

**D.K.M COLLEGE FOR WOMEN (AUTONOMOUS)  
VELLORE-1**

**(REACCREDITED BY NAAC WITH 'A' GRADE)**

**DEPARTMENT OF COMMERCE  
(COMPOSITE BOARD)**

**UG- B.COM DEGREE**



**TEMPLATE AND SYLLABUS**

**2023-2024**

**D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1****DEPARTMENT OF COMMERCE****B.COM [GENERAL] OBE PATTERN****FOR THE STUDENTS ADMITTED DURING 2023-2024****THE COURSE OF STUDY AND THE SCHEME OF EXAMINATION**

S.NO	PART	STUDY COMPONENTS	INS. HRS./ WEEK	CREDIT	TITLE OF THE PAPER	CIA	UNIV EXAM	TOTAL
		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	6	4	Financial Accounting -I	25	75	100
4	III	Core Paper –II	4	4	Business Organization	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								
7	I	Language –II	6	4	Tamil –II /Other Language	25	75	100
8	II	English –II	4	4	English -II	25	75	100
9	III	Core Paper –III	6	4	Financial Accounting -II	25	75	100
10	III	Core Paper –IV	4	4	Business Communication	25	75	100
11	III	Allied Paper –II	6	5	Indian Economy -II	25	75	100
12	IV	Value Education	2	2	Value Education	-	50	50
13	IV	Soft Skill	2	1	Soft Skills	-	50	50
			30	24		125	475	600
* Optional paper- commerce Lab 1to 3 credits- II Semester								
SEMESTER III								
14	I	Language –III	6	4	Tamil –III/other language	25	75	100

15	II	English –III	6	4	English -III	25	75	100
16	III	Core Paper –V	5	4	Corporate Accounting	25	75	100
17	III	Core Paper –VI	4	4	Business Statistics and Operations Research	25	75	100
18	III	Allied Paper –III	5	5	Business Economics -I	25	75	100
19	IV	Skill Based Subject –I	2	2	Consumerism	-	50	50
20	IV	Non Major –I	2	2	Advertising	-	50	50
			<b>30</b>	<b>25</b>		<b>125</b>	<b>475</b>	<b>600</b>
<b>SEMESTER – IV</b>								
21	I	Language –IV	6	4	Tamil –IV/other Language	25	75	100
22	II	English –IV	6	4	English –IV	25	75	100
23	III	Core Paper –VII	5	4	Advanced Corporate Accounting	25	75	100
24	III	Core Paper –VIII	4	4	Business Management	25	75	100
25	III	Allied Paper –IV	5	5	Business Economics -II	25	75	100
26	IV	Skill Based Subject –II	2	2	E-Commerce	-	50	50
27	IV	Non Major –II	2	2	Salesmanship	-	50	50
			<b>30</b>	<b>25</b>		<b>125</b>	<b>475</b>	<b>600</b>
<b>Optional Internship- IV semester- 1to 3 credits</b>								
<b>SEMESTER – V</b>								
28	III	Core Paper – IX	6	4	Cost Accounting – I	25	75	100
29	III	Core Paper – X	6	4	Income Tax Law and Practice –I	25	75	100
30	III	Core Paper –XI	6	4	Management Accounting	25	75	100
31	III	Elective –I	6	3	Practical Auditing/ Human Resource Management	25	75	100
32	III	Elective –II	5	3	Modern Marketing/ Entrepreneurial Development	25	75	100

33	IV	Skill Based Subject –III	2	2	Goods and Service Tax	-	50	50
			<b>30</b>	<b>20</b>		<b>125</b>	<b>425</b>	<b>550</b>
<b>SEMESTER – VI</b>								
34	III	Core paper – XII	6	4	Cost accounting – II	25	75	100
35	III	Core paper – XIII	6	4	Income Tax Law and Practice –II	25	75	100
36	III	Core paper – XIV	5	4	Financial Management	25	75	100
37	III	Elective –III	6	3	Company Law/ Modern Banking	25	75	100
38	III	Elective –IV	5	3	Business Environment/ Legal aspects of business	25	75	100
39	IV	Skill Based Subject –IV	2	2	Computer in digital era	-	50	50
40	V	Extension Activities	-	3	Extension Activities	100	0	100
<b>Optional MINI PROJECT- VI Semester- 1 to 3 credits</b>								
			<b>30</b>	<b>23</b>		<b>225</b>	<b>425</b>	<b>650</b>
			<b>180</b>	<b>140</b>				<b>3600</b>

### CONSOLIDATED STATEMENT

PART	SUBJECT	PAPERS	HOURS	CREDIT	TOTAL CREDITS	MARKS	TOTAL MARKS
Part – I	Language	4	24	4	16	100	400
Part – II	English	4	22	4	16	100	400
Part – III	Allied (Odd Semester)	2	12	5	10	100	200
	Allied (Even Semester)	2	10	5	10	100	200
	Electives	4	22	3	12	100	400
	Core	14	72	4	56	100	1400
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
	Language and others/ NME	2	4	2	4	50	100
	Skill Based	4	8	2	8	50	200
Part – V	Extension Activities	1	-	3	3	100	100
	<b>Total</b>		<b>180</b>		<b>140</b>		<b>3600</b>

## **B.COM GENERAL**

### **PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

**PEO 1:** To excel with the much needed business education, to ensure that students to be more competitive for employment and higher education.

**PEO 2:** To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

### **PROGRAMME OUTCOMES (PO)**

**PO 1:** To have comprehensive knowledge of finance, accounting, taxation, economics and business laws.

**PO 2:** To equip with professional, inter-personal and entrepreneurial skills for economic and social growth.

**PO 3:** To gear up with updated knowledge in implementing business practices.

**PO 4:** To acquire effective skills like communication, decision making, problem solving in business activities.

**PO 5:** To blend knowledge, skill and attitude that will sustain an environment of learning and creativity.

**PO 6:** To impart value based and job oriented education, which ensures that the students are trained into up-to-date.

# **SEMESTER-I**

## Financial Accounting - I

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
I		Core Paper - I	6 hrs per week	90	6 hrs per week	90	-	4

### COURSE OBJECTIVES

- 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** **12**  
**Hours**

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**  
**Hours**

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

**UNIT – III Final Accounts** **17**  
**Hours**

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**  
**Hours**

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** **26 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:**

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

**REFERENCE BOOKS :**

<b>S.No</b>	<b>Authors</b>	<b>Title of the Book</b>	<b>Publication</b>	<b>Year of Publications</b>
1	S.P.Jain& K.L.Narang	Advanced Accountancy	Kalyani Publications, New Delhi, Ludhiana.	2016
2	R.L.Gupta	Advanced Accounting	Sultan Chand & Co.	2015
3	M.C.Shukla and 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. Dr.S.Sasikala, Assistant Professor of Commerce.

## BUSINESS ORGANISATION

SEM	Subject Code	Category	Lecture		Theory		Practical	Credit
I		Core Paper - II	4 hrs per week	60	--	54 Hrs	06	4

### COURSE OBJECTIVES:

This course aims to provide the students, the knowledge of how to organize a business in this globalised area.

### COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level (K1-K4)
CO1	To introduce about the business and its evolution during recent times	K2
CO2	To assist the students to identify the different forms of business organizations.	K3
CO3	To understand the proper location of industry and the factors influencing the plant location.	K1
CO4	To gain knowledge of various stock exchanges and its working regulation in India	K2
CO5	To learn the ethical practices and social responsibilities of business	K3&K4

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

### MAPPING WITH PROGRAMME OUTCOMES

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

*S- Strong; M – Medium ; L- Low*

**UNIT-I Introduction to Business and Profession****8 hrs**

Business – Meaning – Definition- Nature and Scope – Evolution of Business – Role of profit in business. Profession – meaning- skills required for professionals- difference between business and profession.

**UNIT – II Business Organization and its types****14 hrs**

Business organization – meaning- characteristics, importance, organizational structure, types of business organization- Sole proprietorship – Partnership firm – Joint Hindu family – Joint Stock Companies – Co-operative Societies - Public utilities – Public sector Vs Private sector.

