

**KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)**

COIMBATORE – 641 029



DEPARTMENT OF COMMERCE (UG)

**CURRICULUM AND SCHEME OF EXAMINATIONS
(2021 - 2022 and onwards)**

**KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)**

Coimbatore – 641029

Vision

Developing the total personality of every student in a holistic way by adhering to the Principles of **Swami Vivekananda** and **Mahatma Gandhi**.

Mission

- Imparting holistic and man-making education with emphasis on character, culture and value - moral and ethical.
- Designing the curriculum and offering courses that transform its students into value added skilled human resources.
- Constantly updating academic and management practices towards total quality management and promotion of quality in all spheres.
- Extending the best student support services by making them comprehensive and by evolving a curriculum relevant to student community and society at large.
- Taking steps to make education affordable and accessible by extending scholarship to the meritorious and economically disadvantaged students.
- Molding the teachers in such a way that they become the role models in promoting Higher Education.

DEPARTMENT OF COMMERCE (UG)

Vision

To develop a world class centre for the best education with the purpose of providing job opportunities and pave the way to higher studies.

Mission

To aspire and strive for excellence in education by developing the intellectual and potential learners for the welfare of the society

PROGRAMME OUTCOMES (PO)

- ✓ PO1: Inculcated ample of knowledge and technical skills among the students in the domain of Commerce.
- ✓ PO2: Augmented the leadership qualities of the students and to make them understand and participate in the contemporary business world.
- ✓ PO3: Prepared the students for further studies and allow them to achieve the utmost level of triumph in their career.
- ✓ PO4: Creation of ability towards managing the accounts and assisting the auditing activities of a company.
- ✓ PO5: Amplified the ethical and young entrepreneur that is present within the students.
- ✓ PO6: Encouraged the students to participate in professional courses like CA, CMA, and ACS etc.
- ✓ PO7: Magnified the intellectual quotient and emotional quotient of the students in order to broaden up their employment opportunities.
- ✓ PO8: Emphasized the expectations of the social groups, institutions, organisations, industries etc from the students.

PROGRAMME SPECIFIC OUTCOMES (PSO)

- PSO1: Recognizing and understanding ethical issues related to the accounting profession; prepare financial statements in accordance with general accepted accounting principles and for effective financial management.
- PSO2 : Applying auditing skills, critical thinking and problem solving skills related to taxation of individuals, flow-through entities, and corporations and to recognize potential opportunities for the savings and taxplanning.
- PSO3: Students will possess knowledge in the concepts of economics and understanding of substantive and procedurallaw.
- PSO4: Boost up knowledge in modern marketing, business communication, management of human resource and stimulate global business through effective entrepreneurialskills.
- PSO5: Pursue practical knowledge in the chosen field of computer, tally andcommunication.

UCM 1

CURRICULUM AND SCHEME OF EXAMINATIONS

(APPLICABLE TO STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2021-2022 AND ONWARDS)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/cycle	Exam. Marks			Duration of Exam.Hrs.	Credits
					CIA	ES E	Total		
I	I	21TML1A1	Language I@	6	25	75	100	3	3
	II	21ENG101	English –I	6	25	75	100	3	3
	III	21UCM101	Core Paper 1 - Fundamentals of Financial Accounting	6	25	75	100	3	5
	III	21UCM102	Core Paper 2 - Business Organization	4	25	75	100	3	3
	III	21UCM1A1	Allied Paper 1– Business Economics	6	25	75	100	3	5
	IV	21EVS101	Environmental Studies**	2	-	50	50	3	2
	Total				30			550	-
II	I	21TML2A2	Language II@	6	25	75	100	3	3
	II	21ENG202	English –II	6	25	75	100	3	3
	III	21UCM203	Core Paper 3 - Financial Accounting	6	25	75	100	3	5
	III	21UCM204	Core Paper 4 – Modern Banking	4	25	75	100	3	3
	III	21UCM2A2	Allied Paper 2- International Trade	6	25	75	100	3	5
	IV	21VED201	Value Education- Moral and Ethics **	2	-	50	50	3	2
	Total				30			550	-
III	III	21UCM305	Core Paper 5 - Higher Financial Accounting	6	25	75	100	3	5
	III	21UCM306	Core Paper 6 – Principles of Management	5	25	75	100	3	2
	III	21UCM307	Core Paper 7 - Commercial Law	5	25	75	100	3	3
	III	21UCM308	Core Paper 8 – Principles of Marketing	4	25	75	100	3	3
	III	21UCM3A3	Allied Paper 3- Business Mathematics	6	25	75	100	3	5
	IV	21UCM3SL	Skill Based subject 1- Computer Applications (MS-Office)- Practical –I	2	40	60	100	2	3
	IV	21TBT301/ 21TAT301/ 21UHR3N1	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- I**	2		75	75	3	2
Total				30			675	-	24

UCM 2

IV	III	21UCM409	Core Paper 9 - Corporate Accounting	6	25	75	100	3	5
	III	21UCM410	Core Paper 10 -Company Law	5	25	75	100	3	3
	III	21UCM411	Core Paper 11 - Financial Management	5	25	75	100	3	3
	III	21UCM412	Core Paper 12 – Business Communication	4	25	75	100	3	2
	III	21UCM4A4	Allied Paper 4- Business Statistics	6	25	75	100	3	5
	IV	21UCM4SM	Skill Based subject 2- Computer Applications (Tally & Advanced Excel)- Practical –II	2	40	60	100	3	3
	IV	21TBT402/ 21TAT402/ 21UWR4N2	Basic Tamil* / Advanced Tamil** (OR)Non-major elective- II**	2		75	75	3	2
	Total				30			675	-
V	III	21UCM513	Core Paper 13 -Higher Corporate Accounting	6	25	75	100	3	5
	III	21UCM514	Core Paper 14 - Cost Accounting	6	25	75	100	3	4
	III	21UCM515	Core Paper 15 - Direct Tax	6	25	75	100	3	4
	III	21UCM516	Core Paper 16 – Business Research Methods	5	25	75	100	3	3
	III	21UCM5E1	Major Elective Paper 1	5	25	75	100	3	5
	IV		Extra Departmental Course	2	25	75	100	3	3
	-	21UCM5IT	Institutional Training****	Grade****					
Total				30			600	-	24
VI	III	21UCM617	Core Paper 17 -Management Accounting	5	25	75	100	3	4
	III	21UCM618	Core Paper 18 – Indirect Tax	5	25	75	100	3	3
	III	21UCM619	Core Paper 19 – Auditing	5	25	75	100	3	3
	III	21UCM620	Core Paper 20 –Entrepreneurial Development	4	25	75	100	3	2
	III	21UCM6Z1	Project and Viva Voce***	4	20	80	100	-	5
	III	21UCM6E2	Major Elective Paper 2	5	25	75	100	3	5
	IV	21UCM6SN	Skill Based subject 3 - Computer Applications (Tally & Advanced Excel)- Practical –III	2	40	60	100	3	3
			SWAYAM-MOOC	-	-	-	-	-	2
V	21NCC/NS S/YRC/PYE /ECC/RRC/ WEC101#	Extension Activities	-	50	-	50	-	1	
Total				30			750	-	26
Total				180			3800		140

UCM 3

@ French/Hindi/Malayalam/Sanskrit

* No End of Semester Examinations(ESE). Only Continuous Internal Assessment (CIA).

** No Continuous Internal Assessment(CIA). Only End of Semester Examinations (ESE).

***The 4 hours are allotted for project work which will not be accounted for the staff work load. Project Report – 60 marks; Viva-voce – 20 marks; Internal – 20 marks

**** The students shall undergo an Internship training/field work for a minimum period of 2 weeks at the end of the fourth semester during summer vacation and submit the report in the fifth semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective faculty. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85-100	O
70-84	D
60-69	A
50-59	B
40-49	C
<40	U (Reappear)

Major Elective Papers (2 papers are to be chosen from the following 6 papers)

Major Elective Papers (can choose any one of the paper as elective)	
1	Financial Markets and Services
2	Security Analysis and Portfolio Management
3	Business Environment
4	Human Resource Management
5	Consumer Affairs
6	Brand Management

Non-Major Elective Papers

1. HumanRights
2. Women'sRights

UCM 4

Sub. Code & Title of the Extra Departmental Course (EDC) :

21UCM5X1 –Extra Departmental Course: Goods and Service Tax

List of Extension Activities:

1. National Cadet Corps (NCC)
2. National Service Scheme (NSS)
3. Youth Red Cross (YRC)
4. Physical Education (PYE)
5. Eco Club (ECC)
6. Red Ribbon Club (RRC)
7. Women Empowerment Cell (WEC)

Tally Table

S.No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil/Hindi/Malayalam/ French/ Sanskrit	200	6
2.	II	English	200	6
3.	III	Core – Theory/Project	2100	75
		Allied (4)	400	20
		Major Electives (2)	200	10
	-	SWAYAM-MOOC	-	2
4.	IV	Basic Tamil / Advanced Tamil (OR) Non-major electives	150	4
		Skill Based subjects (3)	300	09
		EDC	100	03
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Extension Activities	50	1
		Total	3800	140

Note:

- CBCS – Choice Based Credit System
CIA – Continuous Internal Assessment
ESE – End of Semester Examinations

UCM 5

- 25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as extra credit courses.
- The students should complete a **SWAYAM-MOOC** before the completion of the 5th semester and the course completed certificate should be submitted through the HOD to the Controller of Examinations. Two credits will be given to the candidates who have successfully completed. In case the students have completed more than one online course, the appropriate 2 extra credits shall be awarded to such candidates upon the submission of certificate through the HOD to the Controller of Examinations.
- A **Field Trip** preferably relevant to the course should be undertaken every year.

UCM 6

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remember; K2-Understanding; K3-Apply; K4-Analyze; K5-Evaluate

1. Theory Examination - Part I, II & III

(i) CIA I & II and ESE: 75Marks

Knowledge Level	Section	Marks	Description	Total
K1 to K2 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	75
K2 to K5 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	
K2& K5 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive/ Detailed	

2. Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4		10	
K5	Record Work		

3. Project VivaVoce:

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4		20	
K5	Viva voce		

UCM 7

Components of Continuous Internal Assessment

Components		Marks	Total
Theory	CIA1	75	25
	CIA 2	75	
Assignment/Seminar		5	
Attendance		5	
Practical	CIAPractical	25	40
Observation Notebook		10	
Attendance		5	
Project	Review	15	20
Regularity		5	

UCM 8**21UCM102**

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM101		Core Paper 1 – Fundamentals of Financial Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	I	6	90	5

Course Objectives

1. To understand the basic accounting concepts and conventions of accounting.
2. To know how the transactions are entered in Double entry book keeping system and various books of accounts.
3. To prepare the final accounts of an organization and to examine the financial data.

Course Outcomes (CO)

K1 –K5	CO1	Developing the ability to use accounting concepts and principles.
	CO2	Understanding the nature and purpose of financial statement.
	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions.
	CO4	Analyzing the accounting skills for balancing the accounts
	CO5	Evaluating the effects of business transaction in an organization.

Syllabus

Unit I (18Hours)

Accounting – Meaning - Definitions - ***Accounting-Concepts and Conventions** – Types of accounts –Meaning of accounting standards-objectives-principles of accounting standard- Disclosures of accounting policies- Journal (Advanced Journal entries), Ledger, Subsidiary books, Cashbook, Petty Cash book-Trial balance - Errors and their rectification.

Unit II (18 Hours)

Bank Reconciliation statement (BRS) – Final accounts of sole trading concerns.

Unit III (18 Hours)

Bills of Exchange excluding Accommodation bills – Average due date & Account Current.

UCM 9

21UCM102

UnitIV (18 Hours)

Accounting for Consignments including normal & abnormal loss and Accounting for joint ventures (separate book, own book including memorandum Joint venture Account)

UnitV (18 Hours)

Accounting for non-profit organizations – Receipts and Payments & Income and Expenditure Accounts and Balance sheet.

