

KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE – 641 029



DEPARTMENT OF COMMERCE (UG)

CURRICULUM AND SCHEME OF EXAMINATIONS

(2020 - 2021 and onwards)

KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

Coimbatore – 641029

Vision

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

Mission

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

DEPARTMENT OF COMMERCE (UG)

Vision

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

Mission

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

PROGRAMME OUTCOMES (PO)

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

PROGRAMME SPECIFIC OUTCOMES (PSO)

- PSO1: Recognizing and understanding ethical issues related to the accounting profession; prepare financial statements in accordance with general accepted accounting principles and for effective financial management.
- PSO2 : Applying auditing skills, critical thinking and problem solving skills related to taxation of individuals, flow-through entities, and corporations and to recognize potential opportunities for the savings and 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
CURRICULUM AND SCHEME OF EXAMINATIONS

(APPLICABLE TO STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020-2021 AND ONWARDS)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/cycle	Exam. Marks			Duration of Exam. Hrs.	Credits
					CIA	ES E	Total		
I	I	20TML1A1	Language I@	6	25	75	100	3	3
	II	20ENG101	English –I	6	25	75	100	3	3
	III	20UCM101	Core Paper 1 - Fundamentals of Financial Accounting	6	25	75	100	3	5
	III	20UCM102	Core Paper 2 - Business Organization	4	25	75	100	3	3
	III	20UCM1A1	Allied Paper 1– Business Economics	6	25	75	100	3	5
	IV	20EVS101	Environmental Studies**	2	-	50	50	3	2
	Total				30			550	-
II	I	20TML2A2	Language II@	6	25	75	100	3	3
	II	20ENG202	English –II	6	25	75	100	3	3
	III	20UCM203	Core Paper 3 - Financial Accounting	6	25	75	100	3	5
	III	20UCM204	Core Paper 4 – Modern Banking	4	25	75	100	3	3
	III	20UCM2A2	Allied Paper 2- International Trade	6	25	75	100	3	5
	IV	20VED201	Value Education- Moral and Ethics **	2	-	50	50	3	2
	Total				30			550	-
III	III	20UCM305	Core Paper 5 - Higher Financial Accounting	6	25	75	100	3	5
	III	20UCM306	Core Paper 6–Principles of Management	5	25	75	100	3	3
	III	20UCM307	Core Paper 7 - Commercial Law	5	25	75	100	3	3
	III	20UCM308	Core Paper 8 – Principles of Marketing	4	25	75	100	3	3
	III	20UCM3A3	Allied Paper 3- Business Mathematics	6	25	75	100	3	5
	IV	20UCM3SL	Skill Based subject 1- Computer Applications (MS-Office)- Practical –I	2	40	60	100	2	3
	IV	20TBT301/ 20TAT301/ 20UHR3N1	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- I**	2		75	75	3	2
Total				30			675	-	24
IV	III	20UCM409	Core Paper 9 - Corporate Accounting	6	25	75	100	3	5
	III	20UCM410	Core Paper 10 -Company Law	5	25	75	100	3	3
	III	20UCM411	Core Paper 11 - Financial Management	5	25	75	100	3	3
	III	20UCM412	Core Paper 12 – Business Communication	4	25	75	100	3	3
	III	20UCM4A4	Allied Paper 4- Business Statistics	6	25	75	100	3	5
	IV	20UCM4SM	Skill Based subject 2- Computer Applications (Tally & Advanced Excel)-Practical –II	2	40	60	100	3	3

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

UCM 3

@ French/Hindi/Malayalam/Sanskrit

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

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

*** Project Report – 60 marks; Viva-voce – 20 marks; Internal – 20 marks

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

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

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

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

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

UCM 4

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

20UCM5X1 – Extra Departmental Course: Goods and Service Tax

List of Extension Activities:

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

Tally Table

S.No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil/Hindi/Malayalam/ French/ Sanskrit	200	6
2.	II	English	200	6
3.	III	Core – Theory/Project	2100	77
		Allied (4)	400	20
		Major Electives (2)	200	10
4.	IV	Basic Tamil / Advanced Tamil (OR) Non-major electives	150	4
		Skill Based subjects (3)	300	9
		Extra Departmental Course	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Extension Activities	50	1
		Total	3800	140

Note:

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

UCM 5

25 % CIA is applicable to all subjects except JOC, COP and SWAYAM courses which are considered as extra credit courses.

- The students should complete one **SWAYAM – MOOC** online course compulsory for which an addition of two credits will be allotted. The course completion certificate should be submitted to the HOD. UG students should complete the above course before the V semester.

- A **Field Trip** preferably relevant to the course should be undertaken every year.

