

Don Bosco College of Arts and Science, Keela Eral

VISION OF THE COLLEGE:

Don Bosco College of Arts and Science, inspired by divine and human values, envisages enlightenment and empowerment of the youth towards personal and social transformation.

MISSION OF THE COLLEGE:

1. To make higher education qualitative, inclusive, cost effective and accessible to the rural masses.
2. To exercise a preferential option in favor of the rural youth especially the First Generation Learners and socially and economically weaker sections of the society.
3. To facilitate the actualization of individual potential, integrating knowledge, skills, values and behaviour and prepare the students to face the global opportunities and challenges of a meaningful life and career.
4. To constantly pursue higher standards of excellence, integrity and credibility in all endeavors and transform the students, in collaboration with all the stakeholders of higher education, to be agents of social transformation.

Department of Commerce

PREAMBLE

The B.Com programme is structured to equip students with knowledge, skills and attitude to meet the challenges of the modern day business world. By the end of the programme, students gain an in-depth knowledge on core subjects like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountant, Company Secretary, Cost and Management Accountant and Master of Business Administration can be pursued along with B.Com, because the courses are interrelated.

VISION

The Commerce Department determined to become outstanding in offering Commerce Education UG courses in south Tamilnadu for students to inculcate the fundamentals of Business, Commerce, Banking and Finance to cater the dynamic needs of the business world by generating professional in the in the field of commerce.

MISSION

- The Programmes aim to make the students employable and self employment oriented (Self employable).
- Its aim is to make the students to learn the writing and interpretation of books of accounts, be conversant with the financial and economic environment and acquire the management skills required to manage the business.
- The programme includes imparting and developing the oral and written communication, Information Technology and statistical skills as well as legal knowledge.
- Considering the importance of self employment, the programme aims to develop and inculcate entrepreneurial skills among the students.
- Overall the course aims to work on the enrolled students to make them more productive, self reliant and constructive for self and society's benefit.

PROGRAMME OUTCOMES:

Students at the time of graduation will be able to

PO1: To gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.

PO2: To acquire practical knowledge to take up the task of accounting professionals.

PO3: To serve as a launch pad for professional programmes like CA, CMA and ACS.

PO4: To demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.

PO5: To do their higher education and can build their career as business professionals.

I B.Com Semester - I

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
I	I	1	Language	Tamil/other language	6	4
	II	2	Language	Communicative English – I	6	4
	III	3	Major Core 1	Financial Accounting – I	5	4
	III	4	Major Core 2	Business Organisation & Management	4	4
	III	5	Add on Major (compulsory)	Professional English for Commerce & Management – I	4	4
	III	6	Allied- I	Business Economics	3	3
	IV	7	Common	Environmental Studies	2	2
				Sub Total	30	25

I B.Com Semester - II

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
II	I	8	Language	Tamil/other language	6	4
	II	9	Language	Communicative English – II	6	4
	III	10	Major Core 3	Financial Accounting – II	5	4
	III	11	Major Core 4	Principles of Insurance	4	4
	III	12	Add on Major (compulsory)	Professional English for Commerce & Management – II	4	4
	III	13	Allied- II	Marketing	3	3
	IV	14	Common	Value Based Education/Social Harmony	2	2
				Sub Total	30	25

II B.Com Semester - III

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
III	III	15	Language	Tamil-III/Other Language	6	4
	III	16	Language	English-III	6	4
	III	17	Major Core 5	Advanced Financial Accounting	5	4
	III	18	Major Core 6	Banking Theory Law & Practice	4	4
	III	19	Allied- III	Computer Applications in Business	3	3
	IV	20	Non Major Elective I (Any one)	1. Introduction to Accountancy 2. Consumer Protection	2	2
	III	21	Skill Based I – Core	Business Communication	4	4
	IV	22	Common	Yoga	2	2
				Sub Total	30*	25*

* Excluding the hours and Credit for Yoga

II

B.Com Semester - IV

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
IV	III	23	Language	Tamil-IV/Other Language	6	4
	III	24	Language	English-IV	6	4
	III	25	Major Core 7	Quantitative Techniques	5	4
	III	26	Major Core 8	Logistic Management	4	4
	III	27	Allied- IV	Application of Tally in Accounting	3	3
	IV	28	Non Major Elective II (Any one)	1. Financial Accounting 2. Human Rights	2	2
	III	29	Skill Based II – Core	Entrepreneurship Development	4	4
	V	30	Extension Activity	NCC/NSS/YRC/YWF	-	1
	IV	31	Common	Computer for Digital Era	2	2
				Sub Total	30*	26*

*Excluding the hours and Credit for Computer for Digital Era

III B.Com Semester - V

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
V	III	32	Core 9	Corporate Accounting	6	4
	III	33	Core 10	Cost Accounting	6	4
	III	34	Core 11	Business Law	6	4
	III	35	Core 12	Research Methodology	5	4
	III	36	Major Elective I (Any one)	1. Income Tax Law & Practice 2. Human Resource Management 3. Elements of E-Commerce	5	4
	IV	37	Skill Based III Common	Personality Development/Effective Communication/Youth Leadership	2	2
				Sub Total	30	22

III B.Com Semester - VI

Semester	Part I/II/ III/ IV/V	Subject No.	Subject Status	Subject Title	Contact Hours Per week	Credit
VI	III	38	Core 13	Special Accounts	5	4
	III	39	Core 14	Management Accounting	5	4
	III	40	Core 15	Industrial Law	5	4
	III	41	Core 16	Auditing and Corporate Governance	4	4
	III	42	Major Elective II (Any one)	1. Business Taxation 2. Retail Management 3. Human Values & Business Ethics	4	4
	III	43		Major Project	7	7
				Sub Total	30	27

For Problem Papers 40 % marks for theory and 60% marks for problems.

Proportion of marks between internal evaluation and external evaluation for subjects- 25:75.

Internal – 20 marks for theory and 5 marks for assignment.

Total Credits – 150 (Excluding the hours and Credit for Yoga and Computer for Digital Era)

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1
FINANCIAL ACCOUNTING -I**

Objectives

Preamble

This course introduces the learners to the basic concepts and conventions of Accounting for preparation of final accounts.

Course Outcomes (CO)

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

CO1(K1): outline the Accounting Principles

CO2(K2): explain the golden rules of Accounting

CO3(K3): draw the Trail Balance

CO4(K4): classify the various types of Accounting Errors

CO5(K5): evaluate the Financial position of business through Final Accounts

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit-I

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement –Rectification of Errors – Suspense Account.

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – NotingCharges – Retiring the Bill – Insolvency – Accommodation Bill - Average Due Date – Account Current.