**UNIT-III Location****12 hrs**

Location of industry – Factors influencing location – Size of industry – Optimum firm – Advantages of Large Scale operation – Limitations of Small Scale Operation – Industrial Estates – District Industries Centers [DIC].

**UNIT-IV Stock Exchange****10 hrs**

Stock Exchange – Powers and Functions – Types – Working regulation of Stock Exchanges in India

**UNIT –V Ethics and Social Responsibility of Business****10 hrs**

Business Ethics – Meaning, definition and Importance – factors influencing Business ethics – Unethical Practices in Business. Social Responsibility – Meaning, need for Social Responsibility – Social Responsibility towards various Stakeholders.

**PRACTICAL CLASSES:****6 hrs**

- To find out the ethical practices followed by Indian business people.
- To collect information about the social responsibility adopted by the small traders towards various stakeholders.

**TEACHING METHODOLOGY:**

- Class Room Teaching
- Assignments
- Discussions

- Home Test
- PPT Presentations

### **TEXT BOOKS:**

<b>S.no</b>	<b>Authors</b>	<b>Title</b>	<b>Publishers</b>	<b>Year of Publication</b>
1	C.B. Gupta	Business Organization and Management	Sultan chand and sons	2012
2.	L.M. Prasad	Business Organisation	Sultan chand and sons	2015

### **REFERENCE BOOKS:**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>	<b>YEAR OF PUBLICATION</b>
1	P.C Tulsian and Vishal Pandey	Business Organisation and Management	Sultan chand and sons	2014

### **SYLLABUS DESIGNER:**

1. Dr. T. Bharathi, Assistant Professor of Commerce.
2. Mrs. P. Indhumathi, Assistant Professor of Commerce.

## **ENVIRONMENTAL STUDIES - CBCS**

<b>SEM</b>	<b>Subject Code</b>	<b>Category</b>	<b>Lecture</b>		<b>Theory</b>		<b>Practical</b>	<b>Credit</b>
I		--	2 hrs per week	30	2hrs per week	30	-	2

### **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		Theory		Practical	Credit
II		Core Paper - III	6 hrs per week	90	6 hrs per week	90	-	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 understand the preparation of Department Accounts	K2
CO3	To learn the procedure for preparing and recording Hire Purchase System of purchase.	K1
CO4	To understand procedures while admitting a partner at the time Admission and Retirement of a partner.	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** **12**  
**Hours**

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** **15**  
**Hours**

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** **17**  
**Hours**

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**  
**Hours**

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** **26**  
**Hours**

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:**

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

#### **REFERENCE BOOKS:**

<b>S.No</b>	<b>Name of the Book</b>	<b>Authors</b>	<b>Publication</b>	<b>Year of Publication</b>
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. Dr. S. Sasikala, Assistant Professor of Commerce.

## BUSINESS COMMUNICATION

SEM	Subject Code	Category	Lecture		Theory		Practical	Credit
II		Core Paper - IV	4 hrs per week	60	4 hrs per week	60	-	4

### COURSE OBJECTIVE

To equip students of the B.Com course effectively to acquire skills in reading, writing and communication, as also use to draft business Letters and business reports.

### COURSE OUTCOME:

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

CO Number	CO Statement	Knowledge Level (K1 – K4)
CO1	To understand process and effectiveness of Communication.	K1
CO2	To understand and practice the essentials of effective business communication	K2
CO3	To draft circulars, office communications and business letters professionally.	K2
CO4	To draft job application letter and resume in an effective manner.	K2
CO5	To understand the essential of writing report.	K1

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

### MAPPING WITH PROGRAMME OUTCOMES

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

S-Strong; M-Medium; L-Low

**Unit - I Introduction to Communication 15 hrs**

Communication - Meaning -Definition – Objectives - Process of Communication - Importance of Communication - Types of communication - Barriers to Effective Communication.

**Unit – II Introduction to Business Correspondence 15 hrs**

Business communication – Features of Business Communication – Guidelines (The 7Cs) for Effective Business Communication – Structure and Layout of Business Letter – Need for Business Letter – Functions of a Business Letters – Classification of Business Letter.

**Unit – III Types of Business Letter 10 hrs**

Various Types of Business Letters – Drafting - Letters of Enquiry – Offers, Quotations, Orders and Complaints.

**Unit – IV Letters of Application 10 hrs**

Letters of Application – Essential Qualities – Letters of Application with CV, Types of Resumes – Application with Reference to an Advertisement.

**Unit – V Business Report 10 hrs**

Business Report – Importance – Characteristics – Structures and layout of Reports -Types – Reports by individuals and committee.

**TEACHING METHODOLOGY:**

- Class Room Teaching
- Assignments
- Discussions
- Home Test
- PPT Presentations

**TEXT BOOKS :**

S.No	Author Name	Title of the book	Publication	Year
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1.	N.S.Raghunathan &B.Santhanam	Business communication	Margham Publications	2017
2.	Dr. K.Sundar	Business communication	Vijay Nicole Publications	2018

**REFERENCE BOOKS:**

S.No	Author Name	Title of the book	Publication	Year
1.	Ramesh and Pattanchetti	Business communication,	R.Chand& Co	2018
2.	R.Senapathi	Communication skills	Lakshmi publications	2009
3.	Dr.N.Premavathy	Business Communication , (Tamil)	Sri Vishnu Publications Chennai	2009

**SYLLABUS DESIGNER:**

1. Dr.G.Bhavani, Assistant Professor of Commerce.
2. Ms.J.Janani, Assistant Professor of Commerce.

## VALUE EDUCATION

SEM	Subject Code	Category	Lecture		Theory		Practical	Credit
II		-	2 hrs per week	30	2 hrs per week	30	-	2

### Unit-I

**7 hrs**

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

### Unit-II

**8 hrs**

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

### Unit-III

**8 hrs**

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

### Unit-IV

**8 hrs**

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

### Unit-V

**8 hrs**

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

## 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, Secunderabad, 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

S- Strong      M – Medium      L – Low

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

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****15 hrs**

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****15 hrs**

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)

**UNIT IV LIQUIDATION OF COMPANIES****20 hrs**

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 )

**UNIT V BANK ACCOUNTS****20 hrs**

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 & Subratha Mukerjee,	Advanced Practical Accounts	S.Chand & Co.	2016
3.	T.S Reddy and A.Murthy	Corporate Accounting	Margham Publications	2018

**REFERENCE BOOKS:**

S.No	Author	Title of the book	Publication	Year
1.	T.S.Reddy & Hari Prasad Redy	Corporate Accounting	Margham Publications	2017
2.	Dr.P.C Tulsian 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.Alok kumar	Corporate accounting	Singhal Publications	2017
7.	Prasantha Athma N.Rajalaxmi	Corporate Accounting	Himalaya Publishing house	2016
8.	S.N.Maheswari Suneel Maheshwari Sharad K.Maheswari	Corporate Accounting	Sultan chand & sons,NewDelhi	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 room teaching
- Discussions
- PPT Presentations
- Seminar
- Blended Learning

**SYLLABUS DESIGNER:**

1. Dr.K.Vinithi, Assistant Professor of Commerce.
2. Ms.J.Janani, Assistant Professor of 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		Core Paper - VI	4hrs per week	60	4hrs per week	60	-	4

### 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:**

<b>S.no</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publications</b>	<b>Year of publication</b>
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 Publications	2022

### **REFERENCE BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publications</b>	<b>Year Of</b>
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				<b>Publication</b>
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

## CONSUMERISM

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
IV		Skill Based Subject - I	2 hrs per week	30	2 hrs per week	30	6 Hours	2

### COURSE OBJECTIVES:

- To understand the nature of consumers and consumerism
- To be familiar with consumer rights and duties under Consumer Protection Act
- To gain insights into consumerism in India.

### COURSE OUTCOMES:

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

CO Number	CO Statement	Knowledge Level (K1 – K5)
CO1	Remember and recall aspects in consumerism	K1
CO2	Identify the reasons for consumer exploitation	K3
CO3	Discover the rights and duties of a consumer	K3
CO4	Create an environment which protects the consumers in India	K2
CO5	Critically appraise the consumer Protection 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	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-Low



**Unit I Consumerism****5 hours**

Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.

**Unit II Consumer Exploitation****5 hours**

Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality.

