accounting-II	M19UCM09	6	-	5	25	75	100
III	Core Course-X	Company Law	M19UCM10	6	-	5	25	75	100
III	Core Course -XI	Marketing Management	M19UCM11	6	-	4	25	75	100
III	Allied Course - IV	Allied - IV Business Statistical Decision Techniques	M19USTA04	6	-	4	25	75	100
IV	S E C - II	Collective Bargaining and Negotiation skills	M19UCMS02	2	-	2	25	75	100
IV	NMEC- II	Fundamentals of Web design	M19NCS03	2	-	2	25	75	100
III	Core Practical-II	Inplant Training	M19UCMP02	-	2	2	40	60	100
V	Extension Activities		M19UCMS03	-	-	1	-	-	-
TOTAL				28	2	25	190	510	700

SEMESTER: V

Part	Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
III	Core Course-XII	Cost Accounting	M19UCM12	6	-	5	25	75	100
III	Core Course -XIII	Income tax Law and Practice- I	M19UCM13	6	-	5	25	75	100
III	Core Course -XIV	Auditing	M19UCM14	5	-	4	25	75	100
III	Core Course -XV	Financial Management	M19UCM15	5	-	4	25	75	100
III	Elective Course- I	Elective - I	M19UCME	6	-	4	25	75	100
IV	S E C- III	Computer Application in Business	M19UCMS03	2	-	2	25	75	100
TOTAL				30	-	24	150	450	600

SEMESTER: VI

Part	Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
III	Core Course -XVI	Management Accounting	M19UCM16	6	-	5	25	75	100
III	Core Course -XVII	Income tax Law and Practice- II	M19UCM17	6	-	5	25	75	100
III	Core Course - XVIII	Human Resource Management	M19UCM18	6	-	5	25	75	100
III	Elective Course II	Elective - II	M19UCME05	6	-	4	25	75	100
IV	S E C - IV	Fundamentals of E-Commerce	M19UCMS04	2	-	2	25	75	100
III	Core Project	Project	M19UCMPR1	4	-	3	40	60	100
	Additional Credit for Online Courses Swayam/MOOC			-	-	-	-	-	-
TOTAL				30	-	24	165	435	600
OVERALL TOTAL						142	1020	2880	3900

SUMMARY OF CREDITS, HOURS AND MARKS DISTRIBUTION

Part	Course Name	No. of Credits						Total Credits	Total Hours	No. of Courses	Max. Marks
		I	II	III	IV	V	VI				
I	Language Courses - I	3	3	-	-	-	-	6	10	2	200
II	Language Courses- II	3	3	-	-	-	-	6	10	2	200
III	Core courses	9	9	17	14	18	15	82	100	18	1800
	Core Practical	-	2	-	2	-	-	4	4	2	200
	Elective Courses	-	-	-	-	4	4	8	12	2	200
	Core Project	-	-	-	-	-	3	3	4	1	100
	Allied Courses	4	4	4	4	-	-	16	24	4	400
IV	SEC	-	-	2	2	2	2	8	8	4	400
	NMEC	-	-	2	2	-	-	4	4	2	200
	E C C	2	2	-	-	-	-	4	4	2	200
	Extension Activities	-	-	-	1	-	-	1	-	1	-
	Online Courses							-	-	-	-
TOTAL		21	23	25	25	24	24	142	180	40	3900

Abbreviations

Abbreviations	Explanation
E C C	Enhancement Compulsory Course
S E C	Skill Enhancement course
NMEC	Non Major Elective Course

ALLIED SUBJECTS FOR B.Com. STUDENTS

Semester	Course Title	Course Code
I	Allied I : Business Economics	
II	Allied II: Indian Economy	
III	Allied III: Business Statistics - I	
IV	Allied IV: Business Statistics - II	

ALLIED SUBJECTS OFFERED FOR OTHER MAJOR STUDENTS

Semester	Course Title	Course Code
III	Principles of Accounting	
	Principles of Marketing	
IV	Business communication	
	Practical Banking	

ELECTIVE SUBJECTS FOR B.COM. STUDENTS

Semester	ELECTIVE - I	
	Course Title	Course Code
V	1. Business Research methods	
	2. Investment Management	
	3. Industrial Law	
	4. Advertising Theory & Practice	
	ELECTIVE - II	
VI	1. Goods and Service Tax	
	2. Security Analysis and Portfolio Management	
	3. Public Relations	
	4. Organizational Behaviour	

SKILL ENCHANCEMENT COURSES:

Semester	Course Title	Course Code
III	Investing in Stock Market	
IV	Collective Bargaining and Negotiation skills	
V	Computer Application in Business	
VI	E-Commerce	

NON - MAJOR ELECTIVE COURSES: [FOR OTHER DEPARTMENTS]

Semester	Course Title	Course Code
III	Business communication	M19NCM01
	Principles of Marketing	M19NCM02
IV	Advertising Theory and Practice	M19NCM03
	Entrepreneurial Development	M19NCM04

IV SCHEME OF EXAMINATION:

For UG Programmes:

1. Question Paper Pattern for Theory Papers

Time: Three Hours

Maximum Marks: 75

Knowledge Level	Sections		Marks	Total Marks	Meaning of K's
K1	Part - A 10 Questions - Objectives type *1 Marks (No Choice)	Two Questions from each unit	10	75	K1 - Memory Level K2 - Understanding Level K3 - Application Level K4 - Analytical Level
K1, K2	Part - B 5 Questions *2 Marks (No Choice)	One Question from each unit	10		
K2, K3	Part - C 5 Questions (either or type) * 5 Marks	One Question from each unit	25		
K2, K3, K4	Part - D 3 out of 5 Questions *10 Marks	One Question from each unit	30		

2. Question Paper Pattern for Practical Papers

EXTERNAL MARK: 60

INTERNAL MARK: 40

QUESTION PATTERN

3. Distribution of Marks:

The following are the distribution of marks for external and internal for End Semester Examinations and continuous internal assessment and passing minimum marks for Theory / Practical / Mini project / Project papers of UG programmes.

ESE	EA Total	Passing Minimum for EA	CIA Total	Passing Minimum for CIA	Total Marks Allotted	Passing Minimum (ESE)
Theory	75	30	25	10	100	40
Practical	60	24	40	16	100	40
Mini Project	--	--	100	40	100	40
Project	60	24	40	16	100	40

The following are the Distribution of marks for the Continuous Internal Assessment in Theory / Practical papers of UG programmes.

THEORY

EVALUATION OF INTERNAL ASSESSMENT

Test : 15 Marks
Assignment : 05 Marks
Attendance : 05 Marks

Total : 25 Marks

The Passing minimum shall be 40% out of 25 marks (10 marks)

PRACTICAL

EVALUATION OF INTERNAL ASSESSMENT

Test 1 : 15 Marks
Test 2 : 15 Marks
Record : 10 Marks

Total : 40 Marks

The Passing minimum shall be 40% out of 40 marks (16 marks)

PROJECT

EVALUATION OF INTERNAL ASSESSMENT

Review 1 : 10 Marks
Review 2 : 10 Marks
Review 3 : 10 Marks
Pre-Viva : 10 Marks

Total : 40 Marks

The Passing minimum shall be 40% out of 40 marks (16 marks)

4. Passing Minimum:

The Candidates shall be declared to have passed the examination if he/she secures not less than 40 marks in total (CIA mark + Theory Exam mark) with minimum of 30 marks in the End Semester Theory Examinations.

The Candidates shall be declared to have passed the examination if he/she secures not less than 40 marks in total (CIA mark + Practical Exam mark) with minimum of 24 marks in the End Semester Practical Examinations.

5. Submission of Record Note Books for Practical Examinations:

Candidates appearing for practical examinations should submit a bonafide record note books prescribed for practical examinations. The candidates failed to submit the record book shall not be permitted to appear for the practical examinations

6. Project:

The following guidelines to be followed for the Project with Viva-voce:

1. The project should be valued for 60 marks by an external examiner; however the Viva-Voce examination should be conducted by both the external examiner appointed by the College and the internal examiner / guide/teacher concerned.
2. The Project Report may consist of minimum of 60 pages.
3. The candidate has to submit the Project Report 20 days before the commencement of the VI Semester Examinations.
4. A candidate who fails in the Project/Dissertation or is absent may resubmit the report, on the same topic, with necessary modification / correction / improvements in the subsequent Even Semester Examinations for evaluation and shall undergo viva-voce Examination.

7. Note:

a) SWAYAM / MOOC – Free Online Education

SWAYAM / MOOC is an instrument for self-actualization providing opportunities for a life-long learning. Here the student can choose from hundreds of courses, virtually every course taught at the college level, offered by the best teachers in India and elsewhere.

The students can choose an online SWAYAM / MOOC course during their period of study which will earn an extra credit and it will be transferred to the academic records of the students.

b) Add-on courses

Students are provided with additional courses during their course of study right from the First year. Students are free to choose the courses. On successful completion of each course, the students will gain one extra credit.

SEMESTER - I

Core Course – I	B.Com.	2019 - 2020
Code: M19UCM01	FINANCIAL ACCOUNTING – I	
Credit: 5		

Objectives:

- i. To facilitates the students to apply the basic principles of accounting.
- ii. To develop an expertise in handling the accounting standards.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the accounting principles, journal ledger and trial balance	K1
CO2	Understand the financial result of sole trading concerns	K2
CO3	Analyze and discover the results of single entry system	K4
CO4	Develop the accounting procedure for depreciation accounting	K3
CO5	Understand the accounting treatment for the NPO and Average due date	K1

SYLLABUS CONTENT

Unit - I

Accounting - Meaning - Definition - Objectives - Advantages - Limitations - Methods of accounting - Types of accounts - Accounting terminology - Accounting concepts and conventions - Journal - Ledger - Trial balance

Unit - II

Final accounts - Preparation of trading accounts - Profit & Loss account and Balance sheet - Adjustments

Unit - III

Single entry - Meaning - Definition - Features of single entry - Limitations - Difference between Single entry and Double entry - Ascertainment of profit - Net worth method - Conversion method.