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down ValueMethod – Annuity Method – Insurance Claims – Loss of Stock – Loss of Profit.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of AffairsMethod – Conversion Method – Difference between Single entry and Double entry System – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand &Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -2
BUSINESS ORGANISATION AND MANAGEMENT

Objectives

1. To understand business and its role in society.
2. To enable the student to undertake business activities.
3. To familiarise the students with concepts and principles of management.
4. To impart knowledge on the functions of management among the students

Preamble

The course familiarizes the learners with the various types of contracts, FEMA, sale of goods act and carriage of goods.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to **CO1(K1):** describe the procedure for formation of contract **CO2(K2):** explain the remedies for breach and discharge of contract

CO3(K3): utilize the terms and conditions of indemnity, guarantee, bailment, pledge & agency

CO4(K4): examine the features of Foreign Exchange of Management Act 1999

CO5(K4): analyse the provisions of sale and carriage of goods Act

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	-
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K4)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	03
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	1.65

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I: Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises - International Business - Multinational Corporations

Unit II: Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises; Problems and government Policy - India's experience of liberalisation and globalisation - Technological innovations and skill development - 'Make in India' Movement - Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce

Unit III: Introduction to management

Meaning and definition of management-Functions of management- Managerial skills- Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit IV: Management and Organisation

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams

Unit V: Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Coordination – Importance; Control: Concept and Process.

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – ALLIED -1
BUSINESS ECONOMICS**

Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

Preamble

This course familiarizes the learners with laws in managerial economics and enables them to solve economic problems in the business.

Course Outcomes (CO)

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

CO1(K1): outline the concepts of business economics

CO2(K2): explain the theories of demand analysis

CO3(K3): determine the cost and revenue of the firm

CO4(K4): analyze the various approaches of demand forecasting for existing and new products

CO5(K5): assess the pricing policy

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	1	1	1	1	-
CO2(K2)	3	1	1	1	1	1	-
CO3(K3)	3	1	1	2	1	1	-
CO4(K4)	3	2	1	1	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	05	07	05	05	02
Weighted percentage of Course contribution to POs	2.39	2.34	2.96	2.17	2.37	2.31	1.1

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

SYLLABUS

Unit I

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III

Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV

Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V

Price and output decisions in various market forms: Role of Time in determining the mvalue of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

**I B. COM (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE-3
FINANCIAL ACCOUNTING - II**

Objectives

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.
3. To know the pattern of recording transactions in Hire Purchase and Installment Purchasesystems.
4. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Preamble

This course introduces the learners to the land mark achievements of the accounting of various business operations.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to
CO1(K1): record the accounting transaction in respective business
CO2(K2): differentiate the methods of accounting in various business operations
CO3(K3): use the accounting procedure for various business
CO4(K4): analyse the position of different business **CO5(K5):**
 evaluate the accounting information

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	-	-	1	2	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	2	1	1	1	1	1
CO4(K4)	3	2	1	2	-	1	1
CO5(K5)	3	2	1	2	1	1	2
Weightage of the course	15	07	04	07	05	05	05
Weighted percentage of Course contribution to Pos	2.39	2.34	2.37	2.17	2.37	2.31	2.75

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I Consignment

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II Joint Venture

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit III Accounts of Non- Trading Concern

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet

Unit IV Hire purchase

Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – complete and partial – Difference between Hire purchase and Instalment system – Instalment system

Unit V: Royalty Account

Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out – Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand&Company Ltd., New Delhi.

I B. COM (II SEMESTER) – UNDER CBCS

PART III – MAJOR CORE-4

PRINCIPLES OF INSURANCE

Objectives

1. To understand the nature of Insurance and the principles those govern general insurance.
2. To gain an insight on the nature of Life Insurance, Fire Insurance and Marine Insurance and to know the procedure for making claims against different kinds of Insurance policies.
3. To understand the dynamics of Financial Security of people.
4. To learn the meaning and importance of new forms of Insurance.

Preamble

This course introduces the learners to Corporate Accounting and the techniques of preparing accounts and statements under various corporate situations.

Course Outcomes (CO)

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

CO1(K1): outline the accounts of banking companies

CO2(K2): explain the concept of liquidation of companies **CO3(K3):**

draw the consolidated balance sheet of holding company **CO4(K4):**

compare single account and double account system **CO5(K5):** appraise the revenue account of Insurance companies

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	-	1	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	2	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	05	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.96	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I

Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance –
Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government

Unit II

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value – Policy conditions –Life Insurance for the Under Privileged.

Unit III

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.

Unit IV

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

Unit V

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.

Course Texts:

1. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S.Chand & Company Ltd. , New Delhi, 22nd Edition, 2016
2. Krishnaswamy. G - A Textbook on Principles and Practice of LifeInsurance, Excel Books, New Delhi, First Edition- 2012.
3. Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017.
4. Publishing House, 2017.

I B. COM (II SEMESTER) – UNDER CBCS
PART III – ADD ON MAJOR - 2
PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT – II

Objectives:

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

Unit 1- Communicative Competence

Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

Unit 2 - Persuasive Communication

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

Unit 3- Digital Competence

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

Unit 4 - Creativity and Imagination

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)
- Poster making – writing slogans/captions (subject based)

Unit 5- Workplace Communication & Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Outcomes of the Course.

At the end of the course, learners will be able to,

- Attend interviews with boldness and confidence.
 - Adapt easily into the workplace context, having become communicatively competent.
 - Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

Instruction to Course Writers:

1. **Acquisition of subject-related vocabulary should not be overlooked.** Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up
2. Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

I B. COM (II SEMESTER) – UNDER CBCS

PART III – ALLIED -2

MARKETING

Objectives

1. To understand the basic marketing concepts.
2. To create skills to develop marketing strategies based on product, price, place and promotion objectives.

Preamble

This course introduces the learners to the importance of marketing and the challenges ahead in the competitive business world.

Course Outcomes (CO)

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

CO1(K1): state the importance of Market Segmentation

CO2(K2): explain the concept Product Life Cycle **CO3(K3):**

apply various strategies in Pricing

CO4(K4): analyse the Buying Behaviour of the Consumer

CO5(K5): appraise the methods of Personal Selling and Sales Promotion

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	-	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	04	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	1.9	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development

Unit II

Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning

Unit III

Product Planning – Development – Product line – Product Mix strategies – Product life cycle –Diversification – Elimination - Pricing Strategies.

Unit IV

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Service marketing.

Unit V

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Text & Reference Books

1. R.S.N Pillai&Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co.Ltd., New Delhi.
2. Philip Kotler, Marketing Management Practice, Hall of India Pvt Ltd., New Delhi.
3. William G. Zikmund& Michael d' Amico, Marketing, West Publishing Company.
4. Sundar K, Essentials of Marketing, Vijay Nicole Imprints Private Limited, Chennai.