*** denotes Self study**

Questions for examination may taken from the self study portion also. Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2015

Reference Books

1. Principles of Accounting - Dalston L. Cecil, Jenitra L. Merwin, Learntech Press, Trichy 1st Edition, 2007

2. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 18th revised Edition, Reprint 2013

3. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 15th revised Edition, 2015

4. Principles of Accountancy - N. Vinayagam, P.L. Mani, K.L. Narang, Sultan Chand & Co. Ltd, 16th revised Edition-1999, Reprint 2000

5. Dr. M.A. Arulanandam, Dr. K.S. Raman (2013), Advanced Accountancy, 7th Edition, Himalaya Publication.

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	H	S	S
CO2	H	S	H	H	M
CO3	S	H	M	S	H
CO4	S	H	S	M	H
CO5	S	H	H	S	S

S– Strong H –High M– Medium L –Low

UCM 10

21UCM102

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM102		Core Paper 2 – Business Organization		
Batch 2021-2022	Semester I	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To understand the objectives and kinds of business.
2. To remember the theories and understand the importance of locating and sizing of the business unit
3. To propagate awareness on the role of supporting institutions for business.

Course Outcomes (CO)

K1- K5	CO1	Remembering the basic concepts of business organizations
	CO2	Understanding the factors involved in determining the formation of business units
	CO3	Applying the concepts in determining the size of the business
	CO4	Analyzing the importance of associations and ethical business
	CO5	Evaluate the monitoring of day to day transactions in stock exchange

Syllabus

Unit I (12 Hours)

Nature and scope of Business-objectives of business. Forms of Business Organisation – ***Sole Trader, Partnership firms**, Companies (General Only) and Co-operative Societies - Public Enterprises.

Unit II (12 Hours)

Location of Business Unit – Theories of location - Factors influencing location, localization and delocalization of industries Process of Location.

Unit III (12 Hours)

Size of Business Unit: Factors determining the size of Business Unit – Optimum Firm, equilibrium firm and representative firm – Tendency towards large scale business unit

UCM 11

21UCM102

(12 Hours)

UnitIV

Trade Associations & Chamber of Commerce–Importance and types, Advantages – Business ethics.

UnitV

(12 Hours)

Stock Exchange – Meaning – Functions – SEBI- Role and Functions in monitoring the Stock Exchange –BSE & NSE — Demat A/c – Remat a/c.

*** denotes Self study**

Questions for examination may taken from the self study portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1 Business Organisation Management - Y.K.Bhushan, Sultan Chand & Sons, 18thedition 2007

Reference Books

1 Business Organisation - Kathiresan&Dr.Radha, Prasanna Publishers, Reprint2006

2 Business Organisation - Sharma R K &Shashi K Gupta, Kalyani Publishers, 1stEdition, 2006 3

3 Business Organisation& Management - Shukta,Sultan Chand & Sons, Reprint2001

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	M
CO2	M	M	H	S	M
CO3	H	H	H	S	M
CO4	H	H	S	H	H
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 12

21UCM203

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM203		Core Paper 3 – Financial Accounting		
Batch 2021-2022	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To acquire knowledge about general aspects and concepts of business operations.
2. To understand the problems and procedures of business accounting.
3. To prepare the various business statements.

Course Outcomes (CO)

K1 – K5	CO1	Understanding the nature and purpose of the business accounting and remembering its concepts.
	CO2	Describing the accounting principles and regulations in accordance with the appropriate standard.
	CO3	Demonstrate and determine the impacts of accounting in various business statements.
	CO4	Analyze the Knowledge in the practical applications of accounting to have a good command on analytical methods and decision-making tools.
	CO5	Evaluate the effects of different accounting methods on the financial standards

Syllabus

Unit I (18 Hours)

Depreciation Accounting – Methods of providing depreciation – Straight line, Diminishing balance, Depreciation fund and Annuity method - Machine hour method – Insurance policy method-***Reserves & Provisions**

Unit II (18 Hours)

Accounts from Incomplete records - Statement of affairs method & Conversion method.

Unit III (18 Hours)

Branch accounts (Excluding foreign branches) - Debtor System - Stock & Debtors system only and Departmental accounts.

Unit IV (18 Hours)

Hire purchase and Installment systems including hire purchase trading account (Including stock and debtors system) (Simple Problems Only)

UCM 13

21UCM203

Unit V

(18 Hours)

Royalties –Minimum Rent-Short Working –Recoupment – Strike Period (excluding sub lease).

*** denotes Self study**

Questions for examination may taken from the self study portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment/Google classroom

Text Books

1 Financial Accounting - Reddy T.S & A Murthy- Margham Publishers, 6th revised edition, Reprint 2015

Reference Books

1 Advanced Accountancy - Jain S.P. & K.L. Narang - Kalyani Publishers, 18th revised Edition, Reprint 2013

2 Advanced Accountancy - Gupta R L & M Radhaswamy- Sultan Chand & Co. Ltd, 15th revised Edition, 2015

3. Manikandan. Sand Rakesh Shankar. R (2015), Financial Accounting, 3rd edition, SciTech Publications' (India) Pvt. Ltd Chennai.

4. John Gabriel. Sand Marcus. A (2010), Financial Accounting, Tata McGraw Hill Education Pvt. Ltd.

5. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, 12th Edition, Himalaya Publication.

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	H	S	S
CO2	H	S	H	H	M
CO3	S	H	M	S	H
CO4	S	H	S	M	H
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 14

21UCM204

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM204		Core Paper 4-Modern Banking		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	II	4	60	3

Course Objectives

1. To provide introduction to the concepts of banking system and its different aspects in modern banking activities.
2. To understand the various functions of RBI and Commercial banks.
3. To study about the services provided by banks.

Course Outcomes (CO)

K1 – K5	CO1	Recognizing the various concepts of banking theory.
	CO2	Identifying the various services and functions of banking sector
	CO3	Discovering the crucial relationship between the bankers and its Clients
	CO4	Applying of banking ideas in Business life
	CO5	Evaluate on the practical knowledge in opening of various bank accounts

Syllabus

Unit I

(12 Hours)

Meaning and Definitions of Banking – Classification of banks – Banking system – Banks and Economic development – Privatization of Banks - Features and Drawbacks - Commercial Banks- Functions of Commercial Banks – Credit creation by Commercial Banks.

Unit II

(12 Hours)

Reserve Bank of India: Functions of Reserve Bank of India – Credit control measures – Recent Trends in Banking (Concepts Only): e-Banking – Phone Banking – Net Banking- NEFT – RTGS (Recent Concepts) Credit cards – ATM services

UCM 15

21UCM204

Unit III (12 Hours)

Relationship between Banker and Customer - General and Special relationship – Bankers rights and obligations.

UnitIV (12 Hours)

Opening of a new account – Formalities – ***Types of accounts** – Savings account – Current account – Special types of accounts – Minor – Lunatic –Joint stock companies – Joint accounts – Partnershipaccounts

UnitV (12 Hours)

Negotiable Instruments Act 1881 - Characteristics of Cheques – Crossing of Cheques – Endorsement – Circumstances for dishonoring of Cheques – Paying Banker.

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom
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Text Books

1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers, 13th Edition, 2009
2. Indian Banking - S.Natarajan&R.Parameshwaran, S.Chand&CoPvt Ltd, 1stEdition,2004

Reference Books

1. Banking theory law & Practice - Sundaram K P M & R L Varshney, S.Chand&Co.Ltd, 13thEdiiton,2000
2. Banking law&practice - Maheshwari S N -Kalyani publishers –2014
3. Banking theory law & practice - SivagnanaSidhi and Rajesh,2009

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	S	S
CO2	H	S	M	H	S
CO3	M	M	H	S	H
CO4	M	H	S	S	H
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 16

21UCM410

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM305		Core Paper 5 –Higher Financial Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	III	6	90	5

Course Objectives

1. To integrate knowledge and skill that will sustain an environment of learning and creativity.
2. To assist to serve the needs of those who intend to work in the business houses or start their own businesses.
3. To enable a student to be capable of making decisions at all levels of management.

Course Outcomes (CO)

K1- K5	CO1	Describing the conceptual frame work of Partnership accounting.
	CO2	Identifying the events that need to be recorded in the accounting records.
	CO3	Acquiring knowledge about general aspects of partnership business operations
	CO4	Demonstrating the working of the Insurance claims.
	CO5	Evaluating the various accounting standards

Syllabus

Unit I (18Hours)

Partnership Accounts – ***Division of Profit – Fixed and Fluctuating Capital –**
Admission of partners – Retirement aPartner

Unit II (18Hours)

Death of Partner – Treatment of joint life policies - Dissolution of firms –
Accounting procedure – Modes of settlement of accounts between partners (Piecemeal
Distribution)

Unit III (18 Hours)

Insolvency of a partner: Rule in Garner Vs. Murray –Insolvency of all partners.
Amalgamation – Sale of firms.

UCM 17

21UCM410

UnitIV

(18 Hours)

Insurance claims-Fire claims including loss of profit policy- Insolvency of Individuals – Statement of Affairs and Deficiency Accounts.

UnitV

(18Hours)

Accounting standards-meaning-concept-need-objectives-details of Indian accounting standards- International accounting standards- list of International accounting standards- Generally Accepted Accounting Principles (GAPP) -meaning- principles- GAPP Vs IFRS.(theory aspects only)

* denotes Self study

Questions for examination may taken from the self study portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

PowerPoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text Books

1. Financial Accounting - Reddy T.S &A Murthy- Margham Publishers, 6threvised edition, Reprint 2015

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 15threvised Edition,2015

2. Advanced Accountancy -Arulanandam M.A &K.S. Raman, Himalaya Publishing – 2004

3. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co.Ltd, 18th RevisedEdition, Reprint2013

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	M	S
CO2	S	S	H	H	S
CO3	S	H	S	S	M
CO4	S	M	S	H	H
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 18**21UCM410**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code:21UCM306		Core Paper 6 – Principles of Management		
Batch 2020-2021	Semester III	Hours / Week 5	Total Hours 75	Credits 2

Course Objectives

1. To cover the basic concepts of management.
2. To identify the key competencies needed to be an effective manager.
3. To provide the ability to apply theoretical knowledge in simulated and real-life settings.

Course Outcomes (CO)

K1- K5	CO1	Remembering the fundamental aspects of effective management
	CO2	Understanding the major internal factors of management in a business System
	CO3	Identifying the importance of the management process and several important skills required for the contemporary management practice.
	CO4	Demonstrating critical thinking when presented with managerial problems and express their views and options on managerial issues in an articulate way
	CO5	Evaluating control and coordinating techniques

Syllabus

Unit I (15 Hours)

Management-Definition of Management – Management and Administration –
***Nature and scope – Functions of Management** – Contribution of F.W. Taylor, Henry Fayol and Peter Drucker

Unit II (15 Hours)

Planning – Meaning- Nature and importance of planning – Planning premises –
 Planning process - Methods and Types of plans – Decision-making – MBO – Business Process Re- engineering (BPR)

UCM 19

21UCM410

Unit III

(15 Hours)

Organization – Meaning, nature and importance – Process of Organization – Principles of sound organization – Organization structure – Span of Control - Organization chart – Departmentation – Delegation, Centralization and Decentralization – Authority Relationship - line, functional and staff

UnitIV

(15 Hours)

Staffing - Motivation – Need – Determinants of behaviour – Maslow’s theory of Motivation – Motivation Theories in Management – X, Y and Z theories –Leadership: Types of leadership.

UnitV

(15Hours)

Communication in Management – Principles – Types –Co-ordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control

*Self Study

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text book

1. Principles of Management - DinkarPagare, Sultan Chand &Co.Ltd, 7thEdition,2007

Reference Books

1. Principles and Practice of Management- Prasad L M, Sultan Chand &Co.Ltd, 7th Edition,2007

2. BusinessOrganisation&Management - Bhushan Y.K, Sultan Chand & Sons, 14th Edition, 2013

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	H	H	S	M
CO2	H	S	M	S	H
CO3	M	M	H	S	H
CO4	S	H	H	H	H
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 20**21UCM410**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM307		Core Paper 7 – Commercial Law		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	III	5	75	3

Course Objectives

1. To impart the knowledge of the general principles of law of contract
2. To provide the understanding of the classification and components of contract
3. To inculcate the provisions to sale of goods act 1930

Course Outcomes (CO)

K1 – K5	CO1	Remember the various provisions and procedures relating to law of Contract
	CO2	Understand the damages occurring due to breach of contract
	CO3	Apply the rules of contract of Indemnity and guarantee
	CO4	Analyze the different laws related to agencies
	CO5	Evaluate the basic concepts regarding sale of goods act and the agreement to sell

Syllabus

Unit I (15 Hours)

Indian Contract Act 1872:– Contract – Definition – Obligation and Agreement – Nature - Classification – Components of Valid contract – Offer and Acceptance – Consideration – Capacity – Free consent – Unlawful agreements – Quasi-Contract

Unit II (15 Hours)

Breach of contract-Remedies for breach of contract- Modes of discharge of contract – Damages- Principles for awarding damages

Unit III (15 Hours)

Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety- Pawn or pledge- Rights- Finder of lost goods

UCM 21

21UCM410

UnitIV (15 Hours)

Law of Agency – Kinds of Agency – Rights and Liabilities of Principals and Agents-
Termination of Agency

UnitV (15 Hours)

Sale of Goods Act 1930 – Sale and Agreement to sell - Rules regarding passing of
property in Goods – Conditions and Warranties – Actual and Implied - ***Caveat Emptor**
- Rights of unpaid vendor

*** denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text Bookss

1. Commercial Law - Kapoor N D, Sultan Chand & Sons, 21stEdition, 2010

Reference Books

- 1 Commercial Law - KathiresanRadha, Prasanna Publishers, Reprint 2008
- 2 Mercantile Law - Shukla M C, Kalyani Publishers, Reprint 2001
- 3 Mercantile Law - Maheshwari S N, Kalyani Publishers, 2008

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
CO3	H	M	S	H	S
CO4	H	H	S	M	M
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 22

21UCM410

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code : 21UCM308		Core Paper 8 – Principles of Marketing		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	III	4	60	3

Course Objectives

1. To identify the concepts of marketing and the role of marketing in business and society.
2. To develop marketing strategies and demonstrate the various concepts.
3. To examine the marketing problems and provide solution based on marketing information.

