

H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)

(Accredited with B+ by NAAC)

PUDUKKOTTAI- 622 001

B.Com

DEPARTMENT OF COMMERCE

BOARD OF STUDIES 2018-19

(Under Common CBCS Pattern)

**DEPARTMENT OF COMMERCE
BOARD OF STUDIES 2018-19**

The Meeting of the Board of Studies was conducted on 28-06-2018. The proposed new syllabi were presented before the Board.

The presentations of the proposals are enclosed.

1. Brief
2. Distribution of hours, marks and credits for B.Com (Annexure-I)
3. Title of the courses proposed for B.Com (Annexure-II)
4. Question paper pattern B.Com (Annexure-III)
5. Syllabi for B.Com – (Annexure-IV)

**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)
PUDUKKOTTAI -622 001
DEPARTMENT OF COMMERCE
BOARD OF STUDIES 2018 – 2019**

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9	Dr.R.SATHURU SANKARA VELSAMY, Assistant Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai-622 001	SUBJECT EXPERT
10	Mr.T.THENAPPAN, M/s.Ganesh Timbers , Pudukkottai.	PROFESSIONAL EXPERT
11	S.ABDUL HAKKIM, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai.	ALUMNI MEMBER

REVISION OF SYLLABI FOR B.COM BRIEF

- As per the instruction from the Director of Collegiate Education, Chennai and from the Registrar, Bharathidasan University, Tiruchirappalli, it has been decided to have a uniform pattern for all subjects as detailed below.

Program	Total No. of Papers	Total Max. Marks	Total Credits
UG	37	3700	139
Extn.Activities			1

- ❖ For B.Com. Degree course – distributing the available 30 hours / week for various papers as shown in Annexure – 1.
- ❖ Title of courses proposed for new syllabi is shown in Annexure – 2 for B.Com.
- ❖ The question paper pattern for B.Com. is shown in Annexure – 3.
- ❖ The syllabi for I and II semester courses for B.Com. is given in Annexure – 4.

Whenever there is an urge for change and up gradation for syllabi, the revisions are made and the proposed new syllabi and copy of the old syllabi are submitted herewith.

Skill based and value based courses are included as per the suggestions given by the University and TamilNadu Government.

PG and Research Department of Commerce

Programme: B.Com.

Programme Educational Objectives (PEO)

The program is expected to enable the students to

- PEO-1** Understand the concepts of commerce and obtain quality education in the areas of Commerce
- PEO-2** Develop comprehensive professional skills which are required for commerce graduates.
- PEO-3** Grow an understanding of various commerce functions such as finance, accounting, marketing, financial analysis, project evaluation, and cost accounting.
- PEO-4** Demonstrate an understanding and appreciation of ethical principles at both the professional and community levels.
- PEO-5** Develop effective oral and written communication skills relevant to business process.

Programme Outcomes (PO)

At the end of the Programme, graduate will be able to

- PO-1** This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.
- PO-2** After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
- PO-3** Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- PO-4** Students can get thorough knowledge of finance and commerce.
- PO-5** The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

Programme Specific Outcomes (PSO)

Upon completion of these courses the student would

- PSO-1** Provide strong base on the course relevant to the area of commerce which helps to choose their career
- PSO-2** To enhance knowledge and skills among students which built confidence to identify their career opportunities in multiple dimensions
- PSO-3** Nurture the students in intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
- PSO-4** Empower the students with necessary competencies and decision-making skills to foster the innovative thinking to become an entrepreneur
- PSO-5** Strengthen the students to become expert in the field of communication with ethical consciousness.

DEPARTMENT OF COMMERCE
B.COM

S.NO	SEM	PAPER	SUBJECT CODE	HOURS/ WEEK	CREDIT	EXAM HOURS	MARKS		
							INTERNAL	EXTERNAL	TOTAL
1	I	LC-I	18ULT1/18ULH1	6	3	3	25	75	100
2	I	ELC-I	18ULE1	6	3	3	25	75	100
3	I	CC-I	18UCO1	5	4	3	25	75	100
4	I	CC-II	18UCO2	5	4	3	25	75	100
5	I	AC-I	18UCOA1	4	5	3	25	75	100
	I	SBE-I	18USBE1	2	4	-	-	-	-
6	I	EVS	18UES	2	2	3	25	75	100
7	II	LC-II	18ULT2/18ULH2	6	3	3	25	75	100
8	II	ELC-II	18ULE2	6	3	3	25	75	100
9	II	CC-III	18UCO3	5	4	3	25	75	100
10	II	AC-II	18UCOA2	4	5	3	25	75	100
11	II	EC-I	18UCOE1 (OR)	5	5	3	25	75	100
12	II	EC-I	18UCOE1						
13	II	VE	18UVE	2	2	3	25	75	100
14	II	SBE-I	18USBE1	2	4	3	25	75	100
15	III	LC-III	18ULT3/18ULH3	6	3	3	25	75	100
16	III	ELC-III	18ULE3	6	3	3	25	75	100
17	III	CC-IV	18UCO4	5	4	3	25	75	100
18	III	CC-V	18UCO5	5	4	3	25	75	100
19	III	AC-III	18UCOA3	4	5	3	25	75	100
	III	SBE-II	18USBE2	2	4	-	-	-	-
20	III	NME-I	18UCON1/18UHTN1 (OR)	4	2	3	25	75	100
21	III	NME-I	18UCON1/18UHTN1	OBJECTIVE TYPE					
22	IV	LC-IV	18ULT4	6	3	3	25	75	100
23	IV	ELC-IV	18ULE4	6	3	3	25	75	100
24	IV	CC-VI	18UCO6	5	4	3	25	75	100
25	IV	CC-VII	18UCO7	5	4	3	25	75	100
26	IV	AC-IV	18UCOA4	4	5	3	25	75	100
27	IV	SBE-II	18USBE2	2	4	3	25	75	100
28	V	CC-VIII	18UCO8	6	4	3	25	75	100
29	V	CC-IX	18UCO9	6	4	3	25	75	100
30	V	CC-X	18UCO10	5	4	3	25	75	100
31	V	EC-II	18UCOE2 (OR)	5	5	3	25	75	100
32	V	EC-II	18UCOE2						
33	V	NME-II	18UCON2/18UHTN2 (OR)	4	2	3	25	75	100
34	V	NME-II	18UCON2/18UHTN2						
35	V	SBE-III	18USBE3	4	4	3	25	75	100
36	VI	CC-XI	18UCO11	6	5	3	25	75	100
37	VI	CC-XII	18UCO12	6	5	3	25	75	100
38	VI	CC-XIII	18UCO13	6	5	3	25	75	100
39	VI	CC-XIV	18UCO14	6	5	3	25	75	100
40	VI	EC-III	18UCOE3 (OR)	5	4	3	25	75	100
41	VI	EC-III	18UCOE3						
42	VI	GS	18UGS	1	1	3	25	75	100

ANNEXURE - II
H.H. THE RAJAH'S COLLEGE (AUTONOMOUS) PUDUKKOTTAI- 622 001
C.B.C.S PATTERN FOR B.COM

S. NO	SEM	PAPER	SUB.CODE	SUBJECT TITLE	HOURS/ WEEK	CREDIT	EXAM HOURS	MARKS		
								INTERNAL	EXTERNAL	TOTAL
I-SEMESTER										
1	I	LC-I	18ULT1/ 18ULH1	TAMIL-I	6	3	3	25	75	100
2	I	ELC-I	18ULE1	ENGLISH-I	6	3	3	25	75	100
3	I	CC-I	18UCO1	PRINCIPLES OF MARKETING	5	4	3	25	75	100
4	I	CC-II	18UCO2	FINANCIAL ACCOUNTING-I	5	4	3	25	75	100
5	I	AC-I	18UCOA1	BUSINESS ECONOMICS	4	5	3	25	75	100
	I	SBE-I	18USBE1	SOFT SKILL-I	2	-	-	-	-	-
6	I	EVS	18UES	ENVIRONMENTAL STUDIES	2	2	3	25	75	100
II-SEMESTER										
7	II	LC-II	18ULT2/ 18ULH2	TAMIL-II	6	3	3	25	75	100
8	II	ELC-II	18ULE2	ENGLISH-II	6	3	3	25	75	100
9	II	CC-III	18UCO3	FINANCIAL ACCOUNTING-II	5	4	3	25	75	100
10	II	AC-II	18UCOA2	PRINCIPLES OF MANAGEMENT	4	5	3	25	75	100
11	II	EC-I	18UCOE1	BUSINESS STATISTICS	5	5	3	25	75	100
12	II	VE	18UVE	VALUE EDUCATION	2	2	3	25	75	100
13	II	SBE-I	18USBE1	SOFT SKILL -I	2	4	3	25	75	100
III-SEMESTER										
14	III	LC-III	18ULT3/ 18ULH3	TAMIL-III	6	3	3	25	75	100
15	III	ELC-III	18ULE3	ENGLISH-III	6	3	3	25	75	100
16	III	CC-IV	18UCO4	HIGHER FINANCIAL ACCOUNTING	5	4	3	25	75	100
17	III	CC-V	18UCO5	BUSINESS LAW	5	4	3	25	75	100
18	III	AC-III	18UCOA3	BUSINESS COMMUNICATION	4	5	3	25	75	100
	III	SBE-II	18USBE2	SOFT SKILL -II	2	-	-	-	-	-
19	III	NME-I	18UCON1/ 18UHTN1	CUSTOMER RELATIONSHIP MANAGEMENT (OBJECTIVE TYPE)	4	2	3	25	75	100

