



**VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS)  
AFFILIATED TO BHARATHIAR UNIVERSITY  
KOVAIPUDUR, COIMBATORE - 42**

**AQAR – 2021-2022**

**CRITERIA – 1**

### **1.1.3 Courses Focusing on Employability/ Skill/Entrepreneurship**

**SYLLABUS**

**B.COM CA**

**BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)**  
**Scheme of Examination (CBCS Pattern and OBE Pattern)**  
**Syllabus for Candidates admitted for the Academic Year 2019-2020 onwards**

Part	Sub Code	Subject Title	Ins.Hrs/	Examination				
				Dur.	CIA	CE	Total	Credit
<b>SEMESTER I</b>								
I	19LATA01/ HI01/MY01/ FR01	Language – I	5	3	30	70	100	3
II	19ENG001	English –I	5	3	30	70	100	3
III	19BCC101	Core I- Financial Accounting –I	6	3	30	70	100	4
III	19BCC102	Core II- Office Automation and C Programming	6	3	30	70	100	4
III	19BCCID1	IDC 1 - Managerial Economics	6	3	30	70	100	4
IV	19UFCA01	Foundation Course I : EVS #	2	2	-	50	50	2
		Total	30				550	20
<b>SEMESTER II</b>								
I	19LATA02/ HI02/MY02/ FR02	Language –II	5	3	30	70	100	3
II	19ENG002	English – II	5	3	30	70	100	3
III	19BCC201	Core III - Financial Accounting -II	6	3	30	70	100	4
III	19BCCP01	Core Practical – I Office Automation and C Programming Lab	6	3	40	60	100	4
III	19BCCID2	IDC 2 Principles of Management	6	3	30	70	100	4
IV	19UFCA02	Foundation Course II: Value Education #	2	2	-	50	50	2
		Total	30				550	20
<b>SEMESTER III</b>								
III	19BCC301	Core IV- Financial Accounting -III	5	3	30	70	100	4
III	19BCC302	Core V - Principles of Marketing	5	3	30	70	100	4
III	19BCC303	Core VI- Programming in C++	5	3	30	70	100	4
III	19BCCP02	Core Practical - II : Programming in C++ and Tally Lab	5	3	40	60	100	4
III	19BCCID3	IDC 3- Business Mathematics	5	3	30	70	100	4
IV	19BCCSB1	SBC-I : Tally and GST	3	3	-	75	75	3
IV	19BTA001/ 19ATA001/ 19BCCED1	EDC 1:Basic Tamil - I / Advanced Tamil - I / Human Resource Management #	2	2	-	50	50	2
III	19BCCPR1	Institutional Training	-	-	-	-	-	-
		Total	30				625	25

SEMESTER IV								
III	19BCC401	Core VII- Corporate Accounting	5	3	30	70	100	4
III	19BCC402	Core VIII- Mercantile Law	5	3	30	70	100	4
III	19BCC403	Core IX- Data Base Management System	5	3	30	70	100	4
III	19BCCP03	Core Practical - III : Data Base Management System Lab	5	3	40	60	100	4
III	19BCCID4	IDC 4- Business Statistics	5	3	30	70	100	4
IV	19BCCSB3	SBC - II : Introduction to Multimedia	3	3	-	75	75	3
IV	19BTA002/ 19ATA002/ 19EDC002	EDC 2:BT/AT/ Communicative English #	2	2	-	50	50	2
V	19NSS001/ 19NCC001/ 19SPT001/ 19EXT001	NCC/NSS/Sports/ Extension Activities @			50		50	2
		Total	30				675	27
SEMESTER V								
III	19BCC501	Core X- Cost Accounting	5	3	30	70	100	4
III	19BCC502	Core XI- Income Tax Law and Practice	5	3	30	70	100	4
III	19BCC503	Core XII- Entrepreneurial Development	5	3	30	70	100	4
III	19BCC504	Core XIII – Visual Basic.Net	5	3	30	70	100	4
III	19BCCP04	Core Practical - IV : Visual Basic.Net Lab	5	3	40	60	100	4
III	19BCCE01// E02//E03	Elective - I; Banking and Insurance Law	5	3	30	70	100	4
		Total	30				600	24
SEMESTER VI								
III	19BCC601	Core XIV: Management Accounting	5	3	30	70	100	4
III	19BCC602	Core XV: Web Designing and Networking	5	3	30	70	100	4
III	19BCCP05	Core Practical - V: Web Designing and Networking Lab	5	3	40	60	100	4
III	19BCCE04/ E05/06	Elective - II : Investment Management	5	3	30	70	100	4
III	19BCCE07/ E08/09	Elective - III : Principles of Auditing	5	3	30	70	100	4
III	19BCCPR2	Project and Viva Voce	5	3	50	50	100	4
		Total	30				600	24
		Total					3600	140

# No Continuous Internal Assessment (CIA), only Comprehensive Examination (CE)

@ No Continuous Internal Assessment (CIA) and Comprehensive Examination (CE)

IDC- Inter disciplinary Course, EDC – Extra Disciplinary Course, SBC-Skill Based Course

### List of Elective Papers

S.No	Sem.	Subject Code	Subject Name	Credits
<b>Elective I</b>				
1	V	19BCCE01	Banking and Insurance Law	4
2	V	19BCCE02	Retail Business Management	4
3	V	19BCCE03	Corporate communication	4
<b>Elective II</b>				
4	VI	19BCCE04	E-Commerce	4
5	VI	19BCCE05	Principles of International Trade	4
6	VI	19BCCE06	Investment Management.	4
<b>Elective III</b>				
7	VI	19BCCE07	Principles of Auditing	4
8	VI	19BCCE08	Advertising and Sales Promotion	4
9	VI	19BCCE09	Brand Management	4

### List of Skill Based Courses

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	19BCCSB1	Tally and GST	3
2	III	19BCCSB2	Customer Relationship Management	3
3	IV	19BCCSB3	Introduction to Multimedia	3
4	IV	19BCCSB4	Human Psychology	3

### List of Extra Disciplinary Course

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BTA001	Basic Tamil-I	2
2	III	21ATA001	Advanced Tamil-I	2
3	III	19BCCEDI	Human Resource Management	2
4	IV	21BTA002	Basic Tamil-II	2
5	IV	21ATA002	Advanced Tamil-II	2
6	IV	19BCCEDC2	Communicative English	2

### List of Additional Credit Papers

Sem	Code	Subject Title	Marks	Credits
III	19BCCAC1	Principles of International Trade	100	2
IV	19BCCAC2	Business Finance	100	2
V	19BCCAC3	Export and Import Trade Procedures	100	2

### Summary

Part	No of Papers	Total Credits	Total Marks
I – Language	2	6	200
II – English	2	6	200
III –Core	20	80	2000
III – IDC	4	16	400
III – Elective	3	12	300
III –Project	1	4	100
IV –Foundation Course	2	4	100
IV – EDC	2	4	100
IV – Application Oriented Course	2	6	150
V – Extension Activities	-	2	50
Total	38	140	3600

**B.Com [CA] Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-20 onwards.**

**THIRD SEMESTER**

**PART III – CORE IV- FINANCIAL ACCOUNTING - III**

**Maximum CIA : 30**

**Maximum CE : 70**

**Total Hours : 60**

**Objective:** To train the students in solving advanced problems in Partnership Accounting.

**UNIT – I (12 HOUR)**

Introduction – Admission of Partner – Adjustment in the Profit Sharing Ratio – Calculation of Sacrificing Ratio – Treatment of Goodwill – Premium and Revaluation Method – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments. [Memorandum Method Excluded]

**UNIT – II (12 HOUR)**

Retirement of a Partner – Adjustment in the Profit Sharing Ratio – Calculation of Gaining Ratio Distinction between Gaining Ratio and Sacrificing Ratio – Treatment of Goodwill - Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution of Profits – Capital Adjustments. [Memorandum Method Excluded] – Retirement Cum Admission.

**UNIT – III (13 HOUR)**

Dissolution – Modes of Dissolution – Treatment of Goodwill on Dissolution – Journal entries of dissolution.

**UNIT – IV (12 HOUR)**

Insolvency of partner –Capital ratio under fixed and Fluctuating Capital Method –Garner Vs. Murray-Insolvency of all partners-Deficiency Accounts –Piecemeal Distribution- Proportionate capital and maximum loss method.

**UNIT – V (11 HOUR)**

Conversion of partnership into company - Insolvency Accounts-Difference between Insolvency of Individual Partnership firm-Preparation of Statement of Affairs –Deficiency Accounts-Difference between Balance sheet and statement of affairs.

**Note: Distribution of Marks between Problems and Theory shall be 80% and 20%.**

**TEXT BOOK**

1. Reddy T.S and Murthy.A, Financial Accounting, Reprint 2017, Margham Publications, Chennai.

**REFERENCE BOOKS**

1. S.P.Jain & K.L.Narang, Principles Of Accountancy, Reprint 2013, Kalyani Publishers, New Delhi.

2. Gupta.R.L, Gupta.V.K, Shukla.M.C, Financial Accounting, 9<sup>th</sup> Edition, 2014, Sultan Chand and sons, New Delhi.

3. S.P.Jain & K.L.Narang, Advanced Accountancy, Volume - I Edition- 2010, Kalyani Publishers, New Delhi.

**Course Outcome:**

CO1:Determine the adjustment in admission of new partner

CO2: Explain the Accounting Treatment in retirement of partner.

CO3: Understanding about the treatment of Goodwill Of Partnership firms

CO4: Modes of Dissolution and Insolvency

CO5: Describing about the insolvency of Individual and partnership firm

**Mapping with Programme Outcomes**

<b>CO/PO/PSOs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	M			M	H	M	
<b>CO2</b>	M	H	M	L	H	M	
<b>CO3</b>	L	H	M	H	H	M	
<b>CO4</b>		H	M	H	H		
<b>CO5</b>	L	M	M	H			

H- High; M-Medium; L-Low



**B.Com [CA] Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-20 onwards.**

**THIRD SEMESTER**

**PART III - CORE- V: PRINCIPLES OF MARKETING**

**Maximum CIA: 30**

**Maximum CE : 70**

**Total Hours 60**

**Objective:** To acquire the basic knowledge of marketing and its function, modern principles and state regulation of marketing concepts.

**Unit- I (11 Hours)**

Introduction to Market – Meaning - Definition of Market and Marketing – Classification of Market – Marketing Vs Selling – Role and Importance of Marketing — Marketing Process – Marketing Trends.

**Unit - II (12 Hours)**

Functions of Marketing – Functions of Exchange – Selling – Buying - Functions of Physical Supply – Transportation; Storage – Facilitating Functions – Financing – Risk Bearing – Standardization and Grading – Market Information.