II B. COM (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 5
ADVANCED FINANCIAL ACCOUNTING

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To understand the nature and system of accounting followed in Partnership firm.
3. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
4. To know the procedures to be followed at the time of dissolution of partnership business.

Preamble

This course introduces the learners to the basic concepts and conventions of Accounting for preparation of final accounts.

Course Outcomes (CO)

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

CO1(K1): outline the Accounting Principles

CO2(K2): explain the golden rules of Accounting

CO3(K3): draw the Trail Balance

CO4(K4): classify the various types of Accounting Errors

CO5(K5): evaluate the Financial position of business through Final Accounts

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers.

Unit II:

Partnership Accounts - Past adjustments and guarantee - Admission of a Partner– Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital

Unit III:

Retirement - Death of a Partner– Retirement and Admission – Death of Partner – Retiring Partner’s loan – Joint life policy.

Unit IV:

Dissolution of partnership– Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule.

Unit V:

Amalgamation of firms- Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution – Maximum loss method – amalgamation of firms.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

II B. COM (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 6
BANKING THEORY LAW AND PRACTICE

Objectives

1. To create an idea of modern banking
2. To familiarise the students with the banking activities

Preamble

This course introduces the learners to banking practices with an emphasis on various functions performed and technologies used in banks.

Course Outcomes (CO)

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

CO1(K1): identify different types of customers operate account in banks **CO2(K2):** explain the contribution of banking services in economic development **CO3(K3):** build an idea of modes of creating charges on various securities **CO4(K4):** analyze practical implications of negotiable instrument and banking

technology

CO5(K5): appraise credit control measures of RBI

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	1
CO2(K2)	3	1	1	1	-	1	-
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	2	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

SYLLABUS

Unit I:

Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration.

Unit II:

Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks.

Unit III:

Traditional Banking- Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others - Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & purchasing and discounting of bills. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation.

Unit IV:

Modernised Banking- Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS.

Unit V:

Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control.

Text Books

1. K.C.Sherlekar, Banking Theory Law and Practice, Himalaya Publishing House.
2. E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House.

Reference Books

1. S.N.Lal, Banking Theory Law and Practice.
2. M.C.Tannen , Banking Theory Law and Practice. LexixNexixVutterworth, Nagpoor.
3. S.S.Gulshan and GulshanK.Kapoor, Banking Theory Law and Practice.
4. S. Guruswamy, Banking Theory Law and Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

II B. COM (III SEMESTER) – UNDER CBCS
PART IV – NON- MAJOR ELECTIVE -1 (SELECT ANY ONE) - 1
INTRODUCTION TO ACCOUNTANCY

Objectives

1. To enable the students to prepare and provide accounting information to the interested parties.
2. To enhance their knowledge of the fundamental and technical concepts of accounting.

Preamble

This course introduces the learners to the basic concepts and conventions of Accounting for preparation of final accounts.

Course Outcomes (CO)

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

CO1(K1): outline the Accounting Principles

CO2(K2): explain the golden rules of Accounting

CO3(K3): draw the Trail Balance

CO4(K4): classify the various types of Accounting Errors

CO5(K5): evaluate the Financial position of business through Final Accounts

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Accounting – Definition – Functions – Advantages – Limitations – Book Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation.

Unit II:

Journal – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book.

Unit III:

Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts

Unit IV:

Trial Balance – Features– objectives – Preparation of Trial Balance

Unit V:

Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only

Text Books

1. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
2. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

Reference Books

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
3. P.C.Tulsian, Accountancy, Tata McGraw, Hill edition.

II B. COM (III SEMESTER) – UNDER CBCS
PART IV – NON- MAJOR ELECTIVE -1 (SELECT ANY ONE) - 2
CONSUMER PROTECTION

Objectives

1. To create awareness regarding the intellectual property rights and consumer protection.
2. To explain the students about a better quality of living as consumers.

Course Outcomes (CO)

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

CO1(K1): state the importance of Market Segmentation

CO2(K2): explain the concept Product Life Cycle

CO3(K3): apply various strategies in Pricing

CO4(K4): analyse the Buying Behaviour of the Consumer

CO5(K5): appraise the methods of Personal Selling and Sales Promotion

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	-	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	04	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	1.9	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Consumer-Consumerism-Types of consumers (age, sex, behaviour , place of residence, income) – objectives -Goods and services-types-evolution and growth of consumer movement in India and Tamil Nadu.

Unit II:

Exploitation of consumer-Pricing, adulteration, information and labeling, duplication , artificial demand , Spurious goods , late deliveries , advertising , poor after sales service , warranty and services , fitness , not honouring terms and conditions , for sale and services , financial frauds , credit card frauds and product risks.

Unit III:

Consumer Rights-Meaning and sources-Six rights of the consumers under Consumer Protection Act-Right to Safety-Information-Choice, be heard, Redressal and consumer education-Consumer Responsibility.

Unit IV:

Consumer protection-Meaning-Need for consumer protection-How to protect consumers-Legal measures-Consumer Protection Act 1986– objectives -Special features of the Act-Three tier features of the Act-Three tier Redressal Agencies-District level , State level and National level. Consumer Protection (Amendment) Act 2003

Unit V:

Model form of complaints-with reference to goods and services-Consumer related cases.

Text Books

1. M.J.Antony , Consumer Rights, Clarion book.
2. Shri Ram Khanna ,SaivtaHanunspalSheetalKapoor , H.K.Awasthi, Consumer affairs, University Press .

Reference Books

1. R.S.N.Pillai and Bhagavathi, Mordern Marketing Principles and Practices, S.Chand and Company.
2. S.A.Sherlekar, Marketing Management , Himalaya Publication House.
3. MohineSetr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
4. Gulshan& Reddy, Consumer Protection.

II B. COM (III SEMESTER) – UNDER CBCS
PART III – SKILL BASED I - CORE
BUSINESS COMMUNICATION

Objectives:

1. To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.

Preamble

The course introduces the learners to different aspects of setting up a new business.

Course Outcomes (CO)

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

CO1(K1): identify the business ideas and opportunities

CO2(K2): explain the business proposal

CO3(K3): formulate a well-conceived Business Plan

CO4(K4): compare various government schemes and getting financial assistance

CO5(K4): examine entrepreneurial skill by starting up of new business

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	2	1	-	1	-	2	1
CO2(K2)	2	1	-	1	-	1	1
CO3(K3)	2	1	-	2	-	-	1
CO4(K4)	1	1	-	2	-	-	1
CO5(K4)	2	1	-	2	-	2	1
Weightage of the course	09	05	0	08	0	05	05
Weighted percentage of Course contribution to POs	1.44	1.67	0	2.48	0	2.31	2.75

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I: Introduction: Business Communication:

Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout

Unit II: Business Correspondence :

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

Unit III: Banking, Insurance and Agency Correspondence:

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence –Life insurance- Fire insurance – Marine insurance - Agency Correspondence

Unit IV: Report Writing:

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals

Unit V: Technology and Business Communication:

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations - Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation – Internet- Video conferencing - Group Discussion – Social Networking.