IV- SEMESTER										
20	IV	LC-IV	18ULT4	TAMIL-IV	6	3	3	25	75	100
21	IV	ELC-IV	18ULE4	ENGLISH-IV	6	3	3	25	75	100
22	IV	CC-VI	18UCO6	COST ACCOUNTING	6	4	3	25	75	100
23	IV	CC-VII	18UCO7	MODERN BANKING PRACTICE	6	4	3	25	75	100
24	IV	AC-IV	18UCOA4	ADVERTISING AND SALESMANSHIP	4	5	3	25	75	100
25	IV	SBE-II	18USB2	SOFT SKILL-II	2	4	3	25	75	100
V-SEMESTER										
26	V	CC-VIII	18UCO8	CORPORATE ACCOUNTING-I	6	4	3	25	75	100
27	V	CC-IX	18UCO9	FINANCIAL SERVICES	6	4	3	25	75	100
28	V	CC-X	18UCO10	FUNDAMENTALS OF INFORMATION TECHNOLOGY-THEORY	3	4	3	15	45	60
			18UCO10P	FUNDAMENTALS OF INFORMATION TECHNOLOGY-PRACTICAL	2		3	10	30	40
29	V	EC-II	18UCOE2	INCOME TAX	5	5	3	25	75	100
30	V	NME-II	18UCON2/ 18UHTN2	E-BUSINESS	4	2	3	25	75	100
31	V	SBE-III	18USB3	SOFT SKILL-III	4	4	3	25	75	100
VI-SEMESTER										
32	VI	CC-XI	18UCO11	LABOUR LAWS	6	5	3	25	75	100
33	VI	CC-XII	18UCO12	MANAGEMENT ACCOUNTING	6	5	3	25	75	100
34	VI	CC-XIII	18UCO13	CORPORATE ACCOUNTING-II	6	5	3	25	75	100
35	VI	CC-XIV	18UCO14	AUDITING	6	5	3	25	75	100
36	VI	EC-III	18UCOE3	BUSINESS ENVIRONMENT	5	4	3	25	75	100
37	VI	GS	18UGS	GENDER STUDIES	1	1	3	25	75	100

ANNEXURE – III
B.Com Degree (2018-19 Onwards)
Question Pattern

Time : 3hrs

Marks : 75

Section – A (10×2= 20 Marks)
(1 to 10) Answer All Questions

Section – B (5×5= 25 Marks)
11 to 15(Either or Types)
Answer All Questions

Section – C (3×10=30 Marks)
(16 to 20) Answer any THREE Questions

Passing Minimum	–	40%
Internal Assessment	–	40%
External	–	40%

Annexure – IV
(Syllabus)

SEMESTER - I

SEMESTER – I
CC-I PRINCIPLES OF MARKETING
SUB.CODE:18UCO1

Objective: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the marketing concepts, functions and the basic approaches to marketing
CO-2	Understand and recall the Product planning, product policy and the market segmentation.
CO-3	Understand and summarise the pricing objectives and the various methods of pricing and recalls and explain the various promotion mix and qualities of a good salesman and the process of personal selling.
CO-4	Remember the various Promotional Strategy and Distributional Strategy.
CO-5	Understand the various Modern Marketing concepts.

Unit – I

Introduction to Marketing: Market – Introduction – Meaning of Market – Definition of Market – Classification of Markets – Marketing – Features of Marketing – Objectives of Marketing – Importance of Marketing – Marketing Functions – Approaches to the study of Marketing – Modern Marketing Concept.

Unit – II

Marketing Mix and Process: Marketing Mix – Meaning – Definition – Elements – Problems – Marketing System – Meaning – Marketing Process – Concentration – Dispersion – Equalization – Product Planning and Development – Product Life Cycle(PLC) – New Product development strategy.

Unit – III

Pricing: Pricing Policy – Factors influencing pricing – Methods of Pricing – Determination of Price.

Unit – IV

Sales Promotion: Promotional Strategy – Sales Promotion – Personal Selling & Advertisement – Channels of Distribution – Influencing factors – Importance– Types – Functions.

Unit – V

Modern Marketing: Modern Marketing Trends – E-Marketing – Tele-Marketing – M-Marketing.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Define the marketing concepts and list out the functions of marketing.	1	U
CO-2	Explain the product planning and policies and demonstrate the market segmentation.	2	U
CO-3	Interpret the various pricing policies followed by the organizations.	2	U
CO-4	Selection of media for Advertisement and also analyze the role of salesman in promotional activities	2	An
CO-5	Compare the various Promotional strategy and channels of distribution	2	E

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Principles of Marketing by **Philip Kotler**.
2. Marketing Management by **Rajan Nair**.

Books for References

1. Modern Marketing Principles and Practice by **R.S.N. Pillai and Bhagavathi.**
2. Marketing by **Jayasankar.**

Websites and e-learning sources

1. <http://repository.uaeh.edu.mx/LECT170>
2. www.ddegjust.ac.in/pgdapr-105
3. www.pea.lib.pt.e.hu/molnar-laszlo-phd-2008

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	0
CO2	9	9	3	3	3
CO3	3	9	3	3	0
CO4	9	9	9	3	3
CO5	9	9	9	3	3
Total	39	45	33	21	9
Weightage	4.35	4.73	4.87	2.72	1.28

SEMESTER – I
CC-II FINANCIAL ACCOUNTING – I
SUB.CODE:18UCO2

Objectives: The basic purpose of this course is to develop an insight of postulates, principles and technique of accounting as well to provide students the basic fundamentals of accounting.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the accounting concepts and conventions
CO-2	Prepare final accounts in accordance with simple adjustments
CO-3	Prepare Bank Reconciliation Statement, account current, average due date and to identify and rectify the accounting errors.
CO-4	Understand the various methods of charging Depreciation and the accounting procedure relating to Single entry system of book keeping
CO-5	Prepare consignment and joint venture accounts

Unit – I

Fundamentals of Accounting: Book Keeping and Double Entry System – Principles – Merits and Demerits of Double Entry System – Differences between Single Entry and Double Entry System – Accounting Concept and Conventions – Functions of Accounting, Limitations of Accounting – Journal, Ledger and Subsidiary Books.

Unit – II

Final Accounts: Preparation of Trial Balance – Final Accounts with Simple Adjustments.

Unit – III

Accounting Errors, BRS, Account Current and Average Due Date: Accounting Errors – Types – Rectification – Bank Reconciliation Statement – Account Current and Average Due Date.

Unit – IV

Depreciation and Single Entry System: Depreciation – Methods – Straight Line, Diminishing Balance and Annuity Method – Single Entry System.

Unit – V

Insurance Claims and Non-Trading Concern: Insurance Claims – Claim for Loss of Stock – Accounts of Non trading concern.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recognise the basic accounting concepts and conventions	1	U
CO-2	Apply the rules of double entry system of accounting for the preparation of final accounts of a sole trader	2	Ap
CO-3	Recognise the different types of errors in preparing the books of accounts and the procedure for rectifying the errors and also prepares BRS, Account Current and Average due dates.	2	An
CO-4	Recall the methods of providing depreciation	2	U
CO-5	Apply the double entry system of accounting in preparing the final accounts under single entry system	4	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Advanced Accountancy by **S.P.Jain& K.L. Narang**
2. Advanced Accountancy by **S.P. Iyyengar.**

Books for References

1. Advanced Accountancy by **RSN. Pillai and Bhagavathy.**
2. Financial Accounting by **T.S. Reddy & Murthy**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each units (5 Problems)

Websites and e-learning sources

1. <http://www.saylor.org/site/textbooks>
2. www.ddegjust.ac.in/studymaterial/mba
3. <http://icmai.in/Inter-Paper5-Revised>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	45	45
Weightage	5.02	4.73	6.65	5.84	6.38

SEMESTER – I
AC-I BUSINESS ECONOMICS
SUB.CODE:18UCOA1

Objective: The basic objective of this course is to familiarise the students with the concepts and tools of business economics as applicable to decisions making in contemporary business environment.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the basic concepts of business economics
CO-2	Remember the law of demand
CO-3	Understand analysis of supply
CO-4	Remember and apply the different competitions and theories of market conditions.
CO-5	Review the cost and revenue concept

Unit – I

Introduction: Definition, Nature and Scope of Economics – Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Meaning of Business Economics- The Economic System – Objectives of the Business Firm.

Unit – II

Demand Analysis: Types of Demand – Law of Demand – Utility Analysis of Demand – Elasticity of Demand and Demand Forecasting – Production function and law of returns: Factors of production – Law of variable proportions – The law of returns to scale – Economies of scale.

Unit – III

Analysis of Supply: Law of Supply: Production and supply – supply schedule and supply curve – Determinants of supply – Measurement of Elasticity of supply – Types of supply curves.

Unit – IV

Competitions and Theories of Factors of Production: Perfect Competition – Imperfect Competition – Theories of Rent, Wages, Interest and Population

Unit – V

Cost and Revenue: Concepts of Cost – Cost of Production in short and long period – Demand and revenue curves – Relation between average and marginal revenue – Break Even Analysis.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall the role and responsibilities of business economist.	1	R, U
CO-2	Represent demand in graphical forms and understand what shifts the demand curve..	2	U
CO-3	Understand the law of supply and elasticity of supply	3	AP
CO-4	Explain the Different methods of competition and theories of market.	2	U
CO-5	Apply the concept of cost and revenue	3	R

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Business Economics by **M.C.Seth.**
2. Business Economics by **Sankaran**

Reference Books

1. Business Economics by **K.P.M. Sundaram**
2. Business Economics by **A.K.Sharma**

Websites and e-learning sources

1. www.ddegjust.ac.in/bba/bba-103
2. www.icsi.in/businesseconomics
3. www.unishivaji.ac.in/disedu/home

	PO1	PO2	PO3	P04	PO5
CO1	9	3	3	9	3
CO2	9	9	9	9	3
CO3	9	9	3	9	3
CO4	9	3	3	3	3
CO5	9	9	9	3	3
Total	45	33	27	33	15
Weightage	5.02	3.47	3.99	4.28	2.13

SEMESTER – I & II
SBE-I – SOFT SKILLS - I
SUB.CODE:18USBE1

Objective:

To develop communication skills, inter-personal skills, team management skills and leadership skills

UNIT –I

Positive attitude: Attitude – Features of attitudes – Formation of attitudes – Psychological factors change of attitudes – Ways of changing attitude in a person – the power of positive attitude – The benefits of positive attitude – Developing positive attitude – Obstacles in developing positive attitude – Negative attitude – The causes of negative attitude – The consequences of negative attitude – How to change negative attitude.

UNIT- II

Goal setting: Introduction – importance of goal setting – goal definition – types of goals – what exactly goal setting – why people don't set goals – how to choose the right goals – Smart goals – Career goals – Benefits of career goal setting – Goal setting tips.

UNIT- III

Communication skills: Communication process – Types of communication – barriers to effective communication – Listening skills – importance of tone of voice – Voice clarity – Verbal expressiveness – Tips to develop communication skills – Government initiatives – Job roles.

UNIT – IV

Vocabulary enrichment: Definition and importance – Word formation: prefixes and suffixes – Compound nouns – Compound adjectives – synonyms and antonyms – Homonyms – Homophones – Idioms and phrases – One word substitutes – Confused words – Tips for vocabulary enrichment – Oral presentation: techniques and tasks – Self-introduction – Talking about objects – Description of person – Welcome speech – Vote of thanks.