Unit - IV

Depreciation - Meaning - Definition - Characteristics - Causes - Factors affecting the amount of depreciation - Methods of providing depreciation - Straight line method - Written down value method - Annuity method

Unit - V

Average due date - Meaning - Definition - Determination of due date - Calculation of interest - Accounts of nonprofit organization - Preparation of Receipt & Payment account - Preparation of Income and Expenditure account and balance sheet

Note: Theory 20%; Problems 80%

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Accounting	Reddy & Murthy	Margham Publications, Chennai	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Accounting	Jain & Narang	Kalyani Publishers, New Delhi	2000
2.	Principles of Accountancy	Nagarajan, Vinaykam & Mani	Eurasia Publishing House, New Delhi	2000
3.	Double Entry Book Keeping	Grewal T.S.	Sultan Chand & Sons, New Delhi	2008
4.	Financial Accounting	Tulsian P.C.	Tata Mcgraw hills, New Delhi	2012

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - I

Core Course- II	B.Com.	2019 - 2020
Code: M19UCM02	BUSINESS COMMUNICATION	
Credit: 4		

Objectives:

- i. To enables the students to have knowledge about the application of business communication and drafting business letters.
- ii. To provides knowledge in report writing.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Indicate the objectives and types of business communication.	K1
CO2	Understand the need and functions of business letters and layout	K2
CO3	Develop the ways of writing circular and status enquiry letters	K3
CO4	Analysis the knowledge in bank correspondence and application for the job.	K4
CO5	Bring out the concepts to report writing	K1

SYLLABUS CONTENT

Unit - I

Meaning of Communication-Definition-Objectives-Elements-Advantages- Types of Communication and its merits and demerits - Media - Barriers.

Unit - II

Business Letter-Need and function -Effective Business Letter-Layout and kinds of Business Letter - Letter of Enquiry-Replies

Unit - III

Complaints and Adjustments-Circular Letters-Status Enquiries - Collection Letters.

Unit - IV

Letters relating to applying for a post- Appointment orders- Termination Order-Bank Correspondence.

Unit - V

Report Writing: Meaning of Report - Characteristics of a good report - Types of report - Steps in report writing

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Essentials of Business Communication	Rajendrapal and J.S. Korahalli	Sultan Chand & Sons	2014

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Communication	Pradhan, Bhande & Takur	Himalaya Publishing	2010
2.	Business Communications	Balasubrahmanyam. M	Vikas Publishing	2012
3.	Business Communication	K.K. Sinha	Taxmann Publications	2012
4.	Business Communication	Bhatia R. C.	ANE Publishing	2014
5.	Effective Business Communication	Herbert Hildebrandt, Jane Thomas, Herta Murphy	Mcgraw hill Publisher	2008

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
C01	S	M	S	S	S
C02	S	M	S	S	S
C03	M	M	M	S	S
C04	S	M	S	S	S
C05	M	S	S	S	S

S - Strong; M - Medium.

SEMESTER I

Allied course - II	B.COM	2019 - 2020
Code:M19UECA01	BUSINESS ECONOMICS	
Credit: 4		

Objectives

- i. To provides the students for understanding of characteristics economics and determinants
- ii. To help the students to gain knowledge on inflation and national incomes.

Course Outcomes:

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

CO	CO Statement	Knowledge Level
CO1	Mention the nature and scope of economics	K1
CO2	Understand and describe the Law of demand and supply.	K2
CO3	Analyse the production and cost concepts	K4
CO4	Identify about the market competition and price determination	K1
CO5	Apply the Measures to control inflation and measuring national income	K3

SYLLABUS-CONTENT

Unit I : Nature and scope of business economics and Utility analysis

Business Economics-Definition- Nature-Scope- Micro and Macro economics- Concepts applied in business economics- Utility-Meaning- Cardinal and Ordinal utilities- Law of diminishing marginal utility

Unit II : Demand Analysis and Indifference curve analysis

Demand-Meaning- Law of Demand- -Exceptions to Law of Demand- Change in Demand and change in quantity demanded- Elasticity of Demand- Types of price elasticity-Factors influencing price elasticity of demand - Indifference curve analysis- Features- consumer equilibrium

Unit III: Supply

Meaning of supply- Changes in supply – joint supply – Composite supply – Elasticity of supply – Factors that determine elasticity of supply.

Unit IV: Production and cost analysis

Production-meaning- Production Theories-Law of variable proportion- Laws of returns to scale-Economies of large scale production- Cost concepts- Short run, long run cost curves.

Unit V: Market competition and price determination

Perfect competition- Average and Marginal revenue curve- Short run, long run equilibrium- Price determination- Monopoly-Features- Monopolistic competition- Features- Price discrimination.

Text Book:

S. No	Title	Authors	Publishers	Year of Publication
1	Business Economics	Sankaran,S	Margham Publications	2015

Reference Books:

S. No	Title	Authors	Publishers	Year of Publication
1	Economics for Business	Appannaiah and Reddy	Himalaya Publishing House	2015
2	Business Economics	Ahuja,H.L	S.Chand and Co	2010
3	Business Economics	Sundharam,K.P.M.and Sundharam.,E.N	Sultan chand and Sons	2010

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SEMESTER I

ECC - I	B.COM.	2019 - 2020
Code:M19UVE01	VALUE EDUCATION - YOGA	
Credit: 2		

Objectives

- i. To understand physical body and Health concepts
- ii. To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation
- iii. To Introspect and improve the behaviors
- iv. To inculcate cultural behavioral patterns

SYLLABUS CONTENT

Unit : 1 Yoga and Physical Health

Health - Meaning and Definition - Physical Structure - Three bodies - Five limitations - Simplified Physical Exercises - Hand, Leg, Breathing, Eye exercises - Kapalabathi, Makarasana 1,2 , Massage, Acu pressure, Relaxation exercises - Yogasanas - Surya namaskar - Padmasana - Vajrasana - Ardha katti Chakrasana - Viruchasana - Yogamudra - Patchimothasana - Ustrasana - Vakkarasana - Salabasana.

Unit - 2 : Greatness of Life Force and Mind

Maintaining youthfulness - Postponing the ageing process - Sex and spirituality - Significance of sexual vital fluid - Married life - Chastity - Development of mind in stages - Mental Frequencies - Methods for Concentration - Meditation and its Benefits.

Unit - 3 : Personality Development - Sublimation

Purpose and Philosophy of Life - Introspection - Analysis of Thought - Moralization of Desire - Analysis and practice - Neutralization of Anger - Strengthening of will-power

Unit - 4 : Human Resources Development

Eradication of Worries - Analysis and Eradication practice - Benefits of Blessings - Effect of good vibrations - Greatness of Friendship - Guidance for good Friendship - Individual Peace and world peace - Good cultural behavioral patterns

Unit - 5 : Law of Nature

Unified force - Cause and effect system - Purity of thought deed and Genetic Centre - Love and Compassion - Gratitude - Cultural Education - Fivefold culture.

Note: Practical orientation be introduced to the learners

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Value Education	World Community Service centre	Vethathiri Publications, Erode	2018 Edition

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Journey of Consciousness	Vethathiri Maharishi	Vethathiri Publications	2011
2	Simplified Physical Exercises	Vethathiri Maharishi	Vethathiri Publications	2014

SEMESTER II

Core Course- III	B.COM.	2019 - 2020
Code: M19UCM03	FINANCIAL ACCOUNTING-II	
Credit: 5		

Objectives

- i. To enables the students to apply the conceptual principles and to develop an expertise in handling the partnership accounts.
- ii. To provides an understanding about the accounting treatment of branch accounts and department accounts.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the accounting treatment of departmental accounts	K1
CO2	Sketch out the procedure for calculation of branch accounts	K2
CO3	Apply the procedure for the admission of partner	K3
CO4	Outline the procedure for solve the retirement and death of partners	K4
CO5	Discover the procedure for dissolution of partnership firm	K3, K4

SYLLABUS CONTENT

Unit - I

Departmental Accounts- Meaning- needs – Advantages – Distinction – Departmentalization of expenses – Guidelines for apportionment –Inter departmental transfer (Simple Problems only)

Unit -II

Branch Account- Dependent Branches – Debtors system –Stock and Debtor system – Independent branch- whole sale branches (foreign branches excluded) (Simple Problems only)

Unit - III

Partnership –Fundamentals-Interest on Capital - Interest on drawings – Profit and appropriation - Past adjustment - Guarantee- Admission of partner - Calculation of Profit sharing ratio - Adjustment for goodwill-revaluation of asset and liabilities.

Unit- IV

Retirement of partners - Accounting treatment - retirement cum admission –Death of partner.

Unit-V

Dissolution of firm - Meaning-Modes of dissolution - Accounting treatment-Insolvency of partner - Garner Vs Murray (Simple Problems only)

Note: Distribution of Marks: Theory – 20% Problem – 80%

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Accounting	Reddy. T.S & Murthy.A	Margham publishers	Reprint 2015
2.	Advanced Accounting (vol I)	Gupta. R.L. & Radhaswamy.M	Sultan Chand	2014 ed

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Accounting	Jain. S.P & Narang K.L	Kalyani Publishers	Reprint 2016
2.	Advanced Accounting	S.N Maheshwari	Vikash Publishers	10th Edition
3.	Double Entry Book Keeping	Grewal T.S.	Sultan Chand & Sons, New Delhi	2015
4.	Financial Accounting	Tulsian P.C.	Tata Mcgraw hills, New Delhi	2013

Mapping with Programme Outcomes

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

S- Strong; **M**-Medium.

SEMESTER II

Core Course-IV	B.COM.	2019 – 2020
Code: M19UCM04	BUSINESS MANAGEMENT	
Credit: 4		

Objectives

- i. To enable the students for the foundation of management functions towards the development of business ability among the students.
- ii. To explain the basic concepts and principles of management for young commerce graduates to enhance their skills and ability towards organization development.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the importance of management	K1
CO2	Understand the purposes and types of planning	K2
CO3	Explain the significances of organization	K3
CO4	Summarize the importance of motivation and leadership	K3,K4
CO5	Apply the consequences of controlling and coordination	K3

SYLLABUS CONTENT

Unit – I

Management: Meaning –Nature- importance – Functions of Management - contributions of F.W.Taylor & Henry Fayol.

Unit – II

Planning: Nature - purposes - steps – types – merits and demerits of planning – decision making – Management by objectives.

Unit – III

Organizing: Nature – purpose – types of organization structure span of control– Delegation of Authority – Centralization Vs Decentralization.