**Unit - III (13 Hours)**

Consumer Behavior - Meaning, Need for Consumer Behavior –Consumerism - Consumer Rights – Concept of Consumer Protection Act - Factors influencing Consumer Behavior – Cultural – Social – Personal – Psychological factors – Market Segmentation - New product development and consumer adoption process.

**Unit - IV (12 Hours)**

Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle –Price Mix – Importance – Kinds of Pricing – Pricing Objectives – Methods of Price Determination – Pricing Strategies – Promotion Mix .

**Unit - V (12 Hours)**

Direct Marketing Vs Online Marketing – Concept of Market Research and Marketing Information Systems – Multi Level Marketing - Marketing Regulations – Agmark – Green Marketing – Digital Marketing (Social Media, Multiple Messaging Apps like Face book messenger, WhatsApp, Viber ).

### **Text Books:**

- 1.R.S.N.Pillai and Bhagavathi, Modern Marketing- Principles and Practice, Reprint 2013, S.Chand & Sons, New Delhi
- 2.Saxena, Rajan, Marketing Management, TataMcGraw Hill, New Delhi.
- 3.McCarthy, E.J Basic Marketing: A managerial approach, Irwin, New York.

### **Reference Books:**

1. Varshney R.L and Gupta, Marketing Management, 6<sup>rd</sup> Edition, 2012, Sultan Chand and Sons, New Delhi.
2. R. Jayaprakash Reddy, Marketing Management, 5th Edition, 2010, JBA, New Delhi

### **Course Outcomes**

CO1: Demonstrate understanding of marketing terminology and concepts.

CO2: Identify wants and environmental factors that shape marketing activities for certain target markets.

CO3: Demonstrate knowledge of the individual components of a marketing mix.

CO4: Demonstrate knowledge of key business communication strategies within the marketing field.

CO5: Identify the organisational processes involved in the planning, implementation and control of marketing activities

### **Mapping with Programme Outcomes**

<b>CO/PO/PSOs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	S	M	M	L		L	
<b>CO2</b>	S	M	S	M	M		
<b>CO3</b>	M	L	M	L		M	
<b>CO1</b>	S	M	S	L			L

S- Strong; M-Medium; L-Low

**B.Com [CA] Degree Examination – Syllabus – for candidates admitted Academic year from 2019-20 onwards**

**THIRD SEMESTER**

**CORE VI - PROGRAMMING IN C++**

**Maximum Marks: 70**

**Total Hour: 60**

**Course Objective:** To understand and enable the students gain knowledge of OOPS and improves the C with object-oriented features.

**UNIT- I**

**[12 Hours]**

Introduction to C++ programming - C++ Program structure - OOP Paradigm and Concepts- Benefits- Object Oriented Languages and Applications - Input/output Operations - Tokens-Data Types -Type Casting -Declarations of Variables and Constants –symbolic constants-Operators

**UNIT - II**

**[12 Hours]**

Decision making and Looping statements-Arrays and Strings- C++Functions-The Main function -Recursion-Inline Functions-Function Overloading-Friend function-Virtual Function-Classes -Declaring Objects-Defining Member Function-Nesting of Member Function-Static Member Function- Static Objects.

**UNIT -III**

**[12 Hours]**

Overloading with Friend Function-Overloading Member Function – Constructors-Destructors-Operator Overloading- Inheritance – Single Inheritance – Multiple Inheritance – Hierarchical- Hybrid Inheritance –Virtual Base classes-Abstract classes.

**UNIT -IV**

**[12 Hours]**

Pointers – this Pointer-Pointer to derived classes-Virtual Functions – Polymorphism-Formatted and unformatted I/O Operations- Data Abstraction-Data Encapsulation.

**UNIT -V**

**[12 Hours]**

Files- File Stream Classes-Opening and closing a file-Binary and ASCII Files-Dynamic Memory- New and delete Operators -Dynamic Memory Allocation for Arrays and Objects- Exception handling—Templates.

**TEXT BOOK**

1. Balaguruswamy, “Object Oriented Programming with C++”Fifth Edition-Tata McGraw Hill Publishers Ltd., 2018, New Delhi.

## REFERENCE BOOKS

1. Brian W. Kernighan” The C Programming Language “, 2<sup>nd</sup> Edition, 2015.
2. Herbert Schildt, “C++- The Complete Reference, 4<sup>th</sup> Edition, Tata McGraw Hill, Pub Ltd.2017.
3. Bjarne Stroustrup, “he C++ Programming Language” 4<sup>Th</sup> Edition, 2016.

### Course Outcome:

CO1: Understand how C++ improves C with object-oriented features.

CO2: Understand the features of C++ supporting object oriented programming

CO3: Understand how to produce object-oriented software using C++

CO4: Understand how to apply the major object-oriented concepts to implement object oriented programs in C++, encapsulation, inheritance and polymorphism

CO5: Understand advanced features of C++ specifically stream I/O, templates and operator overloading

### Mapping with Programme Outcomes

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
CO1	M						L	
CO2	L						H	
CO3							H	
CO4							H	
CO5					M		L	

H-High ; M-Medium; L-Low

**B.Com [CA] Degree Examination – Syllabus – for candidates admitted Academic year from 2019-20 onwards****THIRD SEMESTER****CORE LAB II - PROGRAMMING IN C++ and TALLY****Maximum Marks: 60****Total Hour: 60****Course Objective:**

To inculcate the application knowledge on C++ and TALLY Programming concepts.

1. Write a C++ program to calculate depreciation under straight line method and diminishing Balance method (using class, defining member functions inside and outside the class).
2. Write a C++ Program to Find the Union of Two Sets.
3. Write a program to prepare the invoice from the data are customer number, customer name and address, date of sale, description, quantity, unit price, discount percentage, sales tax percentage.
4. Write a C++ Program to Create Class- Which Consists of EMPLOYEE Detail Like E Number E Name Department- Basic- Salary- and Grade. Write a Member Function to Get and Display Them. Derive a Class PAY from the Above Class and Write a Member Function to Calculate DA- HRA and PF Depending on the Grade.
5. Create Two Classes Which Consist of Two Private Variable Variables One Float and One Integer Variable in Each Class. Write Member Functions to Get and Display Them. Write Friend Function Common to Both the Classes and Display the Result.
6. Write a C++ Program Using Function Overloading to Read Two Matrices of Different Data Types Such As Integers and Floating Point Numbers Find Out the Sum of the Above Two Matrices Separately and Display the Sum of These Arrays Individually.
7. Write a C++ Program to Read an Integer Number and Find the Sum of All the Digits until It Reduces to a Single Digit Using Constructors- Destructors and Inline Member's Functions.
8. Write a C++ Program to Create a Class SHAPE Which Consists of Two VIRTUAL FUNCTIONS Calculate Area O and Calculate Perimeter O to Calculate Area and Perimeter of Various Figures. Derive Three Classes SQUARE- RECTANGLE. TRIANGLE from Class Shape and Calculate Area and Perimeter of Each Class Separately and Display the Result.

9. Write a C++ program for simple banking processes like Deposit, Withdraw and balance enquiry details. The program uses Classes and objects.
10. Write a C++ Program to merge two different files into a single file.
11. Company creation-Ledger creation-group creation and Accounting Voucher.
12. Introduction to GST getting started with GST-Goods.

**Course Outcome:**

CO1: Apply the concepts of object-oriented programming.

CO2: Implement advanced use of overloading functions in C++ programming.

CO3: Apply virtual and pure virtual function & complex programming situations

CO4: Apply how to implement copy constructors and class member functions

CO5: Illustrate the process of data file manipulations using C++.

**Mapping with Programme Outcomes**

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
CO1		M					H	
CO2			M			H		
CO3		L					H	
CO4					L		H	
CO5		L						M

H-High; M-Medium; L-Low

**B.Com [CA] Degree Examination – Syllabus – for candidates admitted Academic year from 2019-20 onwards****THIRD SEMESTER  
SBC1: TALLY AND GST****Maximum Marks: 75****Total Hour: 36****UNIT I****(7 HOURS)**

Types of accounts – Golden rules of accounts – Accounting Concepts and Principles – Conventions – Double Entry systems of Book Keeping- Modes of Accounting- Financial Statements, Transactions, Recording Transactions.

**UNIT II****(7 HOURS)**

Inventory in tally ERP 9- stock groups , stock categories, godowns, locations units of measures - Creating Inventory master for national traders. Central Sales Tax (CST)Basics Central Sales Tax (CST) Enabling CST in Tally-ERP 9-Recording Interstate Transactions in Tally-ERP 9 Payment of CST-CST Reports.

**UNIT III****(7 HOURS)**

Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Subsuming of taxes- constitutional background - Benefits of implementing GST- Structure of GST-

**UNIT –IV****(8 HOURS)**

Central Goods and Services Tax - State Goods and Services Tax - Important concepts and definitions under CGST Act and IGST Act-GSTN - GST council – Structure, Power and Functions.

**UNIT - V****(7 HOURS)**

Accounting Vouchers Inventory Vouchers Invoicing- Value Added Tax (VAT) Configuring VAT in Tally.ERP 9 Creating Masters-Entering Transactions-Accounting for Return of Goods Rate Difference in Purchase

**Reference books:**

- 1) Indirect Taxes - Vinod K Singania, Taxmann's Publications, New Delhi
- 2) Indirect Taxes - H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
- 4) All About GST- V S Datey- Taxmann Publications.

**Course Outcome:**

CO1: Providing a strong foundation in fundamental accounting concept and conventions.

CO2: Providing practical knowledge accounting process with practical examples and entries in tally.

CO3: Gives the knowledge about the growth perspective of economy.

CO4: The wider understanding about taxation system procedures of the state.

CO5: Enhance the knowledge of technical aspects of tally.

**Mapping with Programme Outcomes**

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	M						M		
CO2		M						M	
CO3			H					H	
CO4			M		M			M	
CO5									M

H-High; M-Medium; L-Low



**19BCCED1**

**B.Com [CA] Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-20 onwards.**

**THIRD SEMESTER**

**PART IV - EDC- I HUMAN RESOURCE MANAGEMENT**

**Maximum CIA : NA**

**Maximum CE : 50**

**Total Hours : 24**

**Objective:** On the successful completion of this paper, the students would have acquired the preliminary knowledge in Human Resource Management.

**Unit - I** **[4 Hours]**

Human Resource Management- Definition, Objectives, Scope and Functions of HRM- Evolution and Development of HRM

**Unit - II** **[5 Hours]**

Job Analysis- Job Description- Job Specification. Recruitment, Sources - Selection Process- Placement and Induction- Training and Development.

**Unit - III** **[5 Hours]**

Performance Appraisal – Need, Importance and Methods - Job Evaluation – Methods – Career Planning – Features – Career Planning – Need – Career Planning Vs Human Resource Planning.