UNIT-V

Resume Writing: Definition – Resume development – How does a resume work for you – Information that appears on most resumes – Resume writing tips – Online resume – Guidelines for submitting resumes on the web – Computer friendly resume tips.

REFERENCE BOOKS:

1. Soft Skills and Industry Awareness – ICTACT Publications

E-Sources

1. http://www.bharathuni.ac.in/colleges1/downloads/courseware_ece/notes/BSS201%20-%20PERSONALITY.pdf
2. <http://vrsiddhartha.ac.in/ece/files/Personality%20Development%20material.pdf>
3. http://164.100.133.129:81/econtent/Uploads/Business_Corporate_Soft_SkillsS.pdf
4. http://rusa.nic.in/download/363/reports-and-publications/5326/skill_genie.pdf

Examination will be conducted at Second Semester.

SEMESTER – I
EVS-ENVIRONMENTAL STUDIES
SUB.CODE:18UES

Objective: To implement environmental studies in order to bring about awareness among the students.

Unit – I

Definition and Nature of Environmental Studies: Definition – Nature and Scope – Importance of Environmental Studies – Need for Public Awareness – Renewable and Non-Renewable resources – Natural Resources and Associated Problems.

Unit – II

Ecosystem: Concept of an ecosystem – Structure of an ecosystem – Procedures, Consumers and Decomposers – Energy flow in the ecosystem, Food chains, Food webs and Ecological pyramids.

Unit – III

Biodiversity and its conservation: Definition: Genetic, Species and Ecosystem diversity - Biogeographically Classification of India – Value of biodiversity: Consumptive use, Productive use social, ethical, aesthetic and option values – Biodiversity at Global, National and Local levels – India as a Mega-Diversity Nation – Hot-spots of Biodiversity – Threats to Biodiversity: Habitat loss, Poaching of wildlife, Man-wildlife conflicts – Endangered and Endemic species of India – Conservation of biodiversity: In-situ and Ex-situ conservation of Biodiversity.

Unit – IV

Environmental pollution: Definition, Causes, Effects and Control measures of Air pollution – Water pollution – Soil pollution – Marine pollution – Noise pollution – Thermal pollution – Nuclear pollution – Solid waste management – Causes – Effects and Control measures of urban and Industrial wastes – Role of individual in prevention of pollution.

Unit – V

Social issues and Human Population in relation to Environment: Urban problems related to energy – Climate Change – Global Warming – Acid Rain – Ozone Layer depletion – Population growth, Variation among nations – Population explosion – Family Welfare

Programme – Environment and Human health – Human rights – Value Education – HIV/AIDS, Women and Child welfare – Role of Information Technology in Environment and Human Health.

REFERENCES

1. Environmental Economics – S. Sankaran
2. Environmental Economics – M. Karpakam
3. Environmental Economics – S. Varadarajan
4. Environmental Economics – D.W. Pearce
5. Environmental Studies

() – NCBH (P) Ltd
- Chennai

Websites and e-learning sources

1. <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>
2. <http://rccmindore.com/wp-content/uploads/2015/06/B.COM-III-HONS-Environmental-Studies.pdf>
3. [http://www.2.hcmuaf.edu.vn/data/quoctuan/Basics_of_Environmental_Sci%20\(Section%201\).pdf](http://www.2.hcmuaf.edu.vn/data/quoctuan/Basics_of_Environmental_Sci%20(Section%201).pdf)

SEMESTER - II

SEMESTER – II
CC-III – FINANCIAL ACCOUNTING – II
SUB.CODE:18UCO3

Objective: The main objective of the course is to study in depth the rules for compiling the financial information reflected in the financial statements that they may become a useful tool for decision-making in business.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand and apply the accounting procedure relating to royalty
CO-2	Understand the accounting procedure relating to consignment and joint venture
CO-3	Apply accounting procedure related to Debtors and Stock & Debtor system of accounting of dependent branches
CO-4	Apply the accounting procedure for sale on Hire Purchase and instalment system
CO-5	Understand and apply the accounting procedure relating to insolvency accounts

Unit – I

Royalty: Royalty Accounts – Minimum Rent, Short workings: Recoupment of Short workings – Accounting entries in the books of Lessee and Lessor (excluding sub-lease).

Unit – II

Consignment and Joint Venture: Consignment - Joint venture – Accounting for Losses.

Unit – III

Branch Accounts: Branch Accounting – Need – Types of branches – Dependent branches only – Departmental Accounts – Purpose – Allocation of Expenses.

Unit – IV

Hire purchase and Installment system: Accounting entries in the books of Hire purchaser and Hire vendor- Installment Accounts.

Unit – V

Insolvency Accounts: Individual Insolvency – Statement of affairs, Priority of payments – Deficiency Accounts.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Able to maintain royalty and non-trading accounts.	2	U
CO-2	. Develop accounting skills to prepare Consignment and Joint venture account.	4	Ap
CO-3	Prepare accounts of branches under debtors, stock and debtors system of accounting of dependent branches	4	Ap
CO-4	Recall the accounting procedure for hire purchase system and prepare relevant accounts.	2	Ap
CO-5	Prepare the insolvency accounts of an individual	2	AP

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Advanced Accountancy by **T.S.Reddy & Murthy**

Advanced Accountancy by **R.S.N. Pillai & Bhagavathy**

Books for Reference

Advanced Accountancy by **S.P. Iyyengar**

Advanced Accountancy by **S.P. Jain & K.L. Narang**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each units (5 Problems)

Websites and e-learning sources

1. <http://www.saylor.org/site/textbooks>
2. www.universityofcalicut.info/syl/corecourse/financialaccounting.pdf
3. http://business.athabascau.ca/assets/introduction_to_financial_accounting

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	45	45
Weightage	5.02	4.73	6.65	5.84	6.38

SEMESTER – II
AC-II PRINCIPLES OF MANAGEMENT
SUB.CODE:18UCOA2

Objective: To enable the students to understand the Principles of Management and how to acquire skills to become a good manager.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	provide understanding about basic terminologies of management
CO-2	explore the fundamental principles, process and steps in management including planning
CO-3	develop knowledge about organizing function in business
CO-4	explore the concept of job analysis and recruitment
CO-5	generate ideas about controlling, coordination and communication.

Unit – I

History of Management thoughts: Contribution of F.W. Taylor, Henry Fayol, Gilbreth, Maslow, Peter Drucker – Management- Meaning – Definition- Functions – Management and Administration.

Unit – II

Planning: Nature and purpose : Objectives, Steps – Planning Premises – MBO and MBE – Decision making – Forecasting.

Unit – III

Organization: Meaning – Importance and principles – Centralization – Decentralization – Departmentation – Types of organization – Authority and Responsibility – Delegation.

Unit – IV

Staffing and Recruitment: Selection, Training – Job description – Job analysis – Job Evaluation.

Unit – V

Controlling, Co-ordination and Communication: Controlling- Meaning- Importance- Control devices- Co-ordination – Meaning- Nature- Principles- Features- Communication- Meaning- Importance-Types- Barriers.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explaining the concepts based on management and its features	2	U
CO-2	Summarizing the principles and importance of planning	2	U
CO-3	Interpreting various concepts based on organization and its element	5	U
CO-4	Understanding the important topics in Staffing and Recruitment.	4	An
CO-5	Understanding and analyse the importance of controlling, coordination and communication	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Principles of Management by **J.Jayasankar**

Business Management by **S. Ramasamy**.

Books for Reference

Principles and Practice of Management by **L.M. Prasad**

The process of management by **R.S. Daver**

Websites and e-learning sources

1. <http://www.tutorialspoint.com/managementprinciples.pdf>
2. www.nios.ac.in/media/VocInsServices
3. <http://2012books.lardbucket.org/pdfs>

	PO1	PO2	PO3	P04	PO5
CO1	9	3	3	3	3
CO2	9	9	9	3	3
CO3	3	3	3	3	3
CO4	9	9	9	3	3
CO5	9	9	3	9	9
Total	39	33	27	21	21
Weightage	4.35	3.47	3.99	2.72	2.98

SEMESTER – II
EC-I BUSINESS STATISTICS
SUB.CODE:18UCOE1

Objective: The basic aim of this course is to impart knowledge of basic statistical tools & techniques with emphasis on their application in Business decision process and Management.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand various method of collection of data and its diagrammatic representation
CO-2	Evaluate measures of Central Tendency
CO-3	Understand various measures of dispersion.
CO-4	Understand the concept of time series
CO-5	Understand the concept of interpolation and extrapolation of data

Unit – I

Introduction to Statistics: Meaning – Scope and limitations of Statistics – Collection of data – Primary and Secondary data – Tabular presentation of data, construction of frequency distribution – Diagrams – Bar, Rectangular and Pie.

Unit – II

Measures of Central Tendency: Mean- Median- Mode- Geometric Mean- Harmonic mean and Weighted mean.

Unit – III

Measures of Dispersion: Skewness – Range- Quartile Deviation- Mean Deviation, Standard Deviation-Co-efficient of Variation- Pearson’s and Bowley’s Co-efficient of Skewness – Correlation – Pearson’s Correlation and rank Correlation.

Unit – IV

Analysis of Time Series: Methods of Least square, Moving average, Semi-average, Index numbers – Meaning and uses- Methods of construction- Fixed base and chain base Indices.

Unit – V

Interpolation and Extrapolation of data: Binomial Expansion method (Pascal’s Triangle).

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall and relate various method of collection of data and its diagrammatic representation	1	R, U
CO-2	Explain and Compute measures of averages	3	U, Ap
CO-3	Explain and Compute measures of dispersion	2	R, U
CO-4	Provide practical exposure on calculation of time series	1	U, E
CO-5	Familiarise the concept of interpolation and extrapolation	3, 5	U, E

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Advanced Business Statistics by K.Raajhavelu

Business Statistics by **P. Navaneetham**

Books for Reference

Elementary Statistical Methods by **S.P. Gupta**

Business Statistics by **C.B. Gupta**

Statistic Theory and Practice by **R.S.N. Pillai & Bagavathy**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

Websites and e-learning sources

1. www.ddegjust.ac.in/mcom
2. <http://www.mv.helsinki.fi/jmisotal/BoS>
3. <http://cnx.org/exports/principles-of-business-statistics-5.40.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	45	45
Weightage	5.02	4.73	6.65	5.84	6.38

SEMESTER – II
VE - VALUE EDUCATION
SUB.CODE:18UVE

Objective:

1. To familiarise the students with value concepts
2. To make the students aware of different types of values

Unit – I

Concept of Values: Meaning of value education: Need and Purpose of Value Education – Significance of Value Education in present context – Types of Values – Values through various genres of literature.