Unit – IV

Leadership- Significance-qualities-types – styles – Motivation – meaning-benefits-theories of motivation-Maslow-McGregor.

UNIT – V

Co-ordination: Need – Principles of co-ordination - Controlling: Meaning –Significance – Steps in Controlling Process.

TEXT BOOKS:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Principles of management	P C Tripathi, P N Reddy	Mc crow hill publishers	2016
2.	Business organization and management	C.B.Gupta	Gupta publishers	2012

BOOKS FOR REFERENCE:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Business organization and management	Neeru vasishth	Taxmann	2013
2.	Business organization and management	Shiv dass	Shiv Dass and sons publications	2018
3.	Principles of Management	T.Ramasamy	Himalaya publishers	2010
4.	Principles of Management	DR.C.N Sonttakkai	Kalyani Publishers	2010
5.	Principles of Management	RN Gupta DR.C.N	S Chand & co	2009

Mapping with Programme Outcomes

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

S- Strong; **M**-Medium.

SEMESTER II

Allied course - I	B.COM.	2019 - 2020
Code:M19UECAO2	INDIAN ECONOMY	
Credit: 4		

Objectives

- i. To facilitate the students for understanding of underdeveloped economy characteristics and determinants.
- ii. To help the students to gain knowledge on economic planning and five years planning.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the characteristics and causes of underdeveloped economy	K1
CO2	Bring out the reasons for population growth	K2
CO3	Describe the position of agriculture	K4
CO4	Indicate the role of various industries in economic development.	K1
CO5	Develop the significances of five year planning	K3

SYLLABUS CONTENT

Unit – I

Introduction– Meaning, characteristics and causes of under development –Determinants of economic development – economic and non economic factors – concepts of growth and development.

Unit- II

Human resources – Population growth as a retarding factor– Theory of demographic transition- consequences of population growth in underdeveloped countries – Population in India – Remedial Measures – Population policy- Poverty - Poverty in India.

Unit – III

Agriculture – Features – Role of Agriculture – Agricultural Productivity and reforms – Food Problem – Green revolution.

Unit – IV

Industrialization – Role of Industries in economic development – major industries – Iron & steel, cotton, textiles, sugar – Cottage and Small scale industries – Industrial sickness – Industrial relation – Industrial Policy – 1948 and 1991.

Unit – V

India's foreign trade and balance of payments - Objectives of GATT & WTO – Inflation- Meaning, Causes, types and control measures of inflation.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Indian Economy	Sankaran,S	Margham Publications, Chennai -17	2019

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Indian Economics	Sundharam, K.P.M. and Sundharam.,E.N.,	Sultan chand and Sons, New Delhi-2	2018
2.	Economic development and planning	Jheingam. M.L	Vrinda publications	2014

Mapping with Programme Outcomes

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

S- Strong; **M-**Medium.

SEMESTER II

Core Practical –I	B.COM.	2019 - 2020
Code: M19UCMP01	COMMERCE PRACTICAL - I	
Credit: 2		

Objectives

- i. To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note.
- ii. To enable the students to be proficient with filling LIC application, PAN form and IT form.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Mention the procedure for filling up of receipts, voucher and delivery challan	K1
CO2	Explain the concepts drawing and endorsing of cheques.	K2
CO3	Identify the procedure for filling up of loan application	K1
CO4	Develop the model of cost sheet and agenda	K3
CO5	Develop the concept of preparation of advertising copy.	K3

SYLLABUS CONTENT

UNIT – I

- 1.Preparation of invoice, receipts, voucher, delivery challan, Entry pass, Gate pass – debit and credit notes.
- 2.Preparation of application for shares and allotment

Unit – II

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

Unit – III

- 6.Filling up of application forms for admission to cooperative societies.
- 7.Filling up loan application forms and deposit challan.

8. Filling up jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

Unit – IV

9. Preparation of agenda and minutes of meetings-both general body and board of directors.

10. Using bin card and inventories.

11. Using cost sheets.

Unit – V

12. Filling up of an application form for LIC policy, filling up of the premium form – filling up the challan for remittance of premium.

13. Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.

14. Filling up income-tax returns and application for permanent account number.

Distribution of Marks: Practical 75% and Record Note Book 25%.

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

Mapping with Programme Outcomes

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

S- Strong; **M-**Medium.

SEMESTER II

Enhancement Compulsory Course -II	B.COM.	2019 - 2020
Code: M19UES01	ENVIRONMENTAL STUDIES	
Credit: 2		

SYLLABUS CONTENT

Unit – I – Fundamentals

Environment – Definition, Scope, Structure and Function of Ecosystems – Producers, Consumer and Decomposers – Energy Flow in the Ecosystem – Ecological Succession – Food Chain, Food Webs and Ecological Pyramids – Concept of Sustainable Development.

Unit – II – Natural Resources

Renewable Resources – Air, Water, Soil, Land and Wildlife resources, Non-Renewable Resources, Coal, Oil and Natural Gas, Environment problems related to the extraction and use of Natural Resources.

Unit – III – Biodiversity

Biodiversity – Definition – Values – Consumption use, Production Social, Ethical, Aesthetic and Option Values Threats to Biodiversity – Hotspots of Biodiversity – Conservation of Biodiversity: In-situ, Ex-situ, Bio-Wealth National and Global Level.

Unit – IV – Environmental Pollution

Definition – Causes, Effects and Mitigation Measures – Air, Water, and Soil Pollution, Noise Pollution, Thermal pollution, Nuclear Hazards, Solid Wastes, Acid Rain, Climate change and Global Warming, Environmental Laws and Regulations in India – Earth summit.

Unit – V – Pollution and Environment

Population Explosion – Environment and Human Health – HIV/AIDS – Women and Child Welfare – Resettlement and rehabilitation of people, Role of Information Technology in Environmental Health – Environment Awareness, Environmental Awareness, Environment Disaster Management – Fire Safety and Prevention.

SEMESTER - III

Core Course – V	B.COM.	2019 - 2020
Code: M19UCM05	CORPORATE ACCOUNTING - I	
Credit: 5		

Objectives:

- i. To equip the students with accounting methods formulated for the corporate bodies from the time of their inception till their liquidation.
- ii. To provide the students about the procedure for preparation of company final accounts.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the basic knowledge about company accounts	K1
CO2	Understand the procedure for redemption of preference shares and underwriting of shares	K2
CO3	Apply the steps issues and redemption of debenture	K3
CO4	Calculate the value of goodwill and shares.	K4
CO5	Analysis the procedure for preparation of company final accounts	K4

SYLLABUS CONTENT

Unit - I

Capital – Types of share capital- Shares- Meaning, kinds of shares, Issue of Shares- issue at par, issue at Premium and discount - Forfeiture and Re-issue.

Unit - II

Redemption of Preference Shares- Meaning, Provisions-Different modes of redemption- Underwriting of Shares- meaning, importance- Underwriting commission- Types of underwriting.

Unit - III

Issue of debenture –Meaning, classification- Various methods of redemption of Debentures – Redemption on specified due date, Redemption in installment, Redemption by conversion.

Unit - IV

Profit prior to incorporation –Meaning, Treatment of profit or loss prior to incorporation- Basis of apportionment of expenses- Valuation of goodwill-Need for valuing goodwill, Factors affecting value of goodwill, Methods of valuation of goodwill- Valuation of shares- Methods of valuation of shares.

Unit - V

Final Accounts of Companies –Profit and loss account- profit and loss appropriation account- Balance sheet (Simple Adjustments)

Note: Theory 20%Problems 80%

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting	T.S. Reddy & A. Murthy	Margham Publications, Chennai	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting	R.L. Gupta & M. Radhaswamy	Sultan Chand & Sons	2018
2.	Advanced Accountancy - Volume – II	S.P. Jain & K.L. Narang	Kalyani Publishers,	2009
3	Advanced accountancy	Shukla.M.C., Grewal.T.S & Gupta.S.L.	S.Chand & Co.,	2013
4	Corporate Accounting	Palaniappan & Hariharan	Vijay Nicole Imprints (P) ltd.,	2013

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - III

Core Course – VI	B.COM.	2019 - 2020
Code: M19UCM06	BUSINESS LAW	
Credit: 4		

Objectives:

- i. To provides to the students with an understanding of general principles of law of contract and special contracts.
- ii. To enable the students to understand about the concept of agencies and kinds.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the elements of valid contract	K1
CO2	Understand the concept of offer, acceptance and performance of a contract	K2
CO3	Outline the concept of consideration and discharge of contracts	K3,K4
CO4	Mention the significances of sale of goods and condition and warranties.	K3
CO5	Analysis the concept of agencies and kinds	K4

SYLLABUS CONTENTS**UNIT – I**

Commercial Law – Definition – Offer – Acceptance – Consideration – Kinds of Contract – Essential elements of a valid contract & Capacity of parties.

UNIT – II

Free Consent: Coercion, Undue influence, misrepresentation and fraud – Mistakes – Types & performance of contract – Quasi contract – Discharge of contract – Remedies for Breach of contract.

UNIT – III

Contract of Indemnity – Essential of a valid contract of Indemnity – Rights of Indemnity holder – Rights of Indemnifier – Contract of Guarantee – Essentials – Contract of Indemnity Vs Contract of Guarantee

UNIT – IV

Sale of Goods Act – Sale and Agreement to sell – Condition and Warranties – Transfer of Property in goods – Delivery of goods – Mode of delivery – Rules relating to delivery of goods – Rights and duties of buyer and seller – Rights of an unpaid seller

UNIT – V

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent – Relationship between Principal and third parties – Termination of Agency.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Law	Kapoor N.D.	Sultan Chand & Sons	2015

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Law	Pillai R.S.N & Bagavathi. B	Sultan Chand & Sons	2013 Reprint
2.	Business Law	Tulsian	Tata Mc Graw Hill	2015
3.	Commercial Law	Arun Kumar Sen	The world press Pvt Ltd	2014

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - III

Core Course – VII	B.COM.	2019 – 2020
Code: M19UCM07	MODERN BANKING	
Credit: 4		

Objectives:

- i. To enable to understand the legal procedures formulated under banking regulation act negotiable instrument act and other legal issues.
- ii. To provide exposure to the students with the latest developments in the banking field and to acquire specialized knowledge of law and practice relating to banking.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the basic relationship between a banker and customer	K1
CO2	Bring out the various types of deposit accounts	K2
CO3	Analysis provisions of negotiable instrument Act	K4
CO4	Develop the precautions for paying banker	K3
CO5	Apply the sound principles of lending	K3

SYLLABUS CONTENT

UNIT – I

Banker and customer – Meaning and definition – General relationship between banker and customer – Obligations of a banker – Banker's Rights.

