

KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
COIMBATORE – 641 029



DEPARTMENT OF COMMERCE (UG)

CURRICULUM AND SCHEME OF EXAMINATIONS
(2022 - 2023 and onwards)

KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
Coimbatore – 641029

DEPARTMENT OF B COM

Vision

To develop a world class center 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 tax planning.
- PSO3: Students will possess knowledge in the concepts of economics and understanding of substantive and procedural law.
- PSO4: Boost up knowledge in modern marketing, business communication, management of human resource and stimulate global business through effective entrepreneurial skills.
- PSO5: Pursue practical knowledge in the chosen field of computer, tally and communication.

UCM 1
KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641 029
BACHELOR OF COMMERCE – B COM
CURRICULUM AND SCHEME OF EXAMINATIONS
 (APPLICABLE TO STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2022-2023 AND ONWARDS)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/cycl	Exam. Marks			Duration of Exam. Hrs.	Credits
					CIA	ES E	Total		
I	I	22TML1A1	Language I@	6	50	50	100	3	3
	II	22ENG101	English –I	6	50	50	100	3	3
	III	22UCM101	Core Paper 1 - Financial Accounting I	6	50	50	100	3	5
	III	22UCM102	Core Paper 2 - Business Organization and Management	4	50	50	100	3	3
	III	22UCM1A1	Allied Paper 1– Business Economics	6	50	50	100	3	5
	IV	22EVS101	Environmental Studies**	2	-	50	50	3	2
	Total				30			550	-
II	I	22TML2A2	Language II@	6	50	50	100	3	3
	II	22ENG202	English –II	6	50	50	100	3	3
	III	22UCM203	Core Paper 3 - Financial Accounting II	6	50	50	100	3	5
	III	22UCM204	Core Paper 4 – Modern Banking	4	50	50	100	3	3
	III	22UCM2A2	Allied Paper 2- International Trade	6	50	50	100	3	5
	IV	22VED201	Value Education- Moral and Ethics **	2	-	50	50	3	2
	Total				30			550	-
III	III	22UCM305	Core Paper 5 - Higher Financial Accounting	6	50	50	100	3	5
	III	22UCM306	Core Paper 6– Enterprise Information Systems	5	50	50	100	3	2
	III	22UCM307	Core Paper 7 - Commercial Law	5	50	50	100	3	3
	III	22UCM308	Core Paper 8 – Principles of Marketing	4	50	50	100	3	3
	III	22UCM3A3	Allied Paper 3- Business Mathematics	6	50	50	100	3	5
	IV	22UCG3S1	Skill Based subject 1- Cyber Security	2	100	-	100	2	3
	IV	22TBT301/ 22TAT301/ 22UHR3N1	Basic Tamil* / Advanced Tamil** (OR)Non-major elective- I**	2		75	75	3	2
Total				30			675	-	23

UCM 2

IV	III	22UCM409	Core Paper 9 - Corporate Accounting	6	50	50	100	3	5
	III	22UCM410	Core Paper 10 -Company Law	5	50	50	100	3	3
	III	22UCM411	Core Paper 11 – Financial Management	5	50	50	100	3	3
	III	22UCM412	Core Paper 12 – Business Communication	4	50	50	100	3	2
	III	22UCM4A4	Allied Paper 4- Business Statistics	6	50	50	100	3	5
	IV	22UCM4SM	Skill Based subject 2- Computer Applications (MS office)- Practical –I	2	50	50	100	3	3
	IV	22TBT402/ 22TAT402/ 22UWR4N2	Basic Tamil* / AdvancedTamil** (OR)Non- Major elective- II**	2	-	75	75	3	2
	Total				30			675	-
V	III	22UCM513	Core Paper 13 -Higher Corporate Accounting	6	50	50	100	3	5
	III	22UCM514	Core Paper 14 - Cost Accounting	6	50	50	100	3	4
	III	22UCM515	Core Paper 15 - Direct Tax	6	50	50	100	3	4
	III	22UCM516	Core Paper 16 – Business Research Methods	5	50	50	100	3	3
	III	22UCM5E1	Major Elective Paper 1	5	50	50	100	3	5
	IV		Extra Departmental Course	2	100	-	100	3	3
	-	22UCM5IT	Institutional Training****	Grade****					
Total				30			600	-	24
VI	III	22UCM617	Core Paper 17 – Management Accounting	5	50	50	100	3	4
	III	22UCM618	Core Paper 18 – Indirect Tax	5	50	50	100	3	3
	III	22UCM619	Core Paper 19 – Auditing	5	50	50	100	3	3
	III	22UCM620	Core Paper 20 – Entrepreneurial Development	4	50	50	100	3	2
	III	22UCM6Z1	Project and Viva Voce***	4	50	50	100	-	5
	III	22UCM6E2	Major Elective Paper 2	5	50	50	100	3	5
	IV	22UCM6SN	Skill Based subject 3 - Computer Applications(Tally & Advanced Excel)- Practical –II	2	50	50	100	3	3
			SWAYAM-MOOC	-	-	-	-	-	2
	V	22NCC ^s /NS S/YRC/PYE /ECC/RRC /WEC101#	Co-curricular Activities	-	50	-	50	-	1
Total				30			750	-	28
Total				180			3800		140

UCM 3

Note:

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

\$ For those students who opt NCC under Co-curricular activities will be studying the prescribed syllabi of the UGC which will include Theory, Practical & Camp components. Such students who qualify the prescribed requirements will earn an additional 24 credits

@ French/Hindi/Malayalam/Sanskrit – 22HIN/FRN/SAN101-202

* 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 workload. Project Report – 35 marks; Viva-voce – 15 marks; Internal – 50 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

UCM 4

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

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

22UCM5X1 –Extra Departmental Course: Goods and Service Tax

List of Co - Curricular 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)

Note: In core/ allied subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core/allied subjects remain the same as stated below.