Text Books:

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N.S. Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai.
3. R.S.N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.

II B. COM (IV SEMESTER) – UNDER CBCS

PART III – MAJOR CORE - 7

QUANTITATIVE TECHNIQUES

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.
3. To provide the basic knowledge of statistical techniques as are applicable to business.
4. To enable the students to apply statistical techniques for quantification of data in business.

Preamble

This course introduces the learners to arithmetic application of mathematics, the role of matrix and set theory to solve the business problems.

Course Outcomes (CO)

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

CO1(K1): describe the various mathematical application in business

CO2(K2): explain the operations of set theory and matrix

CO3(K3): use indices and logarithm rules to simplify the problem

CO4(K4): compare arithmetic and geometric progression

CO5(K5): choose the appropriate the mathematical formulas related to finance

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	1	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	05	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.96	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis

Unit II:

Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method.

Unit III:

Measures of Central Tendency – Mean – Median – Mode – Geometric Mean .Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness.

Unit IV:

Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Concurrent deviation method. Regression analysis – uses- Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

Unit V:

Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price index numbers - Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method-Semi average method – Moving average method – Method of least square.

Text / Reference Books

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.
3. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
4. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
5. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.
6. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
7. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.

8. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

Outcomes:

1. To analyse the practical applications of Analytical Geometry in business field.
2. To know about matrix algebra, scalar multiplication and also to find out the inverse of a matrix.
3. To know the measures of central tendency and to apply to measure averages.
4. To apply the tools on measures of dispersion that are useful for estimating variations.
5. To apply the various methods for calculating correlation coefficient.
6. To apply regression analysis for estimating values for future period.
7. To understand the concepts about indices and time series.

II B. COM (IV SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -8
LOGISTIC MANAGEMENT

Objectives

1. To understand the role of logistic management in growth of business
2. To understand the functional areas in logistics

Unit I:

Logistics - Meaning - Importance - Logistical Competency - Logistical Mission - Service - Total Cost - Logistical Renaissance - Technological Advancement - Regulatory Change - IT Revolution.

Unit II:

Work of Logistics - Network design - information - Transportation and Inventory - Warehousing - material handling - packaging - integrated Logistics.

Unit III:

Operating - Rapid response - minimum variance - minimum inventory - movement consideration - quality - Life cycle support - barriers to internal integration in organizational structure - measurement system

Unit IV:

Information functionality and inventory functionality - principles of logistics information - Information Architecture - planning - operations - Logistics Information flow - application of new information technologies - electronic data interchange standards - inventory determining order point - lot size.

Unit V:

Transportation infrastructure - transport functionality - principles - modal classification transportation formats - suppliers of transportation service - storage functionality principles - concept of strategic storage - developing warehouse resource - warehouse strategy.

Text Books

1. Satish C. Ailawadi and Rakesh P. Singh, Logistics Management, PHI Learning Pvt. Ltd., New Delhi.
2. S. K. Bhattacharya, Logistics Management, S.Chand Publishing, New Delhi.

Reference Books

1. Agarwal D K, Textbook of Logistics And Supply Chain Management.
2. Donald J Bowersox, David J. Closs ,Logistical Management (Integrated supply chain Process), Tata McGraw-Hill Companies.
3. Donald J. Bowersox, David J. Closs, and M. Bixby Cooper, Supply chain Logistics Management, Tata McGraw-Hill Companies.
4. Prof. Martin Christopher, Logistics & Supply Chain Management.

II B. COM (IV SEMESTER) – UNDER CBCS
PART III – ALLIED - 4
APPLICATION OF TALLY IN ACCOUNTING

Objective

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts
5. The student will get an employment after learning the paper

Preamble

The course familiarizes the learners with the computer based accounting manuals and preparing the final accounts with GST in accounting automation

Course Outcomes (CO)

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

CO1(K2): illustrate the mechanism of accounting accounting procedures

CO2(K3): apply the basic procedure for various voucher entries, sale orders and purchase orders

CO3(K4): analyze the bill wise procedure and various price list

CO4(K5): assess the accounting with GST procedure

CO5(K6): prepare the inventory operations and budget in accounting package

PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K2)	3	1	1	2	-	1	-
CO2(K3)	3	1	1	2	1	1	1
CO3(K4)	3	2	1	2	1	1	1
CO4(K5)	3	1	1	2	2	1	1
CO5(K6)	3	1	1	2	1	1	1
Weightage of the course	15	06	05	10	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.01	2.96	3.1	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I Introduction to Tally ERP 9.0 – Creating Company:

Meaning of Computerized Accounting – Importance – Computerized Accounting Vs Manual Accounting, Introduction to Architecture of TALLY ERP 9.0 – Creation of company – Select Company – Alter – Edit – Delete Company – Role and Importance of Functional keys

Unit II Ledger and Voucher Creation:

Creation of groups – Various kinds of groups – Multiple and Single – Creation of ledgers – Various kinds of ledgers – Entering vouchers – Journal voucher, Purchase voucher, Sales voucher, Receipt voucher, Payment voucher

Unit III Creation of Cost:

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centres in voucher entry – Budget control – Creation of budgets – Editing and Deleting budgets – Reports – Reconciliation of Financial Statements.

Unit IV Accounting:

Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation

Unit V Inventories:

Introduction to Inventories – Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer and supply analysis – Stock Journal entries

Text Book:

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.

Note: 100% Practical for External; No Theory Examination.

***Marks: Internal 50 & External 50**

Internal: 50 Marks (Theory – 25; Practical – 25)

a) Theory: (25 Marks)

Internal marks for theory part shall be awarded as below:

i) The average of the best two scores of the student from three tests of an hour duration shall be averaged	20 marks
ii) Assignment	5 marks
Total	25 marks

b) Practical: (25 Marks)

Internal marks for practical part shall be awarded as below:

i) Record Note	5 marks
ii) Program / Procedure writing	$5 * 2 = 10$ marks
iii) Debugging	$2.5 * 2 = 5$ marks
iv) Result	$2.5 * 2 = 5$ marks
Total	25 marks

External: 50 Marks (Practical only)

b) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i) Record Note	10 marks
ii) Program / Procedure writing	$10 * 2 = 20$ marks
iii) Debugging	$5 * 2 = 10$ marks
iv) Result	$5 * 2 = 10$ marks
Total	50 marks

Practical examination should be conducted by both internal and external examiners.