**Unit - IV** **[5 Hours]**

Wages and Salary Administration – Elements of Wage and Salary System - Payment of Wages Act 1936 – Wage Policy – Wage Policy in India – State Regulation of Wages

**Unit - V** **[5 Hours]**

Grievance Handling, Forms, Measurement Techniques and Steps – Collective Bargaining, Features, Types and Process - Employee's Participation.

**Text Book:**

1. V.S.P. Rao, Human Resource Management, 4<sup>th</sup> Edition, 2010, Excel Books, New Delhi

**Reference Books:**

1. K.Aswathappa, Human Resource Management, 8<sup>th</sup> Edition 2015, Tata Mc-Graw Hill, New Delhi
2. Dr.J.Jayasankaran, Human Resource Management, Reprint 2016, Margham Publishers, Chennai.
3. L.M.Prasad. Human Resource Management, Reprint 2014, Sultan Chand & Sons, New Delhi.

**Course outcome:**

CO1: The paper includes that education remains a veritable means of human resource management

CO2: Human resource management has some specific roles to play in an organization

CO3: The goals of human resource management in education are to develop the workers and to contribute achievement.

CO4: Knowledge about the wages and welfare measures of employees

CO5: Know about the grievance handling, measurement techniques and steps and employee's participation.

**Mapping with Programme Outcomes**

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	M						M		
CO2		M						M	
CO3			H					H	
CO4			M		M			M	
CO5									M

H-High; M-Medium; L-Low

**B.Com [CA] Degree Examination – Syllabus – for candidates admitted Academic year from 2019-20 onwards**

**FOURTH SEMESTER**

**PART III – CORE VII- CORPORATE ACCOUNTING**

**Maximum CIA : 30**

**Maximum CE : 70**

**Total Hours : 60**

**Objective:** To enable the students understand the fundamental procedures in the preparation of Company Accounts.

**Unit - I [12 Hours]**

Share Capital- Terms of Issue of Equity shares – Issue at Par, Premium and at Discount – Under Subscription and Over Subscription-Pro-rata Allotment- Calls in Arrears and Calls in Advance- Forfeiture and Re-issue [including Pro-rata allotment] .

**Unit - II [12 Hours]**

Preference Shares – kinds - Issue of Preference Shares – Redemption of Preference Shares- conditions for Redemption- Redemption out of fresh issue - Computation of Cash available for Redemption- Transfer to Capital Redemption Reserve

**Unit - III [11 Hours]**

Debentures - Types of Debentures - Issue of Debentures at Par , Premium and Discount Redemption of debentures –Methods of Redemption (Theory only) – Difference between shares and Debentures: Underwriting of Shares–Needs- Types- Complete and Partial Underwriting- Firm Underwriting.

**Unit - IV [12 Hours]**

Profits Prior to Incorporation – Meaning – Treatment - Basis of Apportionment – Calculation of Managerial Remuneration - Calculation of Net Profit - Preparation of Final Accounts of Companies with Managerial Remuneration.

**Unit - V [13 Hours]**

Valuation of Goodwill - Methods for Valuation of Goodwill - Valuation of Shares - Methods for Valuation of Shares - Liquidation of Companies – Meaning –Preparation of Liquidators Final Statement – Preparation of Statement of Affairs and Deficiency Account.

**Note: Distribution of Marks between Problems and Theory shall be 80% and 20%.**

**Text Book:**

1. Reddy T.S and Murthy.A, Corporate Accounting, 10<sup>th</sup> Edition, 2017, Margham Publications, Chennai.

**Reference Books:**

1. S.P.Jain & K.L.Narang, Corporate Accounting , Reprint 2013, Kalyani Publishers, New Delhi.
2. Gupta R.L. and Radhaswamy M, Corporate Accounts , Theory Method and Application- 15th Revised Edition 2013, Sultan Chand and Co., New Delhi.
3. Shukla M.C., Grewal T.S. and Gupta S.L., Advanced Accountancy, 15<sup>th</sup> Edition 2014, Sulthan Chand and sons, New Delhi
- 4.

**Course Outcome:**

**CO1 :** Enabling the students to understand the features of Shares and its issue.

**CO2:** Develop an understanding about redemption of Preference Shares

**CO3:** Develop an understanding about issue and redemption of debentures .

**CO4 :** To give an exposure to the company final accounts

**CO5:** Students can get an idea about Good will and Liquidation of companies

**Mapping with Programme Outcomes**

<b>CO/PO/PSOs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	M	H	H	M	H	M	
<b>CO2</b>	M	H	H	M	H	M	
<b>CO3</b>	M	M	H	M	H	M	
<b>CO4</b>	H	H	M	H	H	M	
<b>CO5</b>	L	H	M	M	M	L	

H-High ; M-Medium; L-Low

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**FOURTH SEMESTER**

**CORE VIII – MERCANTILE LAW**

**Maximum CIA: 30**

**Maximum CE: 70**

**Total Hours : 60**

**Objective:** To provide the Ability to apply concepts, principles and theories to understand simple business laws. To create Awareness of the global business laws and its impacts on business.

**UNIT – I**

**[12 HOURS]**

Sources of Law – Indian contract Act 1872 – Essential Elements of Valid Contract – Kinds of Contracts - Offer and Acceptance – Legal Rules relating to Offer and Acceptance – Revocation of Offer and Acceptance - Consideration – Essentials of Valid Consideration

**UNIT – II**

**[12 HOURS]**

Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law – Free Consent- Coercion-Undue influence – Fraud- Misrepresentation and Mistake.

**UNIT – III**

**[12 HOURS]**

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract –Modes of Discharge - Remedies for Breach of Contract.

**UNIT – IV**

**[12 HOURS]**

Special Contracts - Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge – Contract of Agency.

**UNIT – V**

**[12 HOURS]**

Sale of Goods Act 1930 – Sale and Agreement to Sell – Implied Conditions and Warranties – Rights of unpaid seller.

**Course Outcomes :**

**CO1:** To enable students to become familiar with the basic principles of law of contract

**CO2:** Demonstrate and understanding of the legal environment of business.

**CO3:** Define relevant legal terms in business and understand the capacity of parties to enter in to a contact

**CO4:** Appreciate the relevance of business law to individuals and business to perform the contract

**CO5:** Identify the fundamental legal principles behind contractual agreements

### Mapping with Programme Outcomes

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		H				H		
CO2		M	H					
CO3		H	H	M				H
CO4		H		H				H
CO5		M						

H-High; M-Medium; L-Low

### TEXT BOOK

1. R.S.N. Pillai & Bagavathi, Business Law, Reprint 2011, Sulthan Chand, New Delhi

### REFERENCE BOOKS

1. N.D. Kapoor, Business Law, Reprint 2011, Sulthan Chand & Sons, New Delhi.
2. M.C.Kuchhal & Vivek Kucchal, Business and Industrial Law, Reprint 2011, Sulthan Chand & Sons, New Delhi.
3. N.D. Kapoor, Mercantile Law, Reprint 2011, Sulthan Chand & Sons, New Delhi.

**B.Com [CA] Degree Examination – Syllabus – for candidates admitted Academic year from 2019-20 onwards**

**FOURTH SEMESTER**

**CORE IX - DATABASE MANAGEMENT SYSTEM**

**Maximum CIA: 30**

**Maximum CE: 70**

**Total Hours: 60**

**Objective:**

The objective of the course is to present an introduction to database management systems, with an emphasis on how to organize, maintain and retrieve - efficiently, and effectively - information from a DBMS.

(15 Hours)

**UNIT-1**

Database System Architecture - Basic Concepts: Data System, Operational Data, Data Independence, Architecture for a Database System, Distributed Databases, Storage Structures: Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

(15 Hours)

**UNIT-2**

Relational Approach: Relational Data Structure: Relation, Domain, Attributes, Key, Entity Relationship Diagram. Relational Algebra - Introduction, Traditional Set Operation. Attribute names for derived relations - Special Relational Operations.

(15 Hours)

**UNIT-3**

Embedded SQL: Introduction – Query by Example – Retrieval operations, Built-in Functions, update operations- QBE Dictionary.

Normalization: Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.

(15 Hours)

**UNIT-4**

Hierarchical Approach: IMS data structure - Physical Database, Database Description- Hierarchical sequence Network Approach: Architecture of DBTG System.

(12 Hours)

**UNIT-5**

Distributed data bases – structure of distributed databases – Trade offs in Distributing the database – Transparency and autonomy – distributed query processing – recovery in distributed systems – commit protocols – security and integrity violations – authorization and views – security specification – encryption – Statistical databases

**Text book**

1. Henry F.Korth, and Abraham Silberschatz,, Sudarshan —Database system Concepts, McGraw Hill, 4th Edition, 2002

## Books for Reference

1. C.J.Date -An introduction to Database Systems, Seventh Edition
2. Bipin C Desai -An introduction to Database Systems

## COURSE OUTCOME:

After successfully completion of this course, students will be able to:

CO1: Describe the fundamental elements of relational database management systems

CO2: Explain the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL.

CO3: Design ER-models to represent simple database application scenarios

CO4: Convert the ER-model to relational tables, populate relational database and formulate SQL queries on data.

CO5: Improve the database design by normalization.

## Mapping with Programme Outcomes

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	M						L	
CO2	L						H	
CO3						H		
CO4							H	
CO5					M		L	

H-High ; M-Medium; L-Low



**B.Com [CA] Degree Examination – Syllabus – for candidates admitted Academic year from 2019-20 onwards**

**FOURTH SEMESTER**

**CORE LAB -III - DATA BASE MANAGEMENT SYSTEM LAB**

**Maximum Marks: 60**

**Total Hour: 60**

**Objective:**

The major objective of this lab is to provide a strong formal foundation in database concepts, technology and practice to the participants to groom them into well-informed database application developers.

1. Create a company database with the following fields and performing queries.

Field name	Field type	Size
Company name	varchar	20
Proprietor	varchar	15
Address	varchar	20
Supplier name	character	10
No of employees	number	5
GP percent	Number	6, 2

- Display employee-names as ascending order.
- Display the name of the company whose supplier name is TATA.
- Display all the details of the company whose GP percent greater than 70.
- Display the details of the company having employee ranging from 1000 to 1200.
- Display the details of the company whose proprietor is same as the Telco.

2. Create a payroll database the following fields and performing queries.

Field name	Field type	Size
Emp_no	varchar	5
EMP name	character	15
Department	varchar	10
Date of join	date	
Basic pay	number	6,2
DA	number	6,2
HRA	number	6,2
PF	number	6,2
Net pay	number	6,2

- Display the employee details those are 'sales' department
- Display the employee names that are getting HRA above 4000.
- Delete the employee details whose join before apr 2000
- Display the employee whose names starts with 'S'
- Display the employee id and mane that's getting highest salary.