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/Practical	2000	70
	-	SWAYAM-MOOC	-	2
	III	Allied Electives/Project	400 300	20 15
4.	IV	Basic Tamil / Advanced Tamil/ Non-major electives	150	4
		Skill Based subject	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Co-curricular Activities	50	1
		Total	3800	140

- 50 % CIA is applicable to all subjects except EDC, JOC, COP and SBS- 1.
- 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 5

Components of Continuous Internal Assessment (50 Marks)

Components	Marks	Total	
Theory			
CIA I	75	50	
CIA II	75		
(75+75) converted to 30			
Problem based Assignment**			10
Attendance			5
Others*		5	
Practical			
CIA Practical	(50) converted to 30		
Observation Notebook	15	50	
Attendance	5		
Project			
Review	45	50	
Regularity	5		

*Class Participation, Case Studies Presentation, Field Work, Field Survey, Group Discussion, Term Paper, Workshop/Conference Participation. Presentation of Papers in Conferences, Quiz, Report/Content writing. Etc.

** Two Assignments to be given. (Each 5 marks).

UCM 6

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

Theory Examination – Part I, II, & III

i) CIA I & II and ESE: 75 Marks

Knowledge Level	Section	Marks	Description	Total
K1 – K2 Q1 to 20	A (Answer all)	20 x 1 = 20	MCQ-10/ Fill ups-5/ One word-5	75**
K2 – K5 Q21 to 28	B (5 out of 8)	5 x 5 = 25	Short Answers	
K2 – K5 Q29 to 33	C (3 out of 5)	3 x 10 = 30	Descriptive / Detailed	

****For ESE 75 marks converted to 50 marks.**

ESE Practical Examination:

Option 1:

Knowledge Level	Section	Marks	Total
K3	Experiments	45	50
K4		Record Work	
K5			

ESE Project Viva Voce:

Option 1:

Knowledge Level	Section	Marks	Total
K3	Project Report	35	50
K4		Viva voce	
K5			

Programme Code: 13		B COM		
Course Code: 22UCM101		Core Paper 1 –Financial Accounting I		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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 bookkeeping 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 (18 Hours)

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.

Unit IV (18 Hours)

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

Unit V (18 Hours)

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

*** Self Study**

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

Note: Problem 80% and Theory 20%

Teaching Methods

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11th revised Edition, 2017
3. Advanced Accountancy, Dr. M.A. Arulanandam, Dr.K.S.Raman, 7th Edition, Himalaya Publication, Reprint 2020.
4. Financial Accounting – Manikandan S and Rakesh Sankar R, Scitech Publication, 3rd Edition 2015

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

Programme Code : 13		B COM		
Course Code: 22UCM102		Core Paper 2 – Business Organization and Management		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	I	4	60	3

Course Objectives

1. To remember the theories and understand the importance of locating and sizing of the business unit
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	Understanding the basic concepts of business organizations and Management
	CO2	Identifying the factors involved in determining the formation of business units and Management
	CO3	Applying the ethics of business in the ordinary trade and Identifying the importance of the management process.
	CO4	Gaining the knowledge on the applicability of the recent trends involve in various supporting institutions and secondary market
	CO5	Demonstrating critical thinking when presented with managerial problems.

Syllabus

Unit I (12 Hours)
 Business – Meaning – Nature – Scope – Objectives – Forms of Business Organization – ***Sole traders – Partnership – Company.**

Unit II (12 Hours)
 Location of Business – Factors influencing location, Localization of industries – Size of firms – Factors determining the size of business unit – Trade Associations & Chamber of Commerce – Importance.

Unit III (12 Hours)
 Management – Meaning and Definition – Nature and scope – Functions of management – Scientific management contribution of T.W.Taylor – Hendry Fayol – Planning – Meaning and Definition – Nature – Objectives – Advantages and disadvantages – MBO – Advantages and Disadvantages.

UCM 10

22UCM102

Unit IV

(12 Hours)

Organization – Meaning and Definition – Functions – Process – Types – Departmentation – Delegation of authority and responsibility – Decentralization.

Unit V

(12 Hours)

Staffing – Functions – Directing – Principles of direction – Motivation – Importance – Moslow’s Theory – XY theory – Z theory – Meaning - Leadership qualities – Functions – Types – Controlling – Process – Techniques – Communication – Meaning - Communication cycle - Types – Co-ordination – Needs and techniques.

* Self Study

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

Teaching Methods

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

- 1 Business Organisation Management - Y.K. Bhushan, Sultan Chand & Sons, 20th edition 2019
2. Principles of Management – Dinkar Pagare, Sultan Chand & Co. Ltd, 6th Edition, 2018

Reference Books

- 1 Business Management – Kathiresan & Dr.Radha, Prasanna Publishers, Reprint 2011
- 2 Business Organisation and Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 1st Revised Edition Edition, 2016
- 3 Fundamentals of Business Organisation & Management – Bhushan Y K, Shukta, Sultan Chand & Sons, 19th edition 2013,
- 4 Principles and practice of management- prasand L M, Sultan chand and Co ltd, 10th Revised Edition 2020

MAPPING

CO \ PSO	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 11

22UCM1A1

Programme Code: 13		B COM		
Course Code: 22UCM1A1		Allied Paper 1- Business Economics		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	I	6	90	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 12

22UCM1A1

Unit IV (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

Unit V (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.**

*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. Business Economics - Sankaran S, Margham Publishers, Reprint 2016

Reference Books

1. Principles of Economics - Seth M L, Lakshmi Narain Agarwal, 4th Edition, reprint 2020
2. Managerial Economics - Varshney R L and N Maheswari, S. Chand & Co. Ltd, 22nd Enlarged Edition, 2019
3. Business Economics – T R Jain, V K Gopal Publications Pvt Ltd, 2020
4. Business Economics – Dr J P Mishra, Sahitya Bhawan Publications, 2019

MAPPING

PSO \ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
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 13

22UCM203

Programme Code: 13		B COM		
Course Code: 22UCM203		Core Paper 3 – Financial Accounting II		
Batch 2022-2023	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.