Course Outcomes (CO)

K1- K5	CO1	Remembering the basic concepts of modern marketing and marketing ethics.
	CO2	Understanding the importance of customer buying behavior and customer relation marketing
	CO3	Applying the knowledge on setting of sales promotional strategies
	CO4	Analyzing the market condition towards pricing and distribution channels
	CO5	Evaluate the applicability on the recent trends in marketing

Syllabus

Unit I (12 Hours)

Marketing-Definition of market and marketing – Nature – Scope and functions- Types- Modern Marketing concepts – Distinction between marketing concept and selling concept – Ethics in marketing.

Unit II (12 Hours)

Consumer Behaviour – Consumer buying motive - Market segmentation – Bases of market segmentation – Customer Relation Marketing- Marketing mix - Product mix – Types of product – New product development – Product life cycle.

Unit III (12 Hours)

Promotion mix -Advertising – Sales Promotion – Personal Selling –Branding – Labelling and Packaging - Price and Place.

UCM 23

21UCM410

UnitIV

(12Hours)

Pricing–Objectivesofpricing–Factorsaffectingpricingdecisions–
Typesofpricing.Place: Types of distribution channels – Factors in choice of
distribution channels– Importance of retailing in today’s context.

UnitV

(12 Hours)

Recent trends in Marketing: Relationship Marketing –Green Marketing – Niche
Marketing –Global marketing - E-Marketing Career Opportunities in Marketing –

***Consumer Protection Act 1986– Measures – Consumerism.**

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text book:

1. Marketing – Rajan Nair, Sultan Chand&Sons
2. Modern Marketing - Pillai R S N &Bhagavathi, S.Chand&Sons,2011

Reference Books:

1. Marketing - Gandhi J C, Kalyani Publishers, 15thEdition, Reprint2003
2. Marketing - KathiresanRadha, Prasanna publications, Reprint2013
3. Marketing Management - Philip Kotler, PrenticeHallpfIndia(P)Ltd, 11thEdition,
Reprint2004

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	H	S	M
CO2	M	M	H	S	H
CO3	H	H	S	S	S
CO4	S	H	M	H	H
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 24**21UCM410**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM409		Core Paper 9 – Corporate Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	IV	6	90	5

Course Objectives

1. To make students to understand the practices of stock issuing company
2. To guide the students to prepare final accounts as per the Company Law requirements
3. To develop the knowledge of the students in the preparation of accounts during mergers, liquidation etc.

Course Outcomes (CO)

K1- K5	CO1	Demonstrate the values involved in the accounting of a corporate.
	CO2	Understand and establish ideas and standards in preparing the accounting system of a corporate.
	CO3	Enhance the ability to prepare consolidated accounts for a corporate group.
	CO4	Analyze the practical applications of mergers and liquidation of corporate.
	CO5	Evaluate on interpreting the statement of Affairs

Syllabus

Unit I (18Hours)

Issue of Shares: Par, Premium and Discount – Forfeiture and re-issue of shares – Right Shares–Redemption of preference shares– Underwriting.

Unit II (18Hours)

Issue of debentures – Redemption of debentures – Sinking fund method only - Profits prior to incorporation.

Unit III (18 Hours)

Final accounts of Companies as per company law requirements – Revised Schedule VI - Managerial remuneration.

UCM 25

21UCM410

UnitIV

(18Hours)

Alteration of share capital - Accounting For Mergers and Absorption - Amalgamation - External reconstruction as per AS14 - Capital reduction - Intercompany Owings (Excluding Intercompany Holdings) .

UnitV

(18Hours)

Liquidation of Companies – Liquidator’s final statements of accounts – ***Orders of payment-** Preparation of Statement of Affairs and Deficiency Accounts.

*** Denotes Self study**

Questions for examination may taken from the self study portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text Books

1 Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th Revised edition, 2015

Reference Books

1. Advanced Accountancy - Arulanandam M.A &K.S. Raman, Himalaya Publishing, 5th Revised edition, Reprint 2000
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co.Ltd, 15th Revised Edition, 2015
3. Advanced Accountancy -Maheshwari S.N., Vikas Publications, 10th Revised Edition, 2013
4. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 20th Revised Edition,2014

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	M	S
CO2	S	S	H	H	S
CO3	S	H	S	S	M
CO4	S	M	S	H	H
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 26**21UCM410**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM410		Core Paper 10 – Company Law		
Batch 2021-2022	Semester IV	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To acquaint the knowledge of fundamental concepts of company law 2013
2. To provide the intuitiveness of the different kinds of companies
3. To accustom the importance of the various documents of the company

Course Outcomes (CO)

K1 – K5	CO1	Remembering the procedures for formation and registration of a company
	CO2	Understanding the importance of memorandum and articles of Association
	CO3	Acquiring knowledge on the various ways of raising capital
	CO4	Examining the procedures on company management
	CO5	Evaluate on the knowledge acquired in procedures on company meetings and resolutions

Syllabus

Unit I **(15 Hours)**

Indian Companies Act, 2013: Company – Definition and Features – Formation of Company - Registration of Companies - Kinds of companies – Differences between Public and Private Company – privileges of a private company - Conversion of a private company into public company.

Unit II **(15 Hours)**

Memorandum of Association- Meaning- Importance- Alteration- Doctrine of ultravires- Articles of Association – Doctrine of constructive notice and indoor management – Alteration of Articles – Prospectus- Contents.

UCM 27

21UCM410

Unit III (15 Hours)

Shares - Debentures – Allotment - Valid allotment - Irregular allotment - Effect of irregular allotment – Share certificate - Share warrant -Transfer and Transmission of shares- ***Employees stock option scheme.**

UnitIV (15 Hours)

Company Management – Board of Directors – Appointment –Qualification- Powers- Duties- Liabilities - Position –Women Directors - Managing director - Manager – Company secretary – Appointment, Qualification, Powers, duties , position and standards - Corporate Social Responsibility.

UnitV (15 Hours)

Company Meetings — Types - Resolutions, Minutes, Quorum and Proxy – Winding up of companies - Various modes of winding up – Compulsory, Voluntary by Members and by Creditors.

*** denotes Self study**

Questions for examination may taken from the self study portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1. Company Law and Secretarial Practice - Kapoor N D, Sultan Chand & Sons, 21stEdition, 2010

Reference Books

1. Companies Act, 2013 Bare Act -2013
2. Companies Act, 2013 – Taxmann’s Publications Private Ltd, Reprint2016

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	S	H	S
CO3	H	M	S	H	S
CO4	H	H	S	M	M
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 28

21UCM411

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM411		Core Paper11- Financial Management		
Batch 2021-2022	Semester IV	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To gain knowledge and skills to identify problems in the area of Finance.
2. To Understand the risk involved in the context of financial decisionmaking
3. To identify the concepts and theories in financial Management and its practical applicability

Course Outcomes (CO)

K1- K5	CO1	Remembering the scope of financial Management and its role in successful Business
	CO2	Understanding various tools and techniques used in formation of capital structure, determine cost of capital and framing of Dividend policy
	CO3	Apply financial information to recommend and justify solutions to financial problems
	CO4	Analyzing the several management policies involved in Finance
	CO5	Evaluate the dividend policy of a company

Syllabus

Unit I (15 Hours)

Financial Management-Introduction – Nature – Objectives – Functions – Role of finance manager– ***Sources of long term finance: Shares, Debentures, Ploughing Back of Profits.**

Unit II (15 Hours)

Cost of Capital – Meaning – Importance – Measurement of cost of equity, Preference, debt capitals – Cost of Retained Earnings- Weighted average Capital

Unit III (15 Hours)

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method , IRR Method.

UCM 29

21UCM411

UnitIV

(15 Hours)

Capital Structure (Theory aspects only) — Meaning – Planning – its analysis – Theories of Capital Structure – Net income, Net operating income MM Hypothesis Theories - Factors affecting Capital structure - Leverage – Financial, Operating and Combined Leverage (Problems).

UnitV

(15 Hours)

Dividend Policy – meaning - types - Factors affecting Dividend Policy (Excluding Problems), Receivable Management, Cash management, Working capital management.

* denotes Self study

Questions for examination may taken from the self study portion also.

Note: Problem 60% and Theory 40%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text book:

1. Financial Management - R.K.Sharma and ShashiK.Gupta, Kalyani Publishers, Reprint 2009

Reference Books:

1. Management Accounting - R.K.Sharma and ShashiK.Gupta, Kalyani Publishers, Reprint2007
2. FinancialManagement - S.N.Maheswari, 14thEdition, Reprint2014
3. FinancialManagement - Khan M Y & P K Jain, Tata Mc Grew Hill, 3rdEdition,2012

MAPPING

PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	H	S	M
CO2	H	M	H	S	H
CO3	H	H	M	S	H
CO4	S	H	H	H	H
CO5	S	S	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 30**21UCM412**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM412		Core Paper 12- Business Communication		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	IV	4	60	2

Course Objectives

1. To determine the need for communication in business
2. To learn about the grounding of Business letters
3. To prepare effectual and prominent Business Report

Course Outcomes (CO)

K1- K5	CO1	Remember the requirements of communication in a company
	CO2	Understand about the various business letters implicated in the course of Business
	CO3	Apply the design of different business correspondence in the factual business Communication
	CO4	Analyze the importance of verbal and nonverbal Report
	CO5	Evaluate the basic preparation for various types of interviews

Syllabus

Unit I (12 Hours)

Communication – Meaning – Objectives – Process – Types - Media - Barriers - Need and functions of a business letter – Layout of business letter – Effective business letter

Unit II (12Hours)

Business letters – Enquiries and replies – Orders and execution – Credit and status enquiry – Claims and adjustments – Collection letters - Sales and circular letter

Unit III (12Hours)

Bank correspondence - Insurance Correspondence (Life and Fire Insurance only) – Agency correspondence

UCM 31

21UCM412

UnitIV

(12 Hours)

Company Secretarial Correspondences – Agenda, Minutes and Report Writing

UnitV

(12Hours)

Application Letters – Preparation of Resume – Interview: Meaning – objectives and Techniques of Various Types of Interview – Public speech – Characteristics of a good Speech – Business Report Presentations - ***HR Correspondence**

*** denotes Self study**

Questions for examination may taken from the self study portion also.

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Modern Commercial Correspondence -R.S.N.Pillai and Bagavathi, Sultan Chand, 2011
2. Essential of Business Communication-Rajendra pal and Koralahal, 6thEdition, Sultan Chand, 2011

Reference Books

1. Business Communication - M.S.Ramesh&C.C.Pattanshetti, Kalyani Publishers, 24th Edition, 2003
2. Business Communication - Kathiresan&Radha, Prasanna Publishers, 6thEdition,2006

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	S	M
CO2	H	H	H	S	H
CO3	H	S	S	S	S
CO4	M	M	H	H	H
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 32

21UCM513

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM513		Core Paper 13 – Higher Corporate Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	V	6	90	5

Course Objectives

1. To Acquire knowledge in the concepts of Company Accounting.
2. To understand the regulations and schedules of Company Accounts.
3. To prepare the various company accounts like Banking, Insurance etc.