**Unit III Consumer Rights and Duties****6 hours**

Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education - Duties of Consumers.

**Unit IV Consumer Protection Act 2019****8 hours**

Consumer Protection Council – Central, State, Districts Consumer Protection.

**UNIT-V Activity****6 hours**

Creating an awareness on Consumer Protection Act - - Exhibiting models and charts on Food safety - Visiting a Consumer court - Analyzing case laws and practical sessions on the procedures to be followed during online shopping – Arranging for an interactive session with a Lawyer.

**Textbooks**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publications</b>
1	Premavathy and Mohini Sethi	Consumerism – Strategies and Tactics	CBS Publication	2018
2	Prof Kavita Sharma, Dr Swati Aggarwal	Principles of Marketing Book	Taxmann	2019
3	Dr. J. Jayasankar	Marketing Management	Margham Publications	2020
4	Assael, H	Consumer Behaviour and Marketing Action	PWS-Kent, USA	2018

### Reference Books

S.No	Author	Title of the book	Publisher	Year of Publications
1	Hoyer, W.D.. and MacInnis, D.J.,	Consumer Behaviour	Houghton Mifflin Company, USA	2020
2	Y.V. Rao	Consumer Protection Act, 1986	Asia Law House, Hyderabad	2021
3	G B. Reddy and Baglekar Akash Kumar	Consumer Protection Act	Eastern Book Company, Bengaluru	2020

### Web Resources

- <https://lawcorner.in/forms-of-consumer-exploitation/>
- <https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights>
- [http://www.chdsla.gov.in/right\\_menu/act/pdf/consumer.pdf](http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf)

### TEACHING METHODOLOGY:

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

### Course Designer

1. Dr. A. Sudarvizhi, Head and Assistant Professor of Commerce

## ADVERTISING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/Sem	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
III		Non Major I	2 Hrs Per Week	30	2 Hrs Per Week	30	-	2

### COURSE OBJECTIVES:

- To update the students with the significance of Advertising.
- To develop the conceptual knowledge of advertisement and its implications.

### COURSE OUTCOMES:

On the successful completion of the course students will able to

CO Number	CO Statement	Knowledge Level (K1- K5)
CO1	To introduce the concept of Advertisement	K1
CO2	To understand the features of good advertisement copy	K2
CO3	To get extensive knowledge of Advertisement media	K4
CO4	To evaluate the effectiveness of Advertisement Agency	K3
CO5	To understand recent trends in online Advertisement	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	M	S	M
CO2	S	M	S	M	M	S
CO3	S	S	M	M	S	M
CO4	S	S	M	M	S	S
CO5	S	S	S	M	S	M

S- Strong; M- Medium; L- Low

**UNIT-I INTRODUCTION****5 hrs**

Meaning and Definition of Advertising- Basic Features- Objectives- Functions- Types of Advertising- Advantages of Advertising- Advantages to the Manufacturers, Dealers and to Consumers- Objections Against Advertising.

**UNIT-II ADVERTISEMENT COPY****5 hrs**

Meaning- Qualities of Good Advertisement Copy- Elements of an Advertisement Copy- Advertisement Layout - Contents

**UNIT-III ADVERTISEMENT MEDIA****8 hrs**

Meaning- Factors to be considered in the Selection of Media- Kinds of Media- Indoor Advertising- Outdoor Advertising- Direct Advertising- Promotional Advertising.

**UNIT-IV ADVERTISEMENT AGENCY****7hrs**

Meaning- Factors to be considered in Selecting the Advertisement Agency- Importance of Advertising Agency- Measuring the Effectiveness of Advertising- Pre Tests and Post Tests.

**UNIT-V ONLINE ADVERTISING****5 hrs**

Meaning- Types of Online Advertising- Advantages and Disadvantages of Online Advertising- Recent Trends in Online Advertising- Differences Between Online and Offline Advertising.

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

S.No	Author	Title of the Book	Publications	Year Of Publication
1	R.S.N. Pillai and Bhagavathi	Modern Marketing,	S. Chand & Company Ltd, New Delhi.	2018
2	J.Jayasankar	Marketing	Margham Publications.	2018

**REFERENCE BOOKS:**

S.NO	AUTHOR	Title of the book	Publications	Year Of Publication
1	Rajan Nair	Marketing	Sultan Chand & Sons. Publications	2016
2	K. Sundar	Essentials of Marketing	Vijay Nicole Imprints Pvt. Ltd.	2017

3.	Keyoor purani	Advertising and promotion	MC Graw Hill	2018
4.	Ruchi Gupta	Advertising principles and practice	S.chand Publications	2016
5.	Sanjay Gupta, Pooja Nasa	Advertising Management	SBPD Publications	2014
6.	John caples	Advertising methods	Prentice Hall Publications	1998
7.	R.S.N. Pillai	Modern Marketing	S.Chand & Company Ltd, New Delhi	2016
8.	Rajan Nair	Marketing	Sultan Chand & Sons. Publications	2014
9.	K. Sundar	Essentials of Marketing	Vijay Nicole Imprints Pvt. Ltd	2015
10.	J.Jayasankar	Marketing	Margham Publications.	2016

#### **TEACHING METHODOLOGY:**

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

#### **SYLLABUS DESIGNER:**

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

# **SEMESTER - IV**

## ADVANCED CORPORATE ACCOUNTING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/Sem	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
IV		Core paper - VII	5 hrs per week	75	5 hrs per week	75	-	4

### COURSE OBJECTIVE:

- 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**

**20 hrs**

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 – Capitalisation 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**

**20 hrs**

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**

**15 hrs**

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: HOLDING COMPANY ACCOUNTS**

**20 hrs**

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**

**15 hrs**

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:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publications</b>
1.	M.C.Shukla and T.S.Grewal	Advance accounts	S.Chand& Co,NewDelhi	2016
2.	Anjan Bhattacharya & Subratha Mukerjee	Advanced Practical Accounts	S.Chand& Co,NewDelh.	2010
3.	T.S Reddy and A.Murthy	Corporate Accounting	Margham Publications, Chennai.	2016

**REFERENCE BOOKS:**

<b>S.No</b>	<b>Author Name</b>	<b>Title of the book</b>	<b>Publication</b>	<b>Year</b>
1.	T.S.Reddy & Hari Prasad Redy	Corporate Accounting	Margham Publications	2017
2.	Dr.P.C Tulsian 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.Alok kumar	Corporate accounting	Singhal Publications	2017
7.	Prasantha Athma N.Rajalaxmi	Corporate Accounting	Himalaya Publishing House	2016
8.	S.N.Maheswari Suneel Maheshwari SharadK.Maheswari	Corporate Accounting	Sultan Chand & Sons,NewDelhi	2010
9.	S.Anil KumarV.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.K.Vinithi, Assistant Professor of Commerce.
2. Ms.J.Janani, Assistant Professor of Commerce

## 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 - VIII	4 hrs per week	60	4hrs per week	60	-	4

### 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)
<b>CO1</b>	To acquire the knowledge of conceptual framework of business Management.	K1
<b>CO2</b>	To Understand and apply the concept of planning in an Organisation	K3
<b>CO3</b>	To study about the organization and its structure.	K3
<b>CO4</b>	To create interest on the themes of directing , Motivation and Communication	K3
<b>CO5</b>	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
<b>CO1</b>	S	M	S	M	S	M
<b>CO2</b>	M	S	S	M	M	S
<b>CO3</b>	M	S	M	M	S	S
<b>CO4</b>	S	M	S	S	M	M
<b>CO5</b>	M	S	S	M	M	M

S- Strong      M – Medium      L – Low

**UNIT- I INTRODUCTION OF BUSINESS MANAGEMENT****15 hrs**

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****10 hrs**

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****10 hrs**

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 factors Theory- McGregor X and Y Theory.

**UNIT-V CO-ORDINATION AND CONTROL****10 hrs**

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.

