

D.K.M COLLEGE FOR WOMEN (AUTONOMOUS)

VELLORE-1

(REACCREDITED BY NAAC WITH 'A' GRADE)

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

UG- B.COM CA DEGREE



TEMPLATE AND SYLLABUS

2023-2024

B.COM (COMPUTER APPLICATIONS)

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: To develop professional skills, values and knowledge to accept the challenges in industry and academics.

PEO 2: To excel in contemporary knowledge of business through information.

PROGRAMME OUTCOMES (PO)

PO1: To provide ample exposure in the field of commerce, accountancy, management through computer application

PO2: To develop the extensive knowledge in the field of computer application

PO3: To gear up with updated knowledge in implementing business practices

PO4: To acquire skills like effective communication, decision-making and problem Solving in day to day business activities

PO5: To gain comprehensive knowledge in finance, accounting and taxation

PO6: To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity

D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS
B.COM (CA) OBEPATTERN

THE COURSE OF STUDY
AND THE SCHEME OF
EXAMINATION

EXAMINATION								
S.N O	PA R T	STUDY COMPONENT S	INS. HRS / WE EK	CRED IT	TITLE OF THE PAPER	CIA	UNI V EXA M	TO T AL
		COURSE TITLE						
SEMESTER – I								
1	I	Language –I	6	4	Tamil –I /other Language	25	75	100
2	II	English –I	6	4	English –I	25	75	100
3	III	Core Paper -I	5	4	Financial Accounting –I	25	75	100
4	III	Core Paper –II	5	4	Basics of Information Technology	25	75	100
5	III	Allied Paper- I	6	5	Indian Economy- I	25	75	100
6	IV	EVS	2	2	Environmental studies	25	75	100
			30	23		150	450	600
SEMESTER –II								
1	I	Language –II	6	4	Tamil –II /other Language	25	75	100
2	II	English –II	4	4	English –II	25	75	100
3	III	Core Paper –III	5	4	Financial Accounting –II	25	75	100
4	III	Core Paper-IV	5	4	Internet and its Applications	25	75	100
5	III	Allied Paper –II	6	5	Indian Economy –II	25	75	100
6	IV	Value Education	2	2	Value Education	-	50	50
7	IV	Soft Skill	2	1	Soft Skills	-	50	50
			30	24		125	475	600
SEMESTER III								
1	I	Language –III	6	4	Tamil Paper –III	25	75	100
2	II	English –III	6	4	English Paper-III	25	75	100
3	III	Core Paper –V	5	4	Corporate Accounting	25	75	100
4	III	Core Practical	3	3	Internet and Office Automation Lab	40	60	100
5	III	Allied Paper –III	6	5	Business Statistics & Operations Research	25	75	100
6	IV	Skill Based Subject– I	2	2	Modern Banking	-	50	50
7	IV	Non Major –I	2	2	Fundamentals of	-	50	50

					Commerce			
			30	24		140	460	600
SEMESTER – IV								
1	I	Language –IV	6	4	Tamil Paper –IV	25	75	100
2	II	English –IV	6	4	English Paper-IV	25	75	100
3	III	Core Paper –VI	6	5	Advanced Corporate Accounting	25	75	100
4	III	Allied Practical-I	3	3	RDBMS lab	40	60	100
5	III	Allied Paper –IV	5	5	Data Base Management System	25	75	100
6	IV	Skill Based Subject –II	2	2	Business Communication	-	50	50
7	IV	Non Major –II	2	2	Consumerism	-	50	50
			30	25		140	460	600
Optional Internship- IV semester- 1to 3 credits								
SEMESTER – V								
1	III	Core Paper – VII	6	5	Business Management	25	75	100
2	III	Core Paper – VIII	6	4	Management Accounting	25	75	100
3	III	Core Paper –IX	6	4	Multi Media	25	75	100
4	III	Elective –I	5	3	(To choose one out of 2) 1.Income Tax Law and Practice–I 2.Logistics and Supply Chain Management	25	75	100
5	III	Elective-II	5	3	(To choose one out of 2) 1. Modern Marketing 2. Entrepreneurial Development	25	75	100
6	IV	Skill Based Subject –III	2	2	Goods and Services Tax	-	50	50
			30	21		125	425	550
SEMESTER – VI								
1	III	Core paper – X	7	5	Cost Accounting	25	75	100
2	III	Core paper – XI	6	4	Programming in Java	25	75	100
3	III	Core practical-II	3	3	Java Programming and Web Technology	40	60	100

4	III	Elective –III	6	3	(To choose one out of 2) 1.Income Tax law and Practice-II 2. Business Environment	25	75	100
5	III	Elective –IV	6	3	(To choose one out of 3) (a) Web Technology (b) Operating System (c) Object Oriented Analysis and Design	25	75	100
6	IV	Skill Based Subject –IV	2	2	Human Resource Management	-	50	50
7	V	Extension Activities	-	3	Extension Activities	100	0	100
			30	23		240	410	650
Optional MINI PROJECT- VI Semester- 1 to 3 Credits								
		TOTAL	180	140				3600

CONSOLIDATED STATEMENT

Part	Subject	Papers	Hours	Credit	Total Credits	Marks	Total Marks
Part-I	Languages	4	24	4	16	100	400
Part-II	English	4	22	4	16	100	400
Part-III	Allied(Odd Sem)	2	12	5	10	100	200
	Allied (Even Sem)	2	11	5	10	100	200
	Elective	4	22	3	12	100	400
	Core Paper	11	62	4-5	47	100	1100
	Core Practical	2	6	3	6	100	200
	Allied Practical	1	3	3	3	100	100
Part-IV	Environmental Science	1	2	2	2	100	100
	Soft Skills	1	2	1	1	50	50
	Value Education	1	2	2	2	50	50
	Non Major	2	4	2	4	50	100
	Skill-Based	4	8	2	8	50	200
Part-V	Extension Activities	1	-	3	3	100	100
	Total	40	180		140		3600

Semester-I

Financial Accounting – I

SEM	Subject Code	Category	Lecture		Tutorial		Practical	Credit
I		Core Paper-I	5 Hrs per Week	75	5 Hrs per Week	75	-----	4

COURSE OBJECTIVE

- The main objective of this course is to develop conceptual understanding of the fundamentals of Financial Accounting systems
- To enable the students to take up higher studies like CA, ICWA and ACS with ease and confidence.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level (K1-K4)
CO1	To understand the basic Principles and practical Applications of Accounting	K1
CO2	To have practical knowledge in the preparation of Double Entry System	K2
CO3	To draft the Final Accounts as per the Accounting standards	K3
CO4	To acquire practical knowledge in Calculation of fire insurance and depreciation calculation	K2
CO5	To gain expertise in preparation of Single Entry System	K3

Knowledge Level : K1- Remember; K2 – Understand; K3 – Apply; K4 - Analyze

MAPPING WITH PROGRAMME OUTCOMES

Cos	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	M	S	M
CO2	S	S	M	M	M	S
CO3	M	S	M	M	M	S

CO4	S	M	M	S	M	M
CO5	M	S	S	M	M	M

S- Strong M – Medium L – Low

UNIT – I Introduction to Accounting **10 hrs**

Meaning of Accounting – Objectives of Accounting – Advantages and Disadvantages of Accounting – Groups Interested in Accounting Information – Basic Accounting Concepts and Conventions.

UNIT – II Double Entry System of Accounts **15 hrs**

Double Entry System – Concepts – Meaning – Advantages and Disadvantages - Journal – Ledger – Trial Balance – Rectification of Errors (Simple problems only)

UNIT – III Final Accounts **15 hrs**

Introduction – Objectives of preparing of final Accounts – Trading Account – Profit and Loss Account – Balance Sheet – Various Adjustments, Classifications of Assets and Liabilities – for sole proprietorship concern only.

UNIT – IV Depreciation Accounting and Fire Insurance Claims **20 hrs**

Concept of depreciation – Causes – Objectives – Need for providing Depreciation – Methods of providing depreciation – Straight line Method – Diminishing Balance Method (Change in method of Depreciation excluded) – Fire Insurance claims – Computation of claim to be lodged for loss of stock – Gross Profit Ratio – Average Clause – Average due date.

UNIT – V Single Entry System of Accounting **15 Hours**

Meaning – Definition – Features – Advantages – Limitations of Single Entry System – Differences between Double Entry System and Single Entry System. Methods of Calculation of Profit – Statement of Affairs method and Conversion Method – Difference

DISTRIBUTION OF MARKS: THEORY 20% AND PROBLEMS 80%

TEACHING METHODOLOGY: Class Room Teaching, Assignments, Discussions, Home Test, PPT Presentations

TEXT BOOKS:

S.No	Authors	Title of the Book	Publication	Year of Publication
1	T.S.Reddy&A.Murthy	Financial Accounting	Margham Publication	2018

REFERENCE BOOKS :

S.No	Authors	Title of the Book	Publication	Year of Publications
1	S.P.Jain&K.L.Narang	Advanced Accountancy	Kalyani Publications, New Delhi,	2016
2	R.L.Gupta	Advanced Accounting	Sultan Chand & Co.	2015
3	M.C.Shukla&T.S.Grewal	Financial Accounting	Sultan Chand & Co.	2014
4	K.Murugadoss, M.Jaya, V.Charulatha, D.Baskar	Financial Accounting	Vijay Nicole Imprints Private Limited, Chennai.	2016

SYLLABUS DESIGNER:

1. Dr.A .SudarVizhi, Assistant Professor of Commerce.
2. Mrs.S.Sasikala, Assistant Professor of Commerce.

ENVIRONMENTAL STUDIES-CBCS

Semester-I

Credit-2

Part-IV

Hours/week-2

Class-I B.Com (CA)

Total no of Hrs:40

UNIT-I THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, Scope and Importance, Need for Public Awareness.

UNIT-II NATURAL RESOURCES:

Renewable and Non-Renewable Resources.

Natural Resources and Associated Problems.

a) Forest Resources: Use and Over Exploitation, Deforestation, Case Studies.

Timber Extraction, Mining, Dams and their Effects on Forests and Tribal People.

b) Water Resources: Use and over-Utilization of Surface and ground Water, Floods, Drought, Conflicts Over Water, Dam-Benefits and Problems.

c) Mineral Resources: : Use and Exploitation, Environmental Effects of Extraction and Using Mineral Resources, Case Studies.

d) Food Resources: World Food Problems, Changes, Caused by Agriculture and Overgrazing, Effects of Modern Agriculture, Fertilizer- Pesticide Problems water Logging, salinity, Case Studies.

e) Energy Resources: Growing Energy Needs, Renewable and Non-renewable Energy Sources, Use of Alternate Energy Sources, Case Studies.

f) Land Resources: Land as a Resource, Land Degradation, Man Induced Landslides, Soil Erosion and Desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

UNIT 3: ECOSYSTEMS

- Concept of an ecosystem
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession
- Food chain, food webs and ecological pyramids.
- Introduction, types, characteristics features, structure and function of the following Ecosystem:
 - a) Forest Ecosystem
 - b) Grassland Ecosystem
 - c) Desert Ecosystem
 - d) Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Oceans, Estuaries)

UNIT 4: BIODIVERSITY AND ITS CONSERVATION

- Introduction-Definition: Genetics. Species and Ecosystem Diversity.
- Bio geographical Classification of India.
- Value of Biodiversity: Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Values.
- Biodiversity at Global, National and Local Levels.
- India as a Mega-Diversity
- Hot=Spots of Biodiversity
- Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man Wild Life Conflicts.
- Endangered and Endemic Species of India.
- Conservation of Biodiversity: In-Situ and Ex-Situ Conservation of Biodiversity.