3. Create a student database with the following fields and the performing queries.

Field name	Field type	Size
Stu name	character	15
Roll no	varchar	10
Dept	character	10
Gender	character	6
Date of birth	date	
Marks %	number	5, 2

- a) Display the student details those are fails (below 40).
- b) Display the student names and roll number except 14BCC030.
- c) Update mark value 75 to roll number 14BCC13
- d) Find the number of 'Female' students.
- e) Order the student details based on marks

4. Create a employee table with the given fields and perform the following queries.

Field name	Field type	Size
EMP code	varchar	10
EMP name	varchar	15
Address	character	15
Designation	varchar	10
Date of joining.	Date	
Grade	character	10
Salary	number	8, 2

- a) Arrange the employees as per their grade level.
- b) Display the detail of the employees whose earning lowest salary.
- c) Find the no of employees who's joined before 2010.
- d) Display the employee details whose grade under 'A' with designation as manager
- e) Find the employees total salary value.

5. Create a table product with the given fields fields and performs the following queries.

Field name	Field type	Size
Product no	number	8
Product name	character	15
Unit of measure	character	10
Quantity	number	6, 2
Total amount.	Number	8, 2

- a) Calculate the average quantity of product.
- b) Display records whose quantity greater than or equal 20.
- c) Select the records whose unit of measure is "kg".
- d) Display the details those getting either quantity above 200 total amount below 2000
- e) Find the number of products those are 'meter' unit.

6. Create a college database with relevant fields

Field name	Field type	Size
College name	character	15
Course	character	10
No of students	number	6
No of students passed	number	6
Pass percentage	Number	6, 2
Organization	varchar	10
Placed students	number	6

- a) Alter the table.
- b) Count the number of students were placed on 'Wipro'.
- c) Update the placement those getting below 50%.
- d) Find the numbers of students were placed in BCOM (CA).
- e) Display the detail which course having highest pass percentage.

7. Create a table 'publisher' and 'book' with relevant fields

**Publisher table:**

Field name	Field type	Size
Publisher code	varchar	8
Publisher name	varchar	10
Publisher city	character	12
Publisher state	character	10
ISBN	varchar	8

**Book table:**

Title	varchar	15
Author	character	10
Publisher name	varchar	10
Book code	varchar	6
Prize	number	4, 2

- Display the details of the book with the title 'DBMS'
- Display the details of the book with publisher name as 'MacMillan'
- Select the book code, title, publisher name from 'Delhi'.
- Display the publisher details of 'programming in C++'.
- Find the average book prize from publisher state 'Tamilnadu'

8. Create a table Deposit and Loan with relevant fields.

**Deposit table:**

Field name	Field type	Size
Account no	varchar	16
Customer name	character	12
Bank name	character	10
Branch name	varchar	10
Balance amount	number	8, 2

**Loan table:**

Account no	varchar	16
Loan number	varchar	16
Loan amount	number	8, 2
Bank name	character	10
Branch name	character	10

- List the customer name whose getting loan from 'city union bank'.
- Find the customer name to having minimum balance amount
- Update deposits to add interest at 5% to the balance.
- Display the details whose having loan above 2lakhs and balance below 2lakhs.
- Find the number of customer whose getting loan above 5lakhs.

9. Create a table supplier part table with relevant fields

**Supplier table:**

Field name	Field type	Size
Supplier number	varchar	16
Supplier name	character	12
Part number	number	14
Address	varchar	12
Supplier city	character	10

**Part table:**

Part number	varchar	14
Part name	character	16
Quantity	number	6, 2
Price	number	6, 2
Total	number	8, 2

- Display the part name and supplier name from supplier city 'erode 'or 'Chennai'.
- Display the part number and part name those prize not less than 400.
- Find the average prize.
- Change prize whose supplier city 'pune'.
- Delete the details whose prize is greater than average prize.

10. Create a table producer, agent and customer with relevant fields.

**Producer table:**

Field name	Field type	Size
Producer id	varchar	10
Producer name	character	12
Part number	number	14
Address	varchar	12
City	character	10

**Agent table:**

Agent id	varchar	8
Agent name	character	12
Part number	varchar	12
Address	varchar	14
Phone number	number	12

**Customer table:**

Customer id	varchar	10
customer name	character	16
Agent id	varchar	8
Address	varchar	14
Part number	number	14

- Display the agent id, phone number and customer name whose producer city 'Salem'.
- Display the name of the agent whose producer names same as the 'Telco'.
- Display producer names and customer names.
- Display part number and address whose producer city 'Tirupur'
- Find the agent name and phone number whose customer address 'kuniyamuthur'.

11. Create a table Flight, Reservation and passenger with relevant fields.

**Flight table:**

Field name	Field type	Size
Flight number	varchar	10
Flight name	character	12
Country	character	10
Flight date	date	

**Reservation table:**

Flight number	varchar	10
Passenger name	character	12

Date of journey	date	
Date of Reserve	date	
PNR Number	varchar	10
Boarding place	varchar	15

**Passenger table:**

PNR Number	varchar	10
Passenger name	character	12
Flight number	varchar	10
Age	number	3
Gender	character	6
Phone number	number	14
Date of journey	date	
Departure	varchar	15
Arrival place	varchar	15

- Alter the table and set relevant key constraint.
  - Sort the passenger list by the date of journey.
  - Find the total number of Female passengers.
  - Display the name of passengers whose reserved for 'Spicejet'.
  - Get the passenger details whose reserved Indian Flight
12. Create a table project, employee and Assigned with relevant fields.

**Project table:**

Field name	Field type	Size
Organization	varchar	10
Project id	varchar	10
Project name	varchar	12
Project lead	character	14
No of members	number	4

**Employee table:**

Employee id	varchar	8
Employee name	character	12
Project id	varchar	10
Designation	varchar	12
Salary	number	8, 2
Phone number	number	12

**Assigned table:**

Project id	varchar	10
Employee id	varchar	8
Assigned date	date	
Employee name	character	12

- Find the average salary of employees whose involve in 'AT&T' project.
- Get the details of employee working on more than one project.
- Find the total salary of project lead.
- Get the name of employee who is having the project lead 'Siva'.
- Display the employee name & Project name those assigned date before Aug-2017.

**Course Outcome:**

- CO1: Transform an information model into a relational database schema and to use a data definition language and/or utilities to implement the schema using a DBMS.
- CO2: Use an SQL interface to create, manipulate, maintain, and query a database.
- CO3: Formulate query, using SQL, solutions to a broad range of query and data update problems.
- CO4: Populate and query a database using SQL DML/DDI commands.
- CO5: Demonstrate a rudimentary understanding of programmatic interfaces to a database and be able to use the basic functions of one such interface.

**Mapping with Programme Outcomes**

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
CO1		M					H	
CO2			M			H		
CO3		L				H		
CO4					L		H	
CO5		L						M

H-High; M-Medium; L-Low

**Bcom(CA) Degree Examination – Syllabus for candidates admitted from the academic year 2019- 20120 onwards****THIRD SEMESTER****PART IV: SBC II: INTRODUCTION TO MULTIMEDIA**

**Maximum CE: 75**  
**Total Hours : 36**

**Objectives:** To enable the students to be multimedia literates, this will give the knowledge of various media technology.

**UNIT I (7 HOURS)**

Introduction: What is Multimedia - Where to use Multimedia-Introduction to making Multimedia-Basic Software Tools-Text Editing and Word Processing Tools-Painting and Drawing Tools-3D Modeling and Animation Tools-Image Editing Tools-Sound Editing Tools Animation, Video and Digital Movie Tools.

**UNIT II (7 HOURS)**

Text - The Power of Meaning-About Fonts and Faces-Using Text in Multimedia-Computers and Text-Font Editing and Design Tools-Hypermedia and Hyper Text.

**UNIT III (8 HOURS)**

Sound-The Power of Sound-Multimedia System Sounds-MIDI versus Digital Audio-Digital Audio-Making MIDI Audio-Audio File Formats-Adding sound to Multimedia Projects-Production

**UNIT IV (7 HOURS)**

Images before start to Create-Making Still Images-Color-Image File Formats-Animation-The Power of Motion-The Principles of Animation-Making Animations That Work.

**UNIT V (7 HOURS)**

Video-Using Video-How Video Works-Broadcast Video standards-Integrating computers and Television-Shooting and Editing Video-Video Tips-Recording Formats-Digital Video.

**Course Outcome**

CO1: Understand about basic of multimedia and various multimedia tools

CO2: Apply the various text format using font editing and design.

CO3: Understand the concepts of MIDI with various projects

CO4: Apply the various images with colors for animations.

CO5: Analyze the audio and video formats to display the digital video.

### Mapping with Programme Outcomes

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	M						M		
CO2		H						M	
CO3			L					L	
CO4			M		M			M	
CO5									M

H-High ; M-Medium; L-Low

### Text Book

1. Tay Vaughan, "Multimedia Making It Work" - Fifth Edition, 2001, Tata McGraw-Hill Publications (Unit I - V).

### Reference Book

1."Multimedia Computing, Communications & Application" - Ralf Steinmetz,Klara Nahrstedt, 14thEdition – 2013 , Pearson Education.

2."Digital Multimedia"- Nigel Chapman,Jenny Chapman, 2nd Edition, John Wiley & Sons Ltd., 2004.



**B.Com [CA] Degree Examination – Syllabus for Candidates admitted from the  
Academic Year 2019-20 onwards.**

**FIFTH SEMESTER**

**PART III - CORE X: COST ACCOUNTING**

Maximum CIA: 30

Maximum CE: 70

Total Hours: 60

**Objective:** To enable the student to have a thorough knowledge on the cost accounting principles and the methods of accounting for cost.

**UNIT I** **[12 HOURS]**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Preparation of Cost Sheet – Cost accounting vs financial accounting

**UNIT II** **[13 HOURS]**

Material Control: Need for Material Control – Levels of material Control (Maximum, Minimum and Reorder Level) – Economic Order Quantity – Purchase and stores Control. Methods of valuing material issue (FIFO, LIFO, Simple Average Method, Weighted Average Method and Standard Price and Base Stock Method).

**UNIT III** **[13 HOURS]**

Labour: Systems of wage payment (Piece Rate, Time Rate, Taylor’s Differential Piece Rate System , Rowan’s plan ) – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – Allocation and Absorption of Overhead.

**UNIT IV** **[12 HOURS]**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain.

**UNIT V** **[10 HOURS]**

Operating costing - Meaning – Features – Industries applying operating costing – Transport costing - Procedure for transport costing.

**NOTE: Distribution of marks: Theory 20% and Problems 80%**

**Course Outcome:**

CO1: understanding the various elements of cost and cost techniques of valuation of cost and construction of cost sheet.