Course Outcomes (CO)

K1 – K5	CO1	Remembering the nature and purpose of company accounts.
	CO2	Understanding the company accounting principles and regulations in accordance with the companies Act.
	CO3	Determining the various schedules of corporate accounting.
	CO4	Analyze knowledge in the practical applications of corporate accounting of Banking and insurance.
	CO5	Evaluating the valuation methods of Goodwill and shares

Syllabus

Unit I (18 Hours)

Banking Companies Accounts – Bills discount -Profit /Loss account and Balance sheet – Various schedule required (New Format only)

Unit II (18 Hours)

Insurance Companies Accounts – ***Insurance Regulatory Development Act (IRDA)** - Life insurance business – Valuation Balance sheet – General insurance business such as Fire and Marine (New Format only)

Unit III (18 Hours)

Double Accounting System – Electricity Act 1910 – Treatment of repairs and renewals account.

UCM 33

21UCM513

UnitIV (18Hours)

Accounts of Holding Companies – Need for consolidation of accounts – Steps to be followed in consolidation – Preparation of consolidated Balance sheet (Upto 12 rules only).

UnitV (18Hours)

Valuation of shares-Net asset basis and yield basis-Valuation of goodwill-Super profit method- Annuity method and capitalization method

***denotes Self study**

Questions for examination may taken from the self study portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text Books

1 Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, Reprint 2017

Reference Books

1 Advanced Accountancy - Jain S.P. & K.L. Narang, Kalyani Publishers, 20th Revised edition, 2014

2 Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 5th Revised edition, 2012

3. Advanced Accountancy - Arulanandam M.A & K.S.Raman, Himalaya Publishing, 15th Revised edition, 2015

4. Advanced Accountancy - Maheshwari S.N., Vikas Publications, 10th Revised edition, 2013

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	S
CO2	S	H	H	M	H
CO3	S	H	S	H	S
CO4	H	S	M	H	M
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 34

21UCM514

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM514		Core Paper 14 – Cost Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	V	6	90	4

Course Objectives

1. To create knowledge in the field of cost accounting
2. To study about the various methods of costing that is used in business
3. To work out the various cost concepts

Course Outcomes (CO)

K1 – K5	CO1	Understand the several cost concepts involved in business
	CO2	Recognize the importance of material issues and its pricing
	CO3	Apply the methods implicated in cost for a better industrial Performance
	CO4	Analyze the concepts of overhead costs
	CO5	Evaluating the various cost accounting methods

Syllabus

Unit I (18 Hours)

Cost Accounting – Definition, meaning and scope – Relationship of Cost Accounting with financial accounting and management accounting – Methods of costing – Types of costing - Cost analysis, concepts and classifications – Elements of cost, preparation of Cost sheet.

Unit II (18 Hours)

Materials – Purchasing of materials, procedures and documentation involved in purchasing – Requisitioning for stores - Valuation of Inventories – AS – 2-Methods of Valuing material issues – FIFO, LIFO, Simple Average and Weighted Average – Levels setting – EOQ.

Unit III (18 Hours)

Labour – Systems of wage payment – Time rate, Piece rate, Taylor’s Differential piece rate, Halsey premium and Rowan’s premium plan - Idle time - Control over idle time - Labour turnover - Computation methods- Separation- Replacement and flux Method.

UCM 35

21UCM514

UnitIV (18 Hours)
Overhead – Classification of overhead – Allocation - Apportionment and
Absorption of overhead – computation of machine hour rate and comprehensive
machine hour rate – *ABC analysis (Theory)

UnitV (18 Hours)
Process Costing - Features of process costing – Process losses, normal and
abnormal loss, abnormal gain, Joint products and By-product - Operating Costing.

***Self Study.**

Questions for Examination may be taken from the Self Study Portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text book

1. Cost Accounting - Jain S.P. & K.L.Narang, Kalyani Publishers, 21st Edition, 2010

Reference books

1 Cost Accounting - Ramachandran & Srinivasan

2 Cost And Management Accounting - Iyengar S.P, S. Chand & Co, 10th Edition, 2005

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	M	H
CO2	S	H	M	S	H
CO3	S	S	H	H	S
CO4	S	H	S	M	H
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 36

21UCM514

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM515		Core Paper 15 - Direct Tax		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	V	6	90	4

Course Objectives

1. To understand the basic concepts of Income Tax Act.
2. To calculate the various heads of taxable income and exempted income.
3. To compute tax of various incomes and filing of returns.

Course Outcomes (CO)

K1- K5	CO1	Develop the ability of basic concepts and principles of income tax.
	CO2	Understand the purpose and scope of income tax.
	CO3	Apply the various types of incomes in all the heads.
	CO4	Compute the taxable incomes and exempted incomes and filing of returns.
	CO5	Evaluating the different kinds of residential status and compute the taxable income of an assessee.

Syllabus

Unit I (18 Hours)

Income Tax Act – Definition of income – Assessment year – Previous year – Assessee – Scope of income – Residential status – **Exempted income u/s 10***.

Unit II (18 Hours)

Heads of income – Computation of Income from Salaries – Computation of Income from House Property.

Unit III (18 Hours)

Computations of Income from Business or Profession - Computation of Capital Gains.

Unit IV (18 Hours)

Computation of Income from Other Sources - Set off and carry forward and set off of losses.

UCM 37

21UCM515

UnitV

(18 Hours)

Deductions to be made in Computing Total Income of Individual – Computation of total income - Calculation of Tax liability- Filing of Returns – PAN.

*** denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text Books

1 Income Tax law and Practice - Gaur V P & D B Narang, Kalyani Publishers, Reprint 2020

Reference Books

1. Income Tax Law and Practice - N.Harihara, Tata McGraw Hill, Reprint2017
2. Income Tax law and Practice - G.Sekhar, C Sitaraman& co P Ltd, Reprint2017
3. Direct Taxes Law and Practice - Bhagavathi Prasad, WishwaPrakasam, Reprint2017

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	S
CO2	H	S	H	H	M
CO3	H	S	M	S	H
CO4	S	H	S	M	H
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 38**21UCM516**

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM516		Core Paper 16- Business Research Methods		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	V	5	75	3

Course Objectives

1. To understand the research process and how it applies to the field of businessmanagement.
2. To apply the major types of researchdesigns.
3. To develop skills of literacy, inquiry, presentation andinterpretation.

Course Outcomes (CO)

K1- K5	CO1	Remembering the ethical issues associated with the conduct of research.
	CO2	Understanding the business problems and effective ways to answer those problems
	CO3	Applying the modules to formulate and present effective research reports.
	CO4	Analyse and summaries key issues for further research.
	CO5	Evaluate on the knowledge of interpretation techniques and its significance

Syllabus

UnitI (15 Hours)

Meaning and definition of research – objectives of research – Types of research – Significance of research – Research process – Criteria of good research

Unit II (15 Hours)

Research Problem – Selecting and defining the problem – Research Design – Concept relating to Research Design – Different Research Design – Research Plan

Unit III (15 Hours)

Sampling Design and Hypothesis – Implication of Sample Design – steps – Criteria of selecting sampling procedure – Characteristics of sampling design – Different types of sample design. Hypothesis – Characteristics – Concepts – Procedure

UCM 39

21UCM617

UnitIV (15 Hours)

Data Collection – *Methods of Data Collection – Primary – Secondary –
Others – pilot studyReport

UnitV (15 Hours)

Interpretation and report writing – interpretation techniques – Significance –
Steps in report writing – Layout of research report – Precaution for report writing

*** Denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Research Methodology - C.R.Kothari, 3rdEdition, 2014

Reference Books

1. Statistical Methods - S.P.Gupta, Reprint2014

2. AdvancedStatistical Methods - Sancheeti&Kapoor,2015

3. Survey Method - Mose C.A., Reprint1999

4. Research Methodology - P.Saravanel, 16thEdition,2008

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	H	S	S
CO2	S	M	S	H	S
CO3	S	H	M	S	H
CO4	M	S	S	S	H
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 40

21UCM617

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM617		Core Paper 17 – Management Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	VI	5	75	4

Course Objectives

1. To obtain the knowledge of Management accounting and techniques.
2. To understand the procedures of Ratio Analysis.
3. To prepare the ratio analysis and flows of statement.

Course Outcomes (CO)

K1-K5	CO1	Able to know objectives and needs of management accounting.
	CO2	Understand the classification of ratios and statement.
	CO3	Demonstrate the ratios and budgetary control.
	CO4	Develop the Knowledge in the practical applications of ratios, fund flow and cash flow statement will have a good command on decision -making tools.
	CO5	Evaluating the different kinds of budgets

Syllabus

Unit I (15 Hours)

Management accounting – Meaning – Nature and Scope - Objectives – Advantages and disadvantages – difference between Management accounting and Cost accounting and Financial accounting – Tools and techniques of Management accounting.

Unit II (15 Hours)

Ratio analysis – Significance – Classifications - Liquidity, Efficiency, Solvency and Profitability ratios (excluding construction of Balance sheet) Limitations of ratios Analysis.

Unit III (15 Hours)

Fund flow analysis - Cash flow analysis (New Format only – Direct and Indirect Method)

UCM 41

21UCM617

UnitIV(15 Hours)

Cost – Volume – Profit Analysis – Marginal costing and Break even analysis-
Managerial application of marginal costing – Significance and limitations of Marginal costing

UnitV(15 Hours)

Budgeting and Budgetary control – Definitions - Importance – Essential of budgetary Control- Preparation of functional budgets – Cash, Production, Sales, Flexible.* **Importance and Classification of budgets.**

* denotes Self study

Questions for Examination may be taken from the Self Study Portion also.

Note: Problem 80%andTheory 20%

Teaching Methods

Powerpoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text Books

1. Management Accounting- Sharma &Shashi K. Gupta, Kalyani Publishers, 13thRevised edition, 2014

Reference Books

1. Management Accounting- Khan M.Y. & P.K. Jain-Tata McGraw Hill, 3rdReprint 1996
2. Cost and Management Accounting- Saxena V.K. &C.D.Vashist, Sultan Chand & sons, 18thEdiiton, Reprint2005
3. Management Accounting - Ramachandran & Srinivasan, Reprint2011

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	H	H	M
CO2	S	H	H	M	H
CO3	S	H	S	H	S
CO4	S	S	M	H	S
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 42

21UCM618

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM618		Core Paper 18 – Indirect Tax		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	VI	5	75	3

Course Objectives

1. To create awareness about the basic indirect taxation principles among the students.
2. To provide the students with sufficient knowledge about GST and its working in India.
3. To enhance the skills of the students related to Custom duty etc.

Course Outcomes (CO)

K1- K5	CO1	Exemplify the Laws and Acts involved in Indirect Taxation
	CO2	Deduce the working of Goods and Services Tax and its need for development of an economy
	CO3	Employ their ideas to prepare an effective Taxation framework in real time business and make benefit out of it
	CO4	Applying the uses of GST and custom duties.
	CO5	Evaluating the tax liability, tax exemption, tax imposition and deductions Under GST and custom duties

Syllabus

UNIT I (15Hour)

Indirect Taxes-Introduction Concepts-Meaning-Stages in the Levy of taxes- Objectives and Scope-Canons of taxation-Impact shifting and Incidence of Tax- **Classifications of tax- Direct and Indirect taxes**-Constitutional basis of taxation in India.

UNIT II (15 Hour)

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 – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.

UCM 43

21UCM618

UNIT III

(15Hour)

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- Filing ofReturns.

UNITIV

(15Hour)

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.

UNITV

(15Hour)

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.

*** denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom
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Text book

1. Indirect Taxes - V.S.Datey. Taxmann Publication(p) Ltd.New Delhi,2017
2. Indirect Taxes - Dr.R.Parameswaran and CA.P.Viswanathan,
GST andCustomsLaws,Kavin Publications, First edition
(2018).