List of Practical

1. Creation of New Company
2. Alter, Delete and Shut of Existing Company
3. Creation of Accounting ledger and Voucher
4. Creation of Cost Centre and Category
5. Creation of Godown and Budgets
6. Final Accounts with adjustment
7. Trial Balance
8. Creation of Inventory ledger and Voucher
9. Creation of ledger and Voucher Bill of Material
10. Inventory Analysis (Stock Groupwise / Stock Itemwise / Invoicewise / Location wise)

II B. COM (IV SEMESTER) – UNDER CBCS

PART IV- NON – MAJOR ELECTIVE -II (SELECT ANY ONE) - 1

Objectives

FINANCIAL ACCOUNTING

1. To explain the concept and role of Accounting and financial reporting in the modern marketing economy.
2. To explain the regulatory frame work for the operation of fundamental accounting

Preamble

This course familiarizes the learners with the basic knowledge about branch, departmental, royalty, depreciation, fire insurance and hire purchase system.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to **CO1(K1):** draw the analytical table for the preparation of royalty accounts **CO2(K2):** explain the concepts of depreciation, branch, fire insurance, hire

purchase and royalty accounts

CO3(K3): calculate the interest under hire purchase and installment system

CO4(K4): differentiate debtors system and stock and debtor system of branch accounts

CO5(K5): measure the fire insurance for loss of stock and loss of profit policy

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	2	-	1	1	1	-
CO2(K2)	3	2	1	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	1	1	1	1	1	1
CO5(K5)	3	1	1	1	1	1	1
Weightage of the course	15	07	04	05	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	1.55	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Average Due Date- Utility of average due date- Problems.

Unit II:

Bank Reconciliation Statement – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.

Unit III:

Self-balancing Ledger – general ledger- debtors ledger- creditors ledger- Sectional balancing system.

Unit IV:

Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only

Unit V:

Rectification of Errors- Classification of errors- suspense account- rectifying accounting entries (simple problem only)

Text Books

1. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

Reference Books

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. T.S.S. Reddy &A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
3. P.C.Tulsian, Accountancy, Tata McGraw- Hill Company.

**II B. COM (IV SEMESTER) – UNDER CBCS
PART III - SKILL BASED II - CORE
ENTREPRENEURSHIP DEVELOPMENT**

Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities?
3. To analyse the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.

Preamble

This course introduces learners to the theory of entrepreneurship and its practical implementation.

Course Outcomes (CO)

On successful completion of the course, the learners should be able to

CO1(K1): describe the basic concepts of entrepreneurship

CO2(K2): explain the role and importance of women entrepreneur in economic development

CO3(K3): develop personal creativity in preparation of project report

CO4(K4): analyse the key steps in business ideas

CO5(K5): evaluate the functions of financial institutions

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	2	1	1	1	1	1
CO4(K4)	3	1	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I: Entrepreneurship

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth -Entrepreneurial Motivation - Entrepreneurial

Competencies – Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

Unit II: Developing successful Business ideas:

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling– Benefits of Business Modelling - Business Models to Business Plans.

Unit III: Start-Up

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping - Ownership Structures.

Unit IV: Support

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase– Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises.

Unit V: Development

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements- Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

Text Books:

1. Khanka. S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar, Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7th Revised Edition- 2017.

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -9

CORPORATE ACCOUNTING

Objectives:

1. To familiarize the students with the principles of Joint Stock Company Accounts.
2. To Prepare the Final Accounts according to Companies Act 2013.
3. To know how to value the Goodwill and Shares.
4. To know how to record the transaction in the books of transferee company as per AS 14

Preamble

This course enables the learners to acquire conceptual knowledge of company accounts and to learn the technique of preparing the financial statement of companies.

Course Outcomes (CO)

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

CO1(K1): draw the reconstructed balance sheet after Internal Reconstruction

CO2(K2): explain the accounting procedure of issue and redemption of shares and debentures.

CO3(K3): present the final accounts of a joint stock company

CO4(K4): separate profit prior to incorporation and post incorporation

CO5(K5): evaluate the valuation methods of valuation of shares and goodwill

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I

Issue of shares: Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - Calls in arrears – Calls in advance - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures- Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Instalment – Lottery – Sinking fund - Purchase of own debentures - Ex Interest and Cum- interest quotations (Purchase of own debentures as investment –cancellation of own debentures)

UNIT III

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company as per schedule III of companies Act 2013 excluding managerial remuneration.

UNIT IV

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization method – Valuation of shares – methods – intrinsic value – Yield value – Fair value – Liquidation – Liquidator final statement of account only.

UNIT V

Amalgamation, Absorption and Reconstruction – alteration of share capital - Internal reconstruction - Amalgamation, Absorption and External Reconstruction of joint stock companies as per Accounting Standard 14

BOOKS FOR STUDY

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -10

COST ACCOUNTING

Objectives:

1. To keep the student conversant with the ever
2. Enlarging frontiers of Cost Accounting Knowledge.

Preamble

This course introduces the learners to the costing principles with an emphasis on different procedures for computing material, labour and overhead costs with a view to calculate the total cost of a product.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to **CO1(K1):**

outline the basic concepts of cost, costing and cost accounting **CO2(K2):**

classify the overheads and its distribution under primary and

secondary Distribution

CO3(K3): employ the basic principles and techniques of inventory control **CO4(K4):**

analyze the various methods of calculating remuneration to labours **CO5(K5):** assess

the transactions and preparation of accounting entries for

process costing

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	2	1	1	1	1	1
CO4(K4)	3	1	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I

Cost accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost– Preparation of Cost Sheet and Tender

Unit II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory - Stock Levels– Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and apportionment of overhead – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.

Unit IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)

Unit V

Operating Costing – Transport costing – Contract costing – Reconciliation of Cost and Financial accounts

Text books:

1. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company ltd., New Delhi. Edn. 2004.
3. T.S. Reddy and Dr. Y. Hariprasadreddy, “Cost Accounting”, Margam publications, Chennai – 600 017, 7th Revised Edition 2009.

III B. COM (V SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -11

BUSINESS LAW

Objectives:

1. To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Preamble

The course familiarizes the learners with the various types of contracts, FEMA, sale of goods act and carriage of goods.

Course Outcomes (CO)

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

CO1(K1): describe the procedure for formation of contract **CO2(K2):**

explain the remedies for breach and discharge of contract

CO3(K3): utilize the terms and conditions of indemnity, guarantee, bailment, pledge & agency

CO4(K4): examine the features of Foreign Exchange of Management Act 1999

CO5(K4): analyse the provisions of sale and carriage of goods Act

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	-
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K4)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	03
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	1.65

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I Formation of Contract:

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement

Unit II Offer, Acceptance and Consideration:

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance - Consideration - Definition - Types - Essentials

Unit III Other Elements of Valid Contract:

Capacity of Parties - Definition - Persons Competent to contract - Free consent – Coercion - Undue Influence - Fraud - Misrepresentation – Mistake - Legality of object - Void agreements - Unlawful Agreements

Unit IV Performance of Contract:

Performance of Contracts - Actual Performance - Attempted Performance – Tender - Quasi Contract - Definition and Essentials - Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract

Unit V Sale of Goods Act:

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

Text Books

1. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2. S.M.Sundaram, Business Law / Commercial and Industrial Law, SreeMeenakshi Publication, Karaikudi.