**TEXT BOOK:**

S.No	Author	Title of the book	Publisher	Year of Publications
1.	K.Sundar	Business Management	Vijay Nicole Imprints Pvt., Ltd.,	2016
2.	Neeru Vasishth and Vibhuti	Principles of Management Text and cases	Taxmnn Publications	2018

**REFERENCE BOOKS:**

S.NO	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 Clark Peter 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
- Blended Learning

**SYLLABUS DESIGNER:**

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

## E- COMMERCE

Sem	Subject Code	Category	Lecture	Hrs per Sem	Theory		Practical	Credit
			Hrs per Week		Hrs per week	Hrs per Sem		
IV		Skill based subject - II	2 hrs per week	30	2 hrs per week	30	-	2

### Course Objectives

To know the goals of Electronic commerce

To understand the various Business models in emerging E-commerce areas

### COURSE OUTCOMES:

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

CO Number	Co Statement	Knowledge Level
CO1	Know about the Ethical principles of E-Commerce	K1
CO2	Understand about Business Models of E-Commerce	K2
CO3	Apply concepts on B2G and e-filing	K3
CO4	Use the internet enabled services	K4
CO5	Understand the role and features of world wide web	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****6 hrs**

Introduction to E-Commerce – Meaning – Working of E-Commerce – Electronic Business – Categories of E-Commerce Application – Comparison between Traditional and Electronic Commerce – Advantages and Disadvantages of E-Commerce.

**UNIT-II****6 hrs**

Business Models of E-Commerce – Introduction – Major Challenges of B2CE- Commerce, Meaning of B2B exchange, Development of B2B E-Commerce, Types of B2B markets, (Difference between B2C & B2B) Commerce.

**UNIT-III****6 hrs**

Introduction to E-Hub Concept - Introduction to B2G Concept - E-Filing.

**UNIT-IV****6 hrs**

Internet – Internet Operation- Creation of E-mail ID – E-mail Etiquettes.

**UNIT-V****6 hrs**

Web Browsing – Role of Website in B2C E-Commerce, Website Strategies – Recent trends in E Commerce.

**Textbooks**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publications</b>
1.	Kenneth C. Laudon	E-Commerce: Business, Technology, Society	Pearson Education Limited, New Delhi	2020
2.	S. J. Joseph	E-Commerce: an Indian perspective	PHI Learning Pvt. Ltd., New Delhi	2021
3.	David Whitley	E-Commerce-Strategy, Technologies & Applications	TMI, McGraw-Hill, London	2021
4.	Kamlesh K. Bajaj	, E-Commerce- The cutting edge of business	TMH, McGraw-Hill, Noida	2021

5.	W Clarke	E-Commerce through ASP - BPB	Wrox Publisher, Mumbai	2021
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### Reference Books

S.No	Author	Title of the book	Publisher	Year of Publications
1.	Agarwala, K.N. and D. Agarwala	Business on the Net : What's and How's of E-Commerce	McMillan Publisher India Pvt. Ltd., Chennai	2020
2.	Ravi Kalkota,	Frontiers of E-Commerce	TM, Pearson Education Limited, New Delhi	2021
3.	Elias M Awad	Electronic Commerce: From Vision to Fulfillment.	PHI Learning Pvt. Ltd., New Delhi	2021
4.	J. Christopher West I and Theodore H. K Clark	Global Electronic Commerce- Theory and Case Studies	The MIT Press, Cambridge, London	2021

### Web Resources

- <https://www.investopedia.com/terms/e/ecommerce.asp>
- <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
- <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

### Syllabus Designers

1. Mrs. P. Indhumathi, Assistant Professor of Commerce



## SALESMANSHIP

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:

- The main objective of this course is to develop conceptual understanding of the fundamentals of salesmanship and the qualities of a salesman.
- To enable the students to take up responsibilities and become easily employable with ease and confidence.

### COURSE OUTCOMES:

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

CO Number	Co Statement	Knowledge Level
CO1	To understand the basic Principles and concepts associated with salesmanship	K1
CO2	To have knowledge about the duties, responsibilities and functions of salesman.	K2
CO3	To know the recruitment and management of Salesman	K3
CO4	To understand the monetary benefits and non monetary benefits of salesman	K4
CO5	To be empowered with salesman qualities and put them into practical use	K3

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

### MAPPING WITH PROGRAMME OUTCOMES:

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

S- Strong      M – Medium      L – Low

**UNIT-I SALESMANSHIP****6hrs**

Definition – Features of Salesmanship- Objectives- Advantages of Salesmanship to Producers, Distributors- Consumer and Society – Is Salesmanship a Science or Art?

**UNIT-II SALESMAN****6hrs**

Salesman – Classification – Functions - Duties - Responsibilities of Salesman.

**UNIT-III SALES FORCE MANAGEMENT****6hrs**

Introduction – Recruitment and Selection Process- Training- Significance , Need and Objectives- Advantages- Methods of Training.

**UNIT-IV REMUNERATION TO SALESMAN****6hrs**

Introduction – A good Remunerative Plan- Objectives- Incentives and Fringe Benefits.

**UNIT-V TRAINING****6 hrs**

On-the-job Training-Methods-Training Effectiveness and Efficiency -Emotional Satisfaction- Off- the –Job Training – Methods- Advantages and limitations.

**PRACTICAL:** Internal Income Generation Programme and Practical Training in Reputed Business unit.

**STUDY MATERIAL:**

Materials will be provided by the department and most of the classes will be through Power Point Presentation and Video Clippings

**REFERENCE BOOKS:**

S.No.	Authors	Title of the Book	Publication	Year
1	Philip Kotler	Principles of Marketing	Tata MC Graw Hill Publication.	2007
2	Rajan Saxena	Marketing Management	Tata MC Graw Hill Publication.	2019
3	R.S.N. Pillai & Bagavathi	Marketing Management	Sultan chand publication , New Delhi	2009
4	Gupta CB-	Advertising and personal selling	S.Chand New Delhi.	2007
5	Saravanel Sumathi	Advertising and salesmanship	Margham Publication –	2010

			Chennai.	
6	OG Mandino	The greatest salesman in the world	Jaico	2007
7	Bertrand R. Canfield	Salesmanship practices and problems	Read Books	2012
8	James Samuel Knox	Salesmanship and business Efficiency	Palala press	2013
9	Joel S. Goldsmith	Business and salesmanship	Martino Fine Books	2014
10	C.B. Gupta	Personal selling and salesmanship	Scholar Tech Press	2020

### **TEACHING METHODOLOGY:**

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

### **SYLLABUS DESIGNER:**

- Dr.A.Sudarvizhi, Head and Assistant Professor of Commerce

# **SEMESTER - V**

## COST ACCOUNTING-I

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs Per/Week	Hrs Per/Sem	Hrs P/W	Hrs P/Sem		
V		Core paper-IX	6	90 Hours	6	90 Hours	-	4

### 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, store keeper, inventory control and to prepare accounts for material issues under various prices as per the accounting standards.	K2
CO3	To gain knowledge for calculating the labour remuneration and incentives under various methods.	K3
CO4	To get expertise in allocation, absorption and apportionment of overhead costs.	K2
CO5	To have comprehension knowledge in the preparation of transport costing and operation cost sheet as per the standards.	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**

**15 HOURS**

Definition of Cost, Costing, and Cost Accounting - Nature and Scope of Cost Accounting – Objectives and Functions – Fundamental Principles of Cost Accounting - Advantages and Limitations –Difference between Financial Accounting and Cost Accounting – Installation of Costing System -Essentials of a Good Cost Accounting System –Classification of Costs - Methods and Techniques Costing -Cost Unit- Cost Centre- Elements of Cost- Cost Sheet and Tenders.

## **UNIT-II MATERIALS**

**20 HOURS**

Material Control – Objectives of Material Control – Advantages of Material Control- Purchase of Material -Purchase Procedure – Storing of Material - Stores Control – Duties and Responsibilities of Storekeeper - Classification and Codification of Materials – Determination Material/Stock Levels – EOQ-Maximum, Minimum, Re-order, Average and Danger level- Pricing of Material Issues - FIFO, LIFO, HIFO-Base Stock- Average Price Methods: Simple and Weighted Average Price Method-Standard Price method.

## **UNIT-III LABOUR**

**20 HOURS**

Labour cost -Control over Labour Cost - Labour Turnover-Causes, Methods of Measurement and Reduction of LabourTurnover- Calculation of Idle and Over Time- Methods of Wage Payment and Incentive Schemes-Time and Piece Rate- Taylor's, Merricks and Gantt's Task- Premium Bonus System- Halsey, Rowan and Emerson's Plans- Calculation of Earnings of Workers.