UNIT5: ENVIRONMENTAL POLLUTION

DEFINITION

- Causes, Effects and control Measures of:
 - a) Air Pollution.

- b) Water Pollution.
- c) Soil Pollution.
- d) Marine Pollution.
- e) Noise Pollution.
- f) Thermal Pollution.
- g) Nuclear Hazards.
- Solid Waste Management: Causes, Effects and Control Measures of Urban and Industrial Wastes.
- Role of an Individual in Prevention of Pollution.
- Pollution Case Studies.
- Disaster Management: Flood, Earthquake, Cyclone and Land Slides.

Semester-II

FINANCIAL ACCOUNTING – II

SEM	Subject Code	Category	Lecture		Tutorial		Practical	Credit
II		Core Paper III	5 Hrs Per Week	75	5 Hrs Per Week	75	-	4

COURSE OBJECTIVES

- The objective of this paper is to help the students to acquire conceptual knowledge of financial accounting.
- To develop the skills for recording the various kinds of Business Transactions.

COURSE OUTCOMES

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

CO Number	Co Statement	Knowledge Level (K1-K4)
CO1	To learn the basic concepts in preparing the branch accounts	K2
CO2	To Familiarize the preparation of Department Accounts	K2
CO3	To learn the procedure for calculation of Interest in Hire Purchase System	K1
CO4	To calculate the new Profit Sharing Ratio and Sacrificing Ratio while admitting a partners at the time Admission and Retirement	K2
CO5	To acquire knowledge on settlements of partners at the time of Dissolution of a partnership	K2

Knowledge Level : K1- Remember; K2 – Understand; K3 – Apply; K4 - Analyze

MAPPING WITH PROGRAMME OUTCOMES

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

S- Strong M – Medium L – Low

UNIT – I Branch Accounting**10 Hrs**

Branch Accounts – Objectives of Branch Accounts – Types of Branches – Debtors system [at cost price and invoice price] – Stock and Debtors system – Incorporation of Branch Trial Balance – [Foreign Branch Excluded] [Only Simple Problems].

UNIT – II Department Accounting**10 hrs**

Meaning – Objectives – Need – Distinction between departments and Branches – Advantages – Apportionment of Indirect Expenses – Inter departmental Transfers at cost price and selling price – Preparation of departmental Trading, Profit, Loss Account and Balance Sheet. (Simple problems)

UNIT – III Hire Purchase System**15 hrs**

Meaning and features of Hire Purchase System – Important Terms – Calculation of Interest – Books of Hire Purchases and Books of Hire Vendor – Default and Repossession (Simple problems)

UNIT – IV Partnership Accounts – I**20 Hrs**

Admission of Partner – Calculation of New Profit Ratio – Sacrificing Ratio – Revaluation of Assets and Liabilities – Calculation of Goodwill – Treatment of Goodwill – Retirement of a partner – Death of a partner.

UNIT – V Partnership Accounts – II**20 Hrs**

Meaning of Dissolution – Modes of Dissolution – Settlement of Accounts – Accounting Treatment – Insolvency of a partner – Insolvency of all partners – Garner Vs Murray piecemeal Distribution – Proportionate capital method – Maximum Loss Method.

DISTRIBUTION OF MARKS : THEORY 20% AND PROBLEMS 80%

TEACHING METHODOLOGY: Class Room Teaching, Assignments, Discussions, Home Test, PPT Presentations.

TEXT BOOKS :

S.No	Name of the Book	Authors	Publication	Year of Publication
1	Financial Accounting	T.S.Reddy&A.Murthy	Margham Publication	2018

REFERENCE BOOKS :

S.No	Name of the Book	Authors	Publication	Year of Publication
1	Advanced Accountancy	S.P.Jain&K.L.Narang	Kalyani Publications, New Delhi,	2016
2	Advanced Accounting	R.L.Gupta	Sultan Chand & Co.	2015
3	Financial Accounting	M.C.Shukla and T.S.Grewal	Sultan Chand & Co.	2017
4	Financial Accounting	K.Murugadoss, M.Jaya, V.Charulatha, D.Baskar	Vijay Nicole Imprints Private Limited, Chennai.	2019

SYLLABUS DESIGNER:

1. Dr.A .SudarVizhi, Assistant Professor of Commerce.
2. Mrs.S.Sasikala, Assistant Professor of Commerce.

VALUE EDUCATION

Semester

Credits-3

Part-IV

Hours\week-3

Class-I B.Com (CA)

Total no of hrs:39

Unit-I

Value Education-Definition-Relevance to Present Day – Concept of Human Values-Self Introspection-Self Esteem.

7 hrs

Unit-II

Family Values- Components, Structure and Responsibilities of Family- Neutralization of Anger- Adjustability-Threats of Family Life-Status of Women in Family and Society-Caring for Needy and Elderly- Time Allotment for sharing Ideas and concerns.

8 hrs

Unit-III

Ethical values- Professional Ethics- Mass Media Ethics- Advertising Ethics- Influence of Ethics on Family Life- Psychology of Children and Youth- Leadership Qualities-Personality Development.

8 hrs

Unit-IV

Social Values- Faith, Service and Secularism-Social Sense and Commitment-Students and Politics- Social Awareness, Consumer Awareness, Consumer Rights and Responsibilities- Redressal Mechanisms.

8 hrs

Unit-V

Effect of International Affairs on Values of Life.Issue of Globalisation- Modern Warfare – Terrorism.Environmental Issues- Mutual Respect of Different Culture, Religions and their Beliefs.

8 hrs

REFERENCES:

1. Mani Jacob {Ed} Resource Book for Value Education. Institute for Value Education, New Delhi 2002.
2. DBNL NCERT, SCERT, Dharma Bharti National Institute of Peace and Value education, Secumderabad, 2002
3. Value Education- R.Baskaran-Vijay Nicole Imprints Pvt. Ltd.Chennai.

Semester-III

CORPORATE ACCOUNTING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
III		Core Paper-V	5 hrs per week	75	5 hrs per week	75	-	4

COURSE OBJECTIVES:

- To enable the students to develop awareness about corporate accounting in conformity with the provision of company's act.
- To equip students with recent development in accounting areas.

COURSE OUTCOMES:

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

Co Number	Co Statement	Knowledge Level (K1-K4)
CO1	To understand the process of Issue of Shares	K1
CO2	To have practical knowledge about the concept of sources of Redemption of Preference Shares	K2
CO3	To draft the Final Accounts as per the Accounting standards	K3
CO4	To acquire practical knowledge in Calculation of Liquidators Final Statement	K2
CO5	To gain expertise knowledge to solve the Bank Accounts	K3

Knowledge Level: K1- Remember; K2 – Understand; K3 – Apply; K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	M	S	M
CO2	S	S	M	M	M	S
CO3	M	S	M	M	M	S
CO4	S	M	M	S	M	M

CO5	M	S	S	M	M	M
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S-Strong M – Medium L –Low

UNIT-I: ISSUE OF SHARES**20hrs**

Issue of Shares at Par, Premium and Discount– Kinds of Shares - Under subscription- Over Subscription – Calls-in-arrear and Calls-in-advance – Pro-rata allotment - Forfeiture of Shares – Reissue of forfeited shares- Issue of Bonus Shares – Rights issue of Shares (Simple Problems)

UNIT-II: REDEMPTION OF PREFERENCE SHARES**15hrs**

Introduction – Types of Redemption – Provisions of the Companies Act relating to Issue and Redemption of Preference Shares – Procedure for Redemption of Preference Shares – Out of profits – Out of fresh issue – Capital Profits and Revenue Profits – Minimum fresh issue of shares. (Simple Problems)

UNIT-III: FINAL ACCOUNTS OF COMPANY**15hrs**

Introduction – Profit & Loss Account –Tax Adjustments – Dividends – Transfer to Reserve – Managerial Remuneration– Pre requisites to be included in Managerial Remuneration – Remuneration payable to different categories of Managerial Personnel – Computation of Net Profits for Managerial Remuneration – Balance Sheet. (Simple Problems)

UNITIV: LIQUIDATION OF COMPANIES**20hrs**

Meaning of Liquidation or Winding up – Modes of Winding up – Order of Payment – Secured Creditors – Preferential Creditors – Statement of Affairs – Deficiency or Surplus Account. Liquidator's Final Statement (Simple Problems)

UNITV: BANK ACCOUNTS**20hrs**

Introduction – Business of Banking Companies – Legal Requirements – Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss Account - Preparation of Balance Sheet – Guidelines of RBI for Balance Sheet – Items requiring special attention in preparation of Final Accounts – Classification of Bank Advances. (Simple Problems).

DISTRIBUTION OF MARKS: 20% THEORY AND 80%

PROBLEMS TEXT BOOKS:

S.No	Author Name	Title of the book	Publication	Year
1.	M.C.Shukla and T.S.Grewal,	Advanced Accounts	S.Chand& co.	2015
2.	Anjan Bhattacharya &SubrathaMukerjee,	Advanced Practical Accounts	S.Chand& Co.	2016
3.	T.S Reddy and A.Murthy	Corporate Accounting	Margham Publications	2018

REFERENCE BOOKS:

S.No	Author Name	Title of the book	Publication	Year
1.	T.S.Reddy&Hari Prasad Redy	Corporate Accounting	Margham Publications	2017
2.	Dr.P.CTulsian CA Bharat Tulsian	Corporate Accounting	Sultan chand& Sons,NewDelhi	2016
3.	T.S.Reddy&Hari Prasad Redy	Advanced accountancy	Margham Publications	2012
4.	R.S.N Pillai &Bagavathy	Corporate Accounting	Sultan chand& Sons,NewDelhi	2018
5.	S.P.Jain&Narang	Problems and solutions corporate Accounting	Kalyani Publishers	2012
6.	Dr.Alokkumar	Corporate accounting	Singhal Publications	2017
7.	PrasanthaAthma N.Rajalaxmi	Corporate Accounting	Himalaya Publishing House	2016
8.	S.N.MaheswariSuneel MaheshwariSharadK.Mahe swari	Corporate Accounting	Sultan chand&Sons,N ewDelhi	2010
9.	S.Anil Kumar V.Rajesh Kumar B.Mariyappa	Advanced Corporate Accounting	Himalaya Publishing House	2015
10.	S.Anil Kumar V.Rajesh Kumar B.Mariyappa	Corporate Accounting	Himalaya Publishing House	2015

TEACHING METHODOLOGY:

- Class roomteaching
- Discussions
- PPTPresentations
- Seminar
- BlendedLearning

SYLLABUS DESIGNERS:

1. Dr.K.Vinithi, Assistant Professor in Commerce
2. Ms.J.Janani, Assistant Professor in Commerce

BUSINESS STATISTICS AND OPERATIONS RESEARCH

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
III		Allied Paper III	6hrs per week	90	6hrs per week	90	-	5

COURSE OBJECTIVES:

- To develop the student's ability to deal with numerical and quantitative issues in business.
- To enable the use of statistical and operation research techniques wherever relevant.