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -12
RESEARCH METHODOLOGY

Objectives

1. To understand the basic concepts of research and its methodologies.
2. To organize and conduct research in a more appropriate manner.

Preamble

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report.

Course Outcomes (CO)

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

CO1(K1): describe the methods of collecting data

CO2(K2): explain the significance of Research and Research Methodology

CO3(K3): select Research Problem and Research Design

CO4(K4) : determine the sample size in consonance with the research problem and research design

CO5(K5): conclude the research report with right findings

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	1	1	1	1	-
CO2(K2)	3	1	1	1	1	1	-
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	05	07	05	05	03
Weighted percentage of Course contribution to POs	2.39	2.34	2.96	2.17	2.37	2.31	1.65

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Introduction to Research – Types of Research – Significance of Research –Research methods vs. Methodology – Research – Research process – Criteria of Good Research

Unit II:

Research Design– Meaning of Research design – need for research design – features of a good design – different research designs.

Unit III:

Design of sample surveys– sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.

Unit IV:

Data Collection and preparation– Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

Unit V:

Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

Text / Reference Books

1. C.R. Kothari, GauRavGarg, “Research Methodology methods and techniques”, New International Publishers.
2. P. Ravilochanan, “Research Methodology”, Margham Publications.
3. P. Saravanavel, “Research Methodology”, Kidap Publications.

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (SELECT ANY ONE) - 1
INCOME TAX LAW & PRACTICE

Objectives:

1. To understand the basic concepts of income tax
2. To enable the students to know the provisions of the income tax law.

Preamble

This course familiarizes the learners with the provisions of income tax Act and to compute the income under the various heads of income.

Course Outcomes (CO)

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

CO1(K1): outline the provisions relating to Income tax act 1961

CO2(K2): explain the important Definitions u/s 2(7), 2 (9), 2(24), 2(31), 3 of the Income tax Act

CO3(K3): calculate the Income from salary and House property

CO4(K4): classify the Income under the head Capital gain and other sources of an assessee

CO5(K5): assess the Income under the head Income from Business or Profession

CO-PO Mapping table (Course Articulation Matrix)

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	-	-	1	1	1	1
CO2(K2)	3	1	1	2	1	1	1
CO3(K3)	3	2	1	1	1	1	1
CO4(K4)	3	1	1	1	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	06	04	07	05	05	05
Weighted percentage of Course contribution to POs	2.39	2.01	2.37	2.17	2.37	2.31	2.75

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I

Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

Unit II

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .

Unit III

House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income

Unit IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income - Income from Capital Gains – Income from other sources

Unit V

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

Text Books:

1. Dr.VinodK.Singhania, Taxmen's Direct Taxed Law & Practice, TaxmanPublications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications,Chennai.
3. Dr. T.S. Reddy &Dr.Hariprasad, Income tax law and practice, Margampublications, Chennai.

**III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (SELECT ANY ONE) - 2**

HUMAN RESOURCE MANAGEMENT

Objectives

1. To study about the importance of human resource.
2. To study the techniques of performance appraisal of employees.
3. To know the methods to redress the grievances of employees.

Preamble

This course is introduced to acquaint learners with the techniques and principles to manage Human resource of an organisation

Course Outcomes (CO)

On successful completion of the course, the learners will be able to **CO1(K1):** outline the role and functions of human resource manager **CO2(K2):** explain the concept of Job analysis, Job design and Job evaluation **CO3(K3):** apply the selection process in recruitment

CO4(K4): analyse the need for transfer of employee

CO5(K5): appraise the performance of employee through different method

PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	-
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	03
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	1.65

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I Introduction to Human Resource Management

HRM Concept and Functions, Role, Status and competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

Unit II Acquisition of Human Resource

Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment And Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.

Unit III Training and Development

Concept and Importance -Training and development methods –Identifying Training and Development Needs - Designing Training Programmes – Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development – Career Development.

Unit IV Performance Appraisal

Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling – job changes - transfers and promotions -Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.

Unit V Compensation and Maintenance

Compensation - Concept and policies- wage and Salary administration - Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal – Grievance handling and redressal.

Text Books:

1. K. Aswathappa : Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.
2. George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.
3. P.G.Aqinas: Human Resource Management Principles and Practice: Vikas Publishing House Pvt. Ltd., New Delhi

III B. COM (V SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE -1 (SELECT ANY ONE) - 3
ELEMENTS OF E-COMMERCE

Objectives:

- To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions

Preamble

This course introduces the learners to the mechanism for availing e-services and to apply the same in conducting business.

Course Outcomes (CO)

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

CO1(K2): illustrate the mechanism of e-commerce activities and its applications

CO2(K3): apply the basic web surfing procedure and modern computing infrastructure

CO3(K4): analyze the best online payment gateway options

CO4(K5): use the appropriate markup language for processing, identifying and presenting of information in web pages

CO5(K6): develop the website for their business;

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K2)	2	1	-	2	-	1	1
CO2(K3)	2	1	-	2	1	1	1
CO3(K4)	2	1	-	2	1	1	1
CO4(K5)	3	1	1	2	1	1	1
CO5(K6)	3	1	1	2	1	2	1
Weightage of the course	12	05	02	10	04	06	05
Weighted percentage of Course contribution to POs	1.91	1.67	1.18	3.1	1.9	2.78	2.75

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I: Basics of e-Commerce

Commerce Framework -Traditional vs. Electronic BusinessApplications - The Anatomy of E-Commerce Applications

Unit II: Architectural View

Network Infrastructure for E-CommerceComponents of the I-way-Global Information Distribution Networks – PublicPolicy Issues Shaping the I-way - The Internet as a Network Infrastructure - The Business of the Internet Commercialization

Unit III: Security

Network Security and Firewalls – Client Server NetworkSecurity – Firewalls and Network Security – Data and Message Security –Encrypted Documents and Electronic -Mail.

Unit IV: Application

Electronic Commerce and World-Wide-Web, ConsumerOriented E-Commerce, Electronic Payment Systems, Electronic DataInterchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDIImplementation.

Unit V: Multimedia in e-Commerce

Multimedia and Digital video- key multimediaconcepts, Digital Video and Electronic Commerce- Desktop Video processing –Desktop Video conferencing

Text Books:

1. Kalakota, R and Winston, AB 2002 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2002 Uunderstanding Electronic Commerce, MicrosoftPress,
3. Saily Chan & John Wiley 2000Electronic Commerce Management, TataMcGraw Hill, New Delhi.