UNIT – II

Customer's Accounts with the Banker – fixed deposit Accounts – Savings bank accounts – Recurring deposit accounts – Current accounts – Special types of Banker's customers.

UNIT – III

Negotiable Instruments Act, 1881 – Definition, features and types of negotiable instruments – Endorsements – Meaning, Definition, Legal Provisions and kinds of endorsements – crossing of cheques – Types of crossing and their significance.

UNIT – IV

E-Banking-Meaning-Traditional banking Vs E-Banking-Services-Benefits-Internet banking-Services-Major issues-Mobile banking-Features of Services.

UNIT – V

Recent development in Banking- IMPS-Immediate Payment Service, RTGS-Real Time Gross Settlement, NEFT-National Electric Fund Transfer, AIR-Artificial Intelligence Robots - Biometric.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Banking Law and Practice	P. N. Varshney	Sultan Chand & Sons	2016
2.	Banking Theory, Law and Practice	Prof. E. Gordon & Dr. K. Natarajan	Himalaya Publishing House, Mumbai	2015

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Banking and International trade	S. Sankaran	Margham Publication	2017
2.	Indian Banking	Ashok Desai	Himalaya Publishing House	2015
3.	Banking Law and Practice	Tannan.M.L	Thackar & Co Ltd	2014
4.	Banking Theory, Law and Practice	Gordon and Natarajan	Himalaya Publishing House.	2013,23rd Revised edi

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - III

Core Course – VIII	B.COM.	2019 - 2020
Code: M19UCM08	ENTREPRENEURIAL DEVELOPMENT	
Credit: 4		

Objectives:

- i. To motivates the students to become an Entrepreneur, and how to start up an enterprise, and how to make financial assistance from the institutions.
- ii. To provides the knowledge in institutions providing finance to entrepreneurs.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Indicate the characteristics and types of entrepreneurs	K1
CO2	State the tips for project preparation	K2
CO3	Develop the steps for starting new business	K3
CO4	Analysis the institutions to assisting to the entrepreneurs	K4
CO5	Identify the institutions providing finance to entrepreneurs	K1

SYLLABUS CONTENT

UNIT – I

Entrepreneur – Characteristics of Entrepreneurship – Theories of Entrepreneurship – Types of Entrepreneur – Qualities of Entrepreneur – Factors affecting Entrepreneurship – Entrepreneurs and Managers – Motivation.

UNIT – II

Project Identification – Project Classification – Project Formulation – Project Selection – Project Appraisal

UNIT – III

Steps for Starting a Small Industry – Types of Organization – Sole Proprietorship – Partnership – Joint Stock Company – Co-operative enterprise.

UNIT – IV

Institution Assisting Entrepreneurs – DIC – SIDO – NSIC – SISI – SIDCO – SIPCOT.

UNIT – V

Institutional Finance to Entrepreneurs – IFCI – ICICI – IDBI – SIDBI – NIDC – LIC – GIC – UTI – SFC – TIIC – Commercial Banks - Developing business plan.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Entrepreneurial Development	Dr. C.B. Gupta Srinivasan N.P	Sultan Chand & Sons	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Entrepreneurial Development	Dr. C.B. Gupta	Sultan Chand & Sons	2017
2.	Entrepreneurship Development	S Khanka	S Chand & Co.	2013
3.	Entrepreneurship & Small	Gupta CB & Khanka SS	Sultan Chand & Sons	2013
4.	Entrepreneurship, Boston	Michael P Peters; Dean A Shephe	McGraw-Hill/Irwin	2012

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER III

Skill Enhancement Course – I	B.COM.	2019 - 2020
Code: M19UCMS01	STOCK MARKET AND INVESTMENT PRACTICES	
Credit: 2		

Objectives

- i. To provide basic skills to operate in stock market and the ways of investing in it.
- ii. To enable the student to take up investment in stock market independently.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Find out the types of investments	K1
CO2	Understand the role of stock exchanges	K2
CO3	Describe the procedure for on line trading of stocks	K3
CO4	Examine the kinds of mutual funds	K4
CO5	Apply the concepts options and futures	K3

SYLLABUS CONTENT

UNIT- I

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information.

UNIT - II

Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

UNIT - III

Online trading of stocks: Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics. Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, Price Revenue ratio.

UNIT - IV

Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

UNIT - V

Futures, Options, trading in futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Investment Analysis and Portfolio Management,	Chandra, Prasanna,	Tata McGraw Hill.	2014

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Security Analysis and Portfolio Management,	Pandiyan, Punithavathy,	Vikas Publications	2015

Mapping with Programme Outcomes

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

S- Strong; **M-**Medium.

SEMESTER IV

Core Course- IX	B.COM.	2019 - 2020
Code:M19UCM09	CORPORATE ACCOUNTING – II	
Credit: 5		

Objectives

- i. To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies and Holding Companies
- ii. To explain the basic concepts and processes in Liquidation of Companies.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the solution to solve the problems of internal and external reconstruction	K1
CO2	Understand the steps to solve the banking company accounts	K2
CO3	Analysis the procedures to solve the problems of liquidation of companies	K4
CO4	Develop the solution to solve the insurance company accounts	K3
CO5	Apply the procedures to solve holding company accounts	K3

SYLLABUS CONTENT

Unit - I

Amalgamation, Absorption and External Reconstruction (Simple problems only)

Unit - II

Alteration of Share capital and Internal Reconstruction-Liquidation of Companies - Modes of winding up - Liquidators commission - Liquidators final statements of accounts.

Unit - III

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet - Treatment on Rebate on Bills Discounted.

Unit - IV

Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet

Unit - V

Holding Company Accounts – Preparation of Consolidated Balance Sheet with accounting treatment (Excluding Inter Company Holdings)

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting Vol -I	Gupta. R L and. Radhasamy. M	Sultan chand & sons	2016
2.	Corporate Accounting	B Reddy. T S and Murthy. A	Margham Publications	2016

BOOKS FOR REFERENCE:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting	S.P. Jain & K.L.Narang	Kalyani Publishers	2016
2.	Advanced Accountancy Vol -II	Pillai. RSN, Bhagavathy and Uma. S	S.Chand Co	2016
3.	Advanced accountancy	Shukla.M.C., Grewal.T.S & Gupta.S.L.	S.Chand & Co.,	2013

Mapping with Programme Outcomes

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

S- Strong; **M-**Medium.

SEMESTER IV

Core Course -X	B.COM.	2019 – 2020
Code:M19UCM10	COMPANY LAW	
Credit: 5		

Objectives

- i. To provides the fundamental knowledge about companies Act 2013. -To learn about different kinds of companies, promotion of new companies, Memorandum of Association etc.,
- ii. To understand the power of company directors, Shareholders and their qualification in organization.

Course Outcomes

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

CO	CO Statement	Knowled ge Level
CO1	Indicate the different kinds of companies.	K1
CO2	Outline the concept of memorandum of association and articles of association	K2
CO3	Apply the power of company's directors and their qualifications.	K3
CO4	Understand about various activities like company meetings, voting power, resolutions, minutes, agenda, notice etc.,	K2
CO5	Analysis the procedure and consequences of winding up of companies	K4

SYLLABUS CONTENT

Unit I

Company—meaning and definition—features—kinds—Public Ltd Vs. Private Ltd. –privileges of private limited company--conversion of private limited into public limited-Conversion of Public into Private Limited Companies

Unit II

Memorandum of Association-Articles of Association-Prospectus-Formation of companies-Incorporation of company-Documents to be filled with the Registrar-Promoter-Functions of Promoter.

Unit III

Directors -Managing Director -Qualification, Appointment, Powers, Remuneration & Removal of Directors.

Unit IV

Company meetings - kinds, quorum, voting, resolutions, minutes, Agenda & Notice.

Unit V

Winding up –Meaning-Winding up by the court-Voluntary winding up-winding up subject to the supervision of the court- Consequences of winding up.

TEXT BOOKS:

S. No	Title of the book	Author	Publisher	Year of publication
1	Company law	Bagrial A.K.	Vikas Publishing House, New Delhi.	2016
2	Company Law	Kapoor N.D.	Sultan Chand & Sons, New Delhi.	2014

BOOKS FOR REFERENCES:-

S. No	Title of the book	Author	Publisher	Year of publication
1.	Principles of Modern Company Law	Gower L.C.B.	Stevens & Sons, London	2000
2.	Guide to the Companies Act	Ramaiya A	Wadhwa & Co. Nagpur.	2005
3.	Company Law	Singh Avtar	Eastern Book Co., Lucknow	2003
4.	Business Law	M.R.Sreenivasan	Margham Publications	2018

Mapping with Programme Outcomes

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

S- Strong; **M-**Medium.

SEMESTER IV

Core Course - XI	B.COM.	2019 - 2020
Code:M19UCM11	MARKETING MANAGEMENT	
Credit: 4		

Objectives

- i. To presents the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage marketing business
- ii. To equip them to contribute for the emerging challenges of marketing in the upcoming technological, sustainable global economic scenario.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Find out the classifications and functions of marketing	K1
CO2	Explain the buyer behaviour and market segmentation	K2
CO3	Outline the significances product and its packaging	K3
CO4	Analysis the pricing objectives and significances of advertising	K4
CO5	Identify the significances of personal selling and sales promotion	K1

SYLLABUS CONTENT

Unit - I

Marketing – Definition- Objectives- Importance- Features – Classifications - Marketing Vs Selling- Functions of Marketing.

Unit- II

Product – Types- Product - Elements of product –New product development- Steps –Product Life Cycle –Stages-Packaging- Functions

Unit - III

Pricing- Objectives- Methods of pricing- Advertising- Objectives- Advantages- Advertisement copy- Features – Types of Advertising media.

Unit - IV:

Buyer behavior–Meaning-Buying Motives-Determinants of buyer behaviour- Market segmentation- Benefits –Bases of market segmentation.