COURSE OUTCOMES:

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

CO Number	Co Statement	Knowledge Level (K1-K4)
CO1	To understand the concept of statistics and practical exposure on calculation of measure of Central tendency	K2
CO2	To identify the relationship and association between variables in the dataset through correlation and regression analysis.	K3
CO3	To gain knowledge on time series analysis and index number	K4
CO4	To understand the concept of operations research and techniques of linear programming problem.	K3
CO5	To understand the exceptional cases of transportation and assignment problems.	K4

Knowledge Level : K1- Remember ; K2 – Understand; K3 Apply ; K4 – Analyze

MAPPING WITH PROGRAMME OUTCOMES:

Cos	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	S	S	M
CO2	M	S	S	S	M	S
CO3	S	M	M	M	M	M
CO4	M	S	S	S	S	M
CO5	S	M	M	M	S	S

S-Strong M- Medium L-Low

UNIT- I INTRODUCTION AND MEASURES OF CENTRAL TENDENCY 15 Hrs

Business Statistics – Meaning and Definitions – Scope and Limitations of Statistics – Collection of Data – Primary and Secondary Data - Methods of Collecting data- Measures of Central Tendency or Averages -Meaning– Arithmetic Mean (AM) – Median – Mode – Computation of Arithmetic Mean, Median and Mode.

UNIT- II CORRELATION AND REGRESSION 10 Hrs

Correlation – Definition – Types of Correlation – Properties of Correlation Coefficient - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation Coefficient – Regression Equations- Definition –Regression Lines–Computation of Regression Coefficients.

UNIT-III TIME SERIES AND INDEX NUMBER 15 Hrs

Time series – Definition – Measurement of Trend - Semi Average- Moving Averages- Method of Least Squares –Measurement of Seasonal Variations – Index Number – Meaning- Unweighted Index Numbers – Methods – Weighted Index Numbers – Methods- Time Reversal Test – Factor Reversal Test.

UNIT-IV LINEAR PROGRAMMING 10 Hrs

Operations research – Meaning - Functions – Introduction to Linear Programming- Methods – Formulation Method - Graphical Method.

UNIT – V TRANSPORTATION AND ASSIGNMENT 10 Hrs

Transportation model – Basic feasible solution – Methods – North West Corner Method – Least Cost Method – Vogel’s Approximation Method – Assignment Model – Simplex and Hungarian Method.

DISTRIBUTION OF MARKS: THEORY – 20%; PROBLEMS – 80%

TEXT BOOKS:

S.no	Author	Title of the book	Publications	Year of publication
1	P.A. Navanithan	Business Statistics and Operations Research	Jai Publishers	2009
2	S.P.Rajagopalan	Business Statistics and Operations Research	Tata Mc Graw Hill	2009
3	K. Alagar	Business Statistics	Tata Mc Graw Hill	2010
4	P.R Vittal	Quantitative Techniques	Margham	2022

			Publications	
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REFERENCE BOOKS:

S.No	Author	Title of the book	Publications	Year Of Publication
1	P.A. Navnithan	Business Statistics and Operations Research	Jai Publishers	2009
2	S.P.Rajagopalan	Business Statistics and Operations Research	Tata Mc Graw Hill	2009
3	K. Alagar	Business Statistics	Tata Mc Graw Hill	2010
4	P.N. Arora, Amit Arora S. Arora	Business Statistics	S.Chand	2008
5	Sharpe,DeVeaux Velleman	Business Statistics	Pearson	2014
6	Robert A. Donnelly	Business Statistics	Pearson	2014
7	David F. Groebner Patrick W. Shannon Phillip C. Fry	Business Statistics	Pearson	2017

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Blended Learning

SYLLABUS DESIGNERS:

1. Dr.G.Bhavani Assistant Professor of Commerce
2. Mrs. P. Indhumathi, Assistant Professor of Commerce

MODERN BANKING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
III		Skill Based Paper-I	2 hrs per week	30	2 hrs per week	30	-	2

COURSE OBJECTIVES:

- To understand the Banking System and procedures.
- To acquaint and update the students with the significance of Banking.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level (K1 – K5)
CO1	To understand the banking system in India.	K1
CO2	To acquire knowledge about the banker and customer relationship	K3
CO3	To develop knowledge about different types of bank accounts.	K3
CO4	To acquaint with the types of negotiable instruments with special reference to cheques.	K2
CO5	To introduce the concept of E-Banking.	K3

Knowledge Level : K1- Remember; K2 – Understand; K3 – Apply; K4 - Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	M	M	S
CO2	S	S	M	M	S	M
CO3	M	S	M	M	S	M
CO4	S	M	M	S	M	M
CO5	M	S	S	M	M	S

S-Strong; M-Medium; L

UNIT-I INTRODUCTION**6 Hours**

Introduction - History of Banking - Functions and Importance of Commercial Banks – Central Banking in India – Commercial Banks – Functions and importance of Commercial Banks.

UNIT-II BANKER AND CUSTOMER**6 Hours**

Meaning -Special Features of Banker and Customer Relationship - Rights and Duties of a Banker – Special types of customers.

UNIT-III BANK ACCOUNTS**6 Hours**

Types of Bank Accounts - Fixed deposit account, Savings account, Current account, Recurring Deposit account, DEMAT account, Non Resident Indian account - Procedure for opening a Bank Account.

UNIT-IV NEGOTIABLE INSTRUMENTS**6 Hours**

Meaning – Definition - Negotiable Instrument - Types of Negotiable Instruments- Cheque, Features of Cheque - Kinds of Cheque - Passing of Cheque – Crossing - Types of Crossing of Cheque.

UNIT-V E-BANKING**6 Hours**

Introduction of E-Banking - Advantages of E Banking - E-procedure to open a bank account – Online payments - Google Pay – Paytm.

Practical : Online transactions using E-Banking

TEXT BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publications
1	SundharamVarshney, PN.	Banking Theory and Practice	Sultan Chand New Delhi	2015
2	Dr. S.N. Maheswari	Banking Theory Law &Practice	KalyaniPublicaitons	2004
3	Vasant Desai	Principles of Bank Management	Mumbai, Himalaya Publicatons	2010
4	B.Santhanam	Banking theory law and practice	Margham Publication	2005
5	M.L. Tannan	Banking law and practice	Wadhava Publishers	2005
6	S.Guruswamy	Banking theory law and practice	Vijay Nicole Imprint Private ltd	2017

REFERENCE BOOKS:

S.No	Author	Title of the book	Publisher	Year of
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				Publications
1	K.Subramanian	Banking Reforms in India,	TMH, New Delhi	1997
2	JosepbSinkey,	Commercial Bank Financial Bank Financial Management,	Pearson Education (Prentice Hall).	2013
3	E.Gordon and Dr. K. Natarajan,	Banking Theory Law and Practice	Himalaya Publishing House.	2018
4	P.N.Varshney	Banking Theory Law and Practice	Sultan Chand & sons	2017
5	Kandasami. K.P	Banking Theory Law and Practice	Schand& Company	2010
6	D.Muraleedharan	Modern Banking Theory and Practice	Prentice Hall India Learning Private limited	2009
7	Henry Dunning Macleod	The theory and Practice of banking	Read Books	2008
8	Sanjay	Banking theory and practice	Lambert academic Publishing	2015
9	A.Gajendran	A Text on Banking Theory law and Practice	Vrinda Published	2012
10	Henry Dunning Macleod	The theory and Practice of banking	Hard Press Publishing	2013

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Blended Learning

WEBSITE SOURCES:

- www.wikipedia.com
- www.investopedia.com

SYLLABUS DESIGNER:

1. Dr. C. Sumitha, Assistant Professor in Commerce.
2. Dr. S. Sasikala, Assistant Professor in Commerce.

FUNDAMENTALS OF COMMERCE

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
IV		Non-Major-I	2 hrs per week	30	2 hrs per week	30	Nil	2

COURSE OBJECTIVES:

- The main objective of this course is to develop conceptual understanding of the fundamentals of commerce.
- To enable the students to gain knowledge on the various forms of business organization.

COURSE OUTCOMES:

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

CO Number	CO STATEMENT	KNOWLEDGE LEVEL (K1-K5)
CO1	To know the historical background of commerce and elimination of hindrances of business.	K1
CO2	To understand the various classification of business activities.	K2
CO3	To gain the knowledge of sole proprietorship and its advantages and disadvantages.	K2
CO4	To learn the various features of partnership firm and its pros and cons.	K2
CO5	To acquire the information of new Companies Act and its procedures.	K1 & K2

*Knowledge Level: K1- Remember, K2- Understand; K3- Apply,
K4- Analyze*

MAPPING WITH PROGRAMME OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	S	M	S	M
CO3	S	S	M	S	S	M
CO4	S	S	S	S	M	S
CO5	M	S	S	S	S	M

S- Strong; M- Medium; L- Low

UNIT-I: HISTORICAL BACKGROUND OF COMMERCE**6hrs**

Introduction- Barter System- Meaning- Constraints in Barter System- Commerce- Features – Merits and demerits.

UNIT-II: INTRODUCTION TO BUSINESS**6hrs**

Introduction- Types of Economic Activities- Characteristics of Business- Objectives of Business- Classification of Business Activities- Industry – Types of Trade and Commerce – Trade during Pandemic period.

UNIT-III: SOLEPROPRIETORSHIP & PARTNERSHIP FIRM**6hrs**

Introduction- Definition of Sole Trader- Characteristics- Advantages and Disadvantages. Meaning and Definition of Partnership- Features - Partnership Deed and its Contents- Rights and Duties of Partners- Types of Partners- Advantages and Disadvantages of Partnership Firm.

UNIT -IV: E- COMMERCE**6hrs**

Meaning – Definition – Merits and Demerits – Difference between E – Commerce & Traditional Commerce – Types of E-Commerce.

UNIT-V: JOINT STOCK COMPANY**6hrs**

Companies Act 2013- Meaning- Definition- Features- Types of Companies – Advantages and Limitations of Joint Stock Companies.

DISTRIBUTION OF MARKS: 100% THEORY**TEXT BOOKS:**

S.No	Author	Title of The Book	Publications	Year of Publication
1	Amit Vikram	Introduction to Commerce	Atlantic Publishers	2017
2	L.M. Prasad	Business organization	Sultan Chand and Sons	2016

REFERENCE BOOKS:

S.No	Author	Title of The Book	Publications	Year of Publication
1.	N.D. Kapoor	Company law	S.Chand	2016
2.	J.Shanthi	Company Law	Margham Publications	2018
3.	Ravinder Kumar	Legal aspects of Business	Cengage learning Fourth edition	2016
4.	Akhileshwar Pathak	Legal aspects of Business	S.Chand	2016
5.	Legal aspects of Business concepts and applications	Parulgupta	VikasPublising House Pvt Ltd Second Edition	2019
6.	Organizational Behaviour	Dr. Praveen Prasad	Niralprakashan (Advancement of knowledge)	2017
7.	Business Law text and cases	Kenneth W. Clarkson, roger Legoy Miller, frank B. cross	Cengage Learning	2016
8.	Business Law	N.D. Kapoor	Sultan Chand	2017
9.	Business Law	M.C. Kuchhal and VivekKuchhal	Vikas Seventh Edition	2018

TEACHING METHODOLOGY:

- Class Room Teaching
- Discussions
- PPT Presentations
- Computer Lab
- Blended learning

SYLLABUS DESIGNERS:

1. Mrs. P.Indumathi, Assistant professor in commerce
2. Dr.S.Gayathri, Assistant professor in commerce.

Semester- IV

ADVANCED CORPORATE ACCOUNTING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
IV		Core Paper VI	6 hrs per week	90	6 hrs per week	90	Nil	5

COURSE OBJECTIVES:

- To gain knowledge and understand the concepts and practices of company accounts in accordance with statutory requirements.
- To impart practical knowledge about different forms of Company final accounts.