## **UNIT-IV OVERHEADS**

**20 HOURS**

Overheads- Classification of Overheads – Allocation and Apportionment of Overhead Costs –Basis of Apportionment of Overheads - Primary and Secondary Distribution of Overheads –Direct Re-distribution Method -Step Ladder Method – Repeated Distribution Method - Simultaneous Equation Method-Trial and Error Method-Computation of Machine Hour Rate and Labour Hour Rate.

## **UNIT-V OPERATION COSTING**

**15 HOURS**

Operating Costing- Meaning and Definition- Operating Costing in some Service Industries- Transport Costing -Costing for Cinema Theatres-Costing for Lodging Houses- Costing Procedure.

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

**TEXT BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publications</b>
1	T. S. Reddy & Hari Prasad Reddy	Cost Accounting	MarghamPublication, Chennai	2019
2	Sangeet kedia	Cost and management accounting	Pooja law publishing co.	2019
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:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publications</b>
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

### **SYLLABUS DESIGNER:**

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



## INCOME TAX LAW AND PRACTICE-I

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs per week	Hrs per Sem	Hrs per week	Hrs per Sem		
V		Core paper - X	6	90	6	90	-	4

### 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 concepts 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 income tax 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****15 Hrs**

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****20 Hrs**

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****15 Hrs**

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).

**DISTRIBUTION OF MARKS: THEORY 20%, PROBLEMS 80%**

**TEXT 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

**REFERENCE BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publications</b>
1	Kushal Kumar Agrawal	Direct Tax Planning and Management	Atlantic Publishers	Current year
2	Mehrotra HC	Direct Tax Planning	Sahitya Bhawan Publications	Current year
3	Bhagavath Prasad	Direct Tax Law and Practice	Vikas Publishing House Pvt. Ltd	Current year
4	Lakhotia RN	Corporaate Tax Planning	Vission Books Pvt. Ltd.,	Current year

**TEACHING METHODOLOGY:**

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

**SYLLABUS DESIGNERS:**

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

## MANAGEMENT ACCOUNTING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs Per/Week	Hrs Per/Semester	Hrs Per/Week	Hrs Per/Semester		
V		Core Paper XI	6	90	6	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

Cos	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**

**20 Hours**

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- III RATIO ANALYSIS**

**20 Hours**

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 - II CASH FLOW STATEMENT (AS PER AS-3REVISED)**

**20 Hours**

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**

**15 Hours**

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**

**15 Hours**

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	Taxman allied service	2010

**TEACHING METHODOLOGY:**

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

**SYLLABUS DESIGNERS:**

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

## PRACTICAL AUDITING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V		Elective - I Option 1	5hrs per week	75	5hrs per week	75	-	3

### COURSE OBJECTIVES:

- To enable the student to acquire sound knowledge of concept, methods and techniques of Auditing
- To develop competence in E-Filing and E-Auditing.

### 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 concepts , types and process of Auditig	K3
CO2	To understand the process of vouching of cash transactions	K3
CO3	To Understand the application of procedures in Valuation and Verification of Assets and Liabilities	K3
CO4	To Understand the Procedure under Company Law Appointment, Removal , Powers , Duties and Liabilities of an Auditor	K3
CO5	To know the recent E-filing and E- Audit techniques.	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	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****20 hrs**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Objectives of Auditing – Advantages of Audit – Limitations of Audit – Classification of Audit – Audit Programme – Meaning– Advantages – Disadvantages- Audit Note Book- Audit Working Paper.

**UNIT – II VOUCHING****10 hrs**

Meaning and Definition of Vouching– Importance – Objectives of Vouching – Voucher-Types of Vouchers – Features of a Valid Voucher- Vouching of Cash Transactions-Payments and Receipts.

**UNIT – III VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES 20 hrs**

Meaning and Definition of Verification – Objectives of Verification – Difference between Verification and Vouching – Process of Verification – Existence – Valuation – Classification of Assets and the its Methods of Valuation –Fixed Assets –Current Assets – Intangible Assets – Wasting Assets – Fictitious Assets – Verification and Valuation of Specific fixed Assets – Goodwill – Freehold Property – Leasehold Property – Plant and Machinery – Furniture and Fixtures – Patents – Trade marks –Current Assets – Cash at Bank – Debtors – Bills Receivable.

Share Capital – Debentures – Trade Creditors – Loans – Bills Payable – Provision for Taxation – Proposed Dividend

**UNIT -IV COMPANY AUDITOR****15 hrs**

Auditor- Qualifications-Appointment-Removal- Remuneration-Liabilities- Powers and Duties of Company Auditors – Qualities of an Auditor.

**UNIT – V E- AUDIT****10hrs**

E- Audit – Meaning –Features - Recent Trends in Auditing – E-Filing – Meaning – Procedures – Advantages – Disadvantages – Audit Report – Form and Content – Types of Audit Reports.

**TEXT BOOKS:**

S.No	Author	Title of The Book	Publications	Year of Publication
1.	B.N.Tandon	A Hand Book of Practical Auditing	Sultan Chand	2002
2.	Dr.K.Sundar and K.Paari	Practical Auditing	Vijay Nicole Imprints Pvt Ltd, Chennai	2018
3	T.R.Sharma	Auditing	SahityaBhavan, Agra	2010



**REFERENCE BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title of The Book</b>	<b>Publications</b>	<b>Year of Publication</b>
1.	Dr.L.Natarajan	Practical Auditing	Margham Publications	2015
2.	Kamal Gupta and Ashok Arora	Fundamentals of Auditing	Tata Mc., Graw Hill.	2014
3.	R.G.Saxena.	Auditing	Himalaya Publishing House	2014

**TEACHING METHODOLOGY:**

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

**SYLLABUS DESIGNER:**

1. Mrs.A.Kalaivani, Assistant Professor

## HUMAN RESOURCE MANAGEMENT

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V		Elective - I Option 2	5 hrs per week	75	5 hrs per week	75	-	3

### COURSE OBJECTIVES

- To explore to the aspects relating of Human resource management
- To equip with the various processes of Recruitment and Selection, acquainted with Training methods, Performance Appraisal and assimilate knowledge on employee welfare.

### COURSE OUTCOMES:

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

CO NUMBER	CO STATEMENT	Knowledge Level (K1- K5)
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	K3
CO2	Formulate action plans for employee Recruitment and Selection.	K3
CO3	Choose appropriate methods of Training	K3
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	K3
CO5	Formulate strategies for employee welfare.	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	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 TO HRM****15 HRS**

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

**UNIT - II RECRUITMENT AND SELECTION****15 HRS**

Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.

**UNIT – III TRAINING AND DEVELOPMENT****15 HRS**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

**UNIT – IV INDUSTRIAL RELATIONS****15 HRS**

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.

**UNIT – V EMPLOYEE WELFARE****15 HRS**

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labor Welfare Theories- Social Security, Health, Retirement &Other Benefits.