Reference Books

1. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi,2017
2. H.C. Mehrotra and prof. V.P.Agarwal, goods and service tax- sahyabhawan Publication, Agra(2018)

UCM 44

21UCM618

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	H
CO2	H	S	M	S	M
CO3	H	S	H	H	H
CO4	S	H	S	M	S
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 45

21UCM619

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM619		Core Paper 19 – Auditing		
Batch 2021-2022	Semester VI	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To study about the fundamentals of auditing and examine the book of accounts.
2. To apply auditing ideas and concepts in organization to evaluate the financial statements
3. To recognize about the various stages of auditing

Course Outcomes (CO)

K1- K5	CO1	Perceiving the basic concepts of auditing and working of an auditor.
	CO2	Understanding the recent trends in auditing and auditing activities taken place in an organization
	CO3	Analyzing the verification and valuation of assets and liabilities
	CO4	Gaining knowledge on audit of share capital and share transfer
	CO5	Evaluating overall auditing strategy, Role and responsibilities of an auditor

Syllabus

Unit I (15 Hours)

Auditing- Definition – Nature and Scope - Objectives – Advantages and limitations of auditing - Auditing and investigation –Qualities of an auditor – Disqualification of an Auditor

Unit II (15 Hours)

Audit –Types – Advantages - Audit procedure- Planning of audit-Audit programme- Audit notebook - Audit working papers - Internal control - Internal check - Position of External auditors as to Internal auditor, Branches of Auditing

Unit III (15 Hours)

Vouching - Vouching of Cash, Trading transactions and Impersonal ledgers.

UCM 46

21UCM619

UnitIV

(15 Hours)

Verifications and valuation of Assets and Liabilities – Depreciation – Reserves and provisions – Audit of computerized accounts - Electronic Auditing.

UnitV

(15 Hours)

Company audit – Audit of Share capital and share transfer- Appointment and removal of auditor –Audit report – Content of Audit Report. * **Rights – Duties – liabilities of auditor.**

***Self Study.**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text book:

1. Practical Auditing - Tandon B N, S.Chand&Co.P.Ltd, Reprint2017

Reference Books:

1. Fundamentals of Practical Auditing - Ravindarkumar&Virendar Sharma,

Prentice hall, Reprint 2015

2. Practical Auditing - V.Radha, Prasanna Publishers, Reprint2012

3. Practical Auditing - Dinkarpagare, Sultan Chand & Co P.Ltd, Reprint2013

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	S
CO2	H	S	H	H	M
CO3	H	S	M	S	H
CO4	S	H	S	M	H
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 47

21UCM620

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM620		Core Paper 20 – Entrepreneurial Development		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	VI	4	60	2

Course Objectives

1. To know the basic acquaintance about the entrepreneurship.
2. To understand about the various institutional assistance and subsidies provided to an entrepreneur
3. To have a lucid idea on project formulation and report evaluation

Course Outcomes (CO)

K1 – K5	CO1	Remembering the various characteristics and phases in entrepreneurship.
	CO2	Understanding the financial and technical assistance offered to the entrepreneurs
	CO3	Analyzing the problems faced by the small scale entrepreneurs
	CO4	Applying the ideas in the formulation and evaluation of project report
	CO5	Evaluate on the credit monitoring and case analysis

Syllabus

Unit I (12 Hours)

Entrepreneur- concept, Meaning, Definition, Characteristics, Functions, Types.
 Entrepreneurship- Meaning, Definition, Growth of entrepreneurship in India. Women entrepreneurship- Concept, Growth, Problems – ***Self Help Group**. Rural entrepreneurship- Meaning, Needs, Problems & Development.

Unit II (12 Hours)

Entrepreneurship development programs(EDP)- Meaning, Needs, Objectives, EDP in India, Phases, Need for training and development. Industry 4.0 – Definition- Need-objectives- Reason for adopting industry 4.0.

Unit III (12 Hours)

Entrepreneurship and small enterprises- Needs and importance of development.
 Industrial sickness- Meaning, Causes, Remedies. Institutional assistance- District industries centers(DICs), Small industries development organization(SIDO), National small industries

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21UCM620

corporation Limited (NSIC), Small industries bank of India (SIDBI), Khadi and Village industries commission (KVIC).

Unit IV (12 Hours)

Incentives and subsidies- Meaning, Needs. Subsidized services- Subsidy market, Transport subsidy. Seed capital assistance, Taxation benefits to SSI, Special assistance for exports.

Unit V (12 Hours)

Project- Meaning, Project identification, Project formulation: Needs, Concepts, Feasibility report, Evaluation. Credit Monitor Analysis (CMA)- Case analysis.

***Self Study.**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text book

1. Entrepreneurial Development- Gupta C B & N P Srinivasan, EssPeeKay publishing, Revised edition 2012

Reference Books:

1. Entrepreneurial Development- Saravanavel, Tata Mc Graw Hill, 5th edition 2014
2. Entrepreneurial Development - Bhanushali S, Kalyani Publishing, 8th edition 2012
3. Entrepreneurial Development- Khankha, Sultan Chand & Co. P. Ltd, 4th revised edition reprint 2013

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	H	H	S	S
CO2	H	S	S	H	M
CO3	H	S	M	S	H
CO4	S	H	H	S	H
CO5	S	M	H	S	H

S- Strong

H -High

M- Medium

L -Low

UCM 49**21UCM6Z1**

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM6Z1		Project and Viva-Voce		
Batch 2021-2022	Semester VI	Hours / Week 4	Total Hours 60	Credits 5

Course objectives

- 1.To enhance the knowledge of the students in business research.
2. To identify the core interest on the students in the various fields involved in the business.
3. To create discernment about the tools and techniques used in business research

Course Outcomes (CO)

K3 - K5	CO1	Improvement in the erudition of business research
	CO2	Reconginzation of the interested business area of the students
	CO3	Identifying the practical problems in different fields and collecting data
	CO4	Accretion in the awareness level of the students regarding research tools and techniques
	CO5	Preparation of Reports for the projects and evaluating the reports

Students have a project in the sixth and last semester of the course programme. The students choose the interested area of specialization namely marketing, finance, human resource etc .and do their research in it. Students gain knowledge in their interested field and vivavoce is conducted for the same at the end of the semester.

Project Report present	60 marks
Viva-voce	20 marks (Internal & External Examiners jointly)
CIA	20 marks (Project Guide / Supervisor)
Total	100 marks

UCM 50

21UCM6Z1

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	H	S
CO2	H	S	S	M	H
CO3	S	H	S	H	H
CO4	S	S	M	H	S
CO5	H	S	S	M	H

S – Strong

H – High

M – Medium

L – Low

UCM 51

21UCM1A1

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM1A1		Allied Paper 1- Business Economics		
Batch 2021-2022	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To realize the Nature and Scope of Economics
2. To learn and apply the various theories and practices involved in Business Economics
3. To grasp knowledge on the concept of National Income

Course Outcomes (CO)

K1 - K5	CO1	Attaining responsiveness on the basics of Economics
	CO2	Recognizing the market conditions that prevail in the global trade
	CO3	Relating the theories and practices of Economics to ordinary business
	CO4	Discovering the significance of National Income and its categories in developing an economy
	CO5	Evaluating the perspective to business situations

Syllabus

Unit I (18 Hours)

Economics- Definition - Nature and scope of Economics –Methods of Economics- Utility analysis – Law of Equi-Marginal utility – Law of Diminishing Marginal Utility

Unit II (18 Hours)

Demand - Meaning and Definition– Demand Schedule – Law of Demand – Demand curves – Elasticity of Demand – Consumer’s surplus

Unit III (18 Hours)

Production- Factors of production – Law of diminishing returns –Returns to scale – Scale of production – Economies of Scale of Production-Factors influencing supply- Supply Curve- Law of Supply

UCM 52

21UCM1A1

UnitIV (18 Hours)

Market- Classification of Market under Competition – Equilibrium under Perfect Competition of Firm and Industry - Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly

UnitV (18 Hours)

National Income – GDP-Wholesale Price Index, Consumer Price Index–
Methods of measuring National Income: Product Method, Income Method,
Expenditure Method, Value Added Method – ***Problems in Estimating National Income.**

* denotes Self study

Questions for Examination may be taken from
theSelfStudy Portion also. Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Business Economics - Sankaran S, Margham Publishers, Reprint 2009

Reference Books

1. Principles of Economics - Seth M L, Lakshmi Narain Agarwal, 4thEdition, reprint 2012
2. Managerial Economics - Sundaram K P & E Sundaram, S.Chand&Co.Ltd, 9th Edition, 2002
3. Managerial Economics - Varshney R L and N Maheswari, S.Chand&Co.Ltd, 16th Edition,2002

MAPPING

PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO					
CO1	M	H	S	M	M
CO2	H	H	S	H	H
CO3	H	M	S	M	M
CO4	H	H	H	H	H
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 53

21UCM2A2

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM2A2		Allied Paper 2- International Trade		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	II	6	90	5

Course Objectives

1. To explore the prime facts of international trade
2. To know about the application of various export and import documents
3. To understand the role of International and Economic institutions for global trade

Course Outcomes (CO)

K1 - K5	CO1	Acquiring knowledge on the fundamentals of International trade
	CO2	Understanding the different terms used in International trade
	CO3	Applying the concepts and theories of international trade in real business
	CO4	Gaining awareness about the organizations and its working on International Trade
	CO5	Evaluating International trade on economic development

Syllabus

Unit I (18 Hours)

International Trade – Basis of International Trade, Gains from Trade, Terms used in International Trade – Forms of International Trade - Balance of Payments

Unit II (18 Hours)

Trade Barriers – Tariff and Quotas – Classification of tariffs; Impact of Tariff; non-tariff barriers Quotas: types of quotas; tariff vs. quotas. Counter Trade – Forms of Counter Trade

Unit III (18 Hours)

Export Financing – Procedure for pre shipment and post shipment credit – Documentation- Letter of Credit – Types – Special Economic Zones – 100% EOUs – Free Trade Zones – EHTPs and STPs

UCM 54

21UCM2A2

Unit I (18 Hours)

Recent EXIM Policy – Foreign Exchange Markets – Determination of foreign exchange rates-Foreign Exchange Management ACT- provisions relating to export of goods and services and Foreign Investment-Exchange Control – Objectives of Exchange Control- Methods of Exchange Control.

Unit V (18 Hours)

EXIM Bank- Export Credit & Guarantee Corporation –IMF –World Bank, IDA, IFC, *ADB; WTO and its functions – BRICS.

*** denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. International Trade – Francis Cherunilam, Himalaya Publishing House, 1st Edition, 2001

Reference Books

1. Export Management – Balagopal T A S, Himalaya Publishing House, 14th Edition, 1999
2. Business Policy and Strategic Management Text and Cases – Francis Cherunilam,

Himalaya Publishing House, 3rd edition, Reprint 2012

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	H	S	M
CO2	M	S	H	S	H
CO3	H	H	S	S	S
CO4	S	M	S	H	H
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 55

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2021-2022	Major Elective Paper 1 – Financial Markets and Services	Credits 5

Course Objectives

1. To know about the financial markets and institutions.
2. To understand about the regulation of financial institutions.
3. To acquire knowledge of mutual funds and venture capital.

Course Outcomes (CO)

K1 - K5	CO1	Obtaining knowledge about the functions and benefits of money markets, Capital markets and other financial intermediaries.
	CO2	Understanding the financial institutions and the working of mutual funds.
	CO3	Enabling to take decisions regarding deposits in mutual funds and capital markets.
	CO4	Discovering the ideas on the financial system
	CO5	Evaluating the methods of factoring, venture capital and securitization

Syllabus

Unit I (15 Hours)

Financial markets – Structure – Money market - Features – Objectives - Capital markets – Importance - Difference between money market and capital market, Derivative markets and Commodity markets.

Unit II (15 Hours)

Primary market: New Issue markets – Functions - Issue Mechanism – Instrument of issue. Merchant Banking – Meaning, Origin and Growth - Merchant Banking in India – Merchant Banking Services

Unit III (15 Hours)

***Banks as Financial Intermediaries – Commercial Banks role in financing – IDBI – IFCI – LIC – GIC – UTI – Functions.**

UCM 56

UnitIV

(15 Hours)

Mutual Fund – Concept and origin of mutual fund – Importance and growth of mutual fund in India – Mutual fund schemes - Leasing as sources of finance – Forms of leasing.

UnitV

(15 Hours)

Venture capital – Features – Importance. Factoring – Types - factoring as a source of finance – Securitization of assets – Mechanics of securitization – Utility of securitization

*** denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House, 2nd Edition, 2015

Reference Books

1. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 6th Edition, 2009
2. Financial Management - M Y Khan and Jain, Tata Mc Grew Hill, 6th Edition, 2016
3. Principles of Financial Management - S.N. Maheshwari, Kalyani Publication, Reprint 2004

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	S	H
CO2	S	M	H	H	H
CO3	H	H	S	S	M
CO4	H	M	H	S	S
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 57

Programme Code: 13		Programme Name : Commerce (UG)
Batch 2021-2022	Major Elective Paper 2 – Security Analysis and Portfolio Management	Credits 5

Course Objectives

1. To aim at to understand the investment scenario
2. To enable them to gain in-depth knowledge of the theory of portfolio management.
3. To make them in sound investment decisions.