COURSE OUTCOMES:

On successful completion of the course, the student will be able,

CO	CO Statement	Knowledge Level (K1 – K4)
CO1	To acquire comprehensive knowledge with regard to valuation of goodwill and valuation of shares	K3, K2
CO2	To have comprehensive understanding of accounting procedure of Absorption and amalgamation of companies.	K3
CO3	To acquire Accounting knowledge in Internal reconstruction.	K3
CO4	To apply and prepare the consolidated Balance Sheet of Holding Company accounts	K3
CO5	To understand the Accounting techniques of General insurance companies.	K2, K3

**Knowledge Level: K1- Remember; K2- Understand; K3- Apply; K4 Analyse*

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	M
CO2	S	S	M	M	S	S
CO3	S	S	S	S	M	S
CO4	S	M	M	S	M	M
CO5	S	S	M	M	S	S

S-Strong; M-Medium; L-Low

UNIT– I: VALUATION OF GOODWILL AND SHARES**20hrs**

Definition of Goodwill – Need for valuing Goodwill –Factors affecting value of Goodwill - Profitability – Normal Rate of Return – Capital Employed – Average Capital Employed – Methods of Valuation of Goodwill – Average Profits Method – Calculation of Weighted Average Profit – Super Profits method – Annuity Method – Capitalization Methods.

Valuation of Shares – Need for Valuation of shares – Factors affecting Valuation of Shares Methods of Valuation of Shares – Net Assets Method – Factors to be considered in valuing the Assets – Valuation of Liabilities – Yield Method – Fair Value Method.

UNIT – II: AMALGAMATION AND ABSORPTION**20hrs**

Meaning of Amalgamation and Absorption - Meaning as per AS 14 – Types of Amalgamation - Computation of Purchase Consideration – Methods of Accounting for Amalgamation – The Pooling of Interests Method – The Purchase Method – Distinction between Pooling of Interest Method and Purchase Method - Methods of Accounting for Absorption - Net Asset method - Net Payment method –Intrinsic Value Method.

UNIT–III: ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION**15hrs**

Alteration of Share Capital – Different kinds of alteration of share capital – Procedure for reducing share capital and necessary Accounting Entries – Internal Reconstruction or Capital Reduction - Return of share capital – Procedure for Reducing Share Capital.

UNIT – IV: HOLDINGCOMPANYACCOUNTS**20hrs**

Meaning and Definition of Holding Company and Subsidiary Company – Capital Profit – Revenue Profits –Minority Interest – Cost of Control – Mutual Owings - Legal requirements in relation to Presentation of Accounts – Consolidated Financial Statements - Elimination of Common Transaction – Unrealized Profit – Revaluation of Assets and Liabilities – Bonus Shares – Consolidated Balance Sheet.

UNIT – V: ACCOUNTS OF GENERAL INSURANCE COMPANIES**15hrs**

General Insurance – Types of General Insurance – Claims – Premium – Reinsurance – Surrender Value – Reserve for Unexpired risk – Bonus in Reduction of Premium - Life Assurance Fund – Form of Profit & Loss A/c – Form of Balance Sheet – Problems in Profit & Loss A/c and Balance Sheet.

DISTRIBUTION OF MARKS: 20% THEORY AND 80% PROBLEMS**TEXT BOOKS:**

S.No	Author	Title of the book	Publisher	Year of Publications
1.	M.C.Shukla and T.S.Grewal	Advance Accounts	S.Chand& Co, New Delhi.	2016

2.	Anjan Bhattacharya &SubrathaMukerjee	Advanced Practical Accounts	S.Chand& Co, New Delhi.	2010
3.	T.S Reddy and A.Murthy	Corporate Accounting	Margham Publications, Chennai.	2016

REFERENCE BOOKS:

S.No	Author Name	Title of the book	Publication	Year
1.	T.S.Reddy&Hari Prasad Redy	Corporate Accounting	Margham Publications	2017
2.	Dr.P.CTulsian CA Bharat Tulsian	Corporate Accounting	Sultan chand& Sons,NewDelhi	2016
3.	T.S.Reddy&Hari Prasad Redy	Advanced Accountancy	Margham Publications	2012
4.	R.S.N Pillai & Bagavathy	Corporate Accounting	Sultan Chand& Sons,NewDelhi	2018
5.	S.P.Jain&Narang	Problems and Solutions corporate Accounting	Kalyani Publishers	2012
6.	Dr.Alokkumar	Corporate Accounting	Singhal Publications	2017
7.	PrasanthaAthma N.Rajalaxmi	Corporate Accounting	Himalaya Publishing House	2016
8.	S.N.MaheswariSuneel MaheshwariSharad K.Maheswari	Corporate Accounting	Sultan Chand & Sons, NewDelhi	2010
9.	S.AnilKumarV.Rajesh Kumar,B.Mariyappa	Advanced Corporate Accounting	Himalaya Publishing House	2015

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Blended Learning

SYLLABUS DESIGNERS:

1. Dr.R.Padmaja, Head and Associate Professor in Commerce.
2. Dr.K.Vinithi, Assistant Professor in Commerce.
3. Ms.J.Janani, Assistant Professor in Commerce.

BUSINESS COMMUNICATION

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
IV		SBS-II	2 hrs per week	30	2 hrs per week	30	Nil	2

COURSE OBJECTIVES:

- To develop the skills of communication
- To overcome the barriers in communication of B.Com (C.A) students.

COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level (K1 – K4)
CO1	To understand the importance of Communication.	K2
CO2	To be familiar with different types of Business Communication	K2
CO3	To identify the barriers and to overcome those barriers of Business Communication	K4
CO4	To understand the various techniques in modern Communication	K3
CO5	To gain practical knowledge about Business Communication.	K3

Knowledge Level : K1- Remember; K2 – Understand; K3 – Apply; K4 - Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	S	S	S
CO2	S	M	S	S	S	S
CO3	M	S	M	S	S	S
CO4	S	M	S	M	S	S
CO5	S	S	M	S	M	S

S-Strong; M-Medium; L-Low

UNIT –I:INTRODUCTION**6hrs**

Introduction to Business Communication – Definition of Business Communication- Characteristics of Business Communication – Need for Business Communication – Importance of Business Communication — Elements of Business Communication.

UNIT – II: TYPES OF BUSINESS COMMUNICATION**6hrs**

Types of Communication –Verbal Communication – Non Verbal Communication – Flow of Communication- Downward Communication – Upward Communication - Horizontal Communication – Diagonal Communication –Formal Communication – Informal Communication- Barriers in Business Communication.

UNIT – III: BUSINESS LETTERS**6hrs**

Business letters- Introduction- meaning- Advantages and limitations-Structure and Lay out of Business letters.

UNIT – IV: APPLICATIONWRITING**6hrs**

Application to a Job- Content of Application, Content of Bio-Data - Online CV.

UNIT–V: MODERNCOMMUNICATION**6hrs**

E-mail –Mobile phone conversation – Teleconferencing – Video conferencing – Telephone answering machine – SMS-Blogging and Virtual Conferencing.

PRACTICAL: 1.Creation of E-mail Id- Registration. 2. Preparation of Resume.

DISTRIBUTION OF MARKS: 100% THEORY**TEXT BOOKS:**

S.No	Author Name	Title of the book	Publication	Year
1.	N.S.Raghunathan &B.Santhanam	Business Communication	Margham Publications	2017
2.	Dr. K.Sundar	Business Communication	Vijay Nicole Publications	2018
3.	Ramesh and Pattanchetti	Business Communication,	R.Chand& Co	2018
4.	Dr.N.Premavathy	Business Communication , (Tamil)	Sri Vishnu Publications Chennai	2009

REFERENCE BOOKS:

S.No	Author Name	Title of the book	Publication	Year
1.	Asha Kaul	Effective Business Communication	Himalaya Publishing house	2017
2.	Bob Dignen	Effective Interaction of Business Communication	Harper Collins Publisher	2013
3.	Sri Jain Kushal	Business Communication	V.K. Global Publications Pvt. Ltd	2014
4.	K.K.Sinha	Business Communication	Taxmann's Publications	2018
5.	KumkumBharadwaj	Fundamentals of Business Communication	Taxmann's Publications	2012
6.	Meenakshi Raman & Prakash Singha	Business Communication	Oxford Publications	2012
7.	R.C. Bhatia	Business Communication	Ane Books India	2018
8.	HertaMurphy, JaneP.Thomas	Effective Business Communication	McGraw Hill	2016
9.	Namitha Rajput	Business Communication	KitabMahal	2008
10.	Scott Mc Lean	Business Communication for success	Flat World Publications	2010

TEACHING METHODOLOGY:

- Class RoomTeaching
- Discussions
- PPTPresentations
- ComputerLab
- Blended learning

SYLLABUS DESIGNERS:

1. Dr. R.Padmaja, Head and Associate Professor in Commerce.
2. Dr.K.Vinithi, Assistant Professor in Commerce.

CONSUMERISM

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
IV		Non Major – II	2 hrs per week	30	2 hrs per week	30		2

COURSE OBJECTIVES:

- To familiarize the students with their fundamental rights as a consumer, and the legal framework of protecting consumer rights.
- To provide an understanding the procedure of redressal of consumer complaints and the role of different authorized agencies in providing standards.

COURSE OUTCOMES:

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

Co Number	Co Statement	Knowledge Level (K1-K5)
CO1	To Introduce the basic concepts of consumer rights and duties	K2
CO2	To Enable the students to understand the legal provisions of Consumer protection Act.	K3
CO3	To Explain the concepts of complaints and grievance redressal mechanism	K2
CO4	To Understand the concept Food Safety and quality standards like AGMARK AND ISI	K2
CO5	To Create awareness among students on Consumer Protection Act through Activities and Case laws.	K3

Knowledge Level : K1- Remember ; K2 – Understand; K3 Apply ; K4 – Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	M	M	S
CO2	M	M	M	S	M	S
CO3	M	S	M	M	M	S
CO4	M	M	S	S	M	S
CO5	S	S	S	S	S	M

S – Strong; M – Medium; L - Low

UNIT-I BASIC CONCEPTS**6 hrs**

Introduction - Consumer Movement - Consumer rights and duties - Consumerism - 5 R's of Consumerism - Certification Marks.

UNIT-II CONSUMER PROTECTION ACT, 1986**6 hrs**

Introduction - Objectives - Need - Features - Organization structure - Consumer Protection Council - District level - State Level - Central Level - Adjudicatory bodies - District Forum- State Commissions - National Commission.

UNIT-III GRIEVANCE REDRESSAL MECHANISM**6 hrs**

Introduction - Complaints - Who can file a complaint - Grounds for filing a Complaint - Procedure for filing a complaint - Relief / Remedies - Offenses and Penalties.