UCM 6

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

1. Theory Examination - Part I, II & III

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

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	75
K2 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	
K3 & K4 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive/ Detailed	

2. Practical Examination:

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

3. Project Viva Voce:

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

UCM 7

Components of Continuous Internal Assessment

Components		Marks	Total
Theory	CIA 1	75	25
	CIA 2	75	
Assignment/Seminar		5	
Attendance		5	
Practical	CIA Practical	25	40
	Observation Notebook	10	
	Attendance	5	
Project	Review	15	20
Regularity		5	

UCM 8

20UCM101

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM101		Core Paper 1 – Fundamentals of Financial Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	I	6	90	5

Course Objectives

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

Course Outcomes (CO)

K1 -K4	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	Applying the use of the fundamental accounting equation to analyze the effect of business transactions on an organization.

Syllabus

Unit I

(18Hours)

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

Unit II

(18 Hours)

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

Unit III

(18 Hours)

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

UCM 9

20UCM101

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.

*** denotes Self study**

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

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

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

Reference Books

- 1.Principles of Accounting - Dalston L.Cecil, Jenitra L.Merwin, Learntech Press, Trichy 1st Edition, 2007
- 2.Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 18th revised Edition, Reprint 2013
- 3.Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co.Ltd, 15th revised Edition, 2015
- 4.Principles of Accountancy -N.Vinayagam, P.L.Mani, K.L.Narang, Sultan Chand &Co.Ltd, 16th revised Edition-1999, Reprint 2000

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

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

UCM 10

20UCM102

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM102		Core Paper 2 – Business Organization		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	I	4	60	3

Course Objectives

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

Course Outcomes (CO)

K1- K4	CO 1	Understanding the basic concepts of business organizations
	CO2	Identifying the factors involved in determining the formation of business units
	CO3	Applying the ethics of business in the ordinary trade
	CO4	Gaining the knowledge on the applicability of the recent trends involve in various supporting institutions and secondary market

Syllabus

Unit I (12 Hours)

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

Unit II (12 Hours)

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

Unit III (12 Hours)

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

UCM 11

20UCM102

Unit IV (12 Hours)

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

Unit V (12 Hours)

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

*** denotes Self study**

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

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

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

Reference Books

- 1 Business Organisation - Kathiresan&Dr.Radha, Prasanna Publishers, Reprint 2006
- 2 Business Organisation - Sharma R K &Shashi K Gupta, Kalyani Publishers,
1st Edition, 2006 3
- 3 Business Organisation& Management - Shukta,Sultan Chand & Sons, Reprint 2001

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

S – Strong

H – High

M – Medium

L – Low

UCM 12

20UCM203

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM203		Core Paper 3 – Financial Accounting		
Batch 2020-2021	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 - K4	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	Demonstrating and determine the impacts of accounting in various business statements.
	CO4	Developing the Knowledge in the practical applications of accounting to have a good command on analytical methods and decision –making tools.

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 13

20UCM203

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).

*** denotes Self study**

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

Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment/Google classroom

Text Books

1 Financial Accounting - Reddy T.S & A Murthy- Margham Publishers, 6th revised edition, Reprint 2018

Reference Books

1 Advanced Accountancy - Jain S.P. & K.L. Narang - Kalyani Publishers, 19th revised Edition, Reprint 2013

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

MAPPING

CO \ PSO	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

S – Strong

H – High

M – Medium

L – Low

UCM 14

20UCM204

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM204		Core Paper 4- Modern Banking		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	II	4	60	3

Course Objectives

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

Course Outcomes (CO)

K1 - K4	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

Syllabus

Unit I (12 Hours)

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

Unit II (12 Hours)

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

UCM 15

20UCM204

Unit III (12 Hours)

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

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 Books

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

Reference Books

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 16

20UCM305

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM305		Core Paper 5 –Higher Financial Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	III	6	90	5

Course Objectives

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

Course Outcomes (CO)

K1- K4	CO1	Describing the conceptual frame work of accounting.
	CO2	Identifying the events that need to be recorded in the accounting records.
	CO3	Acquiring knowledge about general aspects of business operations
	CO4	Demonstrating the working of the Accounting Values and 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)

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

Unit III (18 Hours)

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

UCM 17

20UCM305

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 (AS): Principles of Accounting Standards - AS – 1: Disclosure of Accounting Policies – AS -2: Valuation of Inventories – AS – 3: Cash Flow Statement – AS – 9: Revenue Recognition – AS – 10: Accounting for Fixed Assets – Depreciation Standards.