**TEXT BOOKS:**

S.No	Author	Title of The Book	Publications	Year of Publication
1.	Ashwathappa	Human Resource Management	Tata McGraw-Hill Education, Noida	2021

2.	Mamoria, C.B. and Gaonkar, S.V	Personnel Management	Himalaya Publishing House, Mumbai.	2019
3.	P.Subba Rao	Personnel and Human Resource Management	Himalaya Publishing House, Mumbai.	2018

### Reference Books

S.No	Author	Title of The Book	Publications	Year of Publication
1.	L.M. Prasad	Human Resource Management	Sultan and Chand sons Publications, New Delhi.	
2.	DeCenzo, D.A. and Robbins, S.P	Human Resource Management	Wiley, India.	
3.	Dr.K.Sundar and Dr.J Srinivasan	Human Resource Development	Margham Publications, Chennai	

### Web Resources

- <https://hr.university/shrm/strategic-human-resource-management/>
- <https://www.investopedia.com/terms/c/collective-bargaining.asp>
- <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

### Syllabus Designers

1. Dr. G. Bhavani, Assistant Professor of 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 (Option-1)	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****15 hrs**

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 MARKETING ENVIRONMENT****15 hrs**

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 SERVICE MARKETING****15 hrs**

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

**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	Rajan Saxena	Tata McGraw Hill Education Pvt Ltd.,	2009

**TEACHING METHODOLOGY:**

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

**SYLLABUS DESIGNER:**

1. Ms. J. Janani, Assistant Professor.

## 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 (Option -2)	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



<b>CO4</b>	S	S	S	S	M	S
<b>CO5</b>	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-V MICRO , 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:**

<b>S.No.</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publication</b>
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:**

<b>S.No.</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publication</b>
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 Subject – III	2	30	2	30	-	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

S – Strong; M – Medium; L - Low

### **UNIT-I INTRODUCTION TO GST**

**5 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**

**5 Hrs**

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

### **UNIT-V ASSESSMENT AND RETURNS**

**8 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.

#### **TEXT BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publication</b>
1.	V.S. Daathey	GST Ready Reckoner	Taxmann's Publications	2019
2.	CA.Rajat Mohan	Guide to GST	Bharat Publications	2018
3.	Indirect Taxes	Vinod K.Singania	Taxmann's Publications	2019

#### **TEXT BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publication</b>
1.	V.S. Datey	GST Ready Reckoner	Taxmann's Publications	2023

2.	CA.Ashok Batra	GST Ready Reckoner	Bharat Publications	2023
3.	Indirect Taxes	Vinod K.Singania	Taxmann's Publications	2019

### REFERENCE BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publication
1	-	GST Act(s) and Rule(s) Bare Act	Government of India	2023
2	Rakesh Garg & Sandeep Garg	GST Law, Practice and Procedure	Commercial Law Publisher India Pvt. Ltd.	2023
3.	Dr. H.C.Mehrotra & Prof. V.P. Agarwal	Goods and Services Tax	Sahitya Bhawan Publications	2023
4.	CA.Raman Singla	GST Ready Reckoner	Young Globals Publications	2023
5.	Aditya Singhanian	GST Practice Manual	Taxmann's Publications	2023
6.	CA. Arpit Haldia	GST made easy	Taxmann's Publications	2023
7.	G.Sekar & C.A R.S.Balaji	GST Ready Referencer for Professionals	Commercial Law Publications	2023
8.	Taxmann	GST Act (Pocket Edition)	Deccan Law House	2023
9.	Akhil Singla, Pavan Kumar Gaur	GST Mini Ready Reckoner	Taxmann Publications	2023
10.	CA. Arpit Haldia & Mohd. Salim	GST Law and Practice	Taxmann Publishers	2023

**WEB REFERENCES:**

[https://www.icaai.org/post.html?post\\_id=17281](https://www.icaai.org/post.html?post_id=17281)

<https://www.wirc-icaai.org/images/material/BASICS-GST.pdf>

<https://neerajbhagat.com/pdf/GST-E-book.pdf>

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf>

<https://www.ncertbooks.guru/gst-book-study-material/>

**SYLLABUS DESIGNERS:**

1. Mrs. J.Anbazhagi, Assistant Professor of Commerce

# **SEMESTER - VI**



## COST ACCOUNTING-II

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
VI		Core Paper-XII	6	90	6	90	-	4

### 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:

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

CO Number	CO Statement	Knowledge Level (K1 – K5)
CO1	To understand the Concepts and Accounting standards of contracts.	K2
CO2	To gain knowledge in the preparation of Process Accounts with Normal loss, Abnormal loss and Abnormal gain.	K2
CO3	To study the practical application of Marginal Costing in business.	K3
CO4	To study the practical application of Marginal Costing in business.	K2
CO5	To update the student with the Cost Audit concepts and Requirements.	K2

### MAPPING WITH PROGRAMME OUTCOMES:

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

S-Strong; M-Medium; L-Low

**UNIT-I: CONTRACT COSTING****15 HOURS**

Definition – Features-Types of Contracts-Fully Completed Contracts- Incomplete Contracts – Differences between Contract Costing and Job Costing - Recording of Costs of Contracts-Work Certified and Uncertified- Preparation of Contract Account-Cost Plus Contract- Escalation Clause.

**UNIT-II: PROCESS COSTING****20 HOURS**

Features of Process Costing- Distinction between Job Costing and Process Costing- Costing Procedure under Process Accounts - Normal Loss, Abnormal Loss and Abnormal Gain Treatments- Inter-process Profits – Equivalent Production - Joint Products and By Products. (Simple Problems)

**UNIT-III: MARGINAL COSTING-I****20 HOURS**

Definition of Marginal Costing-Characteristics of Marginal Costing-Advantages and Limitations of Marginal Costing-Marginal Costing and Absorption Costing-Cost Volume Profit Analysis(CVP) -Fixed Cost-Variable Cost – Profit-Volume Ratio (P/V Ratio) -Break Even Analysis and Break Even Point- Margin of Safety- Break-Even Charts.

**UNIT-IV: MARGINAL COSTING -II****20 HOURS**

Application of Marginal Costing-Profit Planning – Pricing Decisions -Key Factor- Make or Buy Decision- Selection of Suitable Product/Sales Mix- Effects of changes in Selling Price- Maintaining a Desired Level of Profit- Plant Merger Decision-Export Decision – Discontinuance of a Product Line.

**UNIT-V: COST AUDIT****15 HOURS**

Cost Audit –Meaning – Need - Objectives – Functions – Types - Advantages- Limitations-Cost Audit Procedure- Qualification of a Cost Auditor-Appointment and Removal of a Cost Auditor-Rights, Duties and Liabilities of a Cost Auditor.

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

**TEXT BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publications</b>
1	T. S. Reddy & Hari Prasad Reddy	Cost Accounting	Margham Publication, Chennai	2019
2	Sangeet kedia	Cost and management accounting	Pooja law publishing co.	2019
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:**

<b>S.No</b>	<b>Author</b>	<b>Title</b>	<b>Publisher</b>	<b>Year of Publications</b>
1	Jawahar lal ,Seema srivastav& Manish singh	Cost Accounting	Mc. Graw Hill	2019
2	S.P. Jain & Narang	Cost Accounting	Kalyani Publishers, New Delhi	2019
3	S.N. Maheshwari	Principle of Cost Accounting	S.Chand& Sons, New Delhi.	2019
4	Tulsian P.C	Cost Accounting	Tata Mc Graw Hill	2019
5	Dr.A.Murthy&Dr.S.Gurusamy	Cost Accounting	Vijay Nicole Imprints Pvt.ltd.	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	Jawahar lal ,Seema srivastav& Manish singh	Cost Accounting	Mc. Graw Hill	2019

#### **TEACHING METHODOLOGY:**

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

#### **WEBSITE SOURCES:**

- [www.icajobguarantee.com](http://www.icajobguarantee.com)
- [www.antraweb.com](http://www.antraweb.com)
- [www.indiaaccounting.com](http://www.indiaaccounting.com)
- [www.indiaforensic.com](http://www.indiaforensic.com)

#### **SYLLABUS DESIGNER:**

1. Dr.A.Sudarvizhi, Assistant Professor in Commerce.
2. Dr. 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		Core Paper -XIII	6	90	6	90	-	4

### COURSE OBJECTIVES:

- To gain practical knowledge of capital gain and income from other sources.
- To imbibe the process of filing the Income Tax Returns.

### COURSE OUTCOMES:

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 CAPITAL GAINS****20 Hrs**

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****20 Hrs**

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****20 Hrs**

Income of other Persons to be Clubbed in Assessee's 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****15 Hrs**

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****15 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****TEXT 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

**REFERENCE BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publications</b>
1	Kushal Kumar Agrawal	Direct Tax Planning and Management	Atlantic Publishers	Current year
2	Mehrotra HC	Direct Tax Planning	Sahitya Bhawan Publications	Current year
3	Bhagavath Prasad	Direct Tax Law and Practice	Vikas Publishing House Pvt. Ltd	Current year
4	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 of Commerce.
2. Dr. G. Bhavani, Assistant Professor of Commerce.

## FINANCIAL MANAGEMENT

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs per Week	Hrs per Sem	Hrs per week	Hrs per Sem		
VI		Core Paper - XIV	6 hrs per week	90	6 hrs per week	90	-	4

### COURSE OBJECTIVES:

- To equip the students with the understanding time value of money & use it for decision making.
- To provide students with knowledge on management of working capital & capital budgeting.