UNIT-IV QUALITY STANDARDS**6 hrs**

Introduction - Food safety and standards - Authority of India 2006 - Road Safety Act - Other Acts of Safety - Voluntary and Mandatory Standards - Indian Standard Mark (ISI) - Role of BIS AGMARK - Hall Marking.

UNIT-V ACTIVITY BASED LEARNING**6 hrs**

Exhibiting models and charts on Food safety -Analyzing case laws and practical sessions on the procedures to be followed in acquiring the Ration card, online shopping.

TEXT BOOKS:

S. No	Authors	Title of The Book	Publication	Year
1	S.Kandasamy	Consumerism in India Hardcover	Book Enclave	2017
2	Premavathy Seetharaman Mohini Sethi	Consumerism Strategies and Tactics	CBS Publication	2011

REFERENCES:

S. No	Authors	Title of The Book	Publication	Year
1	Dr. P.K. Dutta	Consumerism And Consumer Protection In India	Himalaya Publishing House	2015
2	Durai Raj Maheswaran	Understanding Indian Consumers	Oxford Publication	2017
3	Ramanuj Najundar	Consumer Behaviour	Phi Learning Pvt Ltd	2009
4	S. Kandhasany	Consumerism In India	Book Enclave	2017
5	Ekta Verma	Consumerism In India	Galgotia	2012
6	S.S. Chahar	Consumer Protection Movement In India	Kanishka Publishing House	2016
7	Dr. Iqbal Ahmad Hakim	Consumerism And Consumer Protection In India	Himalaya	2015
8	Dr. Veena Tewari Nandi	Consumer Behaviour In Service Marketing	Enkay Publishing House	2012
9	Navi Mohammed	Consumer Rights And Protraction In India	New Century Publications	2017
10	Garima Tiwari	Understanding Laws Consumer Rights	Lexis Nexis	2014

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Charts/ Models/ Demo
- Blended Learning

SYLLABUS DESIGNERS:

1. Dr.A.Sudarvizhi, Assistant Professor
2. Mrs.J.Anbzhagi, Assistant Professor

Semester- V

BUSINESS MANAGEMENT

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
IV		Core Paper-VII	6 hrs per week	90	6 hrs per week	90	Nil	5

COURSE OBJECTIVES:

- The main objective of this course is to develop the conceptual understanding of the Business Management.
- To expose the students to various functions of Management in an Organization.

COURSE OUTCOMES:

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

Co Number	Co Statement	Knowledge Level (K1-K5)
CO1	To acquire the knowledge of conceptual framework of business Management.	K1
CO2	To Understand and apply the concept of planning in an Organization	K3
CO3	To study about the organization and its structure.	K3
CO4	To create interest on the theme Directing, Motivation and Communication.	K3
CO5	To acquire knowledge on Co-ordination and Control.	K3

Knowledge Level: K1- Remember; K2 – Understand; K3 – Apply; K4 - Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	M	S	M
CO2	M	S	S	M	M	S
CO3	M	S	M	M	S	S
CO4	S	M	S	S	M	M
CO5	M	S	S	M	M	M

S-Strong

M-Medium

L –Low

UNIT- I: INTRODUCTION OF BUSINESS MANAGEMENT**20hrs**

Business Management – Definition - Characteristics of Management - Functions of Management - Principles of Management – Theories of Management - Bureaucratic Management by Max Weber – Modern Management Theory

UNIT- II: PLANNING**20hrs**

Planning – Objectives -Importance – Process – Various Types – Obstacles to Effective Planning – Decision Making – Objectives of Decision making-Types - Steps in Decision Making.

UNIT–III:ORGANISING**15hrs**

Organising – Importance – Principles – Structure – Organisational Charts and Manuals - Departmentation - Centralisation and Decentralisation – Delegation - Authority and Responsibility – Span of Management.

UNIT-IV: DIRECTING**20hrs**

Directing – Meaning – Importance - Techniques - Communication – Process – Barriers to Effective Communication and Overcoming it – Motivation – Need and Importance- Limitations- Principles of Motivation- Types of Motivation-Theories of Motivation –Maslow’s Need Hierarchy Theory- Herzberg’s two factor Theory- McGregor X and Y Theory.

UNIT-V: CO-ORDINATION AND CONTROL**15hrs**

Co-ordination – Meaning –Objectives – Types - Benefits – Techniques of Co-ordination – Control – Objectives-Need and importance of Control – Types and techniques – Steps in Controlling Process- Limitations.

DISTRIBUTION OF MARKS: 100% THEORY

TEXT BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publications
1.	K. Sundar	Business Management	VijayNicoleImpri ntsPvt., Ltd.,	2016
2.	NeeruVasishth and Vibhuti	Principles of Management Text and cases	Taxmnn Publications	2018

REFERENCE BOOKS:

S. N O	Authors	Title of the Book	Publication	Year of Publication
1.	D.K.Goel	Business Management	Arya Publishing Co,	2016
2.	T.Ramasamy	Principles of Management	Himalaya Publishing House	2015
3.	Dr.Radha Krishnan Pillai	Business Management Simplified	Sanjay Shah	2015
4.	Dr.Mishra &Gupta	Principles of Business Management	SBPP Publishing House	2015
5.	Dr.Padmaker Aathana&Dr.I.M .Sahai	Business Organization& Management	Sahitya Bhawan Publication	2019
6.	Paul Hoahg	Business Management	IBID Press	2014
7.	PC Tripathi & PN Reddy	Principles of Management	MC Grawhill HED	2017
8.	Mathias Weske	Business Process Management	Springer Publishing House	2017
9.	Paul ClarkPeter Golden	Business Management	Oxford Publication	2018
10.	Peter Stimpson& Alex Smith	Business Management	Cambridge University Press	2014

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Charts/ Models/Demo
- Blended Learning

SYLLABUS DESIGNERS:

- Dr.T.Bharathi, Assistant Professor in Commerce
- Ms.D.VijayaNirmala, Assistant Professor in Commerce

MANAGEMENT ACCOUNTING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V		Core Paper-VIII	6 hrs per week	90	6 hrs per week	90	-	4

COURSE OBJECTIVES:

- To understand the basic concepts and principles of management Accounting.
- To enable the students to develop the ability to analyses and communicate quantitative and non-quantitative information relating to effective planning and decision making.

COURSE OUTCOMES:

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

Co Number	Co Statement	Knowledge Level (K1- K5)
CO1	To know the basic concepts of Management Accounting and to acquire the process of reviewing and analyzing the company's financial statement with the help of various tools.	K1
CO2	To gain knowledge about the flow of cash in and out of the firm through the preparation of statement.	K2
CO3	To apply and analyze the various classification of ratio's based on the management information.	K3
CO4	To understand the importance of budgets and applying the techniques in various functional budgets.	K4
CO5	To acquire the knowledge relating to fair use of capital, when going for huge investments in assets.	K4

Knowledge Level: K1- Remember, K2- Understand; K3- Apply; K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	S	M	S	S
CO3	S	S	M	S	S	M
CO4	S	S	S	S	M	S
CO5	M	S	S	S	S	M

S- Strong; M- Medium; L- Low

UNIT– I: INTRODUCTION TO MANAGEMENT ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS **20Hours**

Management Accounting –Meaning - Characteristics - Functions –Distinction between Financial Accounting and Management Accounting – Distinction between Management Accounting and Cost Accounting - Tools and Techniques of Management Accounting-Financial Statements – Meaning – Nature and Significance of Financial Statements - Analysis and Interpretation of Financial Statements – Tools and Techniques of Financial Statement Analysis- Comparative Statement - Common Size Statement and Trend Analysis.

UNIT- II: RATIO ANALYSIS **20Hours**

Ratio Analysis - Introduction - Meaning of Ratios – Steps in Ratio Analysis – Advantages and Limitations of Ratio Analysis- Classification of Ratios – Computation of Profitability Ratios - Turnover Ratios or Activity Ratios - Solvency or Financial Ratios- Reconstruction of Income Statement and Balance Sheet.(Simple Problems)

UNIT – III: CASH FLOW STATEMENT (AS PER AS-3REVISED) **20Hours**

Cash Flow Statement - Advantages and Limitations of Cash Flow Statement - Cash Flow from Operating Activities - Investing Activities - Financial Activities - Preparation of Cash Flow Statement as per Accounting Standard 3 (Revised). (Simple Problems).

UNIT– IV: BUDGETS AND BUDGETARY CONTROL **15Hours**

Meaning of Budget and Budgetary Control - Objectives of Budgetary Control - Essentials of Budgetary Control -Advantages and Limitations of Budgetary Control - Classification of Budgets- - Sales Budget - Production Budget - Material Consumption Budget - Material Purchase Budget - - Overhead Budget - Cash Budget- Master Budget – Flexible Budget.

UNIT–V: CAPITAL BUDGETING **15Hours**

Meaning and Definition of Capital Budgeting – Features – Need and Importance of Capital Budgeting – Factors affecting Capital Expenditure Decisions – Methods of Capital Budgeting – Payback Period - Accounting Rate of Return - Net Present Value (NPV) and Profitability Index method.

DISTRIBUTION OF MARKS: THEORY 20% AND PROBLEMS 80%

TEXT BOOKS:

S.No	Author	Title of The Book	Publications	Year of Publication
1	T.S Reddy and Y. Hari Prasad Reddy	Management Accounting	Margham Publication	2018
2	Dr.S.N. Maheswari	Management Accounting	Sultan Chand and Sons	2016
3	S.P. Gupta	Management Accounting	Sultan Chand and Sons	2017

REFERENCE BOOKS:

S.No	Author	Title of the Book	Publications	Year Of Publication
1	R.S.N Pillai and Bhagavathi	Management Accounting	Sultan Chand	2015
2	Dr.A.Murthy and Dr. S. Gurusamy	Management Accounting	Vijay Nicole	2016
3	RaviKishore	Cost and Management Accounting	TaxmanAllied Service	2010

TEACHING METHODOLOGY:

- Class roomteaching
- Discussions
- PPTPresentations
- Seminar
- BlendedLearning

SYLLABUS DESIGNERS:

- Dr. T. Bharathi, Assistant Professor in Commerce.
- Mrs. P. Indhumathi, Assistant Professor in Commerce.

INCOME TAX LAW AND PRACTICE-I

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V		Elective – I	5 hrs per week	75	5hrs per week	75	-	3

COURSE OBJECTIVES:

- To familiarize with practical knowledge of basic concepts of income tax.
- To develop the skills of computing Income tax for five Heads of Incomes.

COURSE OUTCOMES:

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

Co Number	Co Statement	Knowledge Level (K1-K5)
CO1	To introduce the basic concept of income tax.	K2
CO2	To gain knowledge on the different heads of income with its components.	K3
CO3	To build knowledge for computation of income from house property.	K2
CO4	To gain knowledge for computation of income from business or profession..	K2
CO5	To understand the powers and duties of various incometax authorities.	K3

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	M	S	M	S	M	S
CO4	M	M	S	M	S	S
CO5	S	S	M	M	S	M

S – Strong; M – Medium; L - Low

UNIT-I BASIC CONCEPTS**15hrs**

Introduction- Definition to Tax- Classification of Taxes- Meaning- Merits and Demerits of Direct Tax- Definitions of Important Terms – Assessment- Assessee- Person- Income- Assessment Year and Previous Year- Residential Status and Incidence of Tax- Exempted Income.