*** denotes Self study**

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

Note: Problem 80% and Theory 20%

Teaching Methods

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

Text Books

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

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 15th revised Edition, 2015
2. Advanced Accountancy -Arulanandam M.A &K.S. Raman, Himalaya Publishing – 2004
3. Advanced Accountancy - Gupta R L & M Radhaswamy, Sultan Chand &Co.Ltd, 18th Revised Edition, Reprint 2013

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

S – Strong

H – High

M – Medium

L – Low

UCM 18

20UCM306

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code:20UCM306		Core Paper 6 – Principles of Management		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	III	5	75	3

Course Objectives

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

Course Outcomes (CO)

K1- K3	CO1	Considering the fundamental aspects of effective management
	CO2	Understanding the major internal factors of management in a business System
	CO3	Identifying the importance of the management process and several important skills required for the contemporary management practice.
	CO4	Demonstrating critical thinking when presented with managerial problems and express their views and options on managerial issues in an articulate way

Syllabus

Unit I (15 Hours)

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

Unit II (15 Hours)

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

UCM 19

20UCM306

Unit III

(15 Hours)

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

Unit IV

(15 Hours)

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

Unit V

(15 Hours)

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

*Self Study

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

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text book

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

Reference Books

1. Principles and Practice of Management- Prasad L M, Sultan Chand &Co.Ltd, 7th Edition, 2007
2. Business Organisation&Management - Bhushan Y.K, Sultan Chand & Sons, 14th Edition, 2013

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 20**20UCM307**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM307		Core Paper 7 – Commercial Law		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	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 - K3	CO1	To remember the various provisions and procedures relating to law of Contract
	CO2	To understand the damages occurring due to breach of contract
	CO3	To acquire the knowledge on indemnity and guarantee and the laws of Agency
	CO4	To access the rules regarding sale of goods act and the agreement to sell

Syllabus

Unit I (15 Hours)

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

Unit II (15 Hours)

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

Unit III (15 Hours)

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

UCM 21

20UCM307

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

*** denotes Self study**

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

Teaching Methods

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

Text Books

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

Reference Books

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

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

S – Strong

H – High

M – Medium

L – Low

UCM 22

20UCM308

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code : 20UCM308		Core Paper 8 – Principles of Marketing		
Batch 2020-2021	Semester III	Hours / Week 4	Total Hours 60	Credits 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- K3	CO1	Understand about the various marketing concepts, consumer buying behaviour and product development in the market.
	CO2	Enrich knowledge in product development and sales activities.
	CO3	Develop the skills in pricing the products and distribution.
	CO4	Familiarize about the recent trends and practical applicability of marketing

Syllabus

Unit I (12 Hours)

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

Unit II (12 Hours)

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

Unit III (12 Hours)

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

UCM 23

20UCM308

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

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

Text book:

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

Reference Books:

1. Marketing - Gandhi J C, Kalyani Publishers, 15th Edition, Reprint 2003
2. Marketing - Kathiresan Radha, Prasanna publications, Reprint 2013
3. Marketing Management - Philip Kotler, PrenticeHallpfIndia(P)Ltd, 11th Edition, Reprint 2004

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 24

20UCM409

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM409		Core Paper 9 – Corporate Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	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- K4	CO1	Demonstrate the values involved in the accounting of a corporate.
	CO2	Students can be able to 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	Knowledge in the practical applications of mergers and liquidation of corporate.

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.

UCM 25

20UCM409

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.

* Denotes Self study

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

Note: Problem 80% and Theory 20%

Teaching Methods

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

Text Books

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

Reference Books

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 26**20UCM410**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM410		Core Paper 10 – Company Law		
Batch 2020-2021	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 - K4	CO1	Remembering the procedures for formation of a company
	CO2	Understanding the importance of memorandum and articles of Association
	CO3	Acquiring knowledge on the various ways of raising capital and company Management
	CO4	Examining the procedures on company meetings and resolutions

Syllabus**Unit I****(15 Hours)**

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

Unit II**(15 Hours)**

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

UCM 27

20UCM410

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.

* denotes Self study

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

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Book

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

Reference Books

1. Companies Act, 2013 Bare Act - 2013
2. Companies Act, 2013 – Taxmann’s Publications Private Ltd, Reprint 2016

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 28

20UCM411

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM411		Core Paper11- Financial Management		
Batch 2020-2021	Semester IV	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

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

Course Outcomes (CO)

K1- K4	CO1	Realizing the scope of financial Management and its role in successful Business
	CO2	Understanding various tools and techniques used in formation of capital structure, determination cost of capital and framing of Dividend policy
	CO3	Ability to apply financial information to recommend and justify solutions to financial problems
	CO4	Attaining knowledge on several management policies involved in Finance

Syllabus

Unit I (15 Hours)

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

Unit II (15 Hours)

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

Unit III (15 Hours)

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

UCM 29

20UCM411

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.