UCM 14

22UCM203

Unit IV

(18 Hours)

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

Unit V

(18 Hours)

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

*** 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
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Text Book

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11th revised Edition, 2017
3. Dr. M.A. Arulanandam, Dr.K.S.Raman, Advanced Accountancy, 7th Edition, Himalaya Publication, Reprint 2020.
4. Financial Accounting – Manikandan S and Rakesh Sankar R, Scitech Publication, 3rd Edition 2015

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 15

22UCM204

Programme Code: 13		B COM		
Course Code: 22UCM204		Core Paper 4-Modern Banking		
Batch 2022-2023	Semester II	Hours / Week 4	Total Hours 60	Credits 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

Unit III (12 Hours)

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

UCM 16

22UCM204

Unit IV

(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 – Partnership accounts

Unit V

(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 Book

1. Banking theory law & practice- Gordon E & K Natarajan, Kalyani Publishers, 28th Edition, 2020

Reference Books

1. Banking theory law & Practice - Sundaram K P M & R L Varshney, S.Chand & Co.Ltd, 20th Edition, reprint 2015
2. Banking law & practice - Maheshwari S N -Kalyani publishers –13th revised edition reprint 2014
3. Indian Banking System – Dr.V.C.Sinha, SBPD Publishing House Revised Edition 2020
4. Indian Banking – S.Natarajan and R Parameswaran, S Chand & Co Pvt Ltd, Revised Edition 2013

MAPPING

CO \ PSO	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 17**22UCM2A2**

Programme Code : 13		B COM		
Course Code: 22UCM2A2		Allied Paper 2- International Trade		
Batch 2022-2023	Semester II	Hours / Week 6	Total Hours 90	Credits 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 18

22UCM2A2

Unit IV

(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.

*** Self Study**

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

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom/special assignment-AN2FA & Forma invoice form filling

Text Book

1. International Trade and Export Management – Francis Cherunilam, Himalaya Publishing House, 21st revised Edition, 2022

Reference Books

1. Export Management – Balagopal T AS, Himalaya Publishing House, 21st Edition, 2016
2. Business Policy and Strategic Management Text and Cases – Francis Cherunilam, Himalaya Publishing House, 3rd edition, Reprint 2012
3. International Marketing – Donald L Brady, Jaico Publishing House, 2011
4. Foreign Policy and Hand Book of Procedure – R K Jain, Sentax Law Publication, 26th Edition 2022

MAPPING

PSO CO	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 19**22UCM305**

Programme Code: 13		B COM		
Course Code:22UCM305		Core Paper 5 –Higher Financial Accounting		
Batch 2022-2023	Semester III	Hours / Week 6	Total Hours 90	Credits 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 (18 Hours)

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

Unit II (18 Hours)

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.

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22UCM305

Unit IV

(18 Hours)

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

Unit V

(18 Hours)

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)

* 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 Book

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11th revised Edition, 2017
3. Advanced Accountancy- Dr. M.A. Arulanandam, Dr. K.S.Raman, 7th Edition, Himalaya Publication, Reprint 2020.
4. Financial Accounting – Manikandan S and Rakesh Sankar R, Scitech Publication, 3rd Edition 2015

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

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22UCM306

Programme Code : 13		B COM		
Course Code:22UCM306		Core Paper 6 – Enterprise information system		
Batch 2022-2023	Semester III	Hours / Week 5	Total Hours 75	Credits 2

Course Objectives

1. To understand the basic concepts of E Commerce.
2. To know the modern Enterprise Information Systems.
3. To develop students' practical skills in the use of enterprise information systems

Course Outcomes (CO)

K1- K5	CO1	Understanding the basic concepts of E Commerce
	CO2	Identifying the components of an Enterprise information system
	CO3	Applying the strategies for implementing enterprise information systems as well as criteria for selecting/evaluating different systems.
	CO4	Gaining the knowledge different types of enterprise information systems and the roles they play within an organization
	CO5	Demonstrate skills in using industry proven enterprise information systems

Syllabus

Unit I (15 Hours)

E – Commerce: Introduction – Meaning and Definition -Features-Advantage and Disadvantages - Traditional Commerce and E- Commerce - Difference between Traditional and E-Commerce – **Pros and Cons of E- Commerce*** – E- Commerce future.

Unit II (15 Hours)

Components of E-Commerce – Architecture of network systems – Risk and controls related to E-Commerce- Guidelines and Laws Governing E-Commerce -M- Commerce –Meaning- Features- Advantages – Disadvantage.

Unit III (15 Hours)

Block chain: Meaning- Features-Advantages- Limitation- Usage- Digital Payments: meanings- definition- Types –benefits- drawbacks. Digital currency: meaning- types- crypto currency- types- legal frame work of crypto currency in India.

Unit IV

(15 Hours)

Computing Technologies: Virtualization – Meaning-Benefits -Role of virtualization in cloud computing- Grid Computing – Meaning -Benefits – Types of resources-Application Area of Grid Computing –Cloud Computing: Meaning- Characteristics of Cloud Computing – Advantages – Drawbacks - Cloud Computing in Manufacturing and Service sector- Mobile Computing: Meaning- Components – Benefits and Limitation

Unit V

(15 Hours)

Artificial Intelligence: Meaning and Definition – Applications- Risks – Role of Artificial Intelligence in E-Commerce Industry- Machine Learning: Meaning - Application in Modern Business – Risk - Data Analytic – Meaning- Types- Uses of Data Analytic in E-Commerce – Big Data – Meaning - Characteristics – Big Data and its Business Impacts: Benefits and Challenges

***Self Study**

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

Teaching Methods

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text book

1. E-commerce an Indian perspective- P.T. Joseph, S.J., Asoke K Ghosh, PHI Learning Pvt Ltd, 4th edition 2015

Reference Book

1. Management Information System – Kenneth C Laudon and Jane P Laudon, Prentice – Hall of India Pvt Ltd, Pearson Publication, 16th Edition, 2020
2. Enterprise Information Systems and Digitalization of Business function – Madjid Tavana , IGI Global Publication 1st Edition 2017
3. Enterprise Information Systems – C A Sahil Grover, 4th Edition 2021
4. Enterprise Information Systems and Strategic Management Taxmann Publications C A Vivek Panwar, 3rd Edition 2022