CO2: outline the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Analyze and calculate earnings of workers under different methods.

CO4: Understand the process costing which is used to ascertain the cost of the product.

CO5: Application marginal costing techniques for business decision making.

## Mapping with Programme Outcomes

CO/PO/PS Os	PO 1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
CO1		M				H	M	
CO2			H					
CO3		H			M			
CO4				M				L
CO5	H					M		

### TEXT BOOKS

1. Jain.S.P and Narang.K.L , Cost Accounting, 12<sup>th</sup> edition, Kalyani Publishers, 2014, New Delhi.

### REFERENCE BOOKS

1. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting Margham Publications, Chennai, 2010.
2. Pillai.R.S.N and Bagavathi.V , Cost Accounting, 9<sup>th</sup> edition, S. Chand and Company.

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**B.Com [CA] Degree Examination – Syllabus for Candidates admitted from the  
Academic Year 2019-20 onwards  
FIFTH SEMESTER**

**PART – III CORE XI - INCOME TAX LAW AND PRACTICE**

**Maximum CIA: 30**

**Maximum CE: 70**

**Total Hours: 60**

Course Objective: To familiarize the students with the basic provisions of the Income -Tax

**UNIT I [12HOURS]**

Income tax-Definition of Income tax – Tax Planning-Authorities – Assessment year - previous year-Assessee -Scope of Income-Charge of tax Residential status-Exempted Income.

**UNIT II [12 HOURS]**

Heads of Income- Income from Salaries – Income from House Property.

**UNIT III [12 HOURS]**

Profits and Gains of business or Profession – Income from other sources.

**UNIT IV [12 HOURS]**

Capital gains- Exception and Provisions - Deductions from Gross Total Income – Set -off and Carry Forward of losses

**UNIT V [12HOURS]**

Aggregation of Income- Computation of tax Liability- Assessment of Individuals – E – Filing.

NOTE: Distribution of marks: Theory 20% and Problems 80%

**Course Outcome:**

CO1: Able to describe provisions in the corporate tax in the laws can be used for tax planning.

CO2: Able to explain different types of income and their taxability and expenses and their deductibility.

CO3: Enable to learn various direct taxes and their implications in practical situations.

CO4: Able to state the use of various deductions to reduce the taxable income.

CO5: Able to understand the rebates and tax liability available under the act.

**Mapping with Programme Outcomes**

CO/PO/PSOs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	H			M		H	H	
CO2	H		M			H		
CO3				H		H		
CO4	H				H	H		M
CO5	H					H		

**TEXT BOOK**

1. Gaur.V.P and Narang.D.B, Puja Gahai, Rajeev Puri, Income Tax, Revised Edition, Kalyani Publishers, 2021, New Delhi.

**REFERENCE BOOKS**

1. Hariharan.N, Income Tax, Revised edition, Tata McGraw hill, 2021, New Delhi.
2. Singhanian, Income Tax Revised edition, Tax Mann Publishers, New Delhi – 2021.

**B.Com[CA] Degree Examination – Syllabus for Candidates admitted from the  
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**FIFTH SEMESTER**

**PART – III CORE XII: ENTREPRENEURIAL DEVELOPMENT**

**Maximum CIA : 30**

**Maximum CE : 70**

**Total Hours : 60**

Objectives: To enable the students to learn the fundamentals of being a good entrepreneur and the Concept of entrepreneurship, Knowledge about the financing institutions, project report, incentives and subsidies.

**UNIT –I [12 HOURS]**

Concept of Entrepreneurship: Definition Nature and Characteristics Of Entrepreneurship– Function and Type Of Entrepreneurship - Development Of Women Entrepreneur & Rural Entrepreneur – Self Employment of Women - Problem of Women Entrepreneur.

**UNIT–II [12 HOURS]**

The Start-Up Process, Project Identification–Selection of the Product–Project Formulation- Evaluation – Feasibility Analysis - Project Report.

**UNIT –III [13 HOURS]**

Institutional service to entrepreneur –DIC, SIDO, NSIC, SISI, SSIC, SIDCO, IIC, KUIC and commercial bank - Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, THIC, SIDCS, LIC and GIC, UTI, SIPCOT –SIDBI

**UNIT –IV [12 HOURS]**

Incentives and Subsidies–Subsidies Services –Subsidy for Market - Transport –Seed Capital Assistance -Taxation Benefit to SSI - Role of Entrepreneur in Export Promotion and Import Substitution - Industrial Sickness- Symptoms- Remedies – Causes.

**UNIT –V [11 HOURS]**

Franchising – Meaning – Definition – Types- Advantages – Evaluation of Franchise Agreement Industrial Sickness- Symptoms- Remedies – Causes

**Course Outcome:**

- Understand the basic concepts of Entrepreneurship
- Understand the scope of entrepreneurship
- Understand the process of starting a new venture
- Awareness about the financial institution in rendering financial services
- Prepare a business plan

**Mapping with Programme Outcomes**

CO/PO/PSOs	PO1	PO2	PO3	PO4	PSO1	PSO2	PSO3
CO1	S	M	S	L			L
CO2	S	M	S	M	L		
CO3	S	L	M	L		M	
CO1	S	S	S	L			M

S- Strong; M-Medium; L-Low

**Reference Books:**

1. Gupta.C.B and Srinivasan N.P, Entrepreneurial Development, 4th Edition 2005 SultanChand and Co., New Delhi.
2. Renu Arora & S.KI.Sood, Fundamentals of Entrepreneurship and Small Business –

**Text Books:**

1. S. Khanka, Entrepreneurial Development
- 2 P. Saravanavel,. Entrepreneurial Development –5<sup>th</sup> edition, Essae Chandra Institute, 2013

**B.Com [CA] Degree Examination – Syllabus – for candidates admitted Academic year from 2019-20 onwards****FIFTH SEMESTER****PART-III-CORE XIII - VISUAL BASIC.NET**

Maximum CIA: 30

Maximum CE: 70

Total Hours: 60

**Objective:** The objective of the course is to equip students with knowledge about visual programming concepts and developing real time Applications

**Unit I [12 HOURS]**

Introduction To .NET, .NET Framework Features & Architecture, CLR, Common Type System, MSIL, Assemblies and Class Libraries. Introduction To Visual Studio, Project Basics, Types Of Project In .Net, IDE Of VB.NET- Menu Bar, Toolbar, Solution Explorer, Toolbox, Properties Window, Form Designer, Output Window, Object Browser. The Environment Editor Tab, Format Tab, General Tab, Docking Tab.

**Unit II [12 HOURS]**

Data Types-Keywords- Declaring Variables and Constants- Understanding Scope and accessibility of variables and constants- Conditional Statements- Looping Statements- Operators- Arrays-Types of Arrays- Visual Development and Event Drive Programming.

**Unit-III [12 HOURS]**

Collections, Subroutines, Functions-Events and Methods of Form, Label, Textbox, List Box, Combo Box, Radio Button, Button, Check Box, Progress Bar, Date Time Picker, Calendar, Picture Box, Scrollbar, Scrollbars, Group Box, Tooltip, and Timer.

**Unit IV [12 HOURS]**

Menus and toolbars- Menu Strip, Tool Strip, Status Strip, Built-In Dialog Boxes – Open File Dialogs, Save File Dialogs, Font Dialogs, Color Dialogs, Print Dialogs, Input Box, Message Box, Interfacing With End user.

**Unit V [12 HOURS]**

Creating MDI Parent and Child, Functions and Procedures- Built-In Functions- User Defined Functions and Procedures-Mathematical and String Functions, - What are Databases?, Data Access withADO.Net –Data Access with Server Explorer ,Data Adapter and Datasets, ADO.NET Objects - Data Base Applications-Reports.

**Course Outcome:**

CO1: Understand code solution and compile VB.Net projects within the .NET framework.

CO2: Design and develop professional console and window based .NET application.

CO3: Construct classes, methods, and instantiate objects.

CO4: Create and manipulate GUI components in VB.NET

CO5: Create windows forms, common controls, database connection and reports.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4
CO1	M						L		
CO2	L					H			
CO3							H		
CO4				H					
CO5					M		L		

**Text Book:**

1. Visual Basic.Net Black Book by Steven Holzner Dreamtech Press the Complete Reference Visual Basic .NET Jeffery R. Shapiro Tata McGraw Hills.

**Reference Books:**

1. Practical Database Programming with Visual Basic.NET by Ying Bai, 2018 Edition, Wiley Publication.
2. Programming Visual Basic .NET by Dave Grundgeiger, O'Reilly publications 1 edition
3. Beginning VB.NET, 2nd Edition by Richard Blair, Jonathan Crossland.
4. Microsoft Visual Basic .NET Deluxe Learning Edition by Michael Halvorson, Microsoft Press publications.



**B.Com [CA] Degree Examination – Syllabus – for candidates admitted Academic year  
from 2019-20 onwards****FIFTH SEMESTER****PART-III-CORE PRACTICAL- IV – VISUAL BASIC.NET LAB****Maximum CIA: 40****Maximum CE: 60****Total Hours: 60**

**Objective:** Impairing professional skills in Visual Basics designing after the successful completion of the course the student must be able to develop an application using Visual Basic.Net.

1. Develop a VB.Net Form to calculate area and perimeter of circle using constant declaration.
2. Develop a VB.Net Form to prepare student mark statement using conditional statement.
3. Develop a VB.Net Form to sort, find, and count and select the items by declaring array function.
4. Develop a VB.Net Form for adding menus and sub-menus in an application
5. Develop a VB.Net form in to Calculate your age using Calendar and DTP control.
6. Design a form to display login screen by using MDI and SDI forms.
7. Develop a VB.Net application to perform timer based quiz.
8. Designing a VB.Net Form to display simple calculator.
9. Develop a VB.Net database application to store the detail of students using ADO.NET.
10. Develop a VB.Net database application to display pay slip for an employee using ADO.NET.
11. Develop a VB.Net database application to display Super market bill using ADO.NET to insert, modify .update and delete operations.
12. Develop a VB.Net database application to display bank customer statement using ADO.NET to insert, modify .update and delete operations.

**Course Outcome:**

CO1: Use a modern IDE to visually and programmatically create programs with GUI's.

CO2: Understand and use the event-driven model and its interaction with the modern Programming.

CO3: Design and implement applications using an object-oriented methodology.

CO4: Create windows forms, common controls and user interaction.

CO5: Create applications that using Database connection and report generation.

### Mapping with Programme Outcomes

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4
CO1		M					H		
CO2			M						H
CO3		L					H		
CO4					L			H	
CO5		H						M	

**B.Com [CA] Degree Examination – Syllabus for Candidates admitted from the  
Academic year 2019 -20 onwards  
FIFTH SEMESTER**

**PART – III- ELECTIVE I: BANKING AND INSURANCE LAW**

Maximum CIA: 30

Maximum CE: 70

Total Hour: 60

Objectives: To enable the students to have better understanding and knowledge on Banking functions and Instruments.