UNIT-II INCOME UNDER THE HEAD SALARY**20hrs**

Definition and Features of Salary- Different Forms of Salary- Treatment of Provident Fund- Allowances- Perquisites- Gratuity- Pension- Deductions from Salary- Computation of Taxable Salary.

UNIT-III INCOME UNDER THE HEAD INCOME FROM HOUSE PROPERTY 20 hrs

Introduction- Annual Value- Meanings of Gross Annual Value and Net Annual Value- Income from House Property Wholly Exempted from Tax- Self Occupied House- Letout House- Deemed to be Letout- Treatment of Unrealised Rent- Deductions U/s 24- Computation of Taxable Income from House Property.

UNIT- IV INCOME UNDER THE HEAD PROFITS AND GAINS OF BUSINESS OR PROFESSION**20 hrs**

Meaning and Definition of Business- Basic Principles for Computation of Business Income- Admissible Deductions- General Deductions- Disallowances Under the Act- Deemed Profit- Computation of Income from Business-Meaning and Definition of Profession- Computation of Income from Profession.

UNIT- V INCOME TAX AUTHORITIES**10hrs**

Central Board of Direct Taxes (CBDT)- Powers of CBDT- Other Administrative Officers of Income Tax- General Power of Income Tax Authorities U/s 131 (1).

DISTRIBUTIONS OF MARKS: 20% THEORY AND 80% PROBLEMS

REFERENCE BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publications
1	Singhania, V.K	Direct Tax Planning and Management,	Taxman, New Delhi.	Current year
2	Singhania, V.K	Direct Taxes Laws and Practices,	Taxman, New Delhi	Current year
3	E.A. Srinivas	Corporate Tax Planning: Corporate Tax Planning	Tata Mc- Graw Hill	Current year
4	Kushal Kumar Agrawal	Direct Tax Planning and Management	Atlantic Publishers	Current year
5	Mehrotra HC	Direct Tax Planning	SahityaBhawan Publications	Current year
6	Bhagavath Prasad	Direct Tax Law and Practice	Vikas Publishing House Pvt. Ltd	Current year
7	Lakhotia RN	Corporaate Tax Planning	Vission Books Pvt. Ltd.,	Current year

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Charts/ Models/Demo
- Blended Learning

SYLLABUS DESIGNERS:

1. Dr. T. Bharathi, Assistant Professor in Commerce.
2. Dr. G. Bhavani, Assistant Professor in Commerce.

LOGISTIC AND SUPPLY CHAIN MANAGEMENT

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V		Elective –I	5 hrs per week	75	5 hrs per week	75	-	3

COURSE OBJECTIVES:

- To gain knowledge in this field of Logistic and Supply Chain Management.

COURSE OUTCOMES:

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

Co Number	Co Statement	Knowledge Level (K1-K5)
CO1	To understand the concepts in Logistics management	K1
CO2	To Study the integrated Logistic on various flows and Performance Cycle.	K2
CO3	To Find out the levels of Supply chain management and its relationship.	K4
CO4	To identify the principles and applications of Logistic Information System.	K3
CO5	To Exhibit the Skills in E-Commerce and Logistic Relationship Management.	K4

Knowledge Level: K1- Remember, K2- Understand; K3- Apply; K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	M	S	S
CO2	S	S	M	S	M	M
CO3	S	M	S	S	M	S
CO4	S	M	S	M	S	M
CO5	S	M	M	S	M	S

S- Strong; M- Medium; L- Low

UNIT-I:INTRODUCTION**15hrs**

Concepts of Logistics - Objectives of Logistics - Types of Logistics - Concepts of Logistics Management - Evolution of Logistics - Difference between Logistics and Supply Chain Management - Logistics in Organized Retail in India.

UNIT-II:INTEGRATED LOGISTICS**20hrs**

Concept of Integrated Logistics – Objectives - Inventory flow - Information flow - Operational Objectives of Integrated Logistics - Logistics Performance Cycle - Manufacturing Support Performance cycle.

UNIT-III:SUPPLY CHAIN MANAGEMENT**15hrs**

Concept of Supply Chain Management (SCM), Functions of Supply Chain Management, Creating Value, Supply Chain Relationships, Supplier Relationship Management.

UNIT-IV:LOGISTIC INFORMATION SYSTEM**15hrs**

Concepts of Logistics Information System (LIS) – Objectives - Importance of LIS - Principles of Designing LIS - Application of Logistics and Supply Chain Management.

UNIT-V:E-COMMERCE LOGISTICS**10hrs**

Introduction - Concepts of E- Commerce – Objectives - Requirements of Logistics in E-Commerce, E-Logistics Structure and Operation - Logistics Resource Management (LRM).

DISTRIBUTION OF MARKS: 100% THEORY**TEXT BOOKS:**

S.No	Author	Name of The Book	Publications	Year of Publication
1	The Irwin	Fundamentals Of Logistic Management	McGraw Hill series in Marketing	2015

REFERENCE BOOKS:

S.no	Author	Title of the Book	Publication	Year
1	David Grant,Douglas	Fundamentals Of LogisticManagement	McGraw hill	1997
2.	S.L.Ganapathu,S.K.Nandi	Logistic Management	Oxford Higher Publication	2015
3.	SatishC.Ailwadi RakeshP.Singh	Logistic Management	PHI Publishers	2012
4.	V.V.Sople	Logistic Management	Kindle Edition	2012
5.	Sunil Copra	Supply Chain Management	Kindle Edition	2016
6.	David Blooming Stephen	Logistics	Pearson	2015
7.	GianpaoloGhiani	Introduction Of Logistic Management	Wiley	2013
8.	Paul A.Myerson	Supply Chain Management and:Logistic Management	Kindle	2015
9.	Martin Christopher	Logistics and Supply Chain Management	Kindle	2016
10.	Martin Christopher	Logistics and Supply Chain Management	Prentice Hall	2010

TEACHING METHODOLOGY:

- Class RoomTeaching
- Assignments
- Discussions
- Home Test
- PPTPresentations
- Blendedlearning

WEBSITE SOURCES:

- www.wikipedia.com
- www.investopedia.com
- www.cosmos-publicationbooks.com

SYLLABUS DESIGNER:

1. Ms. J. Janani, Assistant Professor in Commerce.

MODERN MARKETING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V		Elective – II	5 hrs per week	75	5hrs per week	75	-	3

COURSE OBJECTIVES:

- To familiarize the Students with the concepts, dimensions and trends in modern marketing practices.
- To emphasize important of understanding external environment in marketing decision making.

COURSE OUTCOMES:

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

CO NUMBER	CO STATEMENT	Knowledge Level (K1-K5)
CO1	To understand the basic concepts in marketing	K1
CO2	To know the market segmentation and consumer behaviour.	K2
CO3	To gain knowledge about marketing mix – 4 P's	K4
CO4	To learn about the E- marketing tools and techniques.	K3
CO5	To understand the basics of service marketing.	K4

Knowledge Level: K1- Remember, K2- Understand; K3- Apply; K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	M	S	S
CO2	S	S	M	S	M	M
CO3	S	M	M	S	M	S
CO4	S	S	M	M	S	S
CO5	S	M	M	S	M	M

S- Strong; M- Medium; L- Low

UNIT-I:INTRODUCTION**15hrs**

Meaning and Definition –Modern marketing concept- Essential of marketing-Evolution of marketing- features of marketing concept- changing concept of marketing- Distinction between marketing and selling- Recent innovations in modern marketing.

UNIT-II:MARKETINGENVIRONMENT**15hrs**

Marketing Environment- Concepts-Classification of environment-Micro environment – Macro Environment- Types -Demographic- Economic-political –Technological – Natural and Cultural, Segmentation- Meaning and Definition-factors influencing market segmentation.

UNIT- III: MARKETING MIX**15hrs**

Meaning and Elements, Product- Product Mix, product Life Cycle, Product Planning, New product Development ,Branding, Packing, Pricing-Factors influencing Pricing-Methods of Pricing and pricing policy , Physical Distribution-Meaning- Factors affecting Channels of distribution-Types of Marketing Channels, Promotion-Meaning and Significance of promotion- Personal selling and Advertising.

UNIT-IV: E-MARKETING**15hrs**

E- Marketing-Scope and objectives - Benefits- Problems- E- Marketing Techniques- Comparison between E-Marketing, Digital Marketing and internet marketing, E- market- E malls- E storefront- E- marketplace, E- Marketing tools- Website creation- e-mail and social media marketing.

UNIT-V: SERVICEMARKETING**15hrs**

Meaning- Reasons for growth- Characteristics of services-Intangibility-Inseparability- Heterogeneity-Perishability-Ownership- Importance- Limitations-Difference between Goods and Services-Marketing Mix in Service Marketing.

DISTRIBUTION OF MARKS: 100% THEORY**TEXT BOOKS:**

S.NO	NAME OF THE BOOK	AUTHOR	PUBLICATIONS	YEAR OF PUBLICATION
1	Modern Marketing	R.S.N Pillai Bagavathi	S.Chand	2015
2	Service Marketing	Dr.L.Natarajan	Margham	2016

3.	International Marketing Management	R.L Varshney B.Bhattacharyya	Sultan Chand&Sons	2009
4.	Essential of Marketing	K.Sundar	Vijay Nicole Publications	2009
5.	Marketing Management	Dr. C.B.Gupta Dr.N.Rajan Nair	Sultan Chand&Sons	2017

REFERENCE BOOKS:

S.NO	NAME OF THE BOOK	AUTHOR	PUBLICATIONS	YEAR OF PUBLICATION
1	Marketing Management	Philip Kotler	Pearson Prentice Hall,	2009
2	Marketing Management (Global Perspective Indian Concept)	V.S.Ramasamy S.Namakumari	MacMillen Publishers India Ltd.,	2009
3.	Principles of Marketing	Ashok Jain	Vk Global Publications,	2015
4.	Services Marketing and Management	Audre Gilmore	Sage Publication Ltd	2003
5.	Marketing Management	RajanSaxena	Tata McGraw Hill EducationPvt Ltd.,	2009

TEACHING METHODOLOGY:

- Class roomteaching
- Discussions
- PPTPresentations
- Seminar
- BlendedLearning

SYLLABUS DESIGNER:

1. Ms. J. Janani, Assistant Professor inCommerce
2. Ms. D. Divya, Assistant Professor incommerce.

ENTREPRENEURIAL DEVELOPMENT

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V		Elective – II	5hrs per week	75	5hrs per week	75	-	3

COURSE OBJECTIVES:

- To develop the knowledge and significance of entrepreneurship
- To provide an introduction to entrepreneurship and its development process.
- To gain an insight into the various aspects of entrepreneurship development

COURSE OUTCOMES:

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

Co Number	Co Statement	Knowledge level (K1 - K5)
Co1	To develop the knowledge of Entrepreneurship	K2
Co2	To understand New Project development Process	K2
Co3	To gain knowledge in Project Finance for Entrepreneurship	K4
Co4	To acquire knowledge about the incentives and subsidies provided to entrepreneurs	K3
Co5	To understand the MSMES	K3

Knowledge Level : K1 - Remember K2 – Understand K3 - Apply K4 – Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	M	S	S
CO2	S	M	M	M	S	S
CO3	S	S	S	M	S	S
CO4	S	S	S	S	M	S
CO5	S	S	S	S	M	M

S-Strong; M-Medium; L-Low

UNIT-I INTRODUCTION

Entrepreneurship: Meaning- Nature-Importance-Theories- Entrepreneur: Meaning-Definition- Characteristics-Qualities-Types and Roles of an Entrepreneur-Entrepreneur vs.Intrapreneur- Factors Promoting an Entrepreneur - Women Entrepreneur-Problems of Women Entrepreneurs - Role of entrepreneurs in India's Economic Development

UNIT-II PROJECT DEVELOPMENT & PROCESS

New Project - Sources of Business ideas- Project Identification - Selection of the project - Project formulation - Assessment of project feasibility - preparation of Project Report

UNI- III PROJECT FINANCE

Sources of Project Finance - Credit Facilities - Evaluation by Financial Institution - Financial support system – District industries corporation (DICs) - State Industries promotion of Tamil Nadu Ltd (SIPCOT) - Tamil Nadu Industries Investment Corporation Ltd(TIIC) – National Small Industries corporation (NSIC)

UNIT -IV INCENTIVES AND SUBSIDIES

Incentives and subsidies – Meaning of incentives and subsidies – Need and problems - Taxation Benefits to SSI units – Subsidies and Incentives in Tamil Nadu

UNIT-VMICRO , SMALL AND MEDIUM ENTERPRISES (MSMES)

Introduction- Classification of Enterprises- Memorandum of MSMEs-Registration of MSMEs- MUDRA Scheme, Prime Minister's Employment Generation Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available-Applying Procedures.