Web Resources

1. www.isaca.org
2. www.itgi.org
3. www.ifac.org
4. www.iasb.org
5. www.cert-in.org.in
6. www.nist.org

MAPPING

PSO CO	PSO1	PSO2	PSO3	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

Programme Code : 13		B COM		
Course Code: 22UCM307		Core Paper 7 – Commercial Law		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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

Unit IV (15 Hours)

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

Unit V (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

*** Self Study**

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

Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment-Google classroom
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Text Book

1. Elements of Mercantile Law - Kapoor N D, Sultan Chand & Sons, 38th revised Edition, 2020

Reference Books

1. Commercial Law – Kathiresan Radha, Prasanna Publishers, Reprint 2013
2. Mercantile Law - Shukla M C, Kalyani Publishers, 13th revised Reprint 2013
3. Mercantile Law – K.C. Garg, V.K.Sareen, Mukesh Sharma and R.C. Chawla, Kalyani Publishers, 2014
4. Mercantile Law – M C Kuchhal and Vivek Kuchhal , Vikas Publication, 8th Edition 2018

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

Programme Code: 13		B COM		
Course Code : 22UCM308		Core Paper 8 – Principles of Marketing		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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.

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Unit IV (12 Hours)

Pricing–Objectives of pricing–Factors affecting pricing decisions– Types of pricing.
Place: Types of distribution channels – Factors in choice of distribution channels–
Importance of retailing in today’s context.

Unit V (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**

Power point presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text book:

1. Marketing – Rajan Nair & Sanjith R Nair, SultanChand & Sons, 2018

Reference Books:

1. Principles of Marketing Text Cases – Dr.Mrinal Kanti Das & Dr.Soumya Mutherjee, Shroff Publishers, 2022
2. Marketing - Kathiresan Radha, Prasanna publications, Reprint 2013
3. Marketing Management - Philip Kotler, 15th Edition 2015, Pearson Education India.
4. Modern Marketing - Pillai R S N &Bhagavathi, S.Chand & Sons, 5th edition 2016

MAPPING

PSO CO	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

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22UGC3S1

Programme Code : 13		B COM		
Course Code: 22UGC3S1		Skill Based Subject – 1 - Cyber Security		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	III	2	30	3

Course Objectives

1. The course introduces the basic concepts of Cyber Security
2. To develop an ability to understand about various modes of Cyber Crimes and Preventive measures
3. To understand about the Cyber Legal laws and Punishments

Course Outcomes (CO)

K1- K5	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds
	CO2	To Know about Cyber Terrorism and its preventive measures
	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues
	CO4	To Understand about E-mail and Social Media Issues
	CO5	To Describe about various legal responses to Cybercrime

Syllabus

Unit I

6 Hours

Introduction to Cyber Security: Definition of Cyber Security- Why is Cyber Security important? Layers of Cyber Security- Evolution of Cyber Security. Cyber hacking - Cyber fraud: Definition - Different modes of cyber fraud - Cyber fraud in India.Cyber pornography.

Unit II

6 Hours

Cyber Terrorism: Modes of cyber terrorism. Cybercrime: What is Cybercrime? Cybercrime preventive methods - Preventive steps for individuals & organizations - Kinds of cybercrime - Malware and its types – Cyber attacks.

Unit III

5 Hours

Internet Mobile Phone and E-commerce Security issues: Data theft - Punishment of data theft- Theft of internet hours - Internet safety tips for children & parents. Mobilephone privacy- E-Commerce security issues.

Unit IV

6 Hours

Email and Social media issues: Aspects of Social Media - The Vicious Cycle of unhealthy social media use- Modifying social media use to improve mental health. Computer Virus - Antivirus – Firewalls.

Unit V

7 Hours

Cyber Forensics and Digital Evidence: What does Digital Footprint Mean? - Web Browsing and Digital Footprints- Digital Footprint examples – How to Protect Your Digital Footprints? - How to erase your Footprints? - Browser Extensions and Search Engine Deletion - Cyber Crime and Cyber Laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - CyberCrime Prevention guide to users – Regulatory Authorities.

Teaching Methods:

Chalk and Talk, Presentation, Seminar, Quiz, Discussion & Assignment
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Text Book:

1. “**Cyber Security**”, **Text Book** prepared by “Kongunadu Arts and Science College”, Coimbatore -29, 2022.

Reference Books:

1. Mayank Bhushan, Rajkumar Singh Rathore, Aatif Jamshed, “**Fundamental of Cyber Security**”, BPB Publications, 1st Edition, 2017.
2. Anand Shinde, “**Introduction to Cyber Security-Guide to the world of Cyber Security**”, Notion Press, 2021.
3. Paul Grishman, “**Cyber Terrorism- The use of the Internet for Terrorist Purpose**”, Axis Publication, 1st Edition 2010.
4. Shilpa Bhatnagar, “**Encyclopaedia of Cyber and Computer Hacking**”, Anmol Publications, 1st Edition 2009.

Web References:

1. <http://deity.gov.in/> - Department of Electronics and Information Technology,
2. Govt. of India
3. <http://cybercellmumbai.gov.in/> - Cybercrime investigation cell
4. <http://ncrb.gov.in/> - National Crime Records Bureau
5. <http://catindia.gov.in/Default.aspx> - Cyber Appellate Tribunal
6. <http://www.cert-in.org.in/> - Indian Computer Emergency Response Team
7. <http://cca.gov.in/rw/pages/index.en.do> - Controller of Certifying Authorities
8. www.safescrypt.com - Safes crypt
9. www.nic.in – National Informatics Centre
10. <https://www.kaspersky.com/resource-center/definitions/what-is-a-digital-footprint>
11. <https://geekflare.com/digital-footprint/>

UCM 30**22UCM409**

Programme Code : 13		B COM		
Course Code: 22UCM409		Core Paper 9 – Corporate Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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)

KI- 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 (18 Hours)

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

Unit II (18 Hours)

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.

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22UCM409

Unit IV

(18 Hours)

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

Unit V

(18 Hours)

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

* Self Study

Questions for examination may taken from the self study portionalso.