PART III – MAJOR CORE -13

SPECIAL ACCOUNTS

Objective

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The students will gain the knowledge about Accounting standards and companies' accounts.

Preamble

This course introduces the learners to the land mark achievements of the accounting of various business operations.

Course Outcomes (CO)

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

CO1(K1): record the accounting transaction in respective business

CO2(K2): differentiate the methods of accounting in various business operations

CO3(K3): use the accounting procedure for various business

CO4(K4): analyse the position of different business **CO5(K5):**

evaluate the accounting information

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	-	-	1	2	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	2	1	1	1	1	1
CO4(K4)	3	2	1	2	-	1	1
CO5(K5)	3	2	1	2	1	1	2
Weightage of the course	15	07	04	07	05	05	05
Weighted percentage of Course contribution to Pos	2.39	2.34	2.37	2.17	2.37	2.31	2.75

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I

Holding Companies:

Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly – owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-

Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities- Unrealised Profit-Current Accounts-Bonus Shares-Treatment of Dividend- Debentures of Subsidiary Company-Preference Shares in Subsidiary Company- Share Premium- Preliminary Expenses-Sales of Shares (except intercompany holdings and chain holding).

Unit II

Accounts of Banking Companies

Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit – Preparation of Profit and Loss Account-Balance Sheet as per the III schedule u/s 29 of the Banking Regulation Act -Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

Unit III

Accounts of Insurance Companies

Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts

Unit IV

Double Accounting System

Introduction-Double Entry System and Double Account System-Double Account System- Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit- Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

Unit V

Accounting Standards

Accounting Standards – Indian and International Accounting Standards – Indian Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages –

Disadvantages – Challenges - Inflation Accounting Simple Problems only.

Text Book:

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting, Revised Edn. Margham Publications, Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014, S.Chand & Company Private Limited, New Delhi.

**III B. COM (VI SEMESTER) – UNDER CBCSPART III – MAJOR
CORE -14 MANAGEMENT ACCOUNTING**

Objective:

- To enable the students to know the importance of management accounting and its concepts.

Preamble

This course enables the learners to take important business decisions by applying various tools and techniques of Management Accounting.

Course Outcomes (CO)

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

CO1(K1): describe the concepts, tools and techniques of management accounting

CO2(K2): interpret the position of business through financial statement analysis

CO3(K3): compute the results of profitability, liquidity, solvency and efficiency levels in the business

CO4(K4): examine the uses of fund flow and cash flow statements

CO5(K5): evaluate CVP analysis through marginal costing technique

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	-	2	1	1	-
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	1	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	03	07	05	05	03
Weighted percentage of Course contribution to POs	2.39	2.34	1.78	2.17	2.37	2.31	1.65

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

Unit II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

Unit III

Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets.

Unit IV

Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.

Unit V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Text Books

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication, Trichy.

III B. COM (VI SEMESTER) – UNDER CBCS

PART III – MAJOR CORE -15

INDUSTRIAL LAW

Objectives

1. To acquaint knowledge on industrial relations framework in our country
2. To study various rights and benefits available to the workmen under the legislations.

Preamble

This course introduces the learners to banking practices with an emphasis on various functions performed and technologies used in banks.

Course Outcomes (CO)

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

CO1(K1): identify different types of customers operate account in banks **CO2(K2):** explain the contribution of banking services in economic development **CO3(K3):** build an idea of modes of creating charges on various securities **CO4(K4):** analyze practical implications of negotiable instrument and banking

technology

CO5(K5): appraise credit control measures of RBI

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	1
CO2(K2)	3	1	1	1	-	1	-
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	2	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	2.2

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I :

The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare

- working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

Unit II :

Workmen’s compensation Act 1923- Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

Unit III:

Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

Unit IV:

The Trade Unions Act, 1926– Consumer Act 1986

Unit V:

The Employees’ State Insurance Act 1948– The payment of Gratuity Act 1972.

Text Books

1. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2. S.M.Sundaram , Business Law / Commercial and Industrial Law, SreeMeenakshi Publication, Karaikudi.

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -16
AUDITING AND CORPORATE GOVERNANCE

Objective:

- To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

Preamble

This course introduces the learners to the fundamental concept of auditing, principles, Tools, Techniques, legal compliance of company auditor and Author's Report.

Course Outcomes (CO)

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

CO1(K1): outline the meaning, objective, features of Auditing and Audit Assurance and Standards

CO2(K2): explain the different types of audit

CO3(K3): employ the different tools of Auditing

CO4(K4): analyze the internal control, Vouching and Audit Risk

CO5(K5): classify the different types of auditor's Report

PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	1	1	1	1	1	1
CO3(K3)	3	1	1	2	1	1	1
CO4(K4)	3	2	1	2	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	07	04	08	05	05	04
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.48	2.37	2.31	2.2

Unit 1: Introduction

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Companies

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit 3: Special Areas of Audit

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

Unit 4: Corporate Governance

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit 5: Corporate Social Responsibility (CSR):

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

Text Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. ArunaJha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

BUSINESS TAXATION

Preamble

This course familiarizes the learners with the provisions of income tax Act and to compute the income under the various heads of income.

Course Outcomes (CO)

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

CO1(K1): outline the provisions relating to Income tax act 1961

CO2(K2): explain the important Definitions u/s 2(7), 2 (9), 2(24), 2(31), 3 of the Income tax Act

CO3(K3): calculate the Income from salary and House property

CO4(K4): classify the Income under the head Capital gain and other sources of an assessee

CO5(K5): assess the Income under the head Income from Business or Profession

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	-	-	1	1	1	1
CO2(K2)	3	1	1	2	1	1	1
CO3(K3)	3	2	1	1	1	1	1
CO4(K4)	3	1	1	1	1	1	1
CO5(K5)	3	2	1	2	1	1	1
Weightage of the course	15	06	04	07	05	05	05
Weighted percentage of Course contribution to POs	2.39	2.01	2.37	2.17	2.37	2.31	2.75

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

Unit II Good and Service Tax Introduction

Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

Unit III Levy and Collection

Levy and Collection under SGST/CGST Acts - Concept of supply – Composite and Mixed supplies - Composition Levy - Time of supply of goods and services - Value of Taxable supply - Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

Unit IV Integrated GST

Levy and Collection under The Integrated Goods and Services Tax Act 2017-Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax-Determination of nature of Supply- Inter-State supply and Intra-State supply-Place of Supply of Goods or Services - zero-rated supply.

Unit V Customs Laws in India

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty – Customs procedures for import and export - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty drawback.