Course Outcomes (CO)

K1- K5	CO1	Finding the relationship between risk and return.
	CO2	Understanding the various alternatives available for investment.
	CO3	Learn to value the equities and bonds.
	CO4	Gaining the knowledge of the various strategies followed by investment practitioners.
	CO5	Evaluating methods of CAPM

Syllabus

UNIT I

(15Hours)

Investment _ Meaning and process of Investment Management –Speculation
Investment Avenues in India.

UNIT II

(15Hours)

Risk and Return – Historical and Expected return – Measurement – Risk and its measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.

UNIT III

(15 Hours)

Security Valuation – Bond, Equity and preference share valuation – Yield to maturity- Bond value theorems.

UCM 58

UNITIV (15 Hours)

Fundamental and Technical Analysis – Economy, Industry and Company analysis – Tools for technical analysis- **Sources of information for analysis***.

UNITV (15Hours)

Portfolio Selection, performance evaluation and portfolio revision- Formula plans. – Capital Asset Pricing Model (CAPM).

*Self Study

Questions for Examination may be taken from the Self Study portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom
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Text books

- 1.Investment analysis and portfolio management - PrasannaChandra,second edition, Tata McGraw Hill - 2006

Reference books

- 1.Security Analysis and Portfolio Management - Kevin.s., prentice hall of India -2006
- 2.Security Analysis and portfolio management - Punithavathypandian, , Vikas - 2012
- 3.InvestmentManagement - V.k.Bhalla -2014

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	S	S
CO2	H	H	M	H	H
CO3	H	S	S	S	S
CO4	S	M	H	S	M
CO5	S	M	H	S	H

S– Strong

H –High

M– Medium

L –Low

UCM 59

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2021-2022	Major Elective Paper 3 – Business Environment		Credits 5

Course Objectives

1. To aim at to understand the business environment
2. To enable them to gain in-dept knowledge of the various Environment in business
3. To make them in applying in the business.

Course Outcomes (CO)

K1 – K5	CO1	Finding the concept of business environment.
	CO2	Understanding the various environments in business.
	CO3	Learn to value of business environment.
	CO4	Gaining the knowledge of the business environments.
	CO5	Evaluating the various acts relevant to the labours

Syllabus

Unit I (15 Hours)

Concept of Business Environment – Classification, Nature, Significance of Business Environment – Micro & Macro Environment of Business – Environment Analysis for strategic decision making. Political Environment: Political system and business environment – Indian Constitutional Provisions on Business – Trade, Commerce and Inter course within the Territory of India- State control

Unit II (15 Hours)

Socio-Cultural Environment: Cultural Environment – Culture and cultural heritage – special features of culture – Elements of culture – Social Attitude – Foreign culture and Indian Business – Social Institutions – Social Responsibility of business – Changing Trends – Dimensions and Disclosures – **Social Reporting***

Unit III (15 Hours)

Economic Environment – Economic and non-economic environment- Environment and Management- Role of Business Economist – Economic System

Unit IV (15 Hours)

Technological Environment: Technology – Factors influencing Technology – Technological Developments - Foreign Technology and Foreign Capital – Factors to be considered for appropriate Technology – Economic Reforms – Environment for Foreign Trade and Investment

UCM 60

Unit V

(15 Hours)

Industrial Environment: Factory Act, Bonus Act, Gratuity Act and Workmen's Compensation Act.

*Self Study

Questions for Examination may be taken from the Self Study portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1 Business Environment – Dr. N.Premavathy - Sri Vishnu Publication

Reference books

1. Business Policy and Strategic Management Text and Cases - Francis Cherunilam– Himalaya Publishing House, New Delhi

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	S	S
CO2	H	H	M	H	H
CO3	H	S	S	S	S
CO4	S	M	H	S	M
CO5	S	M	H	S	S

S– Strong

H –High

M– Medium

L –Low

UCM 61

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2021-2022	Major Elective Paper 4 – Human Resource Management	Credits 5

Course Objectives

1. To enlighten the importance of human resources and to effective management in organizations
2. To realize the key issues related in administering the human resources of an organization.
3. To study about the overall environment of human resources

Course Outcomes (CO)

K1-K5	CO1	Memorizing the basic concepts of human resource management
	CO2	Understanding the elements relate to various aspects of HRM, such as Training, Promotion, placement, Remuneration, etc
	CO3	Acquiring knowledge in labour welfare measures
	CO4	Implementing better techniques for effective Human resource Management
	CO5	Evaluating concepts of Human Resources Audit in an Organization

Syllabus

Unit I (15 Hours)

Human Resource Management-Nature and Scope-Difference between Personnel Management and HRM-Environment of HRM-Human Resource Planning-Recruitment-Selection-Methods of Selection-Use of various Tests-Interview Techniques in Selection-Placement.

Unit II (15 Hours)

Training-Methods-Techniques-Identification of the Training Needs-Training and Development-Performance Appraisal-Transfer-Promotion and Termination of Services – Career Development

UCM 62

Unit III (15 Hours)

Remuneration-Components of Remuneration-Incentives-Benefits-Motivation-Welfare and Social SecurityMeasures

Unit IV (15 Hours)

Labour Relation-Functions of Trade Unions-Forms of Collective Bargaining-Workers participation in Management-Types and effectiveness-***Industrial Disputes and Settlements (Excluding Laws)**

Unit V (15 Hours)

Human Resource Audit-Nature-Benefits-Scope Approaches

*Self Study

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Human Resource Management – C.B.Gupta, Mcgraw Hill, Reprint 2013

Reference Books

1. Human Resource Management – K.Aswhappa, Tata McgrawHill, 9thEdition,2015
2. Human Resource Management - C.B.Memoria, Himalaya Publication.

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	H	H	S	M
CO2	H	M	H	S	H
CO3	S	H	M	S	H
CO4	M	H	H	H	H
CO5	S	M	H	S	S

S– Strong

H –High

M– Medium

L –Low

UCM 63

Programme Code: 13		Programme Name : Commerce (UG)	
Batch 2021-2022	Major Elective Paper 5 – Consumer Affairs		Credits 5

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer.
2. To understand the procedure of redress of consumer complaints.
3. To know more about decisions on Leading Cases by Consumer Protection Act.
4. To get more knowledge about Organizational set-up under the Consumer Protection Act
5. To impart awareness about the Role of Industry Regulators in Consumer Protection
6. To understand Contemporary Issues in Consumer Affairs

Course Outcomes (CO)

K1 - K5	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Applying the role of different agencies in establishing product and service Standards.
	CO4	Analyse to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

SYLLABUS

UNIT I

15 Hours

Conceptual Framework - Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000suite

UCM 64

UNIT II

15 Hours

The Consumer Protection Law in India - Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT III

15 Hours

Grievance Redressal Mechanism under the Indian Consumer Protection Law - Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

UNIT IV

15 Hours

Role of Industry Regulators in Consumer Protection

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

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UNIT V

15 Hours

Contemporary Issues in Consumer Affairs - Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.

Note: Unit 2 and 3 refers to the Consumer Protection Act, 2086. Any change in law would be added appropriately after the new law is notified.

Teaching Methods:

Smart Class rooms /Power Point Presentations / Seminars/Quiz /Discussion /Flipped Classrooms
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SUGGESTED READINGS:

1. Khanna, Sri Ram, SavitaHanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, UniversitiesPress.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications PvtLtd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, RegalPublications
4. Suresh Misra and SapnaChadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, NewDelhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books :-www.consumereducation.in
8. Empowering Consumers e-book,www.consumeraffairs.nic.in
9. ebook,www.bis.org
10. The Consumer Protection Act, 2086 and its later versions.

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MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	M	H	S	S
CO 2	H	S	H	H	M
CO 3	S	S	S	H	S
CO 4	M	H	H	S	M
CO5	S	M	H	S	S

S - Strong

H-High

M-Medium

L-Low

UCM 67

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2021-2022	Major Elective Paper 6 – Brand Management	Credits 5

Course Objectives

1. To familiarize about the brand management
2. To make the students to gain the knowledge of branding.
3. To provide an understanding the procedure of the registration of branding.

Course Outcomes (COs)

K1- K5	CO1	Remember the conceptual framework of brand management.
	CO2	Understand the important of branding of products.
	CO3	Learn to value the branding.
	CO 4	Gaining the knowledge of the various procedure of branding of goods.
	CO5	Evaluating the branding relationship

Syllabus

UNIT I (15 Hours)

Branding concepts: Introduction to brand, Branding Basics-Brand meaning, importance and characteristics of the brand-Terms associated with brand: brand symbols- brand character- brand logo-brand name- types of brand name- brand Extension. Practice oriented Dimensions:Co-branding.

UNIT II (15 Hours)

Brand association-brand image- brand relationship- brand loyalty- brand equity. Building successful brands. Understanding the branding process: Strategic brand management process- the importance of brand planning- the issues influencing brand potential- Brand Identity.

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UNIT III

(15 Hours)

Brand selection criteria of consumers: brands and the consumer's buying process-brand personality- meaning of brand share and brand communication- Service brands and Retailer issues in branding: importance of services, the challenge of service branding-the distinctive nature of services : brands as a sign of ownership, Retail branding

UNIT IV

(15 Hours)

Brand Positioning-Components of Positioning- Brand Positioning Strategies, Consumer Segmentation- Brand Architecture and Portfolio-Brand Benefits and Attributes, Advertising and Branding- Repositioning.

UNIT V

(15 Hours)

Current Issues in Branding-Contemporary Issues in branding: Protecting brands through trademark registration-**Online branding categories**- Business to Business(BtoB) branding- The challenges to brands.

*Self Study

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment-Google classroom

Text Books

- 1.Brand Management Text & Cases -Ajay Kumar. - Excel Books, New Delhi

Reference Books

- 1.Brand Management -Harsh V Varma - Excel Books, New Delhi
2.Marketing Management -Sherlekar.S.A. - Mcgraw Hill, Delhi
3.Brand Positioning -SubrotoSengupta. - Mcgraw Hill, Delhi
4.Principles of Marketing -R.S.N.Pillai&Bagavathi - Hmdaja Publications

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	H	H	S	M
CO2	H	M	H	S	H
CO3	S	H	M	S	H
CO4	M	H	H	H	H
CO5	S	M	H	S	S

S- Strong H-High M-Medium L-Low

Programme Code : 13		COMMERCE		
Course Code: 21UCM3SL		Skill Based Subject – 1 Computer Application (MS- Office) Practical –I		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	III	2	30	3

Course Objectives

1. To know about components of computer and it's working.
2. To create a word document, a worksheet, a slide in a power point and a table in MS-Access.
3. To know to create documentation, innovative presentation and tablepreparation.

Course Outcomes (CO)

K3- K5	CO1	Acquire and apply the computer knowledge in different aspects of business
	CO2	Get an insight knowledge on Ms-Office
	CO3	Develop the working with Ms-Word and Ms-Excel
	CO4	Get the knowledge application on effective power point presentation and uphold the data base
	CO5	Preparation of reports in various application of Ms-office

Syllabus

MS WORD

1. Prepare a document and perform the following operations:
 - Bullets & Numbering
 - Subscript & Superscript
 - News paper column layout
 - Change case
 - Drop cap
2. Prepare a table showing sales details and create a chart of a company.
3. Type a letter about your company's special sale offer and sent to various customers using mailmerge.
4. Prepare your curriculum vitae with neat formatting and alignments.

MS EXCEL

1. Prepare simple financial statement and apply formulae.
2. Prepare a mark statement and draw its graph.
3. Prepare a mark statement and calculate sum, maximum value, minimum value using functions.
4. Calculate mean, median, mode, factorial, product and square root for any given data.

MS POWERPOINT

1. Prepare a simple invitation
2. Design an advertisement slide with animation effects
3. Design various slides for seminar/competition and create a hyperlink among the slides
4. Create an Organizational Chart

MS ACCESS

1. Create a database and maintain the address of your classmates with the following conditions:
 - i. Roll No should be the primary key
 - ii. Recall information according to Name, Place, City and Pin code.
 - iii. Design forms and reports

2. Create an item table and Query with Item number, Item name, Rate, Quantity and Net Price and perform the following:
 - i. Find the Net Price for all the records
 - ii. Display only item no., item name list for net price >Rs.10,000
 - iii. Display only the item no, item name = "Pen"
 - iv. Display all the details for item no > 100 and quantity > 50.