### COURSE OUTCOMES:

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

CO	CO Statement	Knowledge Level (K1 – K5)
CO1	To understand the overall role and importance of the finance function.	K3, K2
CO2	To apply EBIT EPS analysis associate with financial data in the corporate	K3
CO3	To analyse the complexities associated with management of cost of funds in the capital	K4
CO4	To demonstrate the concepts of financial management and investment, financing and dividend policy decisions	K3
CO5	Demonstrate the applicability of the concept of working capital in business	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	S	S	M	M	M
CO2	S	M	S	M	S	S
CO3	S	S	M	M	S	S
CO4	S	M	M	M	S	M
CO5	S	M	S	S	M	S

S-Strong; M-Medium; L-Low



**UNIT – I INTRODUCTION****15 hrs**

Financial Management – Meaning and Definition – Objectives - Profit Vs. Wealth Maximization – Functions of Financial Management – Scope –Methods and Tools of Financial Management - Functions of Finance Manager–Financial Planning – Characteristics of a sound Financial Planning - Factors affecting Financial Planning –Essentials of Sound Financial Plan - Methods and Sources of raising Finance – Critical Appraisal of various Sources of Finance.

**UNIT – II CAPITAL STRUCTURE:****20 hrs**

Capital Structure - Meaning and Definition – Difference between Capital Structure and Capitalisation – Optimum Capital Structure – Factors determining Capital Structure – Theories of Capital Structure - Net Income (NI) Approach and Net Operating Income (NOI) Approach–Traditional Approach – Modigliani and Miller Approach.

**UNIT – III COST OF CAPITAL****20 hrs**

Cost of Capital -Meaning and Definition- Significance of cost of capital – Components of Cost of Capital – Importance of Cost of Capital – Factors affecting Cost of Capital – Types of Cost of Capital - Computation of Cost of Debt – Cost of Preference Shares – Cost of Equity and Weighted Average Cost of Capital (Only Simple Problems).

**UNIT – IV DIVIDEND POLICY****20 hrs**

Dividend –Meaning -Types of Dividend –Meaning of Dividend Policy – Types of Dividend Policy-Objectives of Dividend Policy- Factors influencing Dividend Policy-Theories of Dividend Policy - Walter’s model and Gordon’s Model

**UNIT – V WORKING CAPITAL****15hrs**

Meaning and Definition of Working Capital – Nature, Types and Importance of Working Capital- Operating Cycle - Factors determining Working Capital Requirement- Computation of Working Capital (Only Simple Problems)

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

S.No	Title of The Book	Author	Publications	Year of Publication
1	Financial Management	A.Murthy	Margham Publications	2012
2	Financial Management,	Prasanna Chandra	Tata Mc Graw Hill.	2010
3.	Investment Analysis and Portfolio Management	M.Ranganthan and	Dorling Kindersley India (p) Ltd	2011

		R.Madhumathi	licensees of Pearson Education in South Asia	
4.	Financial Management	I.M. Pandey	Vikas publishers	2013
5.	Fundamentals of Financial Management (14th Edition)	R P Rustagi	Taxmann Publications	2014

### REFERENCE BOOKS:

S.No	Title of the Book	Author	Publications	Year of Publication
1	Financial Management	P.V. Kulkarni and B.G. Satya Prasad	Himalaya Publishing House	2010
2	Security Analysis and Portfolio Management	E.Fischer and Ronald J:	Prentice Hall of India	2007
3.	Principles of Corporate Finance	Richard A. Brealey, Stewart. C. Myers, Franklin Allen,	Tata Mc Graw- Hill.	2011
4.	Financial Management	Dr.S.P.Gupta	Sahitya Bhavan Publications	2014
5.	Basic Financial Management	Vanitha Tripathi	Taxmann's	2017

### TEACHING METHODOLOGY:

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

### SYLLABUS DESIGNER:

- Ms.D.Vijayanirmala, Assistant Professor & Head.
- Dr. K.Vinithi, Assistant Professor.

## COMPANY LAW

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
VI		Elective – III Option 1	5 hrs per week	75	5 hrs per week	75	-	3

### COURSE OBJECTIVES:

- To understand the formation, management and other activities of company.
- To integrate the concept of Company's Act 1956 in a practical understanding.

### COURSE OUTCOMES:

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL (K1-K4)
CO1	To understand the concepts importance and of company	K1,K2
CO2	To acquire knowledge about the formation of a company	K2
CO3	To acquaint the knowledge of rights and duties of directors of a company	K1,K3
CO4	To remember and apply the rights, liabilities of members and termination of membership of a company including Meetings	K1,K3
CO5	To understand the Process and methods of winding up of a company	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	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 INTRODUCTION****15hrs**

Meaning and Definition of a Company – Characteristics of a Company –Advantages – Limitations – Types of Companies – Distinction between Private Company and Public Company.

**UNIT-II FORMATION OF COMPANY****15hrs**

Formation of a Company – Promotion – Functions of a Promoter – Kinds – Memorandum of Association – Contents – Purpose – Article of Association – Contents –Certificate of Incorporation – Certificate of Commencement of Business.

**UNIT-III COMPANY MANAGEMENT – I****15hrs**

Directors – Appointment – Qualification and Disqualifications – Removal –Powers -Rights Duties - Liabilities of Directors.

**UNIT-IV COMPANY MANAGEMENT – II****15hrs**

Members of a Company – Meaning and Definition–Who can become a Member? Rights and Liabilities of the Members – Termination of Membership. Meetings of Company –General Meetings of Shareholders–Statutory Meeting–Annual General Meeting–Extraordinary General Meeting–Proceedings of Meetings and Minutes.

**UNIT-V WINDING UP****15hrs**

Methods of Winding up – Winding up by Court – Grounds of Compulsory Winding up – Voluntary Winding up and Winding up subject to Supervision of the Court –Consequences of Winding up.

**TEXT BOOK:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of publication</b>
1	N.D. Kapoor	Elements of Company Law	Sultan Chand and Sons, New Delhi.	2015

**REFERENCE BOOKS:**

S.No	Author	Title of the book	Publisher	Year of publication
1	M.C.Shukla&S.S.Gilshan	Principles of Company Law	Sultan Chand & Sons	2015
2	Dr.M.R.Srinivasan	Company Law	Margham Publications	2015
3	P.P.S.Goana	Company Law (Mercantile Law).	Sultan Chand, New Delhi	2016
4	B.K.Acharya	Company Law & Secretarial Practices	Himalaya Publishing House	2015
6	Avtar Singh	Company law	Eastern Book company	
7	A Ramaiya	Company act	Lexis Nexis	2014
8	P.P.S. Gogna	Company law	S.Chand Publications	
9	Avatar Singh	Introduction To Company Law	EBC Publications	2019
10	Reena Chandh Sumant Chandha	Company law	Cengage Publications	

**TEACHING METHODOLOGY:**

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

**SYLLABUS DESIGNERS:**

1. Dr.A.Sudarvizhi, 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		Elective – III (Option – 2)	5 hrs per week	75	5 hrs per week	75	-	3

### 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-Low

**UNIT-I INTRODUCTION****10- Hours**

Brief History of Banking-Unit Banking-Branch Banking-Structure of Indian Financial System-Mixed Banking- Functions and Importance of Commercial Banks – Central Banking in India – RBI – Functions.

**UNIT-II BANKER AND CUSTOMER****15- Hours**

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

**UNIT-III BANK ACCOUNTS****15- Hours**

Types of Bank Accounts-Fixed deposit A/C, Savings A/C, Regular Savings, Current A/C, Recurring Deposit A/C, DEMAT A/C, NRI A/C-Procedure for opening a Bank Account-Closing of a Bank Account – Pass Book – Legal aspects of passbook.

**UNIT-IV NEGOTIABLE INSTRUMENTS****20- Hours**

Meaning- Definition- Negotiable Instrument- Types of Negotiable Instruments-Cheque, Features of a Cheque - Kinds of Cheque-Passing of Cheques-Crossing-Types of Crossing of Cheque- Liability of Paying Banker on Crossed Cheques-Endorsement-Kinds of Endorsement-Rules and Legal Provision Regarding Endorsement.