Unit – II

Family Values: Components, Structure and Responsibilities of Family – Neutralization of anger – Adjustability – Threats of family life – Status of women in family and society – Caring for needy and elderly – Time allotment for sharing ideas and concerns.

Unit – III

Ethical Values: Professional Ethics – Mass Media Ethics – Advertising Ethics – Influence of Ethics on Family Life – Psychology of Children and youth – Leadership qualities – Personality Development.

Unit – IV

Social Values: Faith, Service and Secularism – Social sense and Commitment – Students and Politics – Social Awareness, Consumer Awareness, Consumer Rights and responsibilities – Redressal Mechanisms.

Unit – V

Spiritual Values: What is Religion? – Role of Religion – Misinterpretation of Religion- Relationship between Spiritual and Religion – Moral Policing – Consequences – Religion as Spiritual Quest – Aesthetics and Religion.

Books for Reference

1. T. Anchukandam and J. Kuttainimathathil (Ed) Grow Free Live Free, KrisituJyoti Publications, Bangalore (1995).

2. Mani Jacob (Ed) Resource Book for Value Education, Institute for Value Education, New Delhi 2002
3. DBNI, NCERT, SCERT, Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002
4. Daniel and Selvamony- Values Education Today, (Madras Christian College, Tambaram and ALAACHE, New Delhi, 1990)
5. S. Ignacimuthu- Values for Life – Better Yourself Books, Mumbai, 1991.
6. M.M.M. Mascaronhas centre for Research Education Science and Training for Family Life Promotion- Family Life Education, Bangalore, 1993.
7. Dr.C.Sethuraman- NCBH(P) Ltd. Value education- Chennai.

WEBSITES AND E- LEARNING SOURCES:

1. www.rkmissiondhe/.org/education.html/
2. www.clallam::org/lifestyle/education.html/
3. www.sun.com/./edu/progrmws/star.html/
4. www.infoscouts.com
5. www.secretofsuccess.com
6. www.1millionpapers.com
7. <http://militaryfinance.umuc.edu/education/edu-network.html/>

SEMESTER - III

SEMESTER – III
CC-IV HIGHER FINANCIAL ACCOUNTING
SUB.CODE:18UCO4

Objective: To provide students an exposure to understand the practice of Partnership Accounts.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Provide insight about maintaining partnership accounts
CO-2	Understand and apply the accounting procedures related to admission.
CO-3	Promote understanding about maintaining books of accounts at the time of retirement
CO-4	Facilitate knowledge about amalgamation of firms
CO-5	Understand and apply the accounting procedure relating to dissolution and insolvency of a partner.

Unit – I

Partnership: Meaning–Types – Partnership deed – Capital accounts of partner - Fixed capital - Fluctuating capital – Interest on capital - Interest on Drawings – Profit & Loss appropriation account.

Unit – II

Admission of a Partner: Calculation of new profit sharing ratio and sacrificing ratio – Valuation and Treatment of goodwill – Adjustment of undistributed profit or loss – Adjustment or rearrangement of capital.

Unit – III

Retirement and Death of a partner: Preparation of Accounts with Adjustments – Joint life policy.

Unit – IV

Partnership Amalgamation: Reasons for Amalgamation – Closing of books of Amalgamation firms – Sale to a Company.

Unit – V

Dissolution: Garner Vs Murray rule - Settlement of accounts – Insolvency of a partner – Piece-meal distribution - Surplus capital method - Maximum possible loss method.

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understanding the basic concepts of partnership and procedures related to calculation of ratios.	1	U
CO-2	Understanding the procedures at the time of admission of a partner	2	U
CO-3	Acquiring the procedures to be followed at the time of retirement of a partner	5	R
CO-4	Can easily prepare the journal entries of amalgamations and sale of partnership firms	4	R
CO-5	Analyzing dissolution and insolvency of firms and individuals.	4	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Financial Accounting by **Reddy & Moorthy.**

Advanced Accountancy by **R.S.N. Pillai & Bhagavathy**

Books for Reference

Advanced Accountancy by **R.L. Gupta & Radhasamy**

Advanced Accountancy by **S.P. Iyengar**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

WEBSITES AND E- LEARNING SOURCES:

1. <http://www.saylor.org/books>
2. www.jimssouthdelhi.com/chap-1
3. www.ncert.nic.in/ncerts/leac102

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	3	9
CO2	9	9	3	9	9
CO3	9	9	3	9	9
CO4	9	9	3	9	9
CO5	9	9	3	9	9
Total	45	45	15	39	45
Weightage	5.02	4.73	2.22	5.06	6.38

SEMESTER – III
CC-V BUSINESS LAW
SUB.CODE:18UCO5

Objective: To acquaint the students with principles and legal aspects of various legislations like contract, agency, partnership, insurance and sale of goods act.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	To provide knowledge about basics of business law and contract act
CO-2	Understand the difference between valid, void and voidable contract
CO-3	To know the concept of indemnity and gurantee
CO-4	To create knowledge about the regulations of agency system
CO-5	To offer knowledge about the sale and transfer of goods and the applicable laws and regulations

Unit – I

Introduction: Definition and scope of commercial law – Indian Contract Act 1872
Sec(10)- Contract- Nature and kinds of Contracts – Offer and Acceptance – Consideration – Capacity of parties – Free consent.

Unit – II

Legality of object and consideration: Void agreements – Contingent contracts – Quasi Contract – Wagering Contract -Performance of contracts – Discharge of contracts – Breach of contract – Remedies for breach.

Unit – III

Indemnity and Guarantee:Contract of Indemnity and Guarantee – Bailment and Pledge.

Unit – IV

Law of Agency: Creation of Agency – Types – Powers & Duties of Agent –Principle – Termination of Agency.

Unit – V

Sale of Goods Act: Goods – Sale and Agreement to sell - Conditions & Warranty – Performance of Contract – Unpaid Seller – Rights.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Assessing the various elements related to business law and contract	2	E
CO-2	Interpreting different type of contract and its features	1	U
CO-3	Able to learn the conditions of indemnity and guarantee	2	U
CO-4	Explain about the agency system related to creation and termination of an agency	4	E
CO-5	Examine the distinct between sale and agreement to sell and its features and Critically evaluate conditions and warranties of Sale of Goods Act	4	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Mercantile Law by **M.C. Shukla** – S.Chand& Co

Mercantile Law by **N.D. Kapoor**.

Books for Reference

Commercial Law by **Chawla and Garg** – Kalyani Publishers

Mercantile Law by **Avtar Singh**

Mercantile Law by **M.C. Shukla** – S.Chand& Co

WEBSITES AND E- LEARNING SOURCES:

1. <http://aodml.org/sites/default/files>
2. <http://164.100.133.129/econtent/Uploads>
3. <http://www.cpaaustralia.com.au/study-manual.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	3	9	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	9	1
CO4	9	3	1	3	3
CO5	9	9	9	3	3
Total	27	27	19	21	13
Weightage	3.01	2.84	2.81	2.72	1.84

SEMESTER – III
AC-III BUSINESS COMMUNICATION
SUB.CODE:18UCOA3

Objective: To enable the students, understand the significance of communication particularly in the fields of sales and its execution, claims and adjustments, agency business and report writing.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Provide information on effective business communication and techniques to respond to business queries.
CO-2	Provide knowledge about Enquiries, Orders, Credits, and Claims
CO-3	Understand the different types of letters related to Collection, Sales, Circular, and Bank Correspondence.
CO-4	Develop & improve various communication skills like reading, listening, note making, persuasive speaking, body language & gestures.
CO-5	Make aware about various modern communication methods

UNIT – 1

Business Communication: Meaning – Importance – Nature – Scope – Barriers to Communication- Kinds of Business Letters – Layout.

UNIT – 2

Enquiries, Orders, Credit and Claims: Enquiries and Replies – Orders and their Execution – Credit and Status Enquiries – Claims and Adjustments.

UNIT – 3

Collection, Sales, Circular and Bank Correspondence: Collection letter – Sales letter – Circular letter – Letters to Government- Bank Correspondence- Import and Export Agency.

UNIT – 4

Application letters: The form and contents of an application letter – Bio-data – Application blanks – Specimen application letters – Reports- By individuals – By Committees.

UNIT – 5

Modern Communication Methods: Online Communication – Fax- E-mail- Voice mail- SMS- Internet- Teleconferencing-Video conferencing- Electronic bulletin boards.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Outline the importance of effective business communication	2	U
CO-2	Understand the intricacies of responding to business related queries, Orders, Credit, and Claims	2	U
CO-3	Categorizing effective correspondence with banks, Government, Import and Export Agencies.	3	Ap
CO-4	Apply the various procedures understood in writing of application letters.	1	An
CO-5	Apply the usage of the modern communication devices.	5	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books:

Business Communication by **N.S.Ragunathan&B.Santhanam.**

Effective business English – **Pattern Shetty**

Reference Book:

1. Essentials of Business Communication – **Rajendra Pal &KoralaHalli**
2. Effective business English – **Pattern Shetty.**

WEBSITES AND E- LEARNING SOURCES:

1. <http://ssmengg.edu.in/EStudyMaterial/BBA.pdf>
2. <http://books.google.co.in/essentials-of-busines-communication.pdf>
3. <http://www.abahe.co.uk/English-for-Managers-Business-Correspondence.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	3	3
CO2	9	9	9	3	3
CO3	9	9	9	3	3
CO4	9	9	9	3	3
CO5	9	9	9	3	3
Total	45	45	45	15	15
Weightage	5.02	4.73	6.65	1.95	2.13

SEMESTER – III & IV
SBE – II – SOFT SKILLS – II
SUB.CODE:18USB2

Objective:

To develop communication skills, inter-personal skills, team management skills and leadership skills

Unit – I

Letters – Formal – Informal – Business Letters – Letters to the Editors.

Unit – II

Group Discussion – Types of GD – Discussion Vs debate – Personality traits – Advantages of GD – Dos and Don'ts.

Unit – III

Selection Interview – Introduction – Interview – Meaning – Interview Structure – Interview Panel – Types of interview – Questions looked for in interviews – Preparation before interview – Body language – Dos and Don'ts – Standard Interview questions – Your answer to questions.

Unit – IV

Time Management – Importance of time – Importance of time management – The Pareto 80:20 Principle and Time Management – The time management matrix – Its utilization – Procrastination: Causes and effects – How to overcome procrastination – effective time management – Tools for effective time management.