Note: Problem 80% and Theory 20%

Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment-Google classroom
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Text Book

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers,6th Revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy-Arulanandam M.A &K.S. Raman, Himalaya Publishing, 7th Revised edition, Reprint 2020
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 17th Revised Edition, 2018
3. Advanced Accountancy -Maheshwari S.N., Vikas Publications, 11th Revised Edition, Edition 2018
4. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st Revised Edition, 2017

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 32

22UCM410

Programme Code : 13		B COM		
Course Code: 22UCM410		Core Paper 10 – Company Law		
Batch 2022-2023	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 ultra vires- Articles of Association – Doctrine of constructive notice and indoor management – Alteration of Articles – Prospectus- Contents.

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.**

Unit IV

(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.

Unit V

(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.

*** Self Study**

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

Teaching Methods

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1. Elements of Company Law - Kapoor N D, Sultan Chand & Sons, 31st Edition, 2020

Reference Books

1. Company Law and Secretarial Practice - Kapoor N D, Sultan Chand & Sons, 31st Edition, 2020
2. Taxmann's Company Law - Dr.G.K Kapoor & Dr. Sanjai Dhamija, 2022
3. Company Law- J.Sanathi, Margham publication-2013
4. Company Law- Avtar Singh-Eastern book company-Sep 2021

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 34

22UCM411

Programme Code: 13		B COM		
Course Code: 22UCM411		Core Paper11- Financial Management		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	IV	5	75	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 decision making
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.

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Unit IV

(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).

Unit V

(15 Hours)

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

*** Self Study****Questions for examination may taken from the self study portion also.****Note: Problem 60% and Theory 40%****Teaching Methods**

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text book:

1. Financial Management – Dr.V.Gurumurthy, Dr.G.Selvaraj and Dr.R. Swarnalakshmi – Charulatha Publications, 2016

Reference Books:

1. Financial Management - I M Pandey Pearson Publications,2021
2. Financial Management- Principles and Practice - S.N. Maheswari, Sultan Chand,2019
3. Financial Management - Khan M Y & P K Jain, Tata Mc Grew Hill,3rdEdition,2014
4. Financial Management-Sharma R.K & Shasi K.Gupta, Kalyani Publishers, 7th Edition, , 2011

MAPPING

CO \ 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**

Programme Code : 13		B COM		
Course Code: 22UCM412		Core Paper 12- Business Communication		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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 (12 Hours)

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

Unit III (12 Hours)

Bank correspondence - Insurance Correspondence (Life and Fire Insurance only) – Agency correspondence- Application for Agency - Appointment of Agency-facilities provided by the agent to the principal.

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22UCM412

Unit IV

(12 Hours)

Company Secretarial Correspondences – Agenda, Minutes and Report Writing

Unit V

(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**

*** 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. Business Communication – Dr.J.Priyadharshni – Charulatha Publications 2016

Reference Books

1. Essentials of Business Communication – C B Gupta, Cengage Learning India Pvt Ltd, 2019
2. Business Communication – Kathiresan & Radha, Prasanna Publishers,6th Edition,2018
- 3.Business Communication-N.S.Raghunathan & B.Santhanam,Margham publication 2021
- 4.Business Communication- N.Gupta, K.Jain, P.mahajan ,Sahitya Bhawan Publications-2022

MAPPING

PSO CO	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

Programme Code : 13		B COM		
Course Code: 22UCM4SL		Skill Based Subject – 2 Computer Application (MS- Office) Practical –I		
Batch 2022-2023	Semester IV	Hours / Week 2	Total Hours 30	Credits 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 table preparation

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
 - Newspaper 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 mail merge.
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 Pincode.
 - 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 these cords
 - 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	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 41

22UCM513

Programme Code: 13		B COM		
Course Code: 22UCM513		Core Paper 13 – Higher Corporate Accounting		
Batch 2022-2023	Semester V	Hours / Week 6	Total Hours 90	Credits 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 42**22UCM513**

Unit IV

(18 Hours)

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

Unit V

(18 Hours)

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

***Self Study**

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

Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment-Google classroom
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Text Book

1. Corporate Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th Revised edition, Reprint 2021

Reference Books

1. Advanced Accountancy-Arulanandam M.A &K.S. Raman, Himalaya Publishing, 7th Revised edition, Reprint 2020
2. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co. Ltd, 17th Revised Edition, 2018
3. Advanced Accountancy -Maheshwari S.N., Vikas Publications, 11th Revised Edition, 2018
4. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st Revised Edition, 2017

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 43

22UCM514

Programme Code : 13		B COM		
Course Code: 22UCM514		Core Paper 14 – Cost Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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 44**22UCM514**

Unit IV

(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)**

Unit V

(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%andTheory20%

Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text book

1. Cost Accounting - Jain S.P. & K.L.Narang, Kalyani Publishers, 21st Edition, 2020

Reference books

- 1 Cost Accounting – Pillai & Bagavathi RSN, S. Chand & Co, 7th Revised Edition, 2017
- 2 Cost And Management Accounting - Iyengar S.P, S. Chand & Co, 10th Edition, 2019
- 3 Cost Accounting – Amar Gupta, Amar Gupta Publisher, 3rd Edition 2021
- 4 Cost Accounting – Ralph S. Polimeni, Sheila A. Handy & James A. Cashin, McGraw Hill Publisher, 3rd Edition 2020

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

Programme Code : 13		B COM		
Course Code: 22UCM515		Core Paper 15 - Direct Tax		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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 setoff of losses.

Unit V (18 Hours)

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

*** Self Study**

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

Note: Problem 80% and Theory 20%

Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment-Google classroom/special assignment – Form 16 Filling

Text Book

1 Income Tax law and Practice - Gaur V P & D B Narang, Kalyani Publishers, Current Edition.

Reference Books

1. Income Tax Law and Practice - N. Harihara, Tata McGraw Hill, Current Edition
2. Income Tax law and Practice - G. Sekhar, C Sitaraman & co P Ltd, Current Edition
3. Direct Taxes Law and Practice - Bhagavathi Prasad, Wishwa Prakasam, Current Edition
4. Direct Taxes Law and Practice – Dr. Vinod K Singhania and Dr. Kapil Singhania, Taxmann’s Flagship Publication, Current Edition

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**22UCM516**

Programme Code: 13		B COM		
Course Code: 22UCM516		Core Paper 16- Business Research Methods		
Batch 2022-2023	Semester V	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To understand the research process and how it applies to the field of business management.
2. To apply the major types of research designs.
3. To develop skills of literacy, inquiry, presentation and interpretation.