* denotes Self study

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

Note: Problem 60% and Theory 40%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text book:

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

Reference Books:

1. Management Accounting - R.K.Sharma and ShashiK.Gupta, Kalyani Publishers, Reprint 2007
2. Financial Management - S.N.Maheswari, 14th Edition, Reprint 2014
3. Financial Management - Khan M Y & P K Jain, Tata Mc Grew Hill, 3rd Edition, 2012

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

S – Strong

H – High

M – Medium

L – Low

UCM 30**20UCM412**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM412		Core Paper 12- Business Communication		
Batch 2020-2021	Semester IV	Hours / Week 4	Total Hours 60	Credits 3

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- K3	CO1	Comprehend 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	Ascertain the importance of verbal and nonverbal Report

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

UCM 31

20UCM412

Unit IV (12 Hours)

Company Secretarial Correspondences – Agenda, Minutes and Report Writing

Unit V (12 Hours)

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

*** denotes Self study**

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

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

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

Reference Books

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

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

S – Strong

H – High

M – Medium

L – Low

UCM 32

20UCM513

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM513		Core Paper 13 – Higher Corporate Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	V	6	90	5

Course Objectives

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

Course Outcomes (CO)

K1 - K4	CO1	Knowing the nature and purpose of company accounts.
	CO2	Describing the company accounting principles and regulations in accordance with the companies Act.
	CO3	Determining the various schedules of corporate accounting.
	CO4	Knowledge in the practical applications of corporate accounting of Banking and insurance.

Syllabus

Unit I (18 Hours)

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

Unit II (18 Hours)

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

Unit III (18 Hours)

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

UCM 33

18UCM513

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

***denotes Self study**

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

Note: Problem 80% and Theory 20%

Teaching Methods

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

Text Books

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

Reference Books

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

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

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

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 34

20UCM514

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM514		Core Paper 14 – COST ACCOUNTING		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	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 - K3	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	Construe the impact of the select cost method

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 - Methods of Valuing material issues – FIFO, LIFO, Simple Average and Weighted Average –Levels setting – EOQ.

Unit III (18 Hours)

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

UCM 35

20UCM514

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% and Theory 20%

Teaching Methods

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

Text book

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

Reference books

1 Cost Accounting - Ramachandran & Srinivasan

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

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	M	H
SCO2	S	H	M	S	H
HCO3	S	S	H	H	S
MCO4	S	H	S	M	H

S – Strong

H – High

M – Medium

L – Low

UCM 36

20UCM515

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM515		Core Paper 15 - Direct Tax		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	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- K3	CO1	Develop the ability of basic concepts and principles of income tax.
	CO2	Understand the purpose and scope of income tax.
	CO3	Classify the various types of incomes in all the heads.
	CO4	Compute the taxable incomes and exempted incomes and filing of returns.

Syllabus

Unit I (18 Hours)

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

Unit II (18 Hours)

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

Unit III (18 Hours)

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

Unit IV (18 Hours)

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

UCM 37

20UCM515

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.

*** denotes Self study**

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

Note: Problem 80% and Theory 20%

Teaching Methods

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

Text Books

1 Income Tax law and Practice - Gaur V P & D B Narang, Kalyani Publishers, Reprint 2019

Reference Books

1. Income Tax Law and Practice - N.Harihara, Tata McGraw Hill, Reprint 2017
2. Income Tax law and Practice - G.Sekhar, C Sitaraman & co P Ltd, Reprint 2017
3. Direct Taxes Law and Practice - Bhagavathi Prasad, Wishwa Prakasam, Reprint 2017

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

S – Strong

H – High

M – Medium

L – Low

UCM 38

20UCM516

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM516		Core Paper 16- Business Research Methods		
Batch 2020-2021	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- K4	CO1	Understanding the ethical issues associated with the conduct of research.
	CO2	Clearly identify the business problems and effective ways to answer those problems
	CO3	Students can able to formulate and present effective research reports.
	CO4	Analyse and summaries key issues for further research.

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 39

20UCM516

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

*** Denotes Self study**

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

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Research Methodology - C.R.Kothari, 3rd Edition, 2014

Reference Books

1. Statistical Methods - S.P.Gupta, Reprint 2014

2. Advanced Statistical Methods - Sancheeti&Kapoor, 2015

3. Survey Method - Mose C.A., Reprint 1999

4. Research Methodology - P.Saravanel, 16th Edition, 2008

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 40**20UCM617**

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM617		Core Paper 17 – Management Accounting		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	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- K4	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, cash flow statement and budgetary control and will have a good command on decision -making tools.