Unit - V:

Personal selling- Advantages-AIDA-Qualities of a good salesman
 Kinds of Salesmen – Sales promotion- Importance- Sales promotion at
 Consumer level and dealer level.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Modern marketing(Principles and practices)	Pillai. R S & Bhagavathy.B	S.Chand & co	2015 edition
2	Principles of Marketing	Philip Kotler & Gary Armstrong	Prentice Hall	16th edition January 9th 2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Marketing	Dr.N.Rajan Nair & Sanjith R. Nair	Sultan Chand & Sons	2015 ed
2	Principles of Marketing	Sontakkai. C N	Kalyani publishers	16th edition
4	Marketing	Dr.J.Jayasankar	Margham Publications	2018
5	Marketing management	Philip Kotler	Prentice Hall of India (Pvt.) Ltd	2015

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER IV

Skill Enhancement Course – II	B.COM.	2019 - 2020
Code: M19UCMS02	COLLECTIVE BARGAINING AND NEGOTIATION SKILLS	
Credit: 2		

Objectives

- i. To promote understanding of the concept and theories of collective bargaining
- ii. To provide exposure to the required skills in negotiating a contract.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Define the concepts of collective bargaining	K1
CO2	Understand the theories of collective bargaining	K2
CO3	Analysis the pre-requisites of collective bargaining	K3
CO4	Identify the concepts of negotiation	K1
CO5	Apply the Phases in Collective Bargaining	K3

SYLLABUS CONTENT

Unit - I:

Meaning, Definitions and Characteristics of Collective Bargaining, Critical Issues in Collective Bargaining;

Unit - II

Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioral Theory of Labour Negotiation.

Unit -III:

Pre-requisites for successful Collective Bargaining-Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.

Unit -IV:

Negotiation Process; Effective Negotiation; Preparing for Negotiation; Negotiating Integrative Agreements; Negotiation and Collective Bargaining.

Unit -V

Approaches and Phases in Collective Bargaining; Coalition Bargaining, Fractional Bargaining; Impasse Resolution; Contract Ratification; Post Negotiation-Administration of the Agreement.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Industrial Relations: Text and Cases.	Venkataratnam, C. S	Oxford University Press. Delhi.	2012

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Industrial Relations— Theory & Practice.	Michael Salamon	Prentice Hall, London	2012
2	Collective Bargaining Perspective and Practices	B.R.Patil	Universities Press Publications	
3	Personnel Management	Mohappa.A and Saiyadain	McGraw Hill Education	
4	Human Resource management	Durai	Durai, Praveen	

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - IV

Core Practical-II	B.COM.	2019 - 2020
Code:M19UCMOP02	INPLANT TRAINING	
Credit: 2		

Objectives

- i. To provide comprehensive learning platform to students where they can enhance their employ ability skills and become job ready along with real corporate exposure
- ii. To enhance students' knowledge in different fields of commerce.

Internship Training:

Internship for a period of 15 days at the end of the semester III during the vacation and report to be submitted in semester IV which will be evaluated for 100 marks divided as follows:

Evaluation:

Examination	Particulars	Marks	Total
Internal	Attendance	10	40
	Work Dairy	15	
	Pre viva voce	15	
External	Report	30	60
	Viva voce	30	
TOTAL MARKS			100

SEMESTER - V

Core Course – XII	B.COM.	2019 - 2020
Code: M19UCM12	COST ACCOUNTING	
Credit: 5		

Objectives:

- i. To provides an in depth study of the cost accounting principles and techniques for identification, analysis and classification of cost components
- ii. To explain the basic concepts and processes in determination of cost of products and services and also facilitate managerial decision making process

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	State the basic elements of cost accounting	K1
CO2	Understand the various methods of pricing materials	K2
CO3	Apply the procedure for find out the labour cost and incentives	K3
CO4	Develop the apportionment of overheads	K3
CO5	Analysis the techniques of processing costing	K4

SYLLABUS CONTENT

Unit - I

Cost Accounting - Meaning, Objectives - Advantages & Limitations
- Difference between cost accounting and financial accounting - Elements of cost - Preparation of cost sheet.

Unit - II

Materials control - Purchase procedure - Various Stock Levels - Economic order quantity - Pricing of issues - FIFO, LIFO, simple average and weighted average method.

Unit - III

Labour cost - Objectives - Normal & Overtime wages - Methods of remuneration - Time rate system - Piece rate system - Taylor's Differential Piece rate system - Merrick's multiple Piece rate system - Halsey plan - Rowan plan.

Unit - IV

Overheads - Classification - Apportionment of overhead - Primary and secondary distribution -Direct reapportionment - repeated distribution method - Calculation of machine hour rate.

Unit - V

Process Costing - Normal Loss - Abnormal loss and abnormal gain.

Note: Distribution of Marks: Problem:-80% and Theory 20%

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Cost Accounting	T.S. Reddy & Y. HariPrasad Reddy	Margham Publications	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Cost Accounting	Pillai RSN & Bagavathy	Sultan Chand & Sons	2015 Edition
2.	Principles of Cost Accounting	S.N. Maheswari	Sultan Chand & Sons	2016 Reprint
3.	Cost Accounting	T.S.Reddy&Y.Hari Prasad Reddy	Margham Publications	3.
4.	Cost Accounting	Ramachandran R & Srinivasan R.	Sriram publications	4.

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - V

Core Course - XIII	B.COM.	2019 - 2020
Code: M19UCM13	INCOME TAX LAW & PRACTICE - I	
Credit: 5		

Objectives:

- i. To provides the laws relating to income tax and procedures, to equip the students with revised provisions of Act 1961.
- ii. To lay down a foundation for computing Gross Total Income, rebate and the total tax liability of an individual.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Examine the basic concepts of schedule of rates of tax liability penalties and prosecution	K1
CO2	Explain the total taxable income of an Assessee	K2
CO3	Apply and practice the computation of total income	K3
CO4	Develop the procedure for calculation of income from house property	K3
CO5	Analysis the computation of profits and gains of business or profession	K4

SYLLABUS CONTENT

Unit - I

Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Gross Total Income - Total Income - Agricultural Income.

Unit - II

Basis of charge - Residential status - Incidence of tax (Scope of Total Income) - Exempted Incomes (Any Ten)

Unit - III

Incomes under salaries - Definition, Features - Computation of Salary Income - Provident Fund - Allowances - Perquisites - Gratuity - Pension.

Unit - IV

Income from house property - Definition - Exempted house property incomes - Computation of income from house property - Gross Annual Value - Net Annual Value - Let out house - Self occupied houses.

Unit - V

Income from business and profession - Definition - Deduction - Specific allowance - Computation of business Income and Professional income - Depreciation.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Income Tax Theory, Law & Practice	T. S. Reddy & Y. Hari Prasad Reddy	Margham Publications	2019 - 2020

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Income Tax Law and Practice	V.P. Gaur & D.B. Narang	Kalyani Publishers	2019 - 2020
2.	Income Tax Law & Practice	A. Murthy	Vijay Nicole Imprints Pvt Ltd	2019 - 2020

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER V

Core Course - XIV	B.COM.	2019 - 2020
Code: M19UCM14	AUDITING	
Credit: 4		

Objectives

- i. To enable the students to gain knowledge of auditing nature and scope
- ii. To assist the students to comprehend the concepts of specialized audits.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the meaning, objectives and kinds of audit	K1
CO2	Understand the procedure for internal control and internal check	K2
CO3	Analyze steps for vouching of transaction	K4
CO4	Indicate the qualification and appointment of auditor	K1
CO5	Apply the audit steps for specialized institutions	K3

SYLLABUS CONTENT

UNIT – I

Introduction – Meaning and Object of Audit – Difference between Auditing and Accountancy – Kinds of Audit – Advantages and Limitations of Audit.

UNIT – II

Internal control – Meaning and Object – Internal check – Meaning and object – Internal control regarding Cash Purchases, Sales and Payment of Wages.

UNIT – III

Vouching – meaning – objects – features of good voucher – procedure and importance – vouching of cash transactions – verification of assets and liabilities.

UNIT – IV

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration.

UNIT – V

Specialized audits - Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital and Hotel.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Practical Auditing	S.Vengadamani	Margham Publications	2018

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Auditing	Dinker Pagare	Sultan Chand & Sons	2017
2.	A text book of practical auditing	B.N.Tandan	S.Chand Publication	2016
3.	Auditing	R.G. Saxena	Himalaya Publishing House Pvt Ltd	2018
4.	Practical Auditing	K. Sundar & K. Paari	Vijay Nicole Imprints Pvt Ltd	2016
5.	Auditing	R.G. Saxena	Himalaya Publishing House Pvt Ltd	2018

Mapping with Programme Outcomes

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

S- Strong; **M**-Medium.

SEMESTER - V

Core Course- XV	B.COM.	2019 - 2020
Code: M19UCM15	FINANCIAL MANAGEMENT	
Credit: 4		

Objectives:

- i. To familiarizes the students with the principles and practices of financial management
- ii. To understand the concepts of financial management and their application for managerial decision making.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Indicate the concept of financial management	K1
CO2	Calculate capital structure, cost of capital for strategic financial decision making	K2
CO3	Apply and practice the theories of financial planning	K3
CO4	Develop the capital budgeting techniques	K4
CO5	Analysis the working capital management	K3

SYLLBUS CONTENTS

Unit - I

Financial Management - Meaning and Significance-Objectives and Goals of Financial management –Finance Functions - Factors affecting Financial Decision - Functions of Finance Manager

Unit - II

Meaning – Factors affecting capital structure – Capital-Structure theories-Leverage-Meaning and types of Leverages (Simple Problems)

Unit - III

Cost of capital-Meaning - Significance - Theories of Cost of Capital - Cost of Equity and Debt (Simple Problems)

Unit - IV

Capital Budgeting-Meaning - Significance –Capital Budgeting Process –Project Appraisal techniques – Payback - Discounted Payback - NPV (Theory & Problems).