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	Analyze and summaries key issues for further research.
	CO5	Evaluate on the knowledge of interpretation techniques and its significance

Syllabus

Unit I (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 48**22UCM516**

Unit IV

(15 Hours)

Data Collection – ***Methods of Data Collection – Primary – Secondary –**
Others – pilot study Report

Unit V

(15 Hours)

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

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

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1. Research Methodology Methods and Techniques - C.R. Kothari and Gaurav Garg, New Age International Publishers, 4th Edition, 2019

Reference Books

1. Research Methodology – Dr.Sachdeva, lakshmi Narain Agarwal publication,2022
2. Statistical Methods - S.P.Gupta, 46th Edition Sultan Chand & Sons 2021
3. Advanced Statistical Methods - Dr.S.M Shukla and Dr.K.L.Gupta,2019
4. Research Methodology - P. Saravanavel, Citab Mahal Publications, 16th Edition,2018

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 49**22UCM617**

Programme Code: 13		B COM		
Course Code: 22UCM617		Core Paper 17 – Management Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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)

Unit IV (15 Hours)

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

Unit V (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.**

* **Self Study**

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

Note: Problem 80%andTheory 20%

Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment-Google classroom

Text Book

1. Management Accounting- Sharma & Shashi K. Gupta, Kalyani Publishers, 13th Revised edition, reprint 2021

Reference Books

1. Management Accounting- Khan M.Y. & P.K. Jain-Tata McGraw Hill, 3rd Reprint 2021
2. Cost and Management Accounting- Saxena V.K. & C. D. Vashist, Sultan Chand & sons, 18th Edition, Reprint 2011
3. Management Accounting - Ramachandran & Srinivasan, Reprint 202,
4. Management Accounting – CMA M N Arora, Himalya Publishing House Pvt Ltd, 2018

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

Programme Code: 13		B COM		
Course Code: 22UCM618		Core Paper 18 – Indirect Tax		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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 (15 Hour)

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.

UNIT III (15 Hour)

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- E -Way bill- E-Invoice - Filing of Returns.

UNIT IV (15 Hour)

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.

UNIT V (15 Hour)

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.

*** Self Study**

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

Teaching Methods

Power Point presentation/Seminar/Discussion/Assignment-Google classroom

Text book

1. Indirect Taxes - V.S. Datey. Taxmann Publication(p) Ltd. New Delhi,2019
2. Systematic Approach to GST -Dr. Grish Ahuja and Dr. Ravi Gupta, Commercial Law Publishers (India) Pvt Ltd, 6th edition December 2020.

Reference Books

1. Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi,2019
2. Goods and service tax- sahitya bhawan Publication, Agra H.C. Mehrotra and prof. V.P. Agarwal, 8th updated edition 2021
3. Indirect Taxes - Dr. R. Parameswaran and CA. P. Viswanathan,GST and Customs Laws, Kavin Publications, 2020.
4. The essentials of Goods and Service Tax - Dr Thomas Joseph Thoomkuzhy, Dr Jaya Jacob M and Ms Chinnu Mariam Chacko , Himalaya Publishing House , 2017

UCM 53**22UCM618****MAPPING**

CO \ PSO	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 54**22UCM619**

Programme Code: 13		B COM		
Course Code: 22UCM619		Core Paper 19 – Auditing		
Batch 2022-2023	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 55**22UCM619**

Unit IV

(15 Hours)

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

Unit V

(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

Power point presentation/Seminar/Quiz/Discussion/Assignment-Google classroom
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Text book:

1. Practical Auditing - Tandon B N, S. Chand & Co. P. Ltd, Reprint 2017

Reference Books:

1. Fundamentals of Practical Auditing – Ravindar kumar & Virendar Sharma, Prentice hall, Reprint 2015
2. Practical Auditing - V. Radha, Prasanna Publishers, Reprint 2014
3. Practical Auditing - Dinkarpagare, Sultan Chand & Co P. Ltd, Reprint 2013
4. Auditing (Revised as per Companies Act 2013) – Pardeep Kumar, Baldev Sachdeva and Jagwant Singh, Kalyani Publications, 2018

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 56

22UCM620

Programme Code: 13		B COM		
Course Code: 22UCM620		Core Paper 20 – Entrepreneurial Development		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	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

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, S Chand & Sons, 2020

Reference Books:

1. Entrepreneurial Development- Saravanel, Tata Mc Grew Hill, 5th edition 2020
2. Entrepreneurial Development - Bhanushali S, Kalyani Publishing, 8th edition reprint 2014
3. Entrepreneurial Development- Khankha, Sultan Chand & Co. P.Ltd, 4th revised edition reprint 2020
4. Entrepreneurial Development – CA Dr Abha Mathur, Taxmann Publication Pvt Ltd 2021.

MAPPING

CO \ PSO	PSO1	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 58**22UCM6Z1**

Programme Code: 13		B COM		
Course Code: 22UCM6Z1		Project and Viva-Voce		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	VI	4	60	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	Recongnization 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 viva voce is conducted for the same at the end of the semester.