To Gain the knowledge of different kinds of Insurance and the regulating authority

**Unit – I** **[12 HOUR]**

Banker and Customer – Definition – Relationship - Functions of Commercial Banks — Digital banking innovations meaning, Importance, Types - ATM, CDM, CRM, - Variety of Cards :-Debit card, Credit card, Prepaid card, virtual, ,EMV Contactless – Variants of cards ( Rupay, Visa, Master, American express, Dinners club)

**UNIT - II** **[12HOUR]**

Internet banking- meaning and importance- NEFT, RTGS, IMPS, UPI, CTS, AEPS, Mobile banking, FASTAG, NACH, Bharat Bill pay, NFS, Negotiable Instruments– Meaning and Features : Promissory Note , Bill of Exchange, and Cheque – Crossing of Cheque – Endorsement - Material Alteration – Payment of cheques: Circumstances for dishonor - Types of crossing - Precautions and Statutory Protection of Paying and Collecting Banker.

**Unit – III** **[10HOUR]**

Insurance: Meaning, Functions - Role and Importance of Insurance – Essentials of contract of insurance- Principles of Insurance: Classification of Insurance Based on Nature, Business and Risk

**Unit - IV** **[12HOUR]**

Life Insurance – Meaning, Nature – Various Policies - Procedure for taking life Insurance policy- Surrender and Revival of policy - Assignment and Nomination – Procedures- Settlement of claim - Reinsurance General Insurance- Fire Insurance , Marine insurance , Health Insurance and Personal accident Insurance - Characteristics .

**Unit –V** **[14HOUR]**

Health Insurance , Meaning, Nature and importance, Components, - Types of health insurance plans, Individual, Family insurance, Group health cover, Senior citizen, Critical illness health cover, Super top-Up policy, Corona virus health insurance policy- procedure for taking a health policy- Registering of claims under health insurance policy- conditions for availing Cashless and Reimbursement claim.

IRDA -Mission -Composition of Authority -Duties, Powers and Functions - Powers of Central Government in IRDA Functioning

**Course Outcome:**

CO1: To make the students understand the various services offered and various risks faced by banks

CO2: To make them aware of various banking innovations after nationalization

CO3: To give them an overview about insurance industry

CO4: To make the students understand various principles, provisions that govern the Life General Insurance Contracts

CO5: To make the students understand the need and importance of health insurance and the functioning of IRDA

**Mapping with Programme Outcomes**

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
CO1		M			H			
CO2			M			H		
CO3		L						
CO4					L		H	
CO5	H	H		H				M

**Text Books**

1. Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd, 2016
2. M.N. Mishra, “Insurance –Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2018.

**Reference Books**

1. M.L. Tanna, “Banking Law and Practice”, Thacker & Co Ltd, 2018
2. B.S Bodla, M.C. Garg & K.P. Singh, “Insurance -Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2014 (Last Edition).

**B.Com[CA] Degree Examination – Syllabus for Candidates admitted from the  
Academic year 2019-20 onwards**

**FIFTH SEMESTER**

**PART – III- ELECTIVE I: RETAIL BUSINESS MANAGEMENT**

Maximum CIA: 30

Maximum CE: 70

Total Hour: 60

Objective:

On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

**Unit I [12 HOUR]**

Nature and Significance of Management – Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.

**Unit II [12 HOUR]**

Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel, Supervision of Retail Personnel.

**Unit III [12 HOUR]**

Financial Dimensions of Operations Management – Profit Planning – Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.

**Unit IV [12 HOUR]**

Operational Dimensions – Store Security – Insurance– Credit Management – Computerization - Outsourcing – Risk Management.

**Unit V [12 HOUR]**

Ethics in Retail Management – Ethical Values –Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.

**Course Outcome:**

CO1: Understand the functions of retail business and various retail formats and retail channels.

CO2: Understand the difference between Retail and Manufacturing

CO3: Understand, key drivers of retail supply chain and how to select retail store location

CO4: Analyze Retail Market and Financial Strategy including product pricing.

CO5: Describe retailing, the entities involved, and the impact of decisions on a retail business

**Mapping with Programme Outcomes**

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
CO1		M			H			
CO2			M			H		
CO3		L						
CO4					L		H	
CO5		L						M

**Text Books**

1. Retail Management - Gribson G. Vedamani, Jaico publishing House, 2018

**Reference Books:**

- 1.. Retailing Management Text & Cases- Swapna Pradhan, The Mc Graw- Hill Companies, 2016
- 2.. Retail Management Strategic Approach - Barry, Berman, Joel R Evam- Pearson Education (Singapore) 2015 .

**B.Com [CA] Degree Examination – Syllabus for Candidates admitted from the  
Academic Year 2019-20 onwards.**

**FIFTH SEMESTER**

**PART – III- ELECTIVE I: CORPORATE COMMUNICATION**

**Maximum CIA: 30**

**Maximum CE: 70**

**Total Hours: 60**

Course Objective: To enhance Students knowledge in Formal Written Communication.

**UNIT - I [12 HOUR]**

Communication- Meaning – Objectives - Media of Communication – Written and Oral Communication – Types of Communication – Barriers to Communication – Types of Barriers - Principles of Communication.

**UNIT - II [12 HOUR]**

Overview of Corporate Business – Business Letter – Needs – Functions – Kinds – Layout of Business Letter – Enquiries and Replies –Orders and Execution – Complaints and Adjustments.

**UNIT - III [12 HOUR]**

Circular Letter – Objects – Sales Letter - Bank Correspondence – Insurance Correspondence- Agency Correspondence.

**UNIT - IV [12 HOUR]**

Application Letter – Form and Contents –Bio-data – Interview Letter – Resignation Letter – Public Relations Letters – Letter to the Editor.

**UNIT - V [12 HOUR]**

Reports – Importance – Types – Preparation- Structure & Organization of Reports - Meetings- Kinds of Meetings- Preparing Agenda and Minutes.

**Course Outcome:**

CO1: To understand and demonstrate writing and speaking processes through invention and presentation.

CO2: To understand the importance of specifying audience and purpose and to select appropriate communication choices.

CO3: To develop the ability to prepare banking and insurance correspondence.

CO4: To be effectively in writing minutes and on preparing agenda.

CO5: To develop the ability to research and write a Report.

## Mapping with Programme Outcomes

CO/PO/PSOs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1				H			H	
CO2			H				H	
CO3			M	M			M	
CO4					H	M		
CO5			M				H	

### Text Book:

1. Rajendra Pal and Korlahalli.J.S, Essentials of Business Communication, Reprint 2018, Sulthan Chand (P) Publications, Mumbai.

### Reference Books:

1. Ramesh M.S. and Pattanshett, Business Communication, Reprint 2019, TMH Publishing House, Mumbai.
2. Homai Pradhan, Dhende D.S, Vijaya Thakar, Business Communication, Reprint 2018, Himalaya Publishing House, New Delhi.



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Academic year 2019-20 onwards  
SIXTH SEMESTER**

**PART – III- CORE XIV- MANAGEMENT ACCOUNTING**

Maximum CIA: 30

Maximum CE: 70

Total Hours: 60

Objective: To enable the students understand the practical usage of Management Accounting

**UNIT: I [10 HOURS]**

Management Accounting – Meaning, Definition, Nature, Scope, Functions, Objectives, Importance and Limitations of Management Accounting – Comparison of Management Accounting with Financial and Cost Accounting – Tools and Technique of Management Accounting – Management Accountant – Qualification, Duties and Liabilities of a Management Accountant.

**UNIT II [13 HOURS]**

Financial Statement Analysis and Interpretation – Common Size Statement Analysis, Comparative Statement Analysis and Trend Analysis.

**UNIT III [12 HOURS]**

Ratio Analysis – Liquidity Ratios – Activity Ratios – Profitability Ratios – Solvency Ratios – Preparation of Balance Sheet.

**UNIT IV [13 HOURS]**

Working Capital Management- Meaning Definition- Determinants of working capital. Funds Flow Statement –Schedule of changes in working capital – Preparation of Funds Flow Statement.–Preparation of Cash Flow Statement.

**UNIT V [12 HOURS]**

Budgeting and Budgetary Control – Definition – Importance, Essentials – Classification of Budgets –Cash Budget, Sales Budget, Purchase Budget, Production Budget, Production Cost Budget, Flexible Budget, Master Budget- Zero Based Budgeting.

NOTE: Distribution of marks: Theory 20% and Problems 80%

**Course Outcome:**

CO1: To expand knowledge about the objectives and scope of management and know the relationship between other managerial accounting.

CO2: To gain the knowledge about management tools like comparative and common size financial statement and balance sheet.

CO3: Analyze the performance of the company using different ratios

CO4: Understand the working capital requirements of the company using the format.

CO5: Understand about budgeting and budgetary control.

**Mapping with Programme Outcomes**

CO/PO/PSOs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		M				H	M	
CO2			H					
CO3		H			M			
CO4				M				L
CO5	H					M		

**TEXT BOOK**

1. Shashi K. Gupta and R.K. Sharma, Neeti Gupta, Management Accounting, 2nd Revised Edition, Kalyani Publishers, JAN 2017, New Delhi.

**REFERENCE BOOKS**

1. Dr. R. Ramachandran and Dr. R. Srinivasan, Management Accounting – Theory, Problems and Solutions, 14<sup>th</sup> Revised Edition, Sri Ram Publications, 2014, Trichy.
2. S.N. Maheswari. and S.K. Maheswari, A Text Book of Accounting for Management, Vikas Publishing House, 2016, Mumbai.

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SIXTH SEMESTER**

**PART – III -CORE XV – WEB DESIGNING AND NETWORKING**

Maximum CIA: 30

Maximum CE: 70

Total Hours: 60

**Objective:** The main objective of the course is present the basic web technology concepts that are required for developing web applications.

**Unit-I [12 HOURS]**

Introduction to HTML-HTML tags-Basics-Setup and display a webpage-Heading-Pre Format text-Comment-Special Character-Text Format-Font style-color-Sup script and Super script-Margins-Lists-Images.

**Unit II [12 HOURS]**

Tables-Alignment-Column and row group-Text Wrapping-Cell space-Cell padding-Nested Table- Create Keyboard Shortcuts-Tables-Table border-Caption-Color-Background Image- Links –Link to image-download file and image from server-Automatic outgoing mail-External link-Internal link

**Unit III [12 HOURS]**

Frame-Link to Frame-Scroll bars-Nested Frame-Inline frames -Form-Setup a Form-Textbox-check Box-Radio Bottom-Menu-Organizing Form elements-Label from Elements-Handling Audios and Videos.