Syllabus

Unit I (15 Hours)

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

Unit II (15 Hours)

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

Unit III (15 Hours)

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

UCM 41

20UCM617

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.**

* denotes Self study

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

Note: Problem 80% and Theory 20%

Teaching Methods

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

Text Books

1. Management Accounting- Sharma & Shashi K. Gupta, Kalyani Publishers, 13th Revised edition, 2016

Reference Books

1. Management Accounting- Khan M.Y. & P.K. Jain-Tata McGraw Hill, 3rd Reprint 2012
2. Cost and Management Accounting- Saxena V.K. & C.D. Vashist, Sultan Chand & sons, 18th Edition, Reprint 2005
3. Management Accounting - Ramachandran & Srinivasan, Reprint 2000

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

S – Strong

H – High

M – Medium

L – Low

UCM 42

20UCM618

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM618		Core Paper 18 – Indirect Tax		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	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)

KI- K4	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.

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.

UCM 43

20UCM618

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- 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.

*** denotes Self study**

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

Teaching Methods

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

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

Reference Books

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

UCM 44

20UCM618

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 45**20UCM619**

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM619		Core Paper 19 – Auditing		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	VI	5	75	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 - K4	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 organisation
	CO3	Analyzing the verification and valuation of assets and liabilities
	CO4	Gaining knowledge on audit of share capital and share transfer

Syllabus

Unit I (15 Hours)

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

Unit II (15 Hours)

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

Unit III (15 Hours)

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

UCM 46

20UCM619

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

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

Text book:

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

Reference Books:

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

Prentice hall, Reprint 2015

2. Practical Auditing - V.Radha, Prasanna Publishers, Reprint 2012

3. Practical Auditing - Dinkar pagare, Sultan Chand & Co P.Ltd, Reprint 2013

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

S – Strong

H – High

M – Medium

L – Low

UCM 47

20UCM620

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM620		Core Paper 20 – Entrepreneurial Development		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	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 - K4	CO1	Enumerating to know the various characteristics and phases in the entrepreneurship.
	CO2	Comprehend 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

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.

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

UCM 48

20UCM620

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

Unit IV (12 Hours)

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

Unit V (12 Hours)

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

***Self Study.**

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

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text book

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

Reference Books:

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

MAPPING

CO \ PSO	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

S – Strong

H – High

M – Medium

L – Low

UCM 50

20UCM6Z1

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 51

20UCM1A1

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM1A1		Allied Paper 1- Business Economics		
Batch	Semester	Hours / Week	Total Hours	Credits
2020-2021	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- K3	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

Syllabus

Unit I (18 Hours)

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

Unit II (18 Hours)

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

Unit III (18 Hours)

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

UCM 52

20UCM1A1

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.**

* denotes Self study

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

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

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

Reference Books

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

MAPPING

PSO 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

S – Strong

H – High

M – Medium

L – Low

UCM 53

20UCM2A2

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM2A2		Allied Paper 2- International Trade		
Batch 2020-2021	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- K3	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

Syllabus

Unit I (18 Hours)

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

Unit II (18 Hours)

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

Unit III (18 Hours)

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

UCM 54

20UCM2A2

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 – IFRS - IMF –World Bank, IDA, IFC, *ADB; WTO and its functions – BRICS.

*** denotes Self study**

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

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

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

Reference Books

1. Export Management – Balagopal T A S, Himalaya Publishing House, 14th Edition, 1999
2. Business Policy and Strategic Management Text and Cases – Francis Cherunilam, Himalaya Publishing House, 3rd edition, Reprint 2012

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 55

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2020-2021	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)

KI - K3	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

Syllabus

Unit I (15 Hours)

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

Unit II (15 Hours)

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

Unit III (15 Hours)

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

UCM 56

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

*** denotes Self study**

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

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

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

Reference Books

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

MAPPING

PSO CO	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

S – Strong

H – High

M – Medium

L – Low

UCM 57

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2020-2021	Major Elective Paper 2 – Security Analysis and Portfolio Management	Credits 5

Course Objectives

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

Course Outcomes (CO)

K1- K3	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.

Syllabus

UNIT I (15 Hours)

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

UNIT II (15 Hours)

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

UNIT III (15 Hours)

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

UCM 58

UNIT IV (15 Hours)

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

UNIT V (15 Hours)

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

***Self Study**

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

Teaching Methods

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

Investment analysis and portfolio management - Prasanna Chandra,second edition,
Tata McGraw Hill - 2006

Reference books

Security Analysis and Portfolio Management - Kevin.s., prentice hall of India - 2006
Security Analysis and portfolio management - Punithavathy pandian, , Vikas - 2012
Investment Management - V.k.Bhalla - 2014

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 59

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2020-2021	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 - K3	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.