DISTRIBUTION OF MARKS : THEORY 100%

TEXT BOOKS:

S.No.	Author	Title of the book	Publisher	Year of Publication
1.	K.Sundar	Entrepreneurial Development	Vijay Nikole Publications	2019
2.	A. David	Entrepreneurial Development	John Wiley Sons	2010
3.	Prassana Chandra	Project Preparation	Tata Mc Graw Hill , New Delhi	2009

REFERENCE BOOKS:

S.No.	Author	Title of the book	Publisher	Year of
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				Publication
1.	C.B Gupta	Entrepreneurship development in India	S. Chand	2009
3.	Dr.S.S. Khanka	Entrepreneurial Development	S. Chand	2016
4.	R.K.Singal	Entrepreneur Development and Mangament	S.K. Sons Punlications	2017
5.	Sangeetha Sharma	Entrepreneurship Development	Eastern Economy Edition	2019
6.	Johnson Kevin.D	The Entrepreneur	Jaico Edition	2019
7.	Kumar S. Anil	Entrepreneurship Development	New Age International	2019
8.	Abishek Nijar	Entrepreneurship Development	CBS Publisher & Distributers	2019
9.	N.K.Jain	Fundamental Entrepreneurship Development	Snanjeev Prakashan Distributors	2019
10.	Dr.D.kesavan Mr.N. Vivek	Entrepreneurship Development	Notion Press	2019

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Charts/ Models/ Demo
- Blended Learning

SYLLABUS DESIGNER:

1. Mrs. S. Sasikala Assistant Professor of Commerce
2. Mrs. P. Elavarasi , Assistant Professor of Commerce

GOODS AND SERVICES TAX

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs per week	Hrs per Sem	Hrs per week	Hrs per Sem		
V		Skill Based Paper-III	2 hrs per week	45	2 hrs per week	45	-	2

COURSE OBJECTIVES:

- To enable the students to learn the fundamental aspect of Goods and Services Tax and issues in relation to levy and collection of tax.
- To provide an insight into practical aspects and apply the provisions of GST and equip themselves to become tax practitioners.

COURSE OUTCOMES:

On successful completion of the course, the student will be able,

Co Number	CO STATEMENT	Knowledge Level (K1-K5)
CO1	To Introduce the concept of GST, its features, framework of GST.	K2
CO2	To understand the various definitions of the Act and concept of Time and place of Supply of Goods and Services.	K3
CO3	To Understand the concept of Input Tax credit mechanism and Input Service Providers.	K2
CO4	To Develop the knowledge about GST Registration.	K2
CO5	To Understand the Types of Assessment and Filing Returns under GST Act.	K3

Knowledge Level: K1- Remember; K2 – Understand; K3 – Apply; K4 – Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	M	S	M	S	M	S
CO4	M	M	S	M	S	S
CO5	S	S	M	M	S	M

UNIT-I: INTRODUCTION TO GST**6 Hrs**

Introduction to Goods and Services tax - Features- Taxes subsumed under GST- Rates of GST- Structure of GST- Central GST- State GST- Integrated GST.

UNIT-II: LEVY AND COLLECTION OF TAX**6 Hrs**

Definitions–Aggregate Turnover – Business – Goods – Services-Scope of Supply of Goods and Services- Composite / Mixed Supply- Time and place of Supply – Interstate and Intra state supply.

UNIT-III: INPUT TAX CREDIT MECHANISM**6 Hrs**

Meaning- Input tax credit - Eligibility conditions for taking Input tax credit- Reversal of Input Tax Credit -Input service distribution –Transfer of Input tax credit.

UNIT-IV: REGISTRATION**6 Hrs**

Registration under GST- Persons liable for Registration- Persons not liable for Registration- Procedure for Registration – GSTN.

UNIT-V: ASSESSMENT AND RETURNS**6 Hrs**

Assessment of Tax – Types of Assessment - Self Assessment - Provisional Assessment - Scrutiny of Tax returns filed by registered taxable persons - Accounts and Records – GST Returns – Types of GSTR – Due dates of filing – Late fees.

Practical: E-Filing of GST.

DISTRIBUTION OF MARKS: 100% THEORY**TEXT BOOKS:**

S.No	Author	Title of the book	Publisher	Year of Publication
1.	V.S. Daatney	GST Ready Reckoner	Taxmann's Publications	2019
2.	CA.Rajat Mohan	Guide to GST	Bharat Publications	2018
3.	Indirect Taxes	VinodK.Singania	Taxmann's Publications	2019

REFERENCE BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publication
1	-	Bare Act of GST	Government of India	2017
2	RakeshGarg& Sandeep Garg	GST Manuel	Taxmann's Publications	2019
3.	Dr. H.C.Mehrotra& Prof. V.P. Agarwal	Goods and Services Tax	SahityaBhawan Publications	2019
4.	CA.RamanSingla	Complete analysis of Goods and Services Tax	Young Globals Publications	2019
5.	Aditya Singhania	GST Practice Manual	Taxmann's Publications	2019
6.	CA. ArpitHaldia	GST Mini Ready Recknor	Taxmann's Publications	2018
7.	MahendraB.Gabhawala	Direct Tax Ready Recknor	Bharat Law Publications	2018
8.	Isha Bansal and Bimal Jain	GST Law and Analysis	Pooja law Publishing co.	2019
9.	Divya Bansal	Law Relating to GST	Taxmann Publishers	2020
10.	Mohd. Salim	GST TDS & TCS	Taxmann Publishers	2018

TEACHING PEDAGOGY:

- Lecture given by Teacher
- Assignments.
- Discussions and Interactions
- Blended learning

SYLLABUS DESIGNERS

1. Mrs. J.Anbazhagi, Assistant Professor in commerce
2. Dr.S.Gayathri, Assistant Professor in commerce

Semester-VI

COST ACCOUNTING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
VI		Core paper-X	7	105	7	105	Nil	5

COURSE OBJECTIVES:

- The main objective of this course is to develop conceptual understanding of the fundamentals of cost accounting system.
- To make the students prepare the cost related accounts to the prescribed standards.
- To enable the students to take up higher studies like CA, ICWA and ACS with ease and confidence.

COURSE OUTCOMES:

CO Number	CO Statement	Knowledge Level (K1 – K5)
CO1	To understand the basic concepts and practical application of cost accounting and prepare cost sheet	K2
CO2	To acquire complete knowledge on the concept of materials, labour and overheads and to prepare accounts for material issues, labour cost and overheads under various prices as per the accounting standards.	K2
CO3	To have comprehension knowledge in the preparation of transport costing and operation cost sheet as per the standards.	K3
CO4	To gain knowledge in the preparation of Process Accounts with Normal loss, Abnormal loss and Abnormal gain.	K2
CO5	To study the practical application of Marginal Costing in business.	K2

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	M	M	S
CO2	S	S	M	M	S	M
CO3	M	S	M	M	S	M
CO4	S	M	M	S	M	S
CO5	M	S	S	M	M	M

S-Strong; M-Medium; L-Low

UNIT-I INTRODUCTION:

10 HOURS

Introduction of Cost Accounting - Nature and Scope of Cost Accounting – Objectives and Functions – Advantages and Limitations –Classification of Costs -Methods and Techniques Costing -Cost Unit- Cost Centre- Elements of Cost- Cost Sheet and Tenders.

UNIT-II MATERIAL, LABOUR AND OVER HEADS

20 HOURS

Material Control – Objectives of Material Control – Classification of Materials – Determination Material/Stock Levels – EOQ-Maximum, Minimum, Re-order, Average and Danger level- Material Issues - FIFO, LIFO.

Labour cost-Methods of Wage Payment and Incentive Schemes- Taylor's, Halsey and Rowan plan.

Overheads- Basis of Apportionment of Overheads - Primary and Secondary Distribution of Overheads –Direct Re-distribution Method -Step Ladder Method.

UNIT-III CONTRACT COSTING AND OPERATION COSTING 15 HOURS

Contract Costing - Definition- Features - Fully Completed Contracts- Incomplete Contracts - Operating Costing- Meaning and Definition -Operating Costing - Transport Costing

UNIT-IV PROCESS COSTING

20 HOURS

Meaning-Procedure for Process costing- Normal loss- Abnormal loss-Abnormal Gain-Treatments- Inter process profits-Joint Products and By Products(Simple problems only).

UNIT-V MARGINAL COSTING

10 HOURS

Definition - Characteristics- Advantages -limitations-Cost volume profit analysis- Profit volume ratio- BEP- Margin of safety- Applications of Marginal costing- profit planning-pricing decision-key factor-make or buy decisions- Selection of suitable product /sales mix.

DISTRIBUTION OF MARKS: 80% PROBLEMS AND 20% THEORY

TEXT BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publications
1	T. S. Reddy & Hari Prasad Reddy	Cost Accounting	MarghamPublication, Chennai	2019
2	Sangeet kedia	Cost and Management	Pooja law publishing	2019

		accounting	co.	
3	Tulsian P.C. and Tulsian Bharat	Cost Accounting for CA	S.Chand	2019
4	Shukla M.C.and Grewal T.S	Cost Accounting	S.Chand	2019
5	Dr.S.N.Maheswari and Dr.S.N.Mittal	Cost Accounting	Mahavir publication	2019

REFERENCE BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publications
1.	S.P. Jain & Narang	Cost Accounting	Kalyani Publishers, New Delhi	2019
2.	S.N. Maheshwari	Principle of Cost Accounting	S.Chand& Sons, New Delhi.	2019
3.	Tulsian P.C and Tulsian Bharat	Cost Accounting	Tata Mc Graw Hill	2019
4.	Dr.A.Murthy&Dr.S.Gurusamy	Cost Accounting	Vijay Nicole Imprints Pvt.ltd.	2019
5.	Jawahar lal ,Seema srivastav& Manish singh	Cost Accounting	Mc. Graw Hill	2019
6.	Kalpesh Ashar	Cost Accounting and Management	Vibrant Publishers	2019
7.	Bhabatushbanerjee	Cost Accounting Theory and Practice	Eastern Economy Edition	2018
8.	Prof. M.L. Agarwal and Dr. K.L. Gupta	Cost Accounting	Sathiya Bhawan Publications	2018
9.	S.P.Gupta, Ajay Sharma, Dr.SahadevSwaim	Cost and Management Accounting	VK publishers	2019
10.	J.K.Mithra	Cost and Management Accounting I	Oxford Higher Education	2019

TEACHING METHODOLOGY:

Class room teaching

Discussions

PPT Presentations

Seminar

Blended Learning

WEBSITE SOURCES:

- www.icajobguarantee.com
- www.antraweb.com
- www.indiaaccounting.com
- www.indiaforensic.com

SYLLABUS DESIGNER:

1. Dr.A.Sudarvizhi, Assistant Professor in Commerce.
2. Mrs.C.Sumitha, Assistant Professor in Commerce.

INCOME TAX LAW AND PRACTICE-II

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs per week	Hrs per Sem	Hrs per week	Hrs per Sem		
VI		Elective-III	6hrs per week	90	6hrs per week	90	-	3

COURSE OBJECTIVES:

- To gain practical knowledge of capital gain and income from othersources
- To imbibe the process of filing the Income TaxReturns.