**Unit IV [12 HOURS]**

Introduction to computer Networks-Networking Layers-Network Topologies-Routers-Hubs and Switches-Client Server Networks-Wired and Wireless Networks- E-mail messages-Customizing Email programs-Managing mails-Address Book-Email and its uses -

**Unit V [12 HOURS]**

LAN-MAN-WAN-Internet-Intranet-Extranet-Telnet-WAIS-Internet Addressing-IP Address-Domain name-URL- Internet access-Internet Protocol-Internet Service.-WWW-Web index-Web browsing-web search engine-Web meta-Meta search site-Directories and Indexes-Specified Directories-Mobile Computers.

**Course Outcome:**

CO1: Be able to use the HTML programming language

CO2: Be able to use the design programs using HTML tags.

CO3: Design online form by using different HTML controls.

CO4: Understand the concept of computer networks.

CO5: Understand the concept of E-Mail and how it works over Internet.

## Mapping with Programme Outcomes

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M					L			
CO2	L						H		
CO3			H						
CO4							H		
CO5					M			L	

### Text Book:

1. Craigaldred,” Learn Basic HTML and Web Designers- A beginners guide”, Kindle Edition, 2015.

### Reference Books:

1. Mike Mcfrath, “HTML in Easy Steps”, 2009 Publications.
2. Jeremy Keith, “HTML5 for Web Designers”, 2014 Publications.
3. Thomas A. Powell, “HTML & CSS: The Complete Reference”, Fifth Edition, 1 Jan 2018.

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from 2019-20 onwards  
SIXTH SEMESTER**

**PART – III -CORE PRACTICAL- V - WEBDESIGNING AND NETWORKING LAB**

Maximum CIA: 40

Maximum CE: 60

Total Hour: 60

**Objective:** Impairing professional skills in Internet and Web designing

1. Creating a program using HTML Tag to display the lists of departmental stores.
2. Design a webpage to display image and text using HTML tag for advertisement of a company
3. Creating a table to display list of products using HTML tag.
4. Design a webpage to download a file and image from web server and FTP server.
5. Design a webpage for our Department HTML image links and internal links.
6. Creating Web pages for a business organization using with minimum five links using HTML.
7. Creating a website of your College using formatted HTML Tags and Frames.
8. Creating a resume using HTML tag.
9. Creating a document using form to support local processing of order form.
10. Create a form for university exam fee payment.
11. Create a Multiform for quiz portal.
12. Creating a multiform document to display Survey Report.

**Course Outcome:**

CO1: Design a web page and identify its elements and attributes.

CO2: Create web pages using HTML and its controls.

CO3: Build online forms for commercial applications.

CO4: Create various forms in single webpage.

CO5: Create links between multiform.

**Mapping with Programme Outcomes**

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4
CO1		M			H				
CO2			M			H			
CO3		L							H
CO4					L		H		
CO5		L						M	

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SIXTH SEMESTER**

**PART III-ELECTIVE II: E- COMMERCE**

Maximum CIA: 30

Maximum CE: 70

Total Hour: 60

Objective: On the successful completion of this paper the students should have gained knowledge about Ecommerce Trade and legal provisions.

**Unit I [12 HOUR]**

Telecommunication Networks : Introduction - LAN - WAN- Internet - What is Electronic Commerce - Brief History of Electronic Commerce - Advantages and Limitations of Electronic Commerce - Types of Electronic commerce - Integrating Electronic Commerce- Key questions for Management

**Unit II [12 HOUR]**

The Internet and the World Wide Web: The Internet Today - History of the Web - Unique benefits of the Internet - Internet Architecture - World Wide Web - Concepts and Technology - Creating Web pages - Launching a Business on the Internet.

**Unit III [12 HOUR]**

Electronic Payment Systems: Overview of the Electronic payment Technology - Requirements for Internet Based payments - Electronic payment Media - Electronic commerce and banking.

**Unit IV [12 HOUR]**

E-security: Security in the cyberspace - Designing for security - Virus - Security Protection and Recovery - Encryption - The Basic Algorithm System - Authentication and Trust - Key management - Internet Security Protocols and Standards - Other Encryption issues.

**Unit V [12 HOUR]**

Web based Business: Business-to-Business Electronic Commerce-Intranets and Extranets - Intranets and Supply Chain Management - Legal and Ethical issues - Case studies.

**Course Outcome:**

CO1: Demonstrate an understanding of the foundations and importance of E-commerce

CO2: Have the knowledge of World Wide Web.

CO3: Understand the processes of electronic payment systems.

CO4: Understand the basic concepts E-security.

CO5: Demonstrate the concept web based business and the Legal and Ethical issues through case study concept.

## Mapping with Programme Outcomes

CO/PO/PSOs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	M		M			M	M	
CO2			M					M
CO3	M				M			
CO4		M						L
CO5				M		M		

### Text books:

1. Elias. M. Awad, "Electronic Commerce", Prentice - Hall of India Pvt Ltd, 2016.
2. Ravi Kalakos, Andrew B. Whinstone, "Electronic Commerce - A Manager's guide", Addison - Wesley, 2017.

### Reference Books:

1. Efraim Turban, Jae Lee, David King, McMichael Chung, —Electronic Commerce – A Managerial Perspective", Addison - Wesley, 2017.
2. Elias M Award, —Electronic Commerce from Vision to Fulfillment, 3rd Edition, PMI, 2016

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**SIXTH SEMESTER**

**PART III-ELECTIVE-II: PRINCIPLES OF INTERNATIONAL TRADE**

Maximum CIA: 30

Maximum CE: 70

Total Hour: 60

Objective: On the successful completion of this paper the students should have gained knowledge about International Trade and legal provisions.

**Unit I [12 HOUR]**

The Global Economy – Perspective on the Theory of International Trade – The Importance of International Trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.

**Unit II [12 HOUR]**

International Commodity Agreements – Quota Agreements, Buffer Stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors Influencing the Terms of Trade.

**Unit III [12 HOUR]**

Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for Free Trade – Demerits of Protection – Trade Barriers – Basic Concept of Balance of Payment.

**Unit IV [12 HOUR]**

International Investments – Types of Foreign Investment – Significance of Foreign Investments – Limitations and Dangers of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies.

**Unit V [12 HOUR]**

Multinational Corporation – Definition and Meaning – Importance of MNCS – Benefits of MNCs – Criticism – Globalizations – Meaning – Stages – Essential Conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors Favoring Globalization.



**Course Outcome:**

**CO1:** Identify and analyze some of the major underlying causes of poverty in developing countries, the challenges they face and potential solutions that can assist in achieving sustainable economic development

**CO2:** Identify and analyze differing perspectives on the necessary conditions for trade measures to effectively contribute towards poverty reduction and the achievement of the Sustainable Development Goals

**CO3:** Discuss developing country issues within the context of the Tariff

**CO4:** Compare the advantages of multilateral and regional or bilateral preferential trade agreements in assisting developing countries in achieving sustainable development

**CO5:** Use a holistic understanding of the complex relation between trade and development to identify trade related development strategies which are context specific and can assist developing countries achieve poverty alleviation through sustainable economic growth.

**Mapping with Programme Outcomes**

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3
CO1		M			H			
CO2			M			H		
CO3		L						
CO4					L		H	
CO5		L						M

**Text Book**

1. G.S.Batra & R.C.Dangwal, International Business - New trends, Reprint 2017, Deep & Deep Publications Private ltd, New Delhi.

**Reference Book**

1. Justin Paul, International Business, 5<sup>th</sup> Edition 2018 , PHI learning Private limited, New Delhi.
2. Roger Bennett, International Business, 2016, Pearson, New Delhi.
3. Vyuptakesh Sharan, International Business: Concept, Environment And Strategy,2016, Pearson, New Delhi.

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SIXTH SEMESTER**

**PART III- ELECTIVE II-INVESTMENT MANAGEMENT**

Maximum CIA : 30  
Maximum CE : 70  
Total Hours : 60

Objective: To explain the concept of investments with special reference to securities market.

**UNIT-I [12HOUR]**

Investment – Meaning – Nature – Types – Features – Factors Influencing Investments – Risk and Return – Financial Institutions.

**UNIT-II [12MOUR]**

Capital Market and Stock Exchange in India – Structure – Primary Markets and Secondary Markets – SEBI and Its Role.

**UNIT-III [12MOUR]**

Investment Alternatives: Bonds – Preference and Equity Shares – LIC – UTI – Mutual Funds – National Saving Scheme.

**UNIT-IV [12 MOUR]**

Fundamental and Technical Analysis and Evaluation: Economic Analysis – Industrial Analysis – Company Analysis – Technical Analysis.

**UNIT-V [12 MOUR]**

Portfolio Analysis and Management – Scope – Types – Portfolio Evaluation – Portfolio Selection.

Distribution of Marks: 80% for Theory, 20% for Problem

**Course Outcome:**

CO1: Understand factors influencing investment and overview of financial institutions

CO2: To analyze how securities are traded in the market through the role of SEBI

CO3: To know different investment alternatives in the market

CO4: To analyze fundamental and technical view of investment

CO5: Understand basics in portfolio analysis

## Mapping with Programme Outcomes

CO/PO/PSOs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	M					M	M	
CO2			M					
CO3		M			M			
CO4		M						L
CO5				M		M		

### TEXT BOOKS

1. Dr. Preeti Singh- Investment Management- Mimalaya Publishing Mouse Pvt.
2. Investment Management, V.K.Bhall, 2007 Edition, S. Chand and Co.

### REFERENCE BOOKS

1. Alexander- Gordon J. and Sharpe, William, Fundamental of Investment, Prentice Hall Inc- Englewood Cliffs [Pearson Education] 1989, New Jersey.
2. Ballad- V. K, Investment Management Security Analysis and Portfolio Management, 8<sup>th</sup> Edition- Sulthan and Chand, 2005, New Delhi.

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SIXTH SEMESTER**

**PART – III ELECTIVE- III PRINCIPLES OF AUDITING**

Maximum CIA: 30

Maximum CE: 70

Total Hours: 60

Objective : On successful completion of this paper the students should have gained knowledge about auditing functions and classifications and acquired knowledge about vouching and verification of assets.

**UNIT I [10 HOUR]**

Origin of Auditing – Definition of Auditing – Objectives of Auditing- Tax Audit and Management of Audit.

**UNIT II [14 HOUR]**

Classification of Audit –Scope and nature of Statutory Audit and continuous Audit – Periodical Audit, Partial Audit, Balance sheet Audit, Performance Audit and Proprietary Audit.

**UNIT III [10HOUR]**

Qualification of an Auditor – Appointment of an Auditor – Duties, Rights and Liabilities of an Auditor.