Unit - V

Working Capital Management – Factors affecting Working Capital-
Financing of Working Capital- Inventory Management–Cash
Management. **(Theory only)**

Note: 60% - Theory & 40% - Problems

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Management	T.S. Reddy and A. Murthy	Margham Publications	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Management	Khan and Jain	Tata Mcgraw Hill	2014 Reprint
2.	Financial Management	Maheswari. S.N	Sultan Chand & Sons	2013, Reprint
3.	Financial Management	M. Pandey,	Vikas Publishing House.	2015
4.	Financial Management	Dr.V.R.Palanivelu	Sulthan Chand & Sons	2016

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - V

Elective Course - I Paper - 1	B.COM.	2019 - 2020
Code: M19UCME01	BUSINESS RESEARCH METHODS	
Credit: 4		

Objectives:

- i. To exposes that the basic of business research to equip students with principles of quantitative research
- ii. To acquire about the fundamentals of research methods and statistical tools.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the basic components of research	K1
CO2	Bring out the different kinds of sampling techniques	K2
CO3	Analysis the methods of data collection	K4
CO4	Apply the testing of hypothesis	K3
CO5	Develop the techniques for writing report	K3

SYLLABUS CONTENT

Unit - I:

Meaning of Research - Types of research - Research design - Components of the Research design and Research ethics.

Unit - II:

Sample - Sampling Techniques - Methods of Sampling - Random and Non- Random sampling - Sampling errors.

Unit - III

Collection of data - Primary and Secondary Data - Tools of Collection of data - Questionnaire - Personal interview - Advantages - Disadvantages - Types - Pilot study and Pretesting.

Unit - IV:

Analysis and interpretation of data - Hypothesis - Characteristics good hypothesis - Methods of testing hypothesis - T test - F test, Chi-Square test.

Unit - V:

Research report - Types of report - Steps in drafting a research report

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Research Methodology Methods and Techniques	Kothari, C.R.	Wishwa Prakashan,	2010

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Methodology and Techniques of Social Research	Wilkinson and Bhandarkar	Himalaya Publishing House	2008
2.	Statistical Methods	S.P.Guptha,	Sultan Chand & Sons,	2018
3.	Business Statistics	P.A. Navaneethan	Jai Publishers	2016

Mapping with Programme Outcomes

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

S - Strong; M - Medium

SEMESTER - V

Elective Course – I Paper – 2	B.COM.	2019 – 2020
Code: M19UCME02	INVESTMENT MANAGEMENT	
Credit: 4		

Objectives:

- i. To induce students to the application of various tools and techniques of financial risk management
- ii. To provide knowledge on the various investment avenues that benefits the individual and nation

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Mention the factors favouring for the investments	K1
CO2	Show the structure of financial markets	K2
CO3	Analysis the various types of risks	K4
CO4	Develop the investment alternatives	K3
CO5	Understand the various sources of information about investment	K2

SYLLABUS CONTENT

Unit – I

Investment Definition – Classification – Speculation – Distinction between Investment and speculation Factors favouring Investments – Features of sound Investment.

Unit – II

Financial system – Functions – Components - Development of the Financial systems in India - Structure of Financial markets.

Unit – III

Risk and Return Meaning – Causes of Risk, Factors Causing Internal Risks in Investments, External Business Risks – Protection against market Risk. Concept of return – Measurement of Return.

Unit –IV

Investment alternatives Investor classification – Corporate Bonds – Features of Bonds – Types , classification, Convertible Bonds.

Unit – V

Sources of Investment Information Economic and Political Factors – Industry Information – Company Information – Security Market Information.

Note: Theory only

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Investment Management	Dr. L. Natarajan	Margham Publications, Chennai	2012

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Investment Management	Preeti Singh	Himalaya Publishing House	2012
2.	Investment Management	R.P. Rustagi	Sultan Chand & Sons, New Delhi	2016
3.	Investment Management	V.K. Bhalla	Sultan Chand & Sons, New Delhi	2011

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - V

Elective Course – I Paper – 3	B.COM.	2019 - 2020
Code: M19UCME03	INDUSTRIAL LAW	
Credit: 4		

Objectives:

- i. To familiarizes the fundamental concepts of companies Act 2013, to provide an insight into the different types of companies
- ii. To make the students to acquaint with various documents involved in a Joint Stock Company.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the provisions of factories act	K1
CO2	State the provisions of wages act	K2
CO3	Analysis the provisions of industrial dispute act	K4
CO4	Develop the provisions of trade union act	K3
CO5	Explain the provisions of payment of bonus act	K3

SYLLABUS CONTENT

Unit – I - FACTORIES ACT 1948

Factory – Health – Safety – Hazardous Processes – Welfare – Working Hours of adults – Holidays – Employment of young person’s – Employment of women – Annual leave with wages.

Unit – II - PAYMENT OF WAGES ACT 1936

Definitions – Rules for payment of wages, Deductions from wages – Minimum wages Act 1948 Definitions – Fixation and Revision of wages.

Unit – III - INDUSTRIAL DISPUTES ACT, 1947

Object of the Act – Industry definition strikes and lock-outs, Lay-off and retrenchment, Lay-off – Retrenchment.

Unit – IV - TRADE UNIONS ACT, 1926

Definition – Registration – Cancellation rights and privileges – Dissolution of trade union, Penalties

Unit – V - PAYMENT OF BONUS ACT, 1966

Meaning of Bonus – Object of the Act – Definitions – Eligibility for bonus – Disqualification for Bonus

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Company Law	Kapoor N.D.	Sultan Chand & Sons, New Delhi	Revised Edition 2014

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Company Law	Gogna. P.P.S	Sultan Chand & Sons, New Delhi	2013 10 th Edition 2014
2.	Elements of Mercantile Law	N.D. Kapoor	Sultan Chand & Sons, New Delhi	2017
3.	Industrial Law	D.P.Jain,	Konark.Publishers Pvt Ltd.	2016
4.	Industrial Law	S.N. Mishra	Central Law Publication, Allahabad.	2015

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER - V

Elective Course - I Paper - 4	B.COM.	2019 - 2020
Code: M19UCME04	ADVERTISING THEORY AND PRACTICE	
Credit: 4		

Objectives:

- i. To impart the knowledge about the different concepts of advertising and kinds of advertising.
- ii. To enable the students to understand the social and ethical issues of advertising.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Find out the features, nature and objectives of advertising	K1
CO2	Understand the functions of advertising	K2
CO3	Analysis the kinds of advertising	K4
CO4	Develop the criticism of advertising	K3
CO5	Understand the social and ethical issues of advertising	K2

SYLLABUS CONTENT

Unit - I

Meaning of Advertising - Definition - Characteristic or Features of Advertising - Nature of Advertising - Scope of Advertising - Specific objectives of Advertising

Unit - II

Purpose of advertising - Functions of Advertising (Commercial function, Social functions, Economic functions) - Difference between Advertising and Advertisement, Publicity, Sales Promotion, Salesmanship - AIDAS Model

Unit - III

Types of Advertising (10 Classification) - Advantages of Advertising (Manufacturers, Wholesalers, Retailers, Salesman, Consumers, Society)

Unit - IV

Economic effects of advertising - Economic benefits of advertising - Indirect role of advertising - Legal issues in advertising - Criticism of advertising - Waste in advertising - Causes.

Unit - V

Social and Ethical aspects of advertising - Social issues in advertising - Social ill-effects of advertisement - Controversial effects of advertisement - Ethical and unethical issues in advertising.

TEXT BOOK:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advertising and Salesmanship	Prof. P. Saravanavel & S. Sumathi	Margham Publications, Chennai	2018

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advertising Management	Agarwal P.K.	S.Chand Publication	2015
2.	Marketing	Rajan Nair	Sultan Chand & Sons	2016
3.	Marketing Management	Sherlakhar, S.A	Sultan Chand & Sons	2015
4.	Marketing Management	V.S.Ramasamy and S.Namakumari Macmillan	Margham Publications	2018

Mapping with Programme Outcomes

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

S - Strong; M - Medium.

SEMESTER VI

Core Course-XVI	B.COM.	2019 - 2020
Code:M19UCM16	MANAGEMENT ACCOUNTING	
Credit: 5		

Objectives

- i. To provides the fundamental knowledge and techniques in Management Accounting and learns the budgetary control procedures.
- ii. To enables the students to get knowledge in marginal costing techniques.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate objectives, nature and scope of management accounting	K1
CO2	Understand the liquidity position of the company	K2
CO3	Analysis the financial position of the company	K3
CO4	Develop the budgets and demonstrate budget control techniques	K4
CO5	Apply the knowledge of break-even analysis and profit maximization	K3

SYLLABUS CONTENT

UNIT – I

Management Accounting – Meaning – Objectives – Nature and Scope – Distinguish between Management Accounting with Cost Accounting and Financial Accounting.

UNIT – II

Ratio Analysis – Uses and Limitations of Ratio Analysis. – (Simple Problems only)

UNIT – III

Fund Flow Analysis and Cash Flow Analysis (New Format) – (Simple Problems only).

UNIT – IV

Budgets – Meaning –Types – Advantages – Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget.

UNIT- V

Marginal Costing – Meaning – Merits and Demerits – P/V Ratio – BEP and Margin of Safety.

Note: Distribution of marks – Problem 80% and Theory 20%

Text Book

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Management Accounting	T.S.Reddy and Y.Hari Prasad Reddy	Margham publications	2015

Books for Reference:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Management Accounting	T.S.Reddy and Y.Hari Prasad Reddy	Margham publications	2016
2.	Management Accounting	Dr.Ramachandran and Dr.R.Srinivasan	Sriram publications	2012
3.	Management Accounting	Sharma and Sasi K.Gupta	Kalyani publications	2016
4.	Accounting for Management	Dr.V.R.Palanivelu,	Laxmi publications	2009

Mapping with Programme Outcomes

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

SEMESTER - VI

Core course - XVII	B.COM.	2019 - 2020
Code: M19UCM17	INCOME TAX LAW AND PRACTICE - II	
Credit: 5		

Objectives

- i. To gain knowledge of various heads of income and assist the students to comprehend the concepts of calculation of income tax for an individual.
- ii. To provide skills for computation of tax liability for individuals.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the procedure for calculation of capital gains	K1
CO2	Understand the various incomes of income from other sources	K2
CO3	Apply the procedure for set off of losses	K3
CO4	Analysis the procedure for gross total incomes	K4
CO5	Discuss the procedure for calculation of income tax	K4

SYLLABUS CONTENT

Unit - I

Capital Gain – Basis of charge –Exempted capital assets- Capital assets and its types–Types of Capital Gain – Exempted capital gains u/ s 54 – Computation of Capital Gains – Problems.