3. Create a database on students mark list with Name and Subject and perform the following:
 - i. Sort the names in alphabetical order
 - ii. Find the total and average
 - iii. Sort it with total >350
 - iv. Sort it with marks > 90 & total >350.

4. Create a relationship between tables.

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	M	H	S	S
CO2	H	S	H	H	S
CO3	S	H	M	S	S
CO4	M	M	H	S	S
CO5	H	S	H	H	S

S– Strong

H –High

M– Medium

L –Low

UCM 71**21UCM5SM**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 21UCM5SM		Skill Based Subject – 2 Computer Applications (Tally & Advanced Excel) Practical –II		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	IV	2	30	3

Course Objectives

1. To understand the salient features of Tally ERP.9 and its key components.
2. To introduce the students to the usage of Tally for accounting purpose
3. To assist the students to work with the Advanced Excel.

Course Outcomes (CO)

K3-K5	CO1	Students be able to understand the need of Tally software in developing computerized accounts
	CO2	Interpret the financial statements as well as evaluation of stock at end
	CO3	Apply advanced formulas to lay data in readiness for analysis
	CO4	Gain practical exposure on spreadsheet
	CO5	Students be able to identify and distinguish between the principal layers of communication system

Syllabus**TALLY**

1. Creation of a company.
2. Create ledgers in single ledger mode and multi ledger mode
3. Create Inventory masters - stock categories, stock groups, stock items, units of measure and Godowns.
4. Prepare Subsidiary books
5. Enter transactions using accounting vouchers

ADVANCED EXCEL

1. Flash fill
2. Prepare a Pivot Table
3. Prepare a Pivot Table with Charts
4. Create V Lookup
5. Create H Lookup

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	H	S	S
CO2	H	S	H	H	S
CO3	S	H	M	S	H
CO4	H	H	H	S	S
CO5	S	H	M	H	H

S– Strong**H**–High**M**– Medium**L**–Low

UCM 73

21UCM6SN

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM6SN		Skill Based Subject – 3 Computer Applications (Tally & Advanced Excel) Practical –III		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	VI	2	30	3

Course Objectives

1. To impart the knowledge of accounting package that is used for learning to maintain accounts
2. To make students to learn and apply TDS computations in TallyERP.9 software
3. To make students to understand the need of Advanced Excel and its employability in realbusiness

Course Outcomes (CO)

K3 - K5	CO1	Enter the accounting transaction in computerized format and find the financial results concern
	CO2	Acquire the skill of financial decision making in a systemized manner
	CO3	Applying learning skill and knowledge to work on simple projects laid on text and numerical data
	CO4	Used advanced techniques for report visualization
	CO5	Application of key accounting assumption and principles of Tally ERP.9and Advance Excel in real business

Syllabus

TALLY

1. Prepare a Trial Balance
2. Prepare simple Final Accounts (Trading, Profit/Loss and Balancesheet).
3. Interest calculation (Simple & Multiple)
4. TDS computation
5. GST computation

ADVANCED EXCEL

1. Slicers
2. Create data validation
3. Text to Columns
4. Create Mail merge
5. Data analysis

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	H	H	S
CO2	H	S	S	H	H
CO3	S	H	M	S	S
CO4	H	S	S	M	H
CO5	S	H	M	H	S

S– Strong

H–High

M– Medium

L–Low

UCM 75

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 21UCM5X1		Extra Departmental Course: Goods Service Tax		
Batch	Semester	Hours/Week	Total hours	Credits
2021-2022	V	2	30	3

Course Objectives

- To create awareness about GST principles among the students.
- To provide the students with sufficient knowledge about GST and its working in India.
- To enhance the skills of the students related to GST.

Course Outcomes (CO)

K1 - K5	CO1	Exemplify the Laws of GST.
	CO2	Deduce the working of Goods and Services Tax and its need for Development of an economy.
	CO3	Employ their ideas to prepare an effective Taxation framework in real time Business and make benefit out of it.
	CO4	Applying the uses of GST.
	CO5	Evaluating the provisions of levy and collection of GST.

Syllabus**UNIT I****(6Hour)**

Good and Service Tax Introduction – Meaning - Need for GST – Benefits of GST - Structure of GST in India - Types of supplies under GST in India – Taxes subsumed under Central Goods and Services Tax Act 2017.

UNIT II**(6Hour)**

Levy and Collection under GST - Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

UNIT III**(6Hour)**

Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services- Value of Taxable supply.

UNIT IV**(6Hour)**

Input Tax credit – Methods -Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Filing of Returns.

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UNITV

(6Hour)

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.

*** denotes Self study**

Questions for Examination may be taken from the Self Study Portion also.

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text book

1. Indirect Taxes - Indirect Taxes - Dr.R.Parameswaran and CA.P.Viswanathan, GST and Customs Laws, Kavin Publications, First edition (2018).

Reference Books

3. H.C. Mehrotra and prof. V.P. Agarwal, goods and service tax- sahityabhawan Publication, Agra(2018)

MAPPING

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	S	H
CO2	H	S	M	S	M
CO3	H	S	H	H	H
CO4	S	H	S	M	S
CO5	S	M	H	S	S

S– Strong H –High M– Medium L –Low

PROGRAMME CODE:13		B.Com,		
PART IV – ENVIRONMENTAL STUDIES				
Batch 2021-2022	Semester I	Hours / Week 2	Total Hours 30	Credits 2

COURSE OBJECTIVES

- The course will provide students with an understanding and appreciation of the complex interactions of man, health and the environment. It will expose students to the multi-disciplinary nature of environmental health sciences
- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “Ecocitizens” thereby catering to global environmental needs.
- This course is designed to study about the types of pollutants including gases, chemicals petroleum, noise, light, global warming and radiation as well as pollutant flow and recycling and principles of environmental pollution such as air, water and soil
- The course will address environmental stress and pollution, their sources in natural and workplace environments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.

COURSE OUTCOMES

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

K1- K5	CO 1	Understand how interactions between organisms and their environments drive the dynamics of individuals, populations, communities and ecosystems
	CO2	Develop an indepth knowledge on the interdisciplinary relationship of cultural, ethical and social aspects of global environmental issues
	CO3	Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones
	CO4	To gain inherent knowledge on basicconcepts of biodiversity in an ecological context and about the current threats of biodiversity
	CO5	To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to human communities and ecosystems

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UNIT I MULTIDISCIPLINARY NATURE OF ENVIRONMENT

(6 HOURS)

Definition : scope and importance – Need for public awareness - Natural resources – Types of resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

UNIT II ECOSYSTEMS

(6 HOURS)

Concept of an ecosystem – Structure and functions of an ecosystem – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem – Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.

UNIT III BIODIVERSITY AND ITS CONSERVATION

(6 HOURS)

Introduction – Definition – Genetic – Species and ecosystem diversity- Bio geographical classification of India – Value of biodiversity – Biodiversity at global, national and local levels – India as a mega - diversity Nation - Hot spot of biodiversity – Threats to biodiversity - Endangered and endemic species of India – Conservation of Biodiversity – *In situ* Conservation of Biodiversity – *Ex situ* Conservation of Biodiversity

UNIT IV ENVIRONMENTAL POLLUTION

(6 HOURS)

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, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.

UNIT V SOCIAL ISSUES AND THE ENVIRONMENT

(6 HOURS)

Sustainable Development – Smart City, Urban planning, Town Planning, Urban problems related to energy – Water Conservation: Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness – Human Population and the

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environment – Population Growth and Distribution – 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.

Text Book

1.P.Arul, A Text Book of Environmental Studies, Environmental Agency, No 27, Nattar street, Velacherry main road, Velacheery, Chennai – 42, First Edition, Nov.2004.

References

1.PurohitShammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs.SaraswatiProhit, Student Education , Behind Naswan Cinema Chopansi Road, Jodhpur.

2.Dr.Suresh and K.Dhameja, Environmental Sciences and Engineering , Publisher S.K.Kataria& Sons, 424/6, Guru Nanak Street, Vaisarak, Delhi -110 006.

3.J.Glynn Henry and Gary W Heinke, Environmental Science and Engineering, Prentice Hall of India Private Ltd., New Delhi – 110 001

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SEMESTER II**

21VED201

Programme Code: 13	B.Com		
MORAL AND ETHICS			
Batch 2021-2022	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

- To impart Value Education in every walk of life.
- To help the students to reach excellence and reap success.
- To impart the right attitude by practicing self introspection.
- To portray the life and messages of Great Leaders.
- To insist the need for universal brotherhood, patience and tolerance.
- To help the students to keep them fit.
- To educate the importance of Yoga and Meditation.

Course Outcomes (CO)

After completing the course the students:

K1-K5	CO1	will be able to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice
	CO2	will be able to differentiate and relate the day to day applications of Yoga and Ethics in real life situations
	CO3	Can emulate the principled life of great warriors and take it forward as a message to self and the society
	CO4	will be able to Analyse the Practical outcome of practicing Moral values in real life situation
	CO5	could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills

Syllabus

UNIT I

4 Hours

Moral and Ethics: Introduction – Meaning of Moral and Ethics – Social Ethics – Ethics and Culture – Aim of Education.

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UNIT II

6 Hours

Life and Teachings of Swami Vivekananda: Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda

UNIT III

4 Hours

Warriors of our Nation:Subhas Chandra Bose – SardharVallabhbhai Patel – Uddham Singh – V. O. Chidambaram Pillai – Bhagat Singh – TiruppurKumaran – DheeranChinnamalai – ThillaiadiValliammai – VeluNachiyar – Vanchinathan

UNIT IV

8 Hours

Physical Fitness and Mental Harmony:Simplified Physical Exercise – Hand Exercises – Leg Exercises – Neuro Muscular Breathing Exercises – Eye Exercises – Kabalabathi – Maharasana A & B – Massage - Acupressure – Relaxation – KayakalpaYogam - LifeForce – Aim & Objectives – Principle – Methods. Introspection – Analysis of Thoughts – Moralization of Desires – Neutralization of Anger – Eradication of Worries

UNIT V

8 Hours

Yoga and Meditation – The Asset of India:Yogasanam – Rules & Regulations – Surya Namaskar – Asanas –Sitting – Stanging – Prone - Supine - Pranayama – NaadiSudhi – Ujjayi – Seethali – Sithkari - Benefits.Meditation – Thanduvassudhi - Agna – Shanthi – Thuriyam – Benefits.

Text Books:

Value Based Education – Moral and Ethics – Published by Kongunadu Arts and Science College (Autonomous), First Edition (2020).

Reference Books:

1. Swami Vivekananda – A Biography, Swami Nikhilananda, AdvaitaAshrama, India, 24th Reprint Edition (2010).
2. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, KalpanaRajaram, Spectrum Books Pvt. Ltd., revised and enlarged edition(2004).
3. Freedom Fighters of India, Lion M.G. Agrawal, Isha Books Publisher, First Edition (2008).
4. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication(2000).
5. Yoga Practices - 1 – The World Community Service Centre – Vethathiri Publications, Sixth Edition (2017),Erode.
6. Yoga Practices - 2 – The World Community Service Centre – Vethathiri Publications – Eighth Edition (2017),Erode.

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SEMSTER III**

21UHR3N1

Programme Code : 13	B.Com		
PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS			
Batch 2021-2022	Hours / Week 2	Total Hours 30	Credits 2

Objectives

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
2. To impart education on national and international regime on Human Rights.
3. To sensitive students to human suffering and promotion of human life with dignity.
4. To develop skills on human rights advocacy
5. To appreciate the relationship between rights and duties
6. To foster respect for tolerance and compassion for all living creature.

Course Outcomes (CO)

K1 – K5	CO1	understand the hidden truth of Human Rights by studying various theories.
	CO2	acquire overall knowledge regarding Human Rights given by United Nation Commission. (UNO)
	CO3	gain knowledge about various organs responsible for Human Rights such as National Human Rights Commission and state Human Right commission (UNHCR)
	CO4	get habits of how to treat aged person, others and positive social responsibilities
	CO5	treat and confirm, child, refugees and minorities with positive social justice.

UNIT – I

6 Hours

Definition, Meaning, Concept ,Theories and Kinds of Human Rights- Evaluation and Protection of Human Rights in India- Development of Human Rights under the United Nations.

UNIT – II 6 Hours

United Nations Charter and Human Rights - U.N.Commission on Human Rights- Universal Declaration of Human Rights - International Covenant on

- Civil & Political Rights
- Economic, Social and Cultural Rights

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UNIT – III

6 Hours

Human Rights and Fundamental Rights (Constitution) - Enactments regarding Human Rights Laws in India - National Human Rights Commission and State Human Rights Commission.