Syllabus

Unit I (15 Hours)

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

Unit II (15 Hours)

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

Unit III (15 Hours)

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

Unit IV (15 Hours)

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

UCM 60

Unit V

(15 Hours)

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

*Self Study

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

Teaching Methods

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

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

Reference books

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 61

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2020-2021	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 - K4	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, welfare measures etc
	CO3	Implementing better techniques for effective Human resource Management
	CO4	Applying the relevant concepts of Human Resources Audit in an Organization

Syllabus

Unit I (15 Hours)

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

Unit II (15 Hours)

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

UCM 62

Unit III (15 Hours)

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

Unit IV (15 Hours)

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

Unit V (15 Hours)

Human Resource Audit-Nature-Benefits-Scope Approaches

*Self Study

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

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

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

Reference Books

1. Human Resource Management – K.Asathappa, Tata McgrawHill, 9th Edition, 2015

2. Human Resource Management - C.B.Memoria, Himalaya Publication.

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 63

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2020-2021	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 make the students to understand the social framework of consumer rights and legal framework of protecting consumer rights.
3. To provide an understanding of the procedure for redressal of consumer complaints

Course Outcomes (COs)

K1- K4	CO1	Remember the conceptual framework on consumer and markets.
	CO2	Understand the important provisions of the consumer protection act
	CO3	Apply grievance redressal mechanism and leading case studies
	CO 4	Analyse the business firms' interface with consumers and the consumer related regulatory and business environment

Syllabus

UNIT - I CONCEPTUAL FRAMEWORK

(15 Hours)

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 10000 suite

UCM 64

UNIT - II THE CONSUMER PROTECTION LAW IN INDIA (15 Hours)

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, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT-III GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW (15 Hours)

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 ROLE OF INDUSTRY REGULATORS IN CONSUMER PROTECTION

(15 Hours)

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

UCM 65

Unit – V CONTEMPORARY ISSUES IN CONSUMER AFFAIRS

(15 Hours)

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, 1986. Any change in law would be added appropriately after the new law is notified

*** Denotes Self Study**

Questions for examinations may be taken from the self study portions also.

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment-Google classroom
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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. G.
3. 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, 1986 and its later versions.

Articles

1. Misra Suresh,(Aug 2017) “ Is the Indian Consumer protected? One india one people
2. Raman Mittal, Sonkar Sumit and Parineet Kaur(2016) regulating unfair trade practices : an analysis of the past and present Indian legislative models, Journal of consumer policy.
3. Chakravarthy.S, (2014) MRTP Act metamorphoses into competition Act. CUTS Institute for regulation and competition position paper. Available online at www.cuts-international.org/doc01.doc.
4. Kapoor Sheetal (2013) “Banking and the Consumer” Akademos (ISSN 2231-0584)
5. Bhatt K.N, Misra Suresh and Chadah Sapna(2010). Consumer, Consumerism and Consumer Protection, Abhijeet publications
6. Kapoor Sheetal(2010) “Advertising – An essential part of Consumer’s life-Its legal and ethical aspects”, Consumer protection and trade practices journal, October 2010.
7. Verma, D.P.S.(2002) Regulating misleading advertisements, legal provisions and institutional framework. Vikalpa.Vol.26.No.2.pp.51-57.

Periodicals

1. Consumer protection judgements (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: International Journal on Consumer law and practice, National Law School of India University, Bengaluru
3. ‘Consumer Voice’, published by VOICE Society, New Delhi.

Websites

1. www.ncdrc.nic.in
2. www.consumeraffairs.nic.in www.iso.org
3. www.bis.org.in
4. www.consumereducation.in
5. www.consumervoice.in
6. www.fssai.gov.in
7. www.cercindia.org

UCM 67

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

S - Strong

H-High

M-Medium

L-Low

UCM 68

Programme Code: 13	Programme Name : Commerce (UG)	
Batch 2020-2021	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- K4	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.

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.

UCM 69

UNIT-III

(15 Hours)

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

UNIT-IV

(15 Hours)

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

UNIT-V

(15 Hours)

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

*Self Study

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

Teaching Methods

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

Text Books

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

Reference Books

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 70

20UCM3SL

Programme Code : 13		COMMERCE		
Course Code: 20UCM3SL		Skill Based Subject - 1 Computer Application (MS- Office) Practical –I		
Batch 2020-2021	Semester III	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	Develop the ability to use computer.
	CO2	Demonstrate the use of computer by way of MS-Word, MS-Excel, MS-Power point and MS-Access
	CO3	Evaluate the working of MS – word, MS – Excel, MS- Power point and MS-Access

Syllabus

MS WORD

1. Prepare a document and perform the following operations:
 - Bullets & Numbering
 - Subscript & Superscript
 - News paper column layout
 - Change case
 - Drop cap
2. Prepare a table showing sales details and create a chart of a company.
3. Type a letter about your company's special sale offer and sent to various customers using 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 Pin code.
 - iii. Design forms and reports
2. Create an item table and Query with Item number, Item name, Rate, Quantity and Net Price and perform the following:
 - i. Find the Net Price for all the records
 - ii. Display only item no., item name list for net price > Rs.10,000
 - iii. Display only the item no, item name = "Pen"
 - iv. Display all the details for item no > 100 and quantity > 50.