Unit – V

Leadership – Need for leadership – Definition of leadership – Essence of leadership – Functions of effective leaders – Differences between leadership and management – Positive and Negative leaders – Different leadership styles – David McClelland's classification of leadership – Choice of correct leadership style – Emerging perspectives on leadership in organisations.

Reference: Soft Skills and Industry Awareness – ICTACT Publications.

E-Source

1. http://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/BSS201%20-%20PERSONALITY.pdf
2. <http://vrsiddhartha.ac.in/ece/files/Personality%Development%study%20material.pdf>
3. http://164.100.133.129:81/econtent/Uploads/Business_Corporate_Soft_SkillsS.pdf
4. http://rusa.nic.in/download/363/reports-and-publications/5326/skill_genie.pdf

SEMESTER – III

NME-I CUSTOMER RELATIONSHIP MANAGEMENT

SUB.CODE:18UCON1 (OBJECTIVE TYPE)

Objective:To understand the concepts and principles of CRM and to appreciate the role and changing face of CRM.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the importance of a customer and consumer behaviour.
CO-2	Understand the support methodologies.
CO-3	Recognise the working of ERP and related techniques..
CO-4	Understand how customer relations are related to other business functions and its importance to the success of the business entities.
CO-5	Be able to identify, understand, and apply basic marketing concepts to solving marketing challenges.

UNIT-I

INTRODUCTION TO CUSTOMER SUPPORT: Product & Customer - Overview – Importance of a Customer – Consumer behavior.

UNIT-II

CUSTOMER SUPPORT METHODOLOGY: Customer Centric approach – External Layers Vs Internal Layers – Need of Customer Support Methodologies for Customer Support.

UNIT – III

INTRODUCTION TO ERP: ERP – An Overview – Enterprise-An Overview – Benefits of ERP – ERP and Related Technologies.

UNIT-IV

CRM BASICS: CRM – Meaning & Definition – Dimensions of CRM – Nature of CRM – Goals of CRM – Advantages of CRM.

UNIT-V

IMPLEMENTATION OF CRM: CRM Implementation – A comprehensive model – Developing CRM vision and strategy Management support.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Create understanding about customer support.	3	R
CO-2	Apply the customer support methodology in business ventures	2	U
CO-3	Implement the ERP and related technology	1,4	Ap
CO-4	Able to develop sound customer relationship management	1	E
CO-5	Design and implement the different models of CRM	2	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Book

Customer Relationship Management by **Dr.P.Sheelarani**

Customer Relationship Management by **R. K. Suganthi**

REFERENCE BOOKS:

1. **K.Balasubramanian** , Essence of Customer Relationship Management – Learn Tech Press
2. **KaushikMukerjee** – CRM – PHI.
3. **M.Peeru Mohamed** – CRM –Vikas

WEBSITES AND E- LEARNING SOURCES:

1. www.pondiuni.edu.in/dde/mariv_crm.pdf
2. <http://books.google.co.in/customer-relationship-management>
3. <http://books.google.co.in/customer-relationship-management/concepts-strategy-and-tools>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	3	1
CO2	9	9	3	3	3
CO3	9	9	9	9	9
CO4	9	9	3	3	1
CO5	3	3	9	3	1
Total	39	39	27	21	15
Weightage	4.35	4.10	3.99	2.72	2.13

SEMESTER - IV

SEMESTER – IV
CC-VI COST ACCOUNTING
SUB.CODE:18UCO6

Objective: To enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concept and various components of costing
CO-2	Understand the material and labour cost
CO-3	Understand the allocation, absorption, and apportionment of over heads.
CO-4	Prepare the accounts under process costing.
CO-5	Familiarize with the techniques of contract and operating costing

Unit – I

Introduction to Cost Accounting: Definition – Scope and Nature of Cost accounting – Cost concepts – Classification – Objectives and advantages – Demerits of Cost accounting – Methods and techniques – Cost units – Cost centers – Cost sheets-Tender.

Unit – II

Material and Labour : Labour Cost - Maintenance of Stores Ledger – Levels of stock – FIFO, LIFO, Simple Average, Weighted Average, HIFO – Labour cost – Methods of wage determination – Incentive methods – Overtime and Idle time – Labour turnover methods.

Unit – III

Overheads: Allocation, Apportionment, Absorption – Machine Hour Rate – Job Costing.

Unit – IV

Process costing: Simple Process- Normal and Abnormal loss – Abnormal gain (excluding inter-process transaction).

Unit – V

Contract and Service Costing: Contract Costing - Operating costing – Transport Costing.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recall various concepts of costing and costing methods	2	R
CO-2	Analyze the various methods of calculating cost of material and labour	4	An
CO-3	Analyze the various methods of overheads	4	U
CO-4	Outline the cost under process costing system	2	U
CO-5	Examine about operational costing and contract costing	1	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Cost Accounting by **S.N.Maheswari**

Cost Accounting by **T.S.Reddy&Y.Hariprasad Reddy.**

Books for Reference

Cost Accounting by **Jawaharlal - TMH**

Cost Accounting by **Jain &Narang – Kalyani Publishers**

Cost Accounting by **S.P. Iyengar – Sultan Chand & Sons**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

WEBSITES AND E- LEARNING SOURCES:

1. <http://icmai.in/Students/Inter/Paper-8-New.pdf>
2. www.universityofcalicut.info/SDE/BComCoreCommerce_on09March2016.pdf
3. www.icanig.or/ican/list/34.pdf

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	45	45
Weightage	5.02	4.73	6.65	5.84	6.38

SEMESTER – IV
CC-VII MODERN BANKING PRACTICES
SUB.CODE:18UCO7

Objective: To acquaint the students with the theoretical and legal concepts of banking in India.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Remember the concepts of commercial banks, RBI, its organizational structure, functions, credit creation and control.
CO-2	Recall the relationship between banker and customer and various types of bank accounts.
CO-3	Understand the provisions of Negotiable Instrument Act, Endorsements etc.
CO-4	Understand importance and duties of paying banker and collecting banker.
CO-5	Understand the recent trends in E-Banking and Indian Financial network

UNIT – I

Banking: Introduction – Origin of Banks – Types of Banks – Kinds of Banks – Banking Regulation Act 1949- Commercial Banking – Banking System – Universal Banking – Functions of Commercial Banks – Role of Banks in Economic Development – Central Banking – Similarities and Dissimilarities between Central Banking and Commercial Banking – Functions – Central Bank and Economic growth – RBI Functions and Credit Control Measures.

UNIT- II

Types of Accounts: Opening Bank Accounts – Types of Accounts – FDR – Steps – Pay-in-slip – Printed Cheques forms – Banker and Customer Relationship – Special Type of Customers- Bank Lending – Significance – Lending sources – Principles – Forms of Lending – Securities for Lending – Factors influencing Bank Lending.

UNIT – III

Negotiable Instruments: Characteristics – Nature - Types – Crossing of a Cheque – Objective- Types of Crossing – Persons eligible to do crossing – Consequences of crossing – Marking of Cheque – Endorsement– Components – Types – Effect – Duration – Rules regarding Endorsement – Endorsement by legal representative – Intentional cancellation.

UNIT – IV

Paying Banker and Collecting Banker: Bankers Duty – Dishonouring Customers Cheque – Payment in a crossed cheque – Payment of Cheque by mistake – Material Alteration – Statutory Protection – Refusal of cheque payment – Collecting Banker – Role – Statutory Protection – Duty – Paying Banker Vs Collecting Banker – Customer Grievanaces, Redressal and ombudsman.

UNIT – V

Modern Banking Services: E-banking – Services – Benefits – Initiatives – Opportunities- Risk-Managing the Risks – Internet Banking – Mechanics – Services – Drawbacks – Major issues – Mobile banking – Features – Registration – Services – Security Issues – Telephone Banking – Features – Benefits – Mechanism – Banking facilities –System – Drawbacks – Call Centres – ATM – Features – PIN – Types – Mechanism – Functions – Electronic Funds Transfer System (EFT) – Steps – Benefits – Requirements – Service charges – (ECS) Electronic Clearing Services – EPS – Process – Methods – Features.

Course Outcomes

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Identify the functions of the Commercial Banks & Reserve Bank of India.	2	U
CO-2	Examine the various types of accounts and its opening procedures.	2	U
CO-3	Explain the features of Negotiable instruments.	3	U
CO-4	Analyse the role of paying banker and collecting banker as per bank rules	4	U
CO-5	State the recent trends in e-banking and Develop banking skills which supports business and entrepreneurship	3	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Banking and Financial System – **B. Santhanam**, Margham Publications, Chennai

Banking Law – **M. Kumar**

References:

1. “Banking Theory Law & Practice” Dr. S. Gurusamy, Vijay Nicole Imprints Private Ltd, Chennai.
2. “Banking Theory Law & Practice” – Gordan&Natarajan.

WEBSITES AND E- LEARNING SOURCES:

1. www.mindserpent.com/banking/1921-westerfield_banking_principles_and_practice_vol_01_of_05.pdf
2. [www.untag-smd.ac.id/files/BANK AND BANKING Modern Banking.pdf](http://www.untag-smd.ac.id/files/BANK_AND_BANKING_Modern_Banking.pdf)
3. <http://raakasc.edu.in/uploads/tcf/bcom/UCM-33-Modern-Banking.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	9	3	3	9	9
CO2	3	3	3	9	9
CO3	9	3	3	3	9
CO4	9	3	3	3	9
CO5	9	9	9	9	9
Total	39	21	21	33	45
Weightage	4.35	2.21	3.10	4.28	6.38

SEMESTER-IV
AC-IV ADVERTISING AND SALESMANSHIP
SUB.CODE:18UCOA4

Objective: The aim of the paper is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing an effective advertising programme.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the advertising role, types and issues in Advertising.
CO-2	Acquire knowledge about advertising agencies.
CO-3	familiarize with the Media of Advertising which enable them to choose a proper media for the Advertisement.
CO-4	Understand the effectiveness of personal selling and procedures of selection and recruitment of sales man.
CO-5	provide better skill development for a successful Salesman by understanding the way to interact with suppliers and customers

UNIT –I

Advertising: Role of advertising – Benefits of advertising – Ethical issues in advertising – Economic and Social implications – Non- Commercial advertising – Kinds of advertising.

UNIT – II

Advertising Agency: Role and Importance – Types of advertising agency – Functions of advertising agencies – Advertisement copy – Purpose – Characteristics – Steps involved in copy writing.