Books for Reference:

1. Indirect Taxes- V.S.Datey. Taxmann Publication(p) Ltd. New Delhi
2. Indirect Taxes: GST and Customs Laws - R. Parameswaran and P. Viswanathan -Kavin Publications-Coimbatore
3. Glimpse of Goods and service tax -Sathpal Puliana
4. Handbook of GST -Law and practice-Gaurav Gupta
5. GST Law and Practice-SS Gupta
6. Indirect Taxation - V. Balachandran. Sultan Chand & Co. New Delhi

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -2
RETAIL MANAGEMENT

Objectives

1. To explore the functionalities in the retail management
2. To understand the retail management concepts

Preamble

This course introduces the learners to the basic concepts of retail marketing and the opportunities and challenges in retail business.

Course Outcomes (CO)

- On successful completion of the course, the learners will be able to **CO1(K1):** describe the basic concepts of retailer, retailing and E-retailing
CO2(K2): specify 6 P's in retail marketing mix
CO3(K3): determine the location to improve the sales volume of the retail business
CO4(K4): compare the effects of different pricing, promotional methods used in retail business
CO5 (K4): analyse the factors affecting retail consumer buying decisions

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	1	1	1	1	-
CO2(K2)	3	1	1	1	1	1	-
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	2	1	1	1	1	1
CO5(K4)	3	2	1	2	1	1	1
Weightage of the course	15	07	05	06	05	05	03
Weighted percentage of Course contribution to POs	2.39	2.34	2.96	1.86	2.37	2.31	1.65

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Introduction to retailing- nature and importance of retailing - contemporary retailing in India and marketing challenges facing retailers - Strategic planning in retailing - owning or managing business - retailing life cycle

Unit II:

Types of retailing institutions- retailing institutions by ownership - retailing institutions by store based and non-store based - vertical marketing system - traditional retailing.

Unit III:

Strategic planning in retailing- understanding retailing environment - identifying and understanding customers, information gathering.

Unit IV:

Location and organizational decisions- Trading area analysis site selection - organizational pattern in retailing - operational management - financial decisions - use of technology

Unit V:

Merchandise Management- Buying and handling - product assortment decision - Inventory Management - Merchandise pricing - Merchandise Labelling and packing - Role of atmosphere - retail promotion mix strategy - retail store sales promotion schemes.

Text / Reference Books

1. Dr.Harjit Singh “Retail Management”, Sultan Chand Publications.
2. Chetan Bajaj “Retail Management”, Oxford University Press.
3. Gibson G. Vedamani, Retail Management: Functional Principles & Practices, Jaico Books.
4. SwapnaPradhan, Retailing Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
5. Michael Levy and Barton A Weot, Retail Management, McGraw-Hill Irwin.
6. Cox, Roger and Paul Brittain, Retail Management, Prentice Hall, Harlow.
7. Michael Levy, Barton A Weitz, Ajay Pandit, Retailing Management, McGraw-Hill Company.
8. Berman Barry, Evans Joel R., Retail Management: A Strategic Approach, Pentice Hall of India.

III B. COM (VI SEMESTER) – UNDER CBCS
PART III – MAJOR ELECTIVE – II (SELECT ANY ONE) -3
HUMAN VALUES & BUSINESS ETHICS

Objectives

1. To understand values in business
2. To inculcate the ethical practices in business among the students

Preamble

This course familiarizes the learners with the concepts of business environment and its components.

Course Outcomes (CO)

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

CO1(K1): outline the concepts of business environment and impact of environment on business

CO2(K2): explain the global environment affect the Indian business

CO3(K3): apply the Corporate Social Responsibility and Ethical concepts in Business

CO4(K4): analyze the New Industrial Policy 1991 and privatization

CO5(K5): examine the political and legal environment affecting the business

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	1	1	-
CO2(K2)	3	2	1	1	1	1	-
CO3(K3)	3	2	1	1	1	1	1
CO4(K4)	3	1	1	2	1	1	1
CO5(K5)	3	1	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	03
Weighted percentage of Course contribution to POs	2.39	2.34	2.37	2.17	2.37	2.31	1.65

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Unit I:

Introduction to Values - Values in the society, politics, inter-personal relations, economics and business- Morals - Value and Vision statements in organizations - Focusing on Innovation, Reliability, Customer satisfaction, Quality assurance, Profitability, Utility, Productivity etc. and the continuous improvement in their standards.

Unit II:

Ethics as the art of choosing between right and wrong– Interpreting the consequences and choosing the right- Ideas of freedom of choice, equality, justice, fairness in dealing with customers, society, environment - Application of Values and ethics in business - Examples from Business

Unit III:

Government interactions:Use and Misuse of government incentives, subsidies and licenses - Tax evasions. Ethics in Human Resources employment in Business: in hiring, compensating, work assignments - discrimination; Marketing: ethics in Pricing policies and strategies, misleading advertisements; Policies relating to exchange and return of goods sold.

Unit IV:

Ethics in Production: Poor quality, risky products, defective/untested products, unauthorized copies/imitations, Quality Policy: Zero defect and quality of ingredients, components, ISI, AG Marks, Hall Mark, Patents, Copy rights, post-sales services.

Unit V:

Legal and self imposed norms- for doing good business and earning goodwill - Handling customer complaints, Problems- examples from consumer goods and services oriented industries (Tourism, Travel, Telephones, Edible goods, Health etc.)

Text and Reference books

1. Colin M. Fisher and Alan Lovell, Business Ethics and Values, F.T. Prentice Hall, 2006.
2. G.P. Martin, Glenn Martin, Human Values and Ethics in the Work place, 2010.

**III B. COM (VI SEMESTER) – UNDER
CBCSPART III - MAJOR
PROJECT**

Objectives

1. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Preamble

The course aims to inculcate practical experience among the learners and to enable them to conduct research.

Course Outcomes (CO)

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

CO1(K1): outline the project and the methods of collecting data.

CO2(K2): defend the significance of project.

CO3(K3): select current scenario for research.

CO4(K4): classify the sample size and research design.

CO5(K5): justify the project with its findings and suggestions.

CO-PO Mapping table (Course Articulation Matrix)

PO C O	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	2	1	2	2	-	1	1
CO2(K2)	2	1	2	2	2	-	-
CO3(K3)	3	1	2	2	1	1	-
CO4(K4)	3	2	2	2	2	1	1
CO5(K5)	3	2	2	2	1	1	1
Weightage of the course	15	07	10	10	06	04	03
Weighted percentage of Course contribution to POs	2.39	2.34	5.92	3.1	2.84	1.85	1.65

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Guidelines for group project

1. The topic should be subject related.
2. Each group should consists of a maximum number of 5 students
3. The project report should have minimum 50 pages.
4. Each group must have a guide/ project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed) , bibliography.
7. Evaluation will be based on the project report, presentation and viva voce.