Knowledge Level	Section	Marks	Total
K3	Project Report	35	50
K4		Viva voce	
K5			

Internal marks

Review	45	50
Regularity	5	

UCM 59

22UCM6Z1

MAPPING

CO \ PSO	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

Programme Code: 13		B COM		
Course Code: 22UCM6SM		Skill Based Subject – 3 Computer Applications (Tally & Advanced Excel) Practical –II		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	VI	2	30	3

Course Objectives

1. To impart the knowledge of accounting package that issued for learning to maintain accounts
2. To make students to learn and apply TDS computations in Tally ERP. 9 software
3. To make students to understand the need of Advanced Excel and its employability in real business

Course Outcomes (CO)

K3 - K5	CO1	Students be able to understand the need of Tally software in developing Computerized accounts
	CO2	Acquire the skill of financial decision making in a systemized manner and Interpret the financial statements as well as evaluation of stock at end
	CO3	Applying learning skill and knowledge to work on simple projects laid on text and numerical data
	CO4	Gain practical exposure on spreadsheet and Used advanced techniques for report visualization
	CO5	Application of key accounting assumption and principles of Tally ERP.9 and Advance Excel in real business

Syllabus

TALLY

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

ADVANCED EXCEL

1. Slicers
2. Create data validation
3. Text to Columns
4. Create Mail merge
5. Data analysis
6. Slicers
7. Create data validation
8. Text to Columns
9. Create Mail merge
10. Data analysis

MAPPING

CO \ PSO	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 62

Programme Code: 13	B COM	
Batch 2022-2023	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 63

Unit IV (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.

Unit V (15 Hours)

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

* Self Study

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

Teaching Methods

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1. Financial Markets and Services – Gordon & Natarajan, Himalaya Publishing House, 11th Revised Edition, 2016

Reference Books

1. Financial Markets and Financial Services in India – Benson Kunjukunju, S.Mohan, New Century Publications, 2012.
2. Financial Management - Sharma R K & Shashi K Gupta, Kalyani Publishers, 9th Edition, 2020
3. Financial Management - M Y Khan and Jain, Tata Mc Grew Hill, 8th Edition, 2019
4. Principles of Financial Management - S.N. Maheshwari, Kalyani Publication, 5th Edition Reprint 2019

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 64

Programme Code: 13		B COM
Batch 2022-2023	Major Elective Paper 2 – Security Analysis and Portfolio Management	Credits 5

Course Objectives

1. To aim at to understand the investments scenario
2. To enable them to gain in-depth knowledge of the theory of portfolio management.
3. To make them insound 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. Behavioural finance: meaning nature, scope, objective, application. Investment decision cycle.

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 65

Unit IV (15 Hours)

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

Unit V (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

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1. Investment analysis and portfolio management – Prasanna Chandra, 6th edition, Prasanna Chandra Publications, 6th Edition 2021

Reference books

1. Security Analysis and Portfolio Management - Kevin.s., prentice hall of India-20112
2. Security Analysis and portfolio management - Punithavathy pandian, Vikas – 2012
3. Investment Management - V.k. Bhalla , S Chand, 9th edition,Reprint 2017
4. Investment Management – Preeti Singh, Himalaya Publications, 17th Revised Edition 2012

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 66

Programme Code: 13	B COM	
Batch 2022-2023	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

UCM 67

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

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

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1. Business Policy and Strategic Management Text and Cases - Francis Cherunilam–Himalaya Publishing House, New Delhi, 4th revised edition 2017

Reference books

1. Business Policy and Strategic Management Text and Cases - Francis Cherunilam–Himalaya Publishing House, New Delhi, 4th edition 2019
2. Business Environment – Dr.V.C.Sinha, SBPD Publishing House, 1st Edition, 2022
3. Business Environment by Shaikh Saleem, Fourth Edition, July 2020, Pearson Publication.
4. Business Environment by Dr. Amit kumar, 2021, Revised edition, Sahithya Bhawan publication, Agra.

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 68

Programme Code: 13	B COM	
Batch 2022-2023	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

Unit III (15 Hours)

Remuneration-Components of Remuneration-Incentives-Benefits-Motivation-Welfare and Social Security Measures

UCM 69

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

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

1. Human Resource Management – C.B. Gupta, Sultan Chand and Sons, 2018

Reference Books

1. Human Resource Management- Text and Cases – K.Aswhappa, Tata Mcgraw Hill, 8th Edition,2018
2. Human Resource Management - C.B. Memoria, Himalaya Publication, 2011
3. Human Resource Management,L.M.Prasad,Sultan Chand & Sons, New Delhi, 2017 ,3rd Editions.
4. Human Resource Management by V.S.P.Rao, S.Chand Publication ,New Delhi, 2016,

MAPPING

PSO CO	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 70

Programme Code: 13		B COM	
Batch 2022-2023	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****6 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 71

Unit II

6 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

6 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

6 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

6 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, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
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.

UCM 73

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
CO 5	S	M	H	S	S

S - Strong

H-High

M-Medium

L-Low

UCM 74

Programme Code: 13	B COM	
Batch 2022-2023	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.

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

UCM 75

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 (B 2 B) branding- The challenges to brands.

***Self Study**

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

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment-Google classroom

Text Book

1. Brand Management Text & Cases – Kumar & Tripathi, Himalaya Publishing House Pvt. Ltd, 2018

Reference Books

1. Brand Management - Harsh V Varma - Excel Books, New Delhi, 3rd edition 2012.
2. Marketing Management - Sherlekar .S.A - Mcgraw Hill, Delhi, revised edition 2010.
3. Brand Positioning - Subroto Sengupta.- Mcgraw Hill, Delhi, 2005.
4. Modern Marketing -R.S.N. Pillai & Bagavathi – S.Chand & Sons, 4th edition, reprint 2011.

MAPPING

PSO CO	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 76
SEMESTER I

22EVS101

PROGRAMME CODE:13		B COM		
Course Code : 22EVS101		PART IV – ENVIRONMENTAL STUDIES		
Batch 2022-2023	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 “Eco citizens” 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 in depth 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 basic concepts 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

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 – Procedures, 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 (6HOURS)

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 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. Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs. Saraswati Prohit, 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

Question Paper Pattern for General papers
Environmental Studies

22EVS101

Question Paper Pattern
(External only)

Duration: 3 hours

Total Marks : 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

UCM 79
SEMESTER II

22VED201

Programme Code: 13	B.Com		
Course Code : 22VED201	Part IV - Moral and Ethics		
Batch 2022-2023	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 warrior sand take it forward as amessage 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.

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 – Sardhar Vallabhbhai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiaadi Valliammai – Velu Nachiyar – 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 Book:

- 1) Value Based Education – Moral and Ethics – compiled by Kongunadu Arts and Science College (Autonomous), 2nd Edition (2021).