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 73**20UCM5SM**

Programme Code : 13		Programme Name : Commerce (UG)		
Course Code: 20UCM5SM		Skill Based Subject – 2 Computer Applications (Tally & Advanced Excel) Practical –II		
Batch 2020-2021	Semester IV	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

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

Course Outcomes (CO)

K3-K5	CO1	Students do possess required skill and can also be employed as Tally data entry operator
	CO2	Students be able to understand the need of Tally software in developing computerized accounts
	CO3	Students be able to work with the Advanced Excel

Syllabus**TALLY**

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

UCM 74

ADVANCED EXCEL

1. Flask fill and charts
2. Prepare a Pivot Table
3. Prepare a Pivot Table with Charts
4. Create V Lookup
5. Create H Lookup
6. Slicers

MAPPING

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

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

20UCM6SN

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM6SN		Skill Based Subject – 3 Computer Applications (Tally & Advanced Excel) Practical –III		
Batch 2020-2021	Semester VI	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To impart the knowledge of accounting package that is used for learning to maintain accounts
2. To make students to learn and apply TDS computations in 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 will be able to use accounting and business terminology in Tally package
	CO2	Application of key accounting assumption and principles of Tally ERP.9 in real business
	CO3	After the completion of this course, students be able to understand the Advanced Excel

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. Preparing price list

ADVANCED EXCEL

1. How to product worksheet and cells
2. Macros
3. Create data validation & text to columns
4. Create Mail merge
5. Data analysis
6. Combine multiple excel in one sheet

MAPPING

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

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

Programme Code: 13		Programme Name : Commerce (UG)		
Course Code: 20UCM5X1		Extra Departmental Course: Goods and Service Tax		
Batch 2020-2021	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- K4	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.

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.

UNIT-IV (6 Hour)

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

UCM 78

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.

*** denotes Self study**

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

Teaching Methods

PowerPoint presentation/Seminar/Discussion/Assignment-Google classroom

Text book

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

Reference Books

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

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

SEMESTER I

PART IV – ENVIRONMENTAL STUDIES

Total Credits: 2

Total Hours: 30

Objectives:

- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “ecocitizens” thereby catering to global environmental needs.

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 – insitu Conservation of Biodiversity – exsitu 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 – Flood, Drought, Earthquake, Tsunami, Cyclone and Landslide.

UCM 80

UNIT V SOCIAL ISSUES AND THE ENVIRONMENT (6 hours)

Sustainable Development – 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 -.

Self Study (Questions may be asked from these topics also)

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.

Reference Books

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

UCM 81

20VED201

SEMESTER-II

PART-IV VALUE EDUCATION: MORAL AND ETHICS

Total Hours : 30

Total Credits: 2

OBJECTIVES:

- To impart the value education in every walk of life.
- To make them understand the relationship between Moral and Ethics.
- To impart the right attitude by practicing self introspection.
- To make them realize about their hidden power within them.
- To develop a knowledge for the steps of upliftment.
- To know about their goal of life.
- To make them understand the importance of yoga and meditation.
- To realize what is the real peace.
- To understand what are the ways to contribute peace to the whole world.
- To goad youth to reach excellence and reap success.

UNIT I

6hrs

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

UNIT II

6hrs

Swami Vivekananda – A Biography.

UNIT III

6hrs

The Parliament of Religions – Teachings of Swami Vivekananda.

UNIT IV

6hrs

Steps for Human Excellence.

UNIT V

6hrs

Yoga & Meditation.

Text Book

Value Base Education – Moral and Ethics – Published by Kongunadu Arts and Science College (Autonomous), First Edition, 2015.

Reference Book

Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication, 2000.

SEMESTER - III

PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS

Total Hours of Teaching : 30

Total 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.

UNIT – I

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

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

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

UNIT – IV

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

UNIT – V

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

UCM 83

20UHR3N1

Books for Study

1. Human Rights

Published by

Kongunadu Arts and Science

College, Coimbatore –29.

Book for Reference:

1. Human Rights,

Jaganathan, MA., MBA., MMM., ML., ML.,

Humanitarian Law and Refugee Law

J.P. Arjun Proprietor, Usha Jaganathan

law series, 1st floor, Narmatha Nanthi

Street, Magathma Gandhi Nagar, Madurai –
625014.

2. Promoting Women's Rights
York., 1999.

Publisher : United Nations. As Human Rights New

Question paper pattern

(external only)

Duration: 3 hrs

max: 75 marks

Section A (5x5=25)

Short notes

Either-Or/Type- Question from each unit

Section B (5x10=50)

Essay type

Either-Or/Type- Question from each unit

UCM 84

20UWR4N2

SEMESTER-IV

NON MAJOR ELECTIVE-II WOMEN'S RIGHTS

Total Hours of Teaching: 30

Total 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 health care services.