**UNIT IV [14 HOUR]**

Audit plan- Developing an Audit plan- Vouching – Meaning – Objectives, Importance of Voucher – Types of Vouchers.

**UNIT V [12 HOUR]**

Verification and valuation of Assets and Liabilities – Audit Approach- EDP and mechanical system- Audit with the aid of computers- Recent trends in Auditing.

**Course Outcome:**

CO1: Explaining the purpose and context of external audit and other assurance engagements

CO2: Explain the principles of good corporate governance and application of professional and ethical codes.

CO3: Explain the nature of internal audit and its relationship with external audit.

CO4: Demonstrate an auditor's plan to audit as per international standards of auditing.

CO5: Evaluate the findings of the audit and assess their potential impact on auditor's report.

**Mapping with Programme Outcomes**

CO/PO/PSOs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	H		M		H	M	H	
CO2	H	H	M	M	H	M	H	
CO3	H	H		M			H	
CO4	M	M	H	M	M	M	H	
CO5		H	M		H	M	H	

**TEXT BOOKS**

1. Tandon.B.N, Practical Auditing, 8<sup>th</sup> edition, S Chand Company Ltd, 2005, New Delhi.
2. Aruna Jha, Auditing (University Edition), Taxmann Publication Pvt Ltd, 3<sup>rd</sup> Edition 2016

**REFERENCE BOOKS**

1. F.R.M De Paula, The Principles of Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London,2010
2. Spicer and Pegler, Practical Auditing, Vikas publishing House, 2011, New Delhi.

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**SIXH SEMESTER**

**PART – III -ELECTIVE III- ADVERTISING AND SALES PROMOTION**

Maximum CIA: 30

Maximum CE: 70

Total Hour: 60

Course Objectives: To understand the role of advertising and promotion that affects business world. To explain use of advertising and sales promotion as a marketing tool.

**Unit: 1** **[11 HOUR]**

Advertising: Meaning-importance-objectives-media-forms of media-press Newspaper trade journal-Magazines-outdoor advertising-poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre programmed-radio and television advertising-exhibition-trade fair-transportation advertising.

**Unit:2** **[12 HOUR]**

Advertising agencies-advertising budget-advertising appeals - advertising organization-social effects of advertising-advertising copy - objectives-essentials - types-elements of copy writing: Headlines, body copy - illustration-catch phrases and slogans-identification marks.

**Unit: 3** **[12 HOUR]**

Advertising layout- functions-design of layout-typography printing process-lithography printing plates and reproduction paper, and cloth- size of advertising-repeat advertising campaign- steps in campaign planning.

**Unit: 4** **[11 HOUR]**

Sales force Management-Importance-sales force decision-sales force size-recruitment & selection-training-methods-motivating salesman Controlling - compensation & incentives fixing sales territories-quota - Evaluation.

**Unit: 5** **[12 HOUR]**

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising -techniques of sale promotion-consumer and dealer's promotion. After sales service-packing – guarantee - Personal selling- Objectives - Salesmanship-Process of personal selling-types of salesman.

**Course Outcomes:**

CO1 Identify advertising mediums, traditional, new and experimental

CO2: To Understand the function of Advertising Agencies

CO3: To Understand the principles of advertising layout and campaign

CO4: To Apply various sales promotion strategies and techniques

CO5: To explain Synthesize information regarding testing the effectiveness of advertising and sales promotion

**Mapping with Programme Outcomes**

CO/PO/PSOs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1			H			H	M	
CO2			H					M
CO3	M				M			
CO4		M						L
CO5				M		H		

**Text Book(s)**

1. SHHKazmi& Satish Batra - Advertising & Sales Promotion, Excel

**Reference Books**

- 1 BolenJ.H. - Advertising
- 2 SontakkC.N. - Advertising and Sales Management
- 3 DavarS.K. - Salesmanship and advertising
- 4 Bar anilkumar, - Advertising and Sales Promotion.

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**SIXTH SEMESTER**

**PART III- ELECTIVE III: BRAND MANAGEMENT**

Maximum CIA: 30

Maximum CE: 70

Total Hour: 60

Objective: To teach the importance of brand and its impacts among the customers

**Unit I [12 HOUR]**

Introduction-Basic understanding of brands –concepts and process –significance of a brand – Brand mark and trade mark –different types of brands –family brand, individual brand, private brand –selecting a brand name –functions of a brand –branding decisions –influencing factors.

**Unit II [12 HOUR]**

Brand Associations: Brand vision –brand ambassadors –brand as a personality, as trading asset, Brand extension –brand positioning –brand image building

**Unit III [12 HOUR]**

Brand Impact: Branding impact on buyers –competitors, Brand loyalty –loyalty programmes –Brand equity –role of brand manager –Relationship with manufacturing-marketing-finance - Purchase and R & D –brand audit

**Unit IV [12 HOUR]**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger –Monitoring brand performance over the product life cycle. Co-branding.

**Unit V [12 HOUR]**

Brand Strategies: Designing and implementing branding strategies



## Course Outcome

CO1: Demonstrate knowledge of the nature and processes of branding and brand management

CO2: Evaluate the scope of brand Associations management activity across the overall organizational context and analyze how it relates to other business areas.

CO3: Appraise the key issues in managing a brand portfolio and making strategic brand decisions.

CO4: Formulate and justify brand Rejuvenation and discuss about role brand manager.

CO5: Analyses and discuss contemporary brand related problems and develop appropriate strategies and initiatives.

## Mapping with Programme Outcomes

CO/PO/PSOs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		H		H			M	
CO2						H		M
CO3	M				M			
CO4			M					L
C05				M			H	

## Text Book:

1. Lan Batey Asian Branding –“A great way to fly”, Prentice Hall of India, Singapore 2016.
2. Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York.

## References Books:

1. Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2018.
2. Paul Temporal, Branding in Asia, John Wiley & sons (P) Ltd., New York.

**B.Com Computer Application Board**  
**Scheme of Examination (CBCS with OBE Pattern)**  
**For the Candidates admitted during the Academic Year 2021-2022 onwards**

Part	Sub Code	Subject Title	Ins.Hrs/Wee	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
<b>SEMESTER I</b>								
I	21LATA01/ 21LAHI01/ 21LAFR01 21LAMY01	Language – I Tamil I/Hindi I/Malayalam I/French I	5	3	50	50	100	3
II	21ENG001	English –I	5	3	50	50	100	3
III	21BCC101	Core 1- Financial Accounting –I	6	3	50	50	100	4
III	21BCC102	Core 2- Office Automation and C Programming	6	3	50	50	100	4
III	21BCCID1	Allied:1 - Managerial Economics	6	3	50	50	100	4
IV	21UFCA01	Foundation Course I : EVS	2	2	-	50	50	2
		<b>Total</b>	<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER II</b>								
I	21LATA02/ 21LAHI02/ 21LAFR02/ 21LAMY02	Language –II Tamil II/Hindi II/Malayalam II/ French II	5	3	50	50	100	3
II	21ENG002	English – II	5	3	50	50	100	3
III	21BCC201	Core 3 - Financial Accounting –II	6	3	50	50	100	4
III	21BCCP01	Core Practical -1 Office Automation and C Programming	6	3	50	50	100	4
III	21BCCID2	Allied: 2- Principles of Management	6	3	50	50	100	4
IV	21UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2
		<b>Total</b>	<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER III</b>								
III	21BCC301	Core 4- Financial Accounting -III	5	3	50	50	100	4
III	21BCC302	Core 5 - Principles of Marketing	5	3	50	50	100	4
III	21BCC303	Core 6- Programming in C++	5	3	50	50	100	4
III	21BCCP02	Core Practical - 2 : Programming in C++	5	3	50	50	100	4
III	21BCCID3	Allied :3- Business Mathematics	5	3	50	50	100	4
III	21BCCSB1/ 21BCCSB2	SBC -1 : Corporate Communication#	3	3	30	45	75	3
IV	21BTA001/ 21ATA001/ 21BCCOE1	OEC-1:B T- 1 /AT - 1 / Human Resource Management	2	2	-	50	50	2
		<b>Total</b>	<b>30</b>				<b>625</b>	<b>25</b>

<b>SEMESTER IV</b>								
III	21BCC401	Core 7- Corporate Accounting	5	3	50	50	100	4
III	21BCC402	Core 8 - Commercial Law	5	3	50	50	100	4
III	21BCC403	Core 9- DBMS	5	3	50	50	100	4
III	21BCCP03	Core Practical-3: DBMS Lab	5	3	50	50	100	4
III	21BCCID4	Allied 4- Business Statistics	5	3	50	50	100	4
III	21BCCSB3/ 21BCCSB4	SBC- 2 : Tally ERP 9 with GST	3	3	30	45	75	3
IV	21BTA002/ 21ATA002/ 21OEC002	OEC-2:BT-II/AT-II/ Communicative English #	2	2	-	50	50	2
V	21NSS001/ 21NCC001 21SPT001/ 21EXT001	SOC-1: NCC/NSS/Sports //Extension Activities			50		50	2
<b>Total</b>			<b>30</b>				<b>675</b>	<b>27</b>
<b>SEMESTER V</b>								
III	21BCC501	Core 10- Cost Accounting	5	3	50	50	100	4
III	21BCC502	Core 11- Income Tax Law and Practice	5	3	50	50	100	4
III	21BCC503	Core 12- Business Finance	5	3	50	50	100	4
III	21BCC504	Core 13 – Visual Basic.Net	5	3	50	50	100	4
III	21BCCP04	Core Practical-4: Visual Basic.Net	5	3	50	50	100	4
III	21BCCE01/ 02/03	Elective - 1: Banking and Insurance Law	5	3	50	50	100	4
III	21BCCPR1	Institutional Training	-	-	-	-	-	-
<b>Total</b>			<b>30</b>				<b>600</b>	<b>24</b>
<b>SEMESTER VI</b>								
III	21BCC601	Core 14: Management Accounting	5	3	50	50	100	4
III	21BCC602	Core 15: Web Designing and Networking	5	3	50	50	100	4
III	21BCCP05	Core Practical-5: Web Designing and Networking	5	3	50	50	100	4
III	21BCCE04/ E05/06	Elective - 2 : Investment Management	5	3	50	50	100	4
III	21BCCE07/ 08/09	Elective - 3 : Indirect Taxes	5	3	50	50	100	4
III	21BCCPR2	Project and Viva Voce	5	3	50	50	100	4
<b>Total</b>			<b>30</b>				<b>600</b>	<b>24</b>
<b>Total</b>							<b>3600</b>	<b>140</b>

**List of Skill Based Courses**

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BCCSB1	Corporate Communication	3
2	III	21BCCSB2	Cyber law	3
3	IV	21BCCSB3	Tally ERP 