Reference Books:

1. Swami Vivekananda – A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24th Reprint Edition (2010).
2. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, Kalpana Rajaram, 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.

Value Education – Moral & Ethics

22VED201

Question Paper Pattern
(External only)

Duration: 3 hours

Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

SEMESTER III

Programme Code : 13	B.Com		
Course Code: 22UHR3N1	Part IV -Non- Major Elective – I Human Rights		
Batch 2022-2023	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

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.

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22UHR3N1

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

Book for Study:

1. Human Rights (2021) 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 J.P. Arjun Proprietor, UshaJaganathan RefugeeLaw law series, 1st floor, NarmathaNanthi Street, Magathma Gandhi Nagar, Madurai – 625014.

NON-MAJOR ELECTIVES I – HUMAN RIGHTS

22UHR3N1

QUESTION PAPER PATTERN

(External only)

Duration: 3 Hours

Max. Marks: 75

Answer ALL Questions

SECTION A

(5 x 5 = 25 marks)

Short answers, either or type, one question from each unit.

SECTION B

(5 x 10 = 50 marks)

Essay type questions, either or type, one question from each unit.

Programme Code: 13		B.Com		
Course Code: 22UWR4N2		Part IV -Non- Major Elective – II Women’s Rights		
Batch 2022- 2023	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)

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.

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, PNDT, 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 / Power point Presentation / Seminar / Quiz / Discussion / Flipped Class

Text Book:

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

Reference Books:

1. **"Rights of Indian Women"** by Vipul Srivatsava. 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.

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22UWR4N2

Non- Major Elective – II Women’s Rights

Question Paper Pattern
(External Only)

Duration: 3hrs

Max: 75 marks

Answer ALL Questions

Section A

(5 X 5=25 Marks)

Short answers, either or type, one question from each unit.

Section B

(5X10=50 Marks)

Essay type questions, either or type, one question from each unit.

UCM 86**22UCM5X1**

Programme Code: 13		B COM		
Course Code:22UCM5X1		Extra Departmental Course: Goods and Service Tax		
Batch 2022-2023	Semester V	Hours/Week 2	Total hours 30	Credits 3

Course Objectives

1. To create awareness about GST 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 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 (6 Hour)

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 (6 Hour)

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 (6 Hour)

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

UCM 87**22UCM5X1****Unit IV****(6 Hour)**

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

Unit V**(6 Hour)**

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.

*** 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. Indirect Taxes - Dr.R. Parameswaran and CA.P. Viswanathan, GST and Customs Laws, Kavin Publications, 2018.
2. Systematic Approach to GST -Dr. Grish Ahuja and Dr. Ravi Gupta, Commercial Law Publishers (India) Pvt Ltd, 6th edition December 2020.

Reference Books

1. Indirect Taxation – V.Balachandran, Sultan Chand & Co, New Delhi,2019
2. Goods and Service Tax-H.C. Mehrotra and prof. V.P. Agarwal,sahityabhawan Publication, Agra, 8th updated edition 2021
- 3 Goods and service tax- sahitya bhawan Publication, Agra H.C. Mehrotra and prof. V.P. Agarwal, 8th updated edition 2021
- 4 The essentials of Goods and Service Tax - Dr Thomas Joseph Thoomkuzhy, Dr Jaya Jacob M and Ms Chinnu Mariam Chacko , Himalaya Publishing House , 2017

UCM 88**22UCS3A3**

Programme Code: 13		For B.Sc (CS) Aided & SF		
Course Code: 22UCS3A3		Allied Paper 3– Business Accounting		
Batch 2022-2023	Semester III	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

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

Course Outcomes (CO)

K1- 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 cost statement.
	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

Unit I (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.

Unit III (15 Hours)

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

Unit IV

(15 Hours)

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

Unit V

(15Hours)

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

*** Self Study**

Questions for Examination may be taken from the Self Study Portion

also.Note: Problem 80% andTheory 20%

Teaching Methods

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2021
2. Cost Accounting - Jain S.P. & K.L. Narang, Kalyani Publishers, 21st Edition, 2020

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co.Ltd, 11th revised Edition, 2017
3. Cost Accounting – Amar Gupta, Amar Gupta Publisher, 3rd Edition 2021
4. Cost And Management Accounting - Iyengar S.P, S. Chand & Co, 10th Edition, 2019

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

UCM 90**22UCA1A1**

Programme Code: 13		For BCA		
Course Code: 22UCA1A1		Allied Paper 1 – Business Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	I	6	90	5

Course Objectives

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

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

Unit I (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.

Unit III (18 Hours)

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

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22UCA1A1

Unit IV (18 Hours)

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

Unit V (18Hours)

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

* Self Study

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

Note: Problem 80% and Theory 20%

Teaching Methods

Power point presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2021
2. Cost Accounting - Jain S.P. & K.L. Narang, Kalyani Publishers, 21st Edition, 2020

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 21st revised Edition, Reprint 2017
2. Advanced Accountancy- Gupta R L & M Radhaswamy, Sultan Chand & Co. Ltd, 11th revised Edition, 2017
3. Cost Accounting – Amar Gupta, Amar Gupta Publisher, 3rd Edition 2021
4. Cost And Management Accounting - Iyengar S.P, S. Chand & Co, 10th Edition, 2019

MAPPING

CO \ PSO	PSO 1	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 92
JOB-ORIENTED COURSE (JOC)
ADVERTISING MANAGEMENT

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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:

1. Advertising and Sales Promotion – S H H Kazmi & Sathish K. Batra – Excel Books, 3rd Edition 2008

Reference Books:

1. Advertising Management–B.S. Rathor–Himalaya Publishing House, 2nd Edition, 2016,
2. Advertising Management–Rajeev Batra, John G.Myers & David A.Aaker, Prentice Hall, 5th Edition 1996,
3. Advertising Management - Prakash S., Sontakki C.N.- Kalyani Publishers, 4th Edition, 2015.
4. Sales Promotion and Advertising Management - Prof. M.N. Mishra, 2nd Edition, 2018.