UNIT – III

Advertising media: Role of media – Factors to be considered in the selection of media – Various advertising media – Media research and Advertising decision

UNIT – IV

Personal selling: Components of personal selling - Personal selling process – Steps involved – Locating the potential buyers – Recruitment and Selection of salesman – Sources of recruitment – Process of selecting salesman

UNIT- V

Salesmanship: Features – Objectives – Merits and Demerits- Difference between Salesmanship and Advertising – Qualities of a good salesman.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Have the basic knowledge in various concepts of advertising.	2	U
CO-2	Possess the skills required for creating an advertisement copy.	2	U
CO-3	Aware of various media of Advertising and their significances.	1	R
CO-4	Acquaint with the components of personal selling and its process.	2	U
CO-5	Clearly understand and analyse the importance of salesmanship and acquaint with how it differs from advertising.	1	R

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

TEXT BOOKS

1. Saravanel& S. Sumathi, Advertising and Salesmanship, MarghamPublicatons, Chennai.(2011)

REFERENCE BOOKS:

1. Advertising management: P. K. Agarwal, (PragatiPrakasamPublishers, Meerut

WEBSITES AND E- LEARNING SOURCES:

1. www.pondiuni.edu.in/dde/markiv_asp.pdf
2. <http://www.slideshare.net/mobile/salesmanship-complete-notes>
3. www.himpub.com/Chapter875

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	3	1
CO2	9	9	3	3	1
CO3	9	9	3	3	1
CO4	9	9	3	3	1
CO5	9	9	3	3	1
Total	45	45	15	15	5
Weightage	5.02	4.73	2.22	1.95	0.71

SEMESTER - V

SEMESTER- V
CC-VIII CORPORATE ACCOUNTING– I
SUB.CODE:18UCO8

Objective: To teach basic principles, standards and its applications in corporate accounting at various stages and for various transactions.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Provide basic understanding about the accounts relating to shares and debentures
CO-2	Understand the redemption of preference shares and issue and redemption of debentures.
CO-3	Understand the profit prior to incorporation and final accounts of companies.
CO-4	Explore various methods for the valuation of goodwill and shares
CO-5	Know the accounting treatment at the time of acquisition and learn about internal reconstruction

Unit – I

Issue of shares: Pro-rata allotment- calls on shares-calls in arrears- calls in advance – Issued at Premium and at discount – Issue for Consideration – Forfeiture and reissue of shares – Rights issue and Bonus issue.

Unit – II

Redemption of Preference Share and Debentures: Redemption of preference shares – Conditions, Sources - Proceeds of fresh issue – Creation of capital redemption reserve – Issue of debentures – Redemption of Debentures.

Unit – III

Profit Prior to Incorporation: Basis of Apportionment – Final accounts of Companies (New format).

Unit – IV

Valuation of Goodwill: Need– Methods– Valuation of Shares - Need - Methods.

Unit – V

Acquisition and Internal Reconstruction: Acquisition of Business and Internal Reconstruction.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Explaining about the basic provisions towards issue of shares.	1	U
CO-2	Understanding the concepts of redemption of preference shares & debentures and its accounting	2	U
CO-3	Analyze the companies final accounts	2	An
CO-4	Estimating methods of valuation of goodwill and shares	4	E
CO-5	Preparation of accounts during business acquisition and work with internal reconstruction in companies accounts.	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Corporate Accounting by **Dr.T.S. Reddy & Moorthy**

Advanced Accounts by **R.L. Gupta**

Books for Reference

Corporate Accounting by **S.P.Iyyengar**

Corporate Accounting by **S.P. Jain K.L. Narg**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

WEBSITES AND E- LEARNING SOURCES:

1. www.universityofcalicut.info/syl/BComIIISem197.pdf
2. <http://raakasc.edu.in/uploads/tcf/bcom/UCP32-Corporate-Accounting-I.pdf>
3. <http://CorporateAccounting.B.Com-Part-2-Paper-8.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	3	9	3	3	9
CO2	3	9	3	3	9
CO3	3	9	3	3	9
CO4	3	9	3	3	9
CO5	3	9	3	3	9
Total	15	45	15	15	45
Weightage	1.67	4.73	2.22	1.95	6.38

SEMESTER- V
CC-IX FINANCIAL SERVICES
SUB.CODE:18UCO9

Objective: To enable the students to know the nature and types of financial services.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the functions and structure of the Indian Financial Services and Merchant Banking
CO-2	Recall the functions of the Mutual Funds
CO-3	Remember the concept and functions of the lease finance
CO-4	Understand the concept of hire purchase system
CO-5	Recognize the functions and importance of the concept of factoring in India

UNIT-I

Introduction to Financial Services and Merchant Banking: Financial System – Components of Financial System – Financial Market – Financial Instruments – Management of new Issues – SEBI Guidelines – Merchant Banking: Meaning – Scope – Functions.

UNIT-II

Mutual Funds: Meaning – Types-Functions – Advantages Institutions Involved – UTI, LIC, Commercial Banks - Entry of Private Sector – Performance – Growth of Mutual Funds in India – SEBI Guidelines.

UNIT-III

Lease Financing: Concepts – Merits and Demerits of Leasing – Types – Venture Capital – Credit rating.

UNIT-IV

Hire Purchase: Meaning – RBI Guidelines – Hire Purchase and Transport Industry – Lease Vs Hire Purchases – Problems and Prospects of Hire Purchase in India.

UNIT-V

Factoring: Concept – Significance – Types – Factoring Mechanism – Factoring Vs Leasing – Factoring in India.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the role and functions of the financial system	2	U
CO-2	Demonstrate an awareness of the mutual funds	4	Ap
CO-3	Outline the concept of leasing and types of venture capital	4	Ap
CO-4	Understanding the RBI guidelines regarding hire purchase	2	U
CO-5	Evaluate and create strategies to promote factoring in India.	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Financial Services by **B. Santhanam**
2. Financial Services by **S. Mohan**.

REFERENCE BOOKS:

1. Financial Services – New Innovation – **Batru G.S. &Dangwal R.C.**
2. Indian Financial Services – **Khan M.Y.**

WEBSITES AND E- LEARNING SOURCES

1. www.universityofcalicut.info/SDE/BCom_financial_services.pdf
2. www.pondiuni.edu.in/ddef/iniii_mfc.pdf
3. <http://books.google.co.in/management-of-banking-and-financial-services>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	45	45
Weightage	5.02	4.73	6.65	5.84	6.38

SEMESTER -V
CC-X FUNDAMENTALS OF INFORMATION TECHNOLOGY
SUB.CODE: THEORY-18UCO10
PRACTICAL-18UCO10P

Objective: To make the student to understand the fundamentals of information technology to acquire the practical knowledge in MS – office.

The Learner will be able to

CO No.	Course Objectives
CO-1	Describe the fundamental concepts behind computer technologies
CO-2	Use word-processing software (MS-Word) to solve basic information systems problems.
CO-3	Know the usage of various options in MS-Excel for calculation and manipulation
CO-4	Understand the application of MS-Access
CO-5	Create slides and animations in MS-Powerpoint

UNIT – I

Introduction to Computers: Definition, Characteristics and limitations of computers – Elements of computers – Hardware – CPU – Primary and Secondary memory – Input and Output devices. IT enabled Services – BPO, KPO, Call centers. Modern Communication (Concepts Only): FAX, Voice mail, and information services – E mail – Creation of e-mail id – Group communication – Tele conferencing – Video conferencing –Network types LAN, MAN, WAN and their architecture – Dial up access.

UNIT – II

MS Word & Word Processing: Meaning and features of word processing – Advantages and applications of word processing – Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document – Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards – Mail Merge: Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs.

UNIT – III

MS Excel: Features of Ms Excel – Spread sheet/ worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Inspection and Deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill – Formulae and its advantages – References: Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Data Sorting.

UNIT – IV

MS Access: Data, Information, Database, File, Record, Fields – Features, Advantages and Limitations of MS Access – Application of MS Access – Parts of MS Access window – Tables, Forms Queries and Reports – Data validity checks.

UNIT – V

MS Power Point: Features, advantages and application of MS Power Point – Parts of MS Power Point window – Menus and Tool Bars – Creating presentations through Auto content wizard, Templates and manually – Slide show – Saving, Opening and Closing a Presentation – Inserting, editing and deleting slides – Types of slides – Slide views – Formatting – Insertion of objects and Charts in Slides – Custom Animation and Transition.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept of input and output devices of computers and how it works	2	U
CO-2	Will have a working knowledge of paragraph formatting, macro and mail-merge in MS-Word.	4	Ap
CO-3	Creation of Excel worksheet with multiple options and formula	4	Ap
CO-4	Application of MS-Access in various fields	5	C
CO-5	Develop slide presentation for their assignments	3	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

LAB WORK:**PRACTICALS:**

MS WORD, MS EXCEL, MS ACCESS, MS POWERPOINT

60 Marks Theory 40 Marks Practical

Theory: **Pattern:-**External 45 Internal 15**Practical:** Exam -30 Record Note – 10**Text Books**

1. Fundamentals of Computers **V. Srinivas, Kalyani Publications**
2. Introduction to Information Technology by **S. SrinivasaVallabhan**

REFERENCE BOOKS:

1. Introduction to information Technology by **Rajaraman, PHI**
2. Fundamentals of Information Technology by **Dr. K. Kiran Kumar, Laysa.**
3. Computer Application in Business by **S. SrinivasaVallabhan.**
4. MS Office by **Sanjay Saxena**
5. MS Office by **BPB Publications.**

WEBSITES AND E- LEARNING SOURCES:

1. <http://books.google.co.in/books?>
2. www.ggu.ac.in/download/Class-Note14
3. www.commerceedu.com/2017/01/CBCS-Guidelines-for-BCom-Sem-III-Paper-No.-BC-3.4-a-Computer-Applications-in-Business.pdf

	PO1	PO2	PO3	P04	PO5
CO1	3	9	3	3	9
CO2	3	9	3	3	9
CO3	3	9	3	3	9
CO4	3	9	3	3	9
CO5	3	9	3	3	9
Total	15	45	15	15	45
Weightage	1.67	4.73	2.22	1.95	6.38

SEMESTER -V
EC-II INCOME TAX
SUB.CODE18UCOE2

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	To enable to know the basic concepts of income tax.
CO-2	To make to understand the calculation procedure of income from salary and its deductions.
CO-3	To enable to know the determination of house property income
CO-4	To make to understand the method of computation of gain on business or profession and capital gains.
CO-5	To enable to know the set – off and carry forward of losses.

Unit – I

Basic concepts: Definition – Personal Income- Total Income- Casual Income- Capital and Revenue- Residential status- Income expected from Income Tax.