UNIT – IV

6 Hours

Aged persons and their Human Rights - Human Rights of Persons with Disabilities - Tribal Human Rights in India - Three Generation Human Rights -Social Awareness and Responsibilities of Individuals.

UNIT – V

6 Hours

Rights of Women, Child, Refugees and Minorities –Social media and Human Rights - NGO's in protection of Human Rights - Right to Election

Books for Study:

1. Human Rights (2019) Published by Kongunadu Arts and Science College,
Coimbatore –29.

Book for Reference:

1. Human Rights, (2018) Jaganathan, MA., MBA., MMM., ML., ML.,
Humanitarian Law and Refugee Law J.P.Arjun Proprietor, Usha Jaganathan
law series, 1st floor, Narmatha Nanthi
Street, Magathma Gandhi Nagar, Madurai – 625014.

Question Paper Pattern

(External only)

Duration: 3 hrs

Max: 75 marks

Section A(5x5=25)

Short notes

Either – Or/ Type - Question from each unit

Section B(5X10=50)

Essay type

Either – Or/ Type - Question from each unit

Programme Code: 13		B.Com		
Course Code:21UWR4N2		Part IV -Non- Major Elective – II Women’s Rights		
Batch 2021-2022	Semester IV	Hours / Week 2	Total Hours 30	Credits 2

Objectives

1. To know about the laws enacted to protect Women against violence.
2. To impart awareness about the hurdles faced by Women.
3. To develop a knowledge about the status of all forms of Women to access to justice.
4. To create awareness about Women’s rights.
5. To know about laws and norms pertaining to protection of Women.
6. To understand the articles which enables the Women’s rights.
7. To understand the Special Women Welfare laws.
8. To realize how the violence against Women puts an undue burden on healthcare services.

Course Outcomes (CO)

After Completion of the Course the student will be able to

K1- K5	CO1	Appraise the importance of Women’s Studies and incorporate Women’s Studies with other fields.
	CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication.
	CO3	Interpret the laws pertaining to violence against Women and legal consequences.
	CO4	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women.
	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women.

Syllabus

Unit I

(6 Hours)

Women’s Studies:

Basic concepts of Women’s studies in Higher education, Women’s studies perspectives- Socialization- Patriarchy- Women’s studies as an academic discipline- Growth and development of Women’s studies as a discipline internationally and in India.

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Unit II

(6 Hours)

Socio-Economic Development of Women:

Family welfare measures, role of Women in economic development, representation of Women in media, status of Women land rights, Women Entrepreneurs, National policy for the empowerment of women.

Unit III

(6 Hours)

Women's Rights – Access to Justice:

Crime against Women, domestic violence – physical abuse- verbal abuse – emotional abuse - economic abuse – minorities, dowry- harassment and death, code of conduct for work place, abetment of suicide.

Unit IV

(6 Hours)

Women Protective acts:

Protective legislation for Women in the Indian constitution- Anti dowry, SITA, PNDDT, and Prevention Sexual Harassment at Workplace (Visaka case), Domestic violence (Prevention) Act.

Unit V

(6 Hours)

Women and Child welfare:

Safety provisions - various forms of mass media, radio, visual, internet, cyber space, texting, SMS and smart phone usage. Healing measures for the affected Women and child society by private and public sector, NGO and society.

Teaching Methods:

Smart Class Room / Powerpoint Presentation / Seminar / Quiz / Discussion / Flipped Class
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Text Book:

1. **Women's Rights** (2021), Published by Kongunadu Arts & Science College, Coimbatore – 641 029.

Reference Books:

1. **“Rights of Indian Women”** by VipulSrivatsava. Publisher: Corporate Law Advisor, 2014.
2. **“Women's security and Indian law”** by Harsharam Singh. Publisher: Aabha Publishers and Distributors, 2015.
3. **“Women's Property Rights in India”** by Kalpaz publications, 2016.

Question Paper Pattern

Duration :3hrs

Max: 75 marks

Section A(5 X 5=25 Marks)

Short notes

Either – Or/ Type - Question from each unit.

Section B(5X10=50 Marks)

Essay type

Either – Or/ Type - Question from each unit.

UCM 86**21UCS3A3**

ProgrammeCode: 13		For B.Sc(CS) Aided &SF		
Course Code: 21UCS3A3		Allied Paper 3– Business Accounting		
Batch 2021-2022	Semester III	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To Know about basic concepts of businessaccounting.
2. To know the Double entry book keeping system and various books ofaccounts.
3. To Prepare the final accounts of an organization and to do the costaccounting.

Course Outcomes (CO)

KI- K5	CO1	Understanding the nature of business accounting.
	CO2	Describing the accounting principles in accordance with the appropriate standard.
	CO3	Demonstrating the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and coststatement.
	CO4	Applying the use of the fundamental accounting and cost accounting to analyze the effect of business transactions.
	CO5	Evaluating the inventory valuation methods

Syllabus

UnitI (15 Hours)

Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance

UNIT II (15Hours)

Subsidiary Books-Purchase book-Sales book-purchase return book-sales return book- cash book.

UNITIII (15 Hours)

Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.

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UNITIV

(15 Hours)

Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits

UNITV

(15Hours)

Cost accounting – Elements of costing - **Types of costing** * –Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO method.

* **denotes Self study**

Questions for Examination may be taken from the Self Study Portionalso.

Note: Problem 80%andTheory 20%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6threvised edition, Reprint2015
2. Cost Accounting - Jain S.P. &K.L.Narang, Kalyani Publishers, 21stEdition,2010

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 18threvised Edition,Reprint2013
2. Principles of Accountancy -N.Vinayagam, P.L.Mani, K.L.Narang, Sultan Chand &Co.Ltd,16threvised Edition-1999, Reprint 2000
3. Cost Accounting – Ramachandran & Srinivasan, 12threvised Edition-2002

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	H	H	S	H
CO2	H	M	H	S	H
CO3	M	M	H	S	M
CO4	H	H	M	H	H
CO5	S	M	H	S	S

S– Strong

H –High

M– Medium

L –Low

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21UCA1A1

ProgrammeCode: 13		For BCA		
Course Code: 21UCA1A1		Allied Paper 1 – Business Accounting		
Batch 2021-2022	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To Know about basic concepts of businessaccounting.
2. To know the Double entry book keeping system and various books ofaccounts.
3. To Prepare the final accounts of an organization and to do the costaccounting.

Course Outcomes (CO)

K1- K5	CO1	Understand the nature of business accounting.
	CO2	Describe the accounting principles in accordance with the appropriate standard.
	CO3	Demonstrate the ability to use a basic accounting system to create(record, classify and summarize) the business transactions and cost statement.
	CO4	Apply the use of the fundamental accounting and cost accounting toanalyze the effect of business transactions.
	CO5	Evaluating the inventory valuation methods

Syllabus

UnitI (18 Hours)

Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance

UNIT II (18Hours)

Subsidiary Books-Purchase book-Sales book-purchase return book-sales return book-cash book.

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UNITIII (18 Hours)

Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.

UNITIV (18 Hours)

Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits

UNITV (18Hours)

Cost accounting – Elements of costing - **Types of costing** * –Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO, Simple and Weighted Average method.

* denotes Self study

Questions for Examination may be taken from the Self Study Portionalso.

Note: Problem 80%andTheory 20%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6threvised edition, Reprint2015
2. Cost Accounting - Jain S.P. &K.L.Narang, Kalyani Publishers, 21stEdition,2010

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2. Principles of Accountancy -N.Vinayagam, P.L.Mani, K.L.Narang, Sultan Chand &Co.Ltd, 16threvised Edition-1999, Reprint 2000
3. Cost Accounting – Ramachandran & Srinivasan, 12threvised Edition-2002

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	M	H	S
CO2	H	M	H	M	H
CO3	M	S	M	H	S
CO4	H	H	H	H	H
CO5	S	M	H	S	S

S– Strong

H –High

M– Medium

L –Low

UCM 90

21UCT3A3

ProgrammeCode: 13		For B.Sc(CT)		
Course Code: 21UCT3A3		Allied Paper – Business Accounting		
Batch 2021-2022	Semester III	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To Know about basic concepts of businessaccounting.
2. To know the Double entry book keeping system and various books ofaccounts.
3. To Prepare the final accounts of an organization and to do the costaccounting.

Course Outcomes (CO)

K1- K5	CO1	Understand the nature of business accounting.
	CO2	Describe the accounting principles in accordance with the appropriate standard.
	CO3	Demonstrate the ability to use a basic accounting system to create(record, classify and summarize) the business transactions and cost statement.
	CO4	Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions.
	CO5	Evaluating the inventory valuation methods

Syllabus

UnitI (18 Hours)

Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance

UNIT II (18Hours)

Subsidiary Books-Purchase book-Sales book-purchase return book-sales return book- cash book.

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UNITIII (18 Hours)

Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.

UNITIV (18 Hours)

Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits

UNITV (18Hours)

Cost accounting – Elements of costing - **Types of costing** * –Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO, Simple and Weighted Average method.

* denotes Self study

Questions for Examination may be taken from the Self Study Portionalso.

Note: Problem 80%andTheory 20%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom
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Text Books

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MAPPING

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CO2	H	M	H	M	H
CO3	M	S	M	H	S
CO4	H	H	H	H	H
CO5	S	M	H	S	S

S– Strong

H –High

M– Medium

L –Low

ProgrammeCode:13		For B.Sc(IT)		
Course Code: 21UIT3A3		Allied Paper – Business Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2021-2022	III	6	90	5

Course Objectives

1. To Know about basic concepts of businessaccounting.
2. To know the Double entry book keeping system and various books ofaccounts.
3. To Prepare the final accounts of an organization and to do the costaccounting.

Course Outcomes (CO)

K1- K5	CO1	Understand the nature of business accounting.
	CO2	Describe the accounting principles in accordance with the appropriate standard.
	CO3	Demonstrate the ability to use a basic accounting system to create (record, classify and summarize) the business transactions and cost statement.
	CO4	Apply the use of the fundamental accounting and cost accounting to analyze the effect of business transactions.
	CO5	Evaluating the inventory valuation methods

Syllabus

UnitI(18 Hours)

Accounting - Definition and functions – Concepts and conventions - Systems of accounting - Rules for double-entry system of book keeping - Preparation of journal and ledger accounting - Preparation of Trial balance

UNIT II(18Hours)

Subsidiary Books-Purchase book-Sales book-purchase return book-sales return book- cash book.

UNITIII(18 Hours)

Final accounts- Trading, profit & Loss account and Balance sheet with simple adjustments.

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UNIT IV (18 Hours)

Depreciation – Causes - Methods of depreciation –Straight-line method & diminishing balance method- Merits and Demerits

UNIT V (18 Hours)

Cost accounting – Elements of costing - **Types of costing** * –Preparation of simple cost sheet. Pricing of material issues –FIFO, LIFO, Simple and Weighted Average method.

* **denotes Self study**

Questions for Examination may be taken from the Self Study Portionalso.

Note: Problem 80%andTheory 20%

Teaching Methods

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MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	M	H	S
CO2	H	M	H	M	H
CO3	M	S	M	H	S
CO4	H	H	H	H	H
CO5	S	M	H	S	S

S– Strong

H –High

M– Medium

L –Low

UCM 94
JOB-ORIENTED COURSE(JOC)
ADVERTISINGMANAGEMENT

UNIT I

Advertising Management - Meaning - Definition - Advertising as a tool of marketing - Advertising Effects – Economical, Social and Ethical Issue

UNITII

Advertising Functions - Advertising Budgets. Importance of Advertising in Modern Marketing – Types of Advertising – Commercial and Non-commercial Advertising – Advertising and Consumer Behaviour – Advertising and Salesmanship

UNITIII

Communication Mix - Advertising Media - Types of Media - Print Media; Non-Media Advertising - Media Planning and Scheduling - Advertising on Internet - Media Selection Decisions.

UNITIV

Media Planning - Message Design and Development: Managing Advertising, Types of Appeal - Elements of Advertising Copy - Characteristics of Good Advertising Copy.

UNIT V

Measuring advertising effectiveness: Managing Advertising Agency – Role and its importance in Advertising - Technique for testing Advertising Effectiveness

Text Book:

Advertising and Sales Promotion – S H HKazmi&Sathish K. Batra – Excel Books

Reference Books:

Advertising Management – B.S.Rathor – Himalaya Publishing House

Advertising Management – Rajeev Batra, John G.Myers& David A.Aaker – Prentice Hall