Unit - II

Income from other sources – General and Specific incomes – Deductions in computing income from other sources – Computation of income from other sources.

Unit - III

Aggregation of income – Deemed incomes and its types – Set off and carry forward of losses- procedure for set off and carry forward of losses- Computation of total income.

Unit - IV

Deduction from gross total income- deductions on certain payments u/s 80C, 80D, 80DD, 80DDB, 80E, 80G, 80GG and 80GGA- Deductions on certain profits u/s 80 I, 80 QQB, 80TTA, 80U etc.

Unit – V

Income Tax Rates – Computation of income tax – Procedure for calculation of tax liability – Rebate, Surcharge, Tax on capital gains and casual incomes - Computation of total income of individual - Tax Calculation.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Income Tax Theory, Law & Practice –	T.S.Reddy & Murthy,	Margham Publications	2019

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Income tax law and practice	V.P.Gaur & Narang,	Kalyani Publishers	2019
	Income Tax Law and Practice	Dr.H.C.Mehrotra,	Sahitya Bhawan Publications	2019

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	S	S
C04	S	S	S	S	S
C05	S	S	S	S	S

S- Strong; **M-**Medium.

SEMESTER - VI

Core Course -XVIII	B.COM.	2019 – 2020
Code: M19UCM18	HUMAN RESOURCE MANAGEMENT	
Credit: 5		

Objectives

- i. To facilitates the functions and importance of human resource management in organization and learns about the recruitment and selection process of skilled, semi skilled and non skilled employees.
- ii. To understands the payroll management and various employees' benefits in organizations.

Course Outcomes

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

CO	CO Statement	Knowledge Level
CO1	Indicate the functions, importance and the role of HRM in organizations.	K1
CO2	Outline the man power planning for arranging better placement of employees.	K2, K3
CO3	Analysis the suitable training to the relevant skill based employees.	K4
CO4	Develop the wage and salary administration, promotion, increment, incentives management etc.,	K3
CO5	Understand the benefits offered by the employers to employees for their welfare.	K2

SYLLABUS CONTENTS

UNIT I

Human resource management: Meaning, Functions, Importance, Scope & Role, Organization of H.R.D., Personnel Policies.

UNIT II

Hiring: Manpower planning: Determining quality and quantity of personnel. Recruitment -Methods and Evaluation. Selection, Induction and Placement. Promotion, Transfer, Demotion.

UNIT III

Training: Meaning, Importance, Need, Methods of Performance Appraisal. Motivation and Morale.

UNIT IV

Wage and Salary Administration- Meaning- Significance- Factors, Job-Evaluation, Methods of wage & Payment Including Incentive, payments.

UNIT V

Employee benefits & Services. Concept, objectives, significance, Types of Benefits & Services, Fringe Benefits

Text Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Human resource development	Edwin. B. Filippo	Mc crow –Hill international	2016
2	Human resource management	P.Rajappan, M.Gowrishankar	Thakur publications	2016

Books for Reference:

S.No	Title of the book	Author	Publisher	Year of publication
1	Human resource development	Edwin. P.C. Tripathi	Sultan Chand & Sons	2000
2	The management of the people at work	Dale. S.Beach.	Macmillan	2003

Mapping with Programme Outcomes

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

S- Strong; **M**-Medium.

SEMESTER - VI

Core Project - 1	B.COM.	2019 - 2020
Code:M19UCMPR1	PROJECT	
Credit: 3		

Individual/Group Project & Viva Voce

Each group will comprise of 3 members and will be allotted to staff co-ordinator. A specific problem will be assigned to the students or they will be asked to choose a problem/area of their interest. The topic/area of work will be finalized at the end of the second semester allowing scope for the students to gather relevant literature during the vacation. The research work can be carried at the college or any other organization approved by the staff co-ordinator and the HOD.

Internal Evaluation

I Review – selection of the field of study, topic & Literature Collection - **10marks**

II Review – Research Design & Data Collection - **20 Marks**

III Review – Analysis & Conclusion, Preparation of rough draft – **10 marks**

Total - 40 Marks

End Semester Examination:

Evaluation of the project - 40 Marks

Viva Voce - 20 marks

Total - 60 Marks

Viva voce/ presentation will be conducted by a panel of External examiners including the HOD and staff co-ordinator guiding the project.

SEMESTER VI

Skill Enhancement Course: IV	B.COM.	2019 - 2020
Code: M19UCMS04	FUNDAMENTALS OF E-COMMERCE	
Credit: 2		

Objectives

- i. To enables the student to become competent to in the mechanism for excelling in e commerce based employments and self-employment opportunities.
- ii. To provides the knowledge in internet security.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the functions of E-Commerce	K1
CO2	Outline the models of Electronic business	K2
CO3	Narrate the functions of internet.	K2, K3
CO4	Apply the concept of e-payments	K3
CO5	Identify the concepts of internet security	K1

SYLLABUS CONTENT

Unit- I

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

Unit -II

Nature and dynamics of the internet-Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place- E – commerce, pure online vs. brick and click business assessing requirement for an online business designing, developing and deploying the system.

Unit -III

Internet and its Evolution, IT Infrastructure, E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

Unit- IV

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems.

Unit V

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	E-Commerce,	Bajaj, Deobyani Nag	Tata McGraw Hill Company, New Delhi.	2012
2	Understanding Electronic Commerce,	Kosiur, David,	Prentice Hall of India Private Ltd., New Delhi.	2104

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Electronic Commerce: Security, Risk Management and Control	Greenstein, M. and T.M. Feinman,	Tata McGraw hill.	2015

Mapping with Programme Outcomes

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

S- Strong; **M-**Medium.

SEMESTER IV

Elective Course: II Paper - 1	B.COM.	2019 - 2020
Code: M19UCME05	GOODS AND SERVICE TAX	
Credit: 4		

Objectives

- i. To create an awareness of the various Goods and Service Tax.
- ii. To enable the students to get knowledge of IGST.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Mention the concepts, feature and advantages of GST	K1
CO2	Outline the kinds of GST	K2,K3
CO3	Analysis the significances of input tax credit	K4
CO4	Develop the procedure for e-filing	K3
CO5	Identify the concept of IGST	K1

SYLLABUS CONTENTS

Unit -I

Indirect taxes–Meaning and Nature - Special features of Indirect taxes-Distinguish between direct taxes and indirect taxes - Advantages and Disadvantages of Indirect Taxes.

Unit -II

Good and Service Tax Introduction–Meaning-Need for GST-Advantages of GST-Structure of GST in India–Dual concepts -SGST-CGST-IGST-UTGST-Types of Rates under GST.

Unit -III

Levy and Collection under TNGST/CGST Acts -Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply -Composite and Mixed supplies -Composition Levy - Time of supply of goods and services-Value of Taxable supply. Input Tax credit-Eligibility and conditions for taking input credit-Reverse charge under the GST Registration procedure under GST.

Unit -IV

Levy and Collection under the Integrated Goods and Services Tax Act 2017-Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax-Determination of nature of Supply-Inter-State supply and Intra-State supply-Place of Supply of Goods or Services -zero-rated supply.

Unit -V

Introduction to Customs Laws in India–The Customs Act 1962–The Customs Tariff Act 1975–Levy and Exemption from Custom duty–Taxable event–Charge of Custom duty–Exemptions from duty–Meaning of Classification of goods–Methods of valuation of imported goods–Abatement of duty in damaged or deteriorated goods–Remission on duty on lost, destroyed or abandoned goods–Customs duty draw back.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Indirect Taxes	Datey, V.S	Taxmann Publications	2017

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Indirect Taxation	Balachandran, V.	Sultan Chand and Sons.	2017

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; **M-**Medium.

SEMESTER VI

Elective Course: II Paper – 2	B.COM.	2019 - 2020
Code: M19UCME06	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	
Credit: 4		

Objectives

- i. To create an awareness of the various investment avenues available for a secured return
- ii. To impart an investment knowledge for the construction of a portfolio after a rational analysis of fundamental and technical analysis.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the concepts of investment environment	K1
CO2	Bring out the concepts of fundamental and technical analysis for the construction of a portfolio	K2
CO3	Analyze and discover the performance of a selected portfolio for a certain period	K4
CO4	Develop the vector point the marketing mix elements and describe the components of market mix.	K3
CO5	Apply the fundamental concepts of technical testing on investment decisions	K3

SYLLABUS CONTENTS

Unit I

Investment – meaning – Definition - Concepts of Investment- Elements of Investment- importance of investment – Factors favourable for investment- Investment Process – Features of an Investment program- Investment Media and its types – Alternative Forms of Investment

Unit II

Security analysis - Fundamental analysis –Economic analysis – Industry Analysis – Company Analysis – Economic Value Added – Sources of Financial Information

Unit III

Technical Analysis- Efficient market theory - random walk analysis

Unit IV

Portfolio Management – Portfolio risk and return- Portfolio construction models

Unit V

Portfolio Analysis – Portfolio selection - Techniques of Portfolio revision

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Investment Management	Preeti Singh	Himalaya Publishing house	2012
2	Security Analysis and Portfolio Management	Punithavathy Pandian	Vikas Publishing house	2012

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Fundamentals of Investment Management	V.K.Bhalla	S Chand Publishing	3rd edition 2010
2	Investment Management	V.A. Avadhani	Himalaya Publishing house	8th Edition, 2011
4	Investment Analysis and Portfolio Management	M.Ranganathan, R.Madhumathi	Pearson – Education	2016

Mapping with Programme Outcomes

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

S- Strong; **M-**Medium.

SEMESTER IV

Elective Course: II Paper – 3	B.COM.	2019 - 2020
Code: M19UCME07	PUBLIC RELATIONS	
Credit: 4		

Objectives

- i. To get awareness of the various investment avenues available for a secured return.
- ii. To impart an investment knowledge for the construction of a portfolio after a rational analysis of fundamental and technical analysis.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Identify the role of public relations	K1
CO2	Understand the public relation set up	K2
CO3	Analysis the public relation campaign	K4
CO4	Understand the public relation counseling	K2
CO5	Identify the concept of press meet	K1

SYLLABUS CONTENT

Unit I

Definitions – Origin and Development – Role of Public Relations in Modern Society – Public Relations as a Leadership function- Difference between Public Relations, Publicity-Public opinion and Community Relations - Quality of a PR practitioner – Professional Organizations.