**UNIT-V E-BANKING****15- Hours**

Introduction of E-Banking- Traditional Banking Vs E-Banking- Advantages of EBanking- E-procedure to open a bank account - Constraints In E-Banking – ATM - Credit card - Debit card - Smart card – Google Pay – Paytm,

**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	Kalyani Publications	2004
3	Vasant Desai	Principles of Bank Management	Mumbai, Himalaya Publications	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 Publications
1	K.Subramanian	Banking Reforms in India,	TMH, New Delhi	1997
2	Joseph Sinkey,	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](http://www.wikipedia.com)
- [www.investopedia.com](http://www.investopedia.com)

**SYLLABUS DESIGNER:**

1. Mrs. C. Sumitha, Assistant Professor in Commerce.
2. Mrs. S. Sasikala, 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-IV (Option -1)	5hrs per week	75	5hrs per week	75	-	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

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****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
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				<b>Publication</b>
1.	Sheik Saleem,	Business Environment	Pearson Education	2013
2.	Dr.N.Premavathy	Business Environment	Sri Vishnu Publications	2015
3.	Dr.M.Dhanabhakym and M.Kavitha	Business Environment	Vijay Nicole Imprints, Pvt., Ltd	2016

### **TEACHING METHODOLOGY:**

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

### **SYLLABUS DESIGNER**

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

## LEGAL ASPECTS OF BUSINESS

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
VI		Elective IV (Option-2)	5 hrs per week	75	5 hrs per week	75	-	3

### COURSE OBJECTIVES:

- To understand the conceptual framework of legal aspects.
- To understand simple provisions business laws.

### 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 important laws related to Contract Act	K1, K2
CO2	To understand the of Laws related to special contracts	K2
CO3	To acquire knowledge about the Legal Agency business	K1
CO4	To gain knowledge about Sale of goods Act	K2
CO5	To understand the Basic Laws related to IPR	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 INDIAN CONTRACT ACT-I****15hrs**

Indian Contract Act – Nature of Contract – Offer and Acceptance –Consideration – Capacity to Contract– Free Consent – Legality of Object– Void Agreements – Contingent Contract – Performance and Discharge of Contract – Remedies for breach of Contract.

**UNIT-II INDIAN CONTRACT ACT-II****15hrs**

Quasi Contract- Special Contracts: Contracts of Indemnity and Guarantee – Distinction between Indemnity and Guarantee– Kinds of Guarantee– Rights to Surety–Discharge of Surety.

**UNIT-III LAW OF AGENCY****15hrs**

Law of Agency – Definition – Various kinds of Agencies – Agents by Estoppels – Agents by Ratification – Rights and Duties of Principal and Agent – Termination of Agencies.

**UNIT-IV SALE OF GOODS ACT****10hrs**

Sale of Goods Act – Difference between Sale and other Disposition of Goods – Implied conditions and Warranties–Transfer of Property in and Title to Goods –Unpaid Sellers Rights.

**UNIT-V INTELLECTUAL PROPERTY RIGHTS NEED FOR (IPR)****20hrs**

Intellectual Property Rights need for (IPR) – Kinds of Intellectual Property Rights: Patents – Elements of Patentability – Registration Procedure – Terms of Copyrights – Ownership of Copyrights – Trademarks – Concepts – Different Kinds of Marks – Registration of Trademarks – Trademarks Registry and Appellate Board.

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

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of publication</b>
1.	N.D.Kappor	Business Laws	Sultan Chand	2014
2.	Ahuja V.K	Business Laws	Law relating to IPR, India, Lexis Nexis	2017

**REFERENCE BOOKS:**

S.No	Author	Title of the book	Publisher	Year of publication
1.	M.C Shukla	Manual of Mercantile Law	Sultan Chand &Co., New Delhi	2016
2.	J.Jayasankar	Business Law	Margham Publication, Chennai.	2015
3.	P.C.Tulsian	Business Law	Tata MC Graw Hill Education, Pvt. Ltd, New Delhi	2017
4.	Neeraj, P, &Khusdeep .D.	Intellectual Property Rights, India	PHI Leaning Pvt.Ltd	2014
5.	Nithyananda. K.V	Intellectual Property Rights	Protection and Management, India Private Ltd	2019
6.	Nithyananda. K.V	Intellectual Property Rights	Protection and Management, India Private Ltd	2019
7.	Dr.M.K. Bhandari	Law relating to Intellectual property rights	Central law Publications	2017
8.	Dr.S.V. Damondar Reddy	Intellectual property rights law and practice	Asia law House Publications	2019
9.	Dr. B.L. Wadehra	Law relating to intellectual property	Lexis Nexis Publications	2018
10.	Akhileshwar pathak	Legal aspects of Business	Mc Graw Hill Education Publications	2018

**TEACHING METHODOLOGY:**

- Class room teaching
- Discussions
- PPT Presentations
- Seminar

- Blended Learning
- Guest Lectures from Industry

**SYLLABUS DESIGNERS:**

1. Dr.A.Sudarvizhi, Assistant Professor of Commerce.
2. Mrs.P.Indhumathi, Assistant Professor of Commerce.



## Computer in Digital Era

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs per Week	Hrs per Sem	Hrs per week	Hrs per Sem		
VI		Skill Based Subject - IV	2 hrs per week	30	2 hrs per week	30	-	2

### Course Objectives

- To understand the basic concepts of a word processing package
- To apply the basic concepts of excel sheet, power point presentation and the process of web search

### Course Outcomes:

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

CO Number	CO Statement	Knowledge Level (K1 – K5)
CO1	Recall various techniques of working in MS-WORD.	K1
CO2	Prepare appropriate documents in MS-EXCEL.	K3
CO3	Create - Presentation for Seminars and Lecture.	K3
CO4	Understand – using web resources.	K2
CO5	Apply tools in various business areas of Finance, HR, and Statistics.	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-Low

**UNIT- I MS Word****6 Hours**

Creating, editing, saving and printing text documents – Font and paragraph formatting – Simple character formatting – Inserting tables – using spelling and grammar check - Understanding document properties.

**UNIT-II MS Excel****6 Hours**

Spreadsheet basics – creating – editing, saving and printing spreadsheets – working with formulas and functions – Speeding data entry: Using data forms

**UNIT-III MS PowerPoint****6 Hours**

Opening – Viewing – creating and printing slides – Applying auto layouts – Graphically presenting data: Charts and Graphs.

**UNIT-IV Internet****6 Hours**

Understanding how to search/Google – Going to a specific website – copy and paste internet content into word file and emails.

**UNIT-V Practical****6 Hours**

Application of MS Office Applications use in Office work such as creating professional-quality documents, store, organize and analyze information and create dynamic presentation

**Textbooks**

S.No	Author	Title of the book	Publisher	Year of Publications
1	R. Parameswaran	Computer Application in Business	S. Chand Publishing, UP	2020
2	Dr. Sandeep Srivastava, Er. Meera Goyal	Computer Applications In Business	SBPD Publications, UP	2021
3	Peter Norton	Introduction to Computers	Tata McGraw-Hill, Noida	2021
4	Renu Gupta	Computer Applications in Business	Shree Mahavir Book Depot (Publishers) New Delhi.	2021

### Reference Books

S.No	Author	Title of the book	Publisher	Year of Publications
1	Gupta, Swati	Office Automation System	Lap Lambert Academic Publication. USA	2022
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons	Microsoft 2003	Tata McGraw Hill, Noida	2021
3	Dr.R. Deepalakshmi	Computer Fundamentals and Office Automation	Charulatha Publications, Tamilnadu	2020
4	John Walkenbach	MS Excel 2007	Wiley Publication, New Jersey, USA.	2021
5.	Glyn Davis &BrankoPecar	Business Statistics using Excel	Oxford publications, Chennai	2021

### Web Resources

- [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)
- <https://www.udemy.com/course/office-automation-certificate-course/>
- [https://guides.lib.umich.edu/ld.php?content\\_id=11412285](https://guides.lib.umich.edu/ld.php?content_id=11412285)

### Syllabus Designer

1. Dr. K. Vinithi, Assistant Professor of Commerce