Unit – II

Computation of Income under the head Salaries: Basis of charge – Different forms of Salary – Allowances perquisites and their valuation – Deduction from salary – Provident Fund- Superannuation Fund – Tax Rebate under section 80C and 80D – Relief under section 89.

Unit – III

Computation of Income under the head Income from House Property: Basis of Charges –Determination of Annual value – Income from Let-out house property – Self occupied property – Deduction allowed from income from house property.

Unit – IV

Computation of Income from Business or Profession: Basis of charges – Basic Principles –Deductions – Deemed profits – Valuation of Stock.

Unit – V

Income from Capital Gains: Basis of charges – Short and long term Capital Gains – Computation – Indexed cost of Acquisition and improvement – Exemptions – Chargeability of Short and long term Capital Gains – Income from other sources – Deductions allowed.

Marks Theory 40% Problem 60%

(Question related to previous applicable to latest assessment year only)

Course Outcomes:

The learners

CO No.	Course Outcomes
CO-1	Understand the various concepts of income tax and related terminologies
CO-2	Describe how to arrive taxable salary
CO-3	Measure the income from house property
CO-4	Measure the profits and gains of business and profession and capital gains
CO-5	Exercise the set off and carry forward and deductions from gross total income

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Income Tax – Law & Practice – **DinakarPagare – Sultan Chand & Sons**
2. Income Tax – Law & Practice – **S. Reddy**

Books for Reference

1. Income Tax – **Bhagavathy Prasad – Vishnu Prakashan**
2. Income Tax – **H.C. Mehrota – SahiyaBhavan**
3. Income Tax – **VinodK.Singhania – Taxman.**

WEBSITES AND E- LEARNING SOURCES

1. [http://dor.gov.in/sites/default/files/IT-Act\(English\).pdf](http://dor.gov.in/sites/default/files/IT-Act(English).pdf)
2. <http://moj.gov.jm/sites/default/files/laws/The Income Tax Act 0.pdf>
3. http://www.oas.org/juridico/english/mesicic3_tto_income_act.pdf

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	9	9
CO2	9	9	9	9	9
CO3	3	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	3	9	9
Total	39	45	33	45	45
Weightage	4.35	4.73	4.87	5.84	6.38

SEMESTER –V
NME-II E –BUSINESS
SUB.CODE:18UCON2

Objective: This course introduces students to various aspects and models for e-business. At the end of the course participants should have an understanding of the impacts which e-business is having on society and commerce.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the key issues involved in managing electronic commerce initiatives
CO-2	Understand the concept of email and direct marketing
CO-3	Utilize the internet to collect information to conduct research and understand the concept of EDI
CO-4	Learnt to analyse the business model of firm, and determine the role that the internet and related technologies can play to support or even enable this model
CO-5	Understand the business applications of e-commerce

UNIT- I

Introduction to E-Commerce: Meaning-Electronic business-categories of E- Commerce applications-Advantages and Disadvantages of E-Commerce.

UNIT- II

Electronic Mail and Direct Marketing: Introduction-E-mail names and addresses- its advantages and disadvantages. Direct marketing and selling – Value chain integration-Supply chain integration-Financial and information services.

UNIT –III

Internet and EDI: Meaning – Features of Internet-Internet basics-Internet protocols-Internet addressing. EDI standards- Data standards used in EDI-E-Marketing

UNIT -IV

Business models of E-commerce:Introduction-models-B2B-Types of B2B markets-Differencebetween B2C and B2B E-commerce-E-Procurement.

UNIT –V

Business Applications of E-Commerce: Trade cycle-E-Commerce application in manufacturing- Wholesale- Retail and Service sector- Electronic payment system-Online banking-Types of EPS- Security requirements of EPS.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce	2	U
CO-2	understand and identify security issues of email and direct marketing	4	Ap
CO-3	Able to handle electronic payment technology and requirements for internet based	4	Ap
CO-4	Understand the categories of E-Commerce and understand the different applications of E-Commerce payments	5	C
CO-5	will gain an understanding on the importance of security, privacy and ethical issues as they relate to E-Commerce.	3	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

TEXT BOOKS:

1. Alexis Leon and Mathews Leon, "Fundamentals of Information Technology".
2. U.S.Pandey, Rahul Srivastava, Saurabh Shukla, "E-Commerce and its applications" S.Chand, 2007.
3. S.Jaiswal, Doing Business on the Internet E-Commerce, Galgotia publications pvt ltd., 2001

REFERENCE BOOKS:

1. P' Josep, - E. Commerce - A Manager Perspective, PHI
2. Daniel Amor - E Business Revolution, Pearson Education Asia, PHI
3. Shurethy, - E Business with Net Commerce

4. Samantha shurethy, - E Business with net. Commerce.

WEBSITES AND E- LEARNING SOURCES

- a. <http://eposlovanje.biz/CMS/download/e-business-making-your-business-competitive-in-the-digital-world.pdf>
- b. <http://kolegijfama.eu/material/Introduction-to-e-business-management-and-strategy.pdf>
- c. <http://software.ucv.ro/ModelEBusiness.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	3	9	3	9	3
CO2	3	9	9	9	3
CO3	3	9	3	9	3
CO4	3	9	3	9	3
CO5	9	9	3	9	1
Total	21	45	21	45	13
Weightage	2.34	4.73	3.10	5.84	1.84

SEMESTER – V
SBE-III – SOFT SKILLS – III
SUB.CODE:18USBE3

Objective:

To develop computer knowledge and provide knowledge about service sectors.

Unit – I

Knowing computer – Characteristics of a computer – Limitations of a computer – Components of hardware – basis of operating systems – Definition – Functions of operating systems – categories of operating systems – Windows features – Start up, Shut down – Opening and closing an application – manipulating windows – saving – printing – deleting files – start menu.

Unit – II

Retail Sector – Introduction – Market Size – Investment scenario – Advantage India – Government Initiatives – Types of stores – Types of Merchandising – Store operations – Store appearance – Store security – Make it difficult for retail theft to happen – Inventory and stock management – Store organisation – Importance of store organisation.

Unit – III

BFSI sector – Banking sector – Market size – Investments – What is banking? – Types of banks – Functions of bank – Types of bank accounts – e-banking (Electronic banking) – Government initiatives – financial services – market size – investments.

Unit – IV

Insurance sector – Market size – Investments – Advantages India – Policy measures – Opportunities – Government initiatives – advantages and uniqueness of India's Life Insurance Sector – Job roles – ITES Sector – Introduction – IT services sector – BPO services sector – Market size – Investments – skill requirement in the IT and ITES industry – major trends impacting skill requirements.

Unit – V

Business Process Outsourcing (BPO) – Advantages of BPO – Disadvantages of BPO – Classification of BPO – Hospitality sector: Introduction – tourism – Indian Market – market size – investments – government initiatives – types of tourism – opportunities – benefits of career –

road ahead – theme parks – facts on Indian amusement part industry – structure and development of amusement park sector – tourism – amusement parks – recreation industry – amusements parks – hotel industry – categorization of hotels – latest developments – cruise lines – India’s cruise potential – time for domestic cruising – cruise lines in India – Job roles.

Reference: Soft Skills and Industry Awareness – ICTACT Publications

E-Source

1. http://www.bharathuni.ac.in/colleges1/downloads/courseware_ece/notes/BSS201%20-%20PERSONALITY.pdf
2. <http://vrsiddhartha.ac.in/ece/files/Personality%20Development%20material.pdf>
3. http://164.100.133.129:81/econtent/Uploads/Business_Corporate_Soft_SkillsS.pdf
4. http://rusa.nic.in/download/363/reports-and-publications/5326/skill_genie.pdf

SEMESTER - VI

SEMESTER- VI
CC-XI LABOUR LAWS
SUB.CODE:18UCO11

Objective: To enable the students to acquire knowledge and understanding of Industrial and Labour Laws.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the scope and objects of-Factories Act,1948(with amendments).
CO-2	Understand and appreciate the importance of Industrial legislations to Employees' Compensation Act, etc.
CO-3	Analyses the legislations relating to trade union act
CO-4	Comprehend and critically evaluate the laws relating welfare of workers such as Payment of wages Act & Equal Remuneration Act.
CO-5	Understand the provisions relating to Workmen Compensation Act.

Unit – I

Factories Act 1948

Unit – II

The Industrial Disputes Act 1947

Unit – III

Trade Union Act 1926

Unit – IV

Minimum wages Act 1936

Unit – V

Workmen Compensation Act 1923

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the scope and objectives of-Factories Act, 1948 (with amendments)	2	U
CO-2	Enumerate the provisions relating to Industrial Dispute Act	2	U
CO-3	Understand the importance of Trade Union Act	2	U
CO-4	Discuss the legislations relating to welfare of workers such as Minimum Wages Act.	2	U
CO-5	Explain the importance of Industrial legislations to Workmen Compensation Act, etc	5	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Industrial Relations & Labour Legislations by **M.R. Sreenivasan**

Commercial & Labour Laws by **GulatiSonu.**

Books for Reference

Mercantile Law with Industrial Law – **S.P. Iyengar& B.K. Goyal – S.Chand& Co.**

Company Law – **N.D. Kapoor – Sultan Chand & Sons.**

WEBSITES AND E- LEARNING SOURCES

1. <http://14.139.60.114/jspui/bitstream/Labour-Law.pdf>
2. http://ncib.in/pdf/ncib_pdf/Labour-Act.pdf
3. <http://labour.gov.in/sites/default/files/Central-labour-act-0.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	9	3
CO2	9	3	3	3	3
CO3	9	9	9	3	1
CO4	3	3	1	9	1
CO5	9	9	3	9	1
Total	39	33	19	33	9
Weightage	4.35	3.47	2.81	4.28	1.28

SEMESTER- VI
CC-XII MANAGEMENT ACCOUNTING
SUB.CODE: 18UCO12

Objective: The objective of the course is to give exposure to the students, about accounting techniques and their application in the planning and decision making process.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concepts of Management Accounting and Ration Analysis.
CO-2	Understand the concept and significance of Fund flow and Cash flow Analysis.
CO-3	Gain knowledge on Marginal Costing.
CO-4	Prepare various budgets.
CO-5	Acquire knowledge on various methods on capital expenditure budgeting.

Unit – I

Introduction to Management Accounting: Meaning – Importance – Functions – Nature and scope of Management Accounting – Differences between Financial and Management Accounting; Differences between Cost and Management Accounting– Financial Statement Analysis – Ratio analysis- Types of Ratios.

Unit – II

Fund Flow and Cash Flow Analysis: Funds flow Statement and Cash flow Statement.