COURSE OUTCOMES:

On successful completion of the course, the student will be able

Co Number	Co Statement	Knowledge Level (K1-K5)
CO1	To understand the basic concept of capital gain and its computation.	K2
CO2	To understand the concepts and computation Income from Other Sources	K3
CO3	To understand the concepts of Aggregation of Income and Setoff and Carry Forward of Losses	K2
CO4	To gain knowledge about the Deductions from Gross Total Income and Assessment of Individual.	K2
CO5	Make the students familiarizes with the concept of Assessment Procedure and Filing of Returns	K3

Knowledge Level: K1- Remember, K2- Understand; K3- Apply; K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	S	S	S	M
CO2	S	M	S	S	S	S
CO3	M	S	M	S	M	S
CO4	M	M	S	M	S	S
CO5	S	S	M	M	S	M

S – Strong; M – Medium; L - Low

UNIT- I CAPITALGAINS**15hrs**

Meaning and Kinds of Capital Assets- Transfer of Capital Assets- Cost of Acquisition- Cost of Improvement- Cost of Inflation Index (CII)- Indexed Cost of Acquisition and Improvement- Exemptions of Capital Gains- Computation of Taxable Capital Gains.

UNIT- II INCOME FROM OTHER SOURCES**20hrs**

Income Chargeable to Tax under Income from other Sources – Dividends- Interest on Securities- Rules for Grossing up of Interest- Casual Incomes- Horse Race Maintenance- Income from Letting of Plant- Machinery and Furniture- Other Interest Incomes- Deductions- Computation and Taxable Income from Other Sources.

UNIT-III AGGREGATION OF INCOME AND SETOFF AND CARRY FORWARD OF LOSSES**20hrs**

Income of other Persons to be clubbed in Assesses Total Income- Deemed Incomes- Set-off Losses- Intra Head and Inter Head- Carry Forward and Setoff of Losses.

UNIT- IV DEDUCTIONS FROM GROSS TOTAL INCOME AND ASSESSMENT OF INDIVIDUAL**15hrs**

Deductions U/s 80C to 80U- Schedule of Rates of Tax- Assessment of Individual- Computation of Taxable Income- Computation of Tax Liability.

UNIT- V ASSESSMENT PROCEDURE AND FILING OF RETURNS**20 hrs**

Assessment Procedure- Methods- Filing of Returns- Return of Loss- Belated Return- Revised and Defective Return- Permanent Account Number (PAN)- Tax Deducted at Source (TDS)- Advance Tax- Refunds- Assessor in Default- Penalties and Prosecutions.

DISTRIBUTIONS OF MARKS: 20% THEORY AND 80% PROBLEMS**REFERENCE BOOKS:**

S.No	Author	Title of the book	Publisher	Year of Publications
1	Singhanian, V.K	Direct Tax Planning and Management,	Taxman, New Delhi.	Current year
2	Singhanian, V.K	Direct Taxes Laws and Practices,	Taxman, New Delhi	Current year

3	E.A. Srinivas	Corporate Tax Planning: Corporate Tax Planning	Tata Mc- Graw Hill	Current year
4	Kushal Kumar Agrawal	Direct Tax Planning and Management	Atlantic Publishers	Current year
5	Mehrotra HC	Direct Tax Planning	SahityaBhawan Publications	Current year
6	Bhagavath Prasad	Direct Tax Law and Practice	Vikas Publishing House Pvt. Ltd	Current year
7	Lakhotia RN	Corporaate Tax Planning	Vission Books Pvt. Ltd.,	Current year

TEACHING METHODOLOGY:

- Class roomteaching
- Discussions
- PPTPresentations
- Seminar
- Charts/ Models/Demo
- BlendedLearning

SYLLABUS DESIGNERS:

1. Dr. T. Bharathi, Assistant Professor in Commerce.
2. Dr. G. Bhavani, Assistant Professor in Commerce.

BUSINESS ENVIRONMENT

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
VI		Elective-III	6hrs per week	90	6 hrs per week	90	-	3

COURSE OBJECTIVES

- The basic objective of the course is to develop understanding and provide knowledge about business environment to the commerce students.
- To provide an insight into the Different types of environment

COURSE OUTCOMES:

On successful completion of the course, the student will be able

CO NUMBER	CO STATEMENT	Knowledge Level (K1-K5)
CO1	To understand the fundamentals of Business Environment	K3
CO2	To promote basic understanding on the Economic environment of business	K3
CO3	The provide knowledge about the political environment of business.	K3
CO4	To know the Social Environment of business.	K3
CO5	To acquire the knowledge Technological environment Indian Business	K2

Knowledge Level: K1- Remember, K2- Understand; K3- Apply; K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

S-Strong; M-Medium; L-Low

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	M	M	S	S
CO2	S	M	M	M	S	S
CO3	S	S	S	M	S	S
CO4	S	S	S	S	M	S
CO5	S	S	S	S	M	M

UNIT-I INTRODUCTION**15 Hrs**

An overview of Business environment – types – Internal and External, Micro and Macro – Environmental Analysis and strategies management – Techniques of environmental analysis – steps and approaches.

UNIT-II ECONOMIC ENVIRONMENT OF BUSINESS**15 Hrs**

Significance and elements of economic Environment, economic systems and business environment, Economic planning in India, Government policies - Industrial policy.

UNIT-III POLITICAL AND LEGAL ENVIRONMENT OF BUSINESS**15 Hrs**

Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

UNIT-IV SOCIO, CULTURAL & INTERNATIONAL ENVIRONMENT**15 Hrs**

Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India

UNIT-V TECHNOLOGICAL ENVIRONMENT**15 Hrs**

Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce and Franchise.

TEXT BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publication
1.	Francis Cherunilam	Business Environment	Himalaya Publishing House	2019
2.	K.Aswathappa	Business Environment	Himalaya Publishing House	2018
3.	Dr.S.Sankaran	Business Environment	Margham Publication	2012

REFERENCE BOOKS:

S.No	Author	Title	Publisher	Year of Publication
1.	Sheik Saleem,	Business Environment	Pearson Education	2013
2.	Dr.N.Premavathy	Business Environment	Sri Vishnu Publications	2015
3.	Dr.M.Dhanabhakym	Business Environment	Vijay Nicole Imprints,	2016

	and M.Kavitha		Pvt., Ltd	
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TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Charts/ Models/ Demo
- Blended Learning

SYLLABUS DESIGNER

- Dr. T. Bharathi , Assistant Professor of Commerce.

HUMAN RESOURCE MANAGEMENT

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
VI		SBS-IV	2 hrs per week	45	2 hrs per week	45	Nil	2

COURSE OBJECTIVES:

- To enable the students to gain the knowledge with the technical principles to manage the human resources of an organization.
- To provide knowledge on understanding managing human resources in the organizations and to offer exposure on human resources practices in organizations

COURSE OUTCOMES:

On the successful completion of the course students will be to

Co Number	Co Statement	Knowledge Level (K1-K4)
CO1	To understand the conceptual knowledge of HRM	K1, K2
CO2	To understand the HR planning at various levels	K2
CO3	Able to understand the stages of recruitment and selection	K2
CO4	Able to gain a knowledge regarding the importance of training and development	K1
CO5	To apply the concepts of performance appraisal	K3

Knowledge Level: K1-Remember ; K2-Understand; K3- Apply;K4-Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	M
CO2	S	S	M	M	S	S
CO3	S	S	M	S	M	S
CO4	S	M	M	S	M	M
CO5	S	S	M	M	S	S

S-Strong; M-Medium; L-Low

UNIT-I: NATURE AND SCOPE OF HRM**9Hrs**

Meaning - Definition and Concepts of HRM – Features – Objectives – Function - Scope and development - Importance of HRM - Difference between HRM and Personnel Management.

UNIT-II: HUMAN RESOURCE PLANNING**9Hrs**

Human Resource Planning - Objectives – Need – Importance of HRP - Concept of Human Resource Planning - Process of Human Resource Planning.

UNIT-III: RECRUITMENT AND SELECTION**9Hrs**

Recruitment - Sources and Process of Recruitment - Selection – Process of Selection – Placement and Induction

UNIT-IV: TRAINING**9Hrs**

Training - Concept and Significance of Training - Training needs - Training methods - Types of Training.

UNIT-V: PERFORMANCE APPRAISAL**9Hrs**

Performance Appraisal – Meaning and Definition - Importance- Limitations- Methods of performance Appraisal.

Practical: 1. Conduct of Mock Interview.

2. Presentation of Student's CV using ICT

DISTRIBUTION OF MARKS – THEORY 100%**TEXT BOOKS:**

S.No	Author	Title of the book	Publisher	Year of publication
1.	K. Aswathappa	Human resource and Personnel Management	McGraw-Hill Education(India)Pvt	2017
2	L.M.Prasad	Human Resource Management	Sultan Chand and Sons, New Delhi	2007

REFERENCE BOOKS:

S.No	Author	Title of the book	Publisher	Year of publication
1	C.B.Gupta	Human Resource Management	Sultan Chand and Sons, New Delhi	2000
2	Decenzo DA	Human Resource Management	Johnwiley	2015
3	J. Jayashankar	Human Resource Management	Margham Publication	2015
4	K.Sunder& J.Srinivasan	Human Resource Management	Vijay Nicole	
5	Gray Dessler	Fundamentals of Human Resource Management	Pearson India	2017
6	Ivancevich	Human Resource Management	MC Grew Hill	2016
7	Appa Rao C	Strategic Human Resource Management	John Wiley	2014
8	Bernardin	Human Resource Management	MC Grew Hill	2013
9	Pareek U	Designing andManaging Human ResourceSystem	Oxford &Ibh	2017
10	NehaVerma	Human Resource Management	JBC press	2017

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Chalk &Board
- Seminar
- Blended learning

WEBSITE SOURCES:

- www.wikipedia.com
- www.investopedia.com
- www.cosmos-publicationbooks.com

SYLLABUS DESIGNERS:

1. Dr.V. Sudha, Assistant Professor in Commerce.

2. Dr.J.Subetha, Assistant Professor in Commerce.