Unit II

Organizational set up of a PR department/agencies. Various Publics – PR in Private and Public sectors. Central and State Government departments, Basics of Advertising & Copy writing, Design of advertisements.

Unit III

Conducting a Public Relations campaign Prepare a PR Campaign – Planning PR campaign and implementation & Feedback - Selection of Media, Govt. Information services and its functions.

Unit IV

PR Counseling & Consultancy. PR in support of Marketing & sales promotion. Media relations, PR tools. House Journals and Newsletters. Hand-outs, Community Relations,.

Unit V

Conduct of Press Conferences. Meet the press. Preparation of hand-outs, Production of Annual Reports, Design, Printing & Production of Brochures, Diaries, Notice etc.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Industrial law and public relations	Dr.M.R.Sree nivasan & C.D Balaji	Margham publication	2017

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Management of public relation	S.Senguptha	Vikas publishing house	2017

Mapping with Programme Outcomes

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

S- Strong; **M-**Medium.

SEMESTER IV

Elective Course: II Paper - 4	B.COM.	2019 - 2020
Code: M19UCME08	ORGANISATIONAL BEHAVIOUR	
Credit: 4		

Objectives

- i. To makes an awareness of organizational behaviour- To impart the knowledge for leadership styles.
- ii. To provides the knowledge in leadership styles.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Mention the determinants of personality and relate the importance of attitudes to understand behavior	K1
CO2	Understand how the workplace perceptions, attitudes, and behaviors impact organizational performance	K2
CO3	Describe the concepts, theories and models of organizational behavior.	K3
CO4	Analyze the behavior of individuals and groups in organizations and identify the problems associated with organizing and managing teams	K4
CO5	Apply the ability to use theories in the practice of leadership	K3

SYLLABUS CONTENT

Unit – 1

Nature and importance of Organizational Behavior (OB) — concept and relevance of OB in Modern Management- Models of OB- Challenges and Opportunities faced by Managers applying OB.

Unit – II

Perception- process, importance, factors influencing perception, Managerial and Behavioral applications of Perception. Motivation- Concept, Theories (Maslow, Herzberg and McGregor)

Unit – III

Attitudes: characteristics, components, measurement of attitude, attitude surveys. Personality, meaning, self concept, self -esteem, major determinants of personality

Unit – IV

Group Dynamics- Definition, types of Groups, Stages of Group development, Team Building, Group processes and group decision Making, Transactional Analysis and Johari Window, Kinesics, Body Language

Unit – V

Leadership- Leader Vs Manager, importance – kinds of leaders in an organization - Leadership styles, Concepts and Theories.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Organizational Behavior	L.M. Prasad	Sultan Chand & Sons 2014	2014
2	Organizational Behavior	Fred Luthans	Sultan Chand & Sons	2014

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Organizational Behavior	K. Aswathappa	Himalaya Publishing House Pvt. Ltd	2014
2	Organizational Behavior	N. Kumar & R.Mittal	Anmol	2011

Mapping with Programme Outcomes

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

S- Strong; **M**-Medium.

NON - MAJOR ELECTIVE COURSES:[FOR OTHER DEPARTMENTS]

SEMESTER - III

NMEC- I Paper - I	B.COM.	2019 - 2020
Code: M19NCM01	BUSINESS COMMUNICATION	
Credit: 2		

Objectives:

- i. To enables the students to have knowledge about the application of business communication and drafting business letters.
- ii. To get knowledge in report writing.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the objectives and types of business communication.	K1
CO2	Understand the need and functions of business letters and layout	K3
CO3	Analyze and discover the ways of writing circular and status enquiry letters	K4
CO4	Develop the knowledge in bank correspondence and application for the job.	K3
CO5	Apply the concepts to report writing	K3

SYLLABUS CONTENT

Unit - I

Meaning of Communication - Objectives -Advantages- Types of Communication and its merits and demerits - Media - Barriers.

Unit - II

Business Letter-Need and function -Effective Business Letter-Layout and kinds of Business Letter - Letter of Enquiry-Replies

Unit - III

Complaints and Adjustments-Circular Letters-Status Enquiries - Collection Letters.

Unit - IV

Letters relating to calling for a post, calling for a interview, Appointment orders, Bank Correspondence.

Unit - V

Report Writing: Meaning of Report - Characteristics of a good report - Types of report - Steps in report writing

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Essentials of Business Communication	Rajendrapal and J.S. Korahalli	Sultan Chand & Sons	2014

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Communication	Pradhan, Bhande & Takur	Himalaya Publishing	2010
2.	Business Communications	Balasubrahmanyam. M	Vikas Publishing	2012

Mapping with Programme Outcomes

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

S - Strong; **M** - Medium.

SEMESTER - III

NMEC – I Paper - II	B.COM.	2019 - 2020
Code:M19NCM02	PRINCIPLES OF MARKETING	
Credit: 2		

Objectives

- i. To integrates the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage marketing business
- ii. To equip them to contribute for the emerging challenges of marketing in the upcoming technological, sustainable global economic scenario.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate the classifications and functions of marketing	K1
CO2	Outline the buyer behaviour and market segmentation	K2
CO3	Analysis the significances product and its packaging	K4
CO4	Develop the pricing objectives	K3
CO5	Identify the significances of personal selling and sales promotion	K1

SYLLABUS CONTENT

Unit - I

Marketing – Definition- Objectives- Importance- Features – Classifications - Marketing Vs Selling- Functions of Marketing.

Unit - II

Buyer behavior–Meaning-Buying Motives-Determinants of buyer behaviour- Market segmentation- Benefits –Bases of market segmentation.

Unit - III

Product – Types- Product - Elements of product –New product development- Steps –Product Life Cycle –Stages-Packaging- Functions.

Unit - IV

Pricing- Objectives- Methods of pricing- Advertising- Objectives- Advantages- Advertisement copy- Features – Types of Advertising media.

Unit - V

Personal selling- Advantages-AIDA-Qualities of a good salesman-
Kinds of Salesmen – Sales promotion- Importance- Sales promotion at
Consumer level and dealer level.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Modern marketing(Principles and practices)	Pillai. R S & Bhagavathy.B	S.Chand & co	2015 edition
2	Principles of Marketing	Philip Kotler & Gary Armstrong	Prentice Hall	16th edition January 9th 2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Marketing	Dr.N.Rajan Nair & Sanjith R. Nair	Sultan Chand & Sons	2015 ed
2	Principles of Marketing	Sontakkai. C N	Kalyani publishers,	16th edition

Mapping with Programme Outcomes

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

S - Strong; **M** - Medium.

SEMESTER - IV

NMEC – II Paper - I	B.COM.	2019 - 2020
Code:M19NCM03	ADVERTISING THEORY AND PRACTICE	
Credit: 2		

Objectives:

- i. To imparts the knowledge about the different concepts of advertising and kinds of advertising.
- ii. To provides the knowledge in social and ethical issues of advertising.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the characteristics and objectives of advertising	K1
CO2	Understand the purposes of advertising	K2
CO3	Analysis the advantages of advertising	K4
CO4	Identify the criticism of advertising	K1
CO5	Understand the social and ethical issues of advertising	K2

SYLLABUS CONTENT

Unit - I

Meaning of Advertising - Definition - Characteristic or Features of Advertising - Nature of Advertising - Scope of Advertising - Specific objectives of Advertising

Unit - II

Purpose of advertising - Functions of Advertising (Commercial function, Social functions, Economic functions) - Difference between Advertising and Advertisement, Publicity, Sales Promotion, Salesmanship - AIDAS Model

Unit - III

Types of Advertising (10 Classification) - Advantages of Advertising (Manufacturers, Wholesalers, Retailers, Salesman, Consumers, Society).

Unit - IV

Economic effects of advertising - Economic benefits of advertising - Indirect role of advertising - Legal issues in advertising - Criticism of advertising - Waste in advertising - Causes.

Unit - V

Social and Ethical aspects of advertising - Social issues in advertising - Social ill-effects of advertisement - Controversial effects of advertisement - Ethical and unethical issues in advertising.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advertising and Salesmanship	Prof. P. Saravanel & S. Sumathi	Margham Publications, Chennai	2016

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advertising Management	Agarwal P.K.	S.Chand Publication	2016

Mapping with Programme Outcomes

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

S - Strong; **M** - Medium.

SEMESTER - IV

NMEC – II Paper – II	B.COM.	2019 – 2020
Code:M19NCM04	ENTREPRENEURIAL DEVELOPMENT	
Credit: 2		

Objectives

- i. To motivates the students to become an Entrepreneur, and how to start up an enterprise, and how to make financial assistance from the institutions.
- ii. To provides the knowledge in institutions providing finance to entrepreneurs.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Indicate the characteristics and types of entrepreneurs	K1
CO2	Outline the tips for project preparation	K2, K3
CO3	Develop the steps for starting new business	K3
CO4	Analysis the institutions to assisting to the entrepreneurs	K4
CO5	Scrutinizes the institutions providing finance to entrepreneurs	K4

SYLLABUS CONTENT

Unit – I

Entrepreneur – Characteristics of Entrepreneurship – Theories of Entrepreneurship – Types of Entrepreneur – Qualities of Entrepreneur – Factors affecting Entrepreneurship – Entrepreneurs and Managers – Motivation.

Unit – II

Project Identification – Project Classification – Project Formulation – Project Selection – Project Appraisal.

Unit – III

Steps for Starting a Small Industry – Types of Organization – Sole Proprietorship – Partnership – Joint Stock Company – Co-operative enterprise.

Unit – IV

Institution Assisting Entrepreneurs – DIC – SIDO – NSIC – SISI – SIDCO – SIPCOT.

Unit – V

Institutional Finance to Entrepreneurs – IFCI – ICICI – IDBI – SIDBI – NIDC – LIC – GIC – UTI – SFC – TIIC – Commercial Banks - Developing business plan.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Entrepreneurial Development	Dr. C.B. Gupta Srinivasan N.P	Sultan Chand & Sons	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Entrepreneurial Development	Dr. C.B. Gupta	Sultan Chand & Sons	2017

Mapping with Programme Outcomes

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

S - Strong; **M** - Medium.