UNIT 1

Women Studies:

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

UNIT II

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

Womens' 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

Women protective acts:

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

UNIT V

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.

Book for study : 1. Women's Rights (2019) Published by Kongunadu Arts & Science College, Coimbatore – 641 029

References

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.

**Question paper pattern
(External Only)**

Duration: 3 hrs

Max: 75 Marks

Section A (5 x 5=25)

Short notes

Either – or / type – question from each unit.

Section B (5 x 10=50)

Essay type

Either – or / type – question from each unit.

UCM 86**20UCS3A3**

Programme Code: 13		For B.Sc(CS) Aided &SF		
Course Code: 20UCS3A3		Allied Paper 3– Business Accounting		
Batch 2020-2021	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 - K4	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.

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**(15 Hours)**

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.

UCM 87

UNIT IV

(15 Hours)

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

UNIT V

(15 Hours)

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

* **denotes Self study**

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

Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2015
2. Cost Accounting - Jain S.P. & K.L.Narang, Kalyani Publishers, 21st Edition, 2010

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 18th revised Edition, Reprint 2013
2. Principles of Accountancy -N.Vinayagam, P.L.Mani, K.L.Narang, Sultan Chand &Co.Ltd,16th revised Edition-1999, Reprint 2000
3. Cost Accounting – Ramachandran & Srinivasan, 12th revised Edition -2002

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 88

20UCA1A1

Programme Code: 13		For BCA		
Course Code: 20UCA1A1		Allied Paper 1 – Business Accounting		
Batch 2020-2021	Semester I	Hours / Week 6	Total Hours 90	Credits 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- K4	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.

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 (18 Hours)

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

UCM 89

UNIT III (18 Hours)

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

UNIT IV (18 Hours)

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

UNIT V (18 Hours)

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

* denotes Self study

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

Note: Problem 80% and Theory 20%

Teaching Methods

Powerpoint presentation/Seminar/Discussion/Assignment-Google classroom

Text Books

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2015
2. Cost Accounting - Jain S.P. & K.L.Narang, Kalyani Publishers, 21st Edition, 2010

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 18th revised Edition, Reprint 2013
2. Principles of Accountancy -N.Vinayagam, P.L.Mani, K.L.Narang, Sultan Chand &Co.Ltd, 16th revised Edition-1999, Reprint 2000
3. Cost Accounting – Ramachandran & Srinivasan, 12th revised Edition -2002

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 90

20UCT3A3

Programme Code: 13		For B.Sc(CT)		
Course Code: 20UCT3A3		Allied Paper – Business Accounting		
Batch 2020-2021	Semester III	Hours / Week 6	Total Hours 90	Credits 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- K4	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.

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 (18 Hours)

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

UCM 91

UNIT III (18 Hours)

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

UNIT IV (18 Hours)

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

UNIT V (18 Hours)

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

* denotes Self study

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

Note: Problem 80% and Theory 20%

Teaching Methods

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

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2015
2. Cost Accounting - Jain S.P. & K.L.Narang, Kalyani Publishers, 21st Edition, 2010

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 18th revised Edition, Reprint 2013
2. Principles of Accountancy -N. Vinayagam, P.L.Mani, K.L.Narang, Sultan Chand &Co.Ltd, 16th revised Edition-1999, Reprint 2000
2. Cost Accounting – Ramachandran & Srinivasan, 12th revised Edition -2002

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 92

20UIT3A3

Programme Code:13		For B.Sc(IT)		
Course Code: 20UIT3A3		Allied Paper – Business Accounting		
Batch 2020-2021	Semester III	Hours / Week 6	Total Hours 90	Credits 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- K4	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.

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 (18 Hours)

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.

UCM 93

UNIT IV (18 Hours)

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

UNIT V (18 Hours)

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

* **denotes Self study**

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

Note: Problem 80% and Theory 20%

Teaching Methods

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

1. Financial Accounting - Reddy T.S & A Murthy, Margham Publishers, 6th revised edition, Reprint 2015
2. Cost Accounting - Jain S.P. & K.L.Narang, Kalyani Publishers, 21st Edition, 2010

Reference Books

1. Advanced Accountancy - Jain S P & K L Narang, Kalyani Publishers, 18th revised Edition, Reprint 2013
2. Principles of Accountancy -N.Vinayagam, P.L.Mani, K.L.Narang, Sultan Chand &Co.Ltd, 16th revised Edition-1999, Reprint 2000
3. Cost Accounting – Ramachandran & Srinivasan, 12th revised Edition -2002

MAPPING

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

S – Strong

H – High

M – Medium

L – Low

UCM 94
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:

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

Reference Books:

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

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