Unit – III

Marginalcosting:Marginal costing and Absorption CostingCost Volume Profit analysis – Break Even Point.

Unit – IV

Budgeting: Functional budgets - Raw- Material Procurement, Production, Sales and Cash – Master budgets – Flexible budget – Standard Costing – Variance Analysis –(Materials cost variance only).

Unit – V

Capital Expenditure decisions: Pay –back Period- Discounted cash flow Techniques- Accounting Rate Return.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Outline the various concepts relating to management accounting and Ratio analysis.	1	U
CO-2	Able to prepare fund flow and cash flow statement.	4	An
CO-3	Comparing various alternatives using marginal costing and decision making.	4	An
CO-4	Analyze new budget and budgetary control for organizations	1	U
CO-5	Prepare various capital expenditure decision proposals	4	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Management Accounting by **S.N. Maheswari – Sultan Chand & sons**
2. Management Accounting by **T.S. Reddy & Hariprasad Reddy**

Books for Reference

1. Theory and problem of Management Accounting by **Khan & Jain TMH**
2. Management accounting by **Manmohan Goyal.**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) any other 4 units.

Part – C One problem from each unit (5 Problems)

WEBSITES AND E- LEARNING SOURCES

1. www.ddegjust.ac.in/mcom/mc-105.pdf
2. www.pondiuni.edu.in/dde/finiii_ma.pdf
3. http://www.icsi.edu/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	3	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	39	45
Weightage	5.02	4.73	6.65	5.06	6.38

SEMESTER- VI
CC-XIII CORPORATE ACCOUNTING – II
SUB.CODE:18UCO13

Objective: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concept of mergers and acquisitions of companies
CO-2	Know to prepare liquidator's final statement
CO-3	Familiarize with holding company accounts
CO-4	Prepare the final accounts of banking companies
CO-5	Acquire knowledge about recent developments in Human Resources Accounting and Inflation Accounting.

Unit – I

Amalgamation and Reconstruction: In the nature of Merge and Purchase (Excluding inter-company Owings and holding)- External reconstruction

Unit – II

Liquidation: Preparation of Liquidator's final statement.

Unit – III

Holding companies: Minority interest – Cost of Capital (or) Goodwill – Stock reserve – Elimination of common transactions.

Unit – IV

Double Accounts system: Banking Company Accounts.

Unit – V

Human Resources Accounting and Inflation Accounting:
HumanResourcesAccounting -Inflation Accounting

Course Outcomes:**The learners**

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain the knowledge of amalgamation of the company.	2	U
CO-2	Understand the process of liquidation in the company accounts.	2	U
CO-3	Can understand and prepare the accounts of Holding Companies	1	U
CO-4	Able to prepare the accounts of Banking Companies and double accounts system.	4	Ap
CO-5	Can understand the concept of Human Resources Accounting and Inflation Accounting.	1	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Corporate Accounting by **T.S. Reddy & Murthy**

Corporate Accounting by **Shukla**

Books for Reference

Corporate Accounting by **S.P. Iyyengar**

Corporate Accounting by **S.P. Jain & K.L. Narg**

Corporate Accounting by **Dr.R. Rengarajan**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

WEBSITES AND E- LEARNING SOURCES

1. http://examupdates.in/books/Corporate_accounting-24th-sem.pdf
2. <http://sol.du.ac.in/content/corporate-accounting-b.com-part-2-paper-8.pdf>
3. www.rkmvc.ac.in/dept/syllabus/CA-2.pdf

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	9	9
CO2	9	9	3	9	9
CO3	9	9	3	9	9
CO4	9	9	3	9	9
CO5	9	9	3	9	9
Total	45	45	15	45	45
Weightage	5.02	4.73	2.22	5.84	6.38

SEMESTER- VI
CC-XIV AUDITING
SUB.CODE:18UCO14

Objective: To provide students an understanding about the principles and practice of Auditing.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the nature of present day auditing in India.
CO-2	Describe how information technology affects internal control.
CO-3	Understand the verification and valuations of assets and liabilities
CO-4	Understand the dynamics of auditing procedures of Limited Company.
CO-5	Learn the importance of investigation under Indian Companies Act.

Unit – I

Origin of Auditing: Auditing in India – Development after Independence – Meaning and Nature of Auditing – Definition of Audit – Scope of Auditing – Differences between Accountancy and Auditing – Auditing and Investigation – Objectives of an Audit – Various types of Audit – Audit Programme – Audit note book.

Unit – II

Internal check: Meaning and Definition of internal check – Objects of internal check – Auditors duties as regards to internal check – Vouching of cash transactions – Vouching of trading transactions – Vouching of the impersonal Ledger.

Unit – III

Verification and valuations of Assets and Liabilities: Meaning and importance – Mode of valuation of fixed assets – Current assets – Wasting assets – Intangible assets – Fictitious Assets – Auditors position as regards valuation of assets – Verification and valuation of Different classes of assets – Verification of Different Liabilities.

Unit – IV

The Audit of limited company: Qualification, Disqualification– Appointment of an Auditor – Removal– Remuneration– Rights and Power – Duties and responsibilities – Liabilities.

Unit – V

Investigation: Meaning and Definition – Objectives Different classes of investigation – Examination of records and collection of evidence – analysis of findings and preparation PF report – Investigation under Indian companies Act – Powers of inspection.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Be proficient with the general principles of auditing.	2	U
CO-2	Understand the process of verification and valuation of the assets and liabilities.	2	U
CO-3	Know the significances of vouching principles and procedures	1	R
CO-4	Know the statutory rights, duties, roles and qualification of auditors in Limited company.	1	R
CO-5	Understand the various aspects of investigation	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Principles and Practice of Auditing by **R.G. Saxena**

Insurance Theory & Practice by **Tripathy& Pal**

Books for Reference

Practical Auditing by **W.J. Tandon**

Practical Auditing by **S. Vengadamani**

WEBSITES AND E- LEARNING SOURCES

1. <http://www.icsi.edu/FULL-FAA.PDF>
2. <http://archive.mu.ac.in/myweb-test/STUDY-tybcom-Accountancy-Auditing-II.pdf>
3. <http://gov.in/pdf/AandTPaperIYR2.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	45	45
Weightage	5.02	4.73	6.65	5.84	6.38

SEMESTER- VI
EC-III BUSINESS ENVIRONMENT
SUB.CODE:18UCOE3

Objective: This course aims to develop ability to understand and scan business environment in order to analyse the opportunities and take decisions under the uncertainty.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	To make the students aware about the Business and Business Environment.
CO-2	To analyse, and appreciate, the importance of key environmental factors
CO-3	To study the impact of environmental factors on the Business Policies and Decisions.
CO-4	To understand the concept of LPG
CO-5	To know the techniques of environmental analysis

Unit – I

Modern Business: Introduction – Nature, Scope, Characteristics and Concepts of Modern Business – Social responsibilities of business – Advantages and Disadvantages.

Unit – II

Business Environment: Definition – Demographic factors – Economical environment – Economic forces affecting demand – Competitive forces – Geographical and Ecological Environment – Water, Air, Noise pollution – Social, Culture, Political, Legal and Technological Environment.

Unit – III

Basic aspects of Business: Economic environment of Business – Modern policy – Fiscal policy – Physical Controls – Foreign trade policy – Economic system and Economic Planning – Resource Endowment and Non-Economic Environment of Business – Factors – Sociological, Educational, Cultural, Historical, Political and Legal interaction of economic and Non-economic environment.

Unit – IV

Privatisation: Privatisation in India – Liberalisation – Improvement in Competitiveness and Internationalisation – Globalisation – Definition, Meaning and Background of Globalisation in India – Reforms, Advantages and Demerits of LPG.

Unit – V

Techniques of Environmental Analysis: SWOT analysis – Qualifications required for a Successful Businessman – Business Codes of conduct – Business ethics in India – Role of Trade Association in Business ethics.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept, significance and changing dimensions of Business Environment	2	U
CO-2	Identify various types of Business Environment and tools for scanning the Environment	2	U
CO-3	Gain insights on economic environment of business.	1	R
CO-4	Appreciate the importance and impact of LPG on a business firm.	1	R
CO-5	Familiarise with the techniques of environmental analysis.	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Business Environment by **Dr.S. Sankaran**

Business Environment by **Dr. C. B. Gupta**

Books for Reference

Business Environment by **Francis Cheruneelam**

Economic Environment of Business by **Dr.M. Adhikary.**

WEBSITES AND E- LEARNING SOURCES

1. <http://download.nos.org/319EL3.pdf>
2. http://164.100.133.129/econtent/Uploads/Business_Environment.pdf
3. www.ddegjust.ac.in/m.com/mc-103.pdf

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	9	1
CO2	9	9	3	9	1
CO3	9	9	3	9	1
CO4	9	9	3	9	1
CO5	9	9	3	9	1
Total	45	45	15	45	5
Weightage	5.02	4.73	2.22	5.84	0.71

SEMESTER-VI
GS- GENDER STUDIES
SUB.CODE:18UGS

Objectives:

- To make boys and girls aware of each other's strengths and weakness.
- To develop sensitivity towards both genders in order to lead an ethically enriched life.
- To promote attitudinal change towards a gender balanced ambience and women empowerment.

UNIT-I

Concept of Gender: Sex – Gender – Biological Determinism – Patriarchy – Feminism – Gender Discrimination – Gender Division of Labour – Gender Stereotyping – Gender Sensitivity – Gender Equity – Gender Mainstreaming – Empowerment.

UNIT-II

Women's Studies Vs Gender Studies: UGC's guidelines – VII to XI Plans – Gender Studies: Beijing Conference and CEDAW- Exclusiveness and inclusiveness.

UNIT-III

Areas of Gender Discrimination: Family – Sex Ratio – Literacy – Health – Governance – Religion – Work Vs Employment – Market – Media – Politics – Law – Domestic Violence – Sexual Harassment – State Policies and Planning.

UNIT-IV

Women Development and Gender Empowerment: Initiatives – International Women's Decade – International Women's Year- National Policy for Employment of Women – Women Empowerment Year 2001 – Mainstreaming Global Policies.

UNIT-V

Women's Movements and Safeguarding Mechanism: In India National/ State Commission for Women (NCW) – All Women Police Station – Family Court – Domestic Violence Act – Prevention of Sexual Harassment at Work Place – Supreme Court Guidelines – Maternity Benefit Act – PNDT Act – Hindu Succession Act 2005 – Eve Teasing Prevention Act – Self Help Groups – 73rd and 74th Amendment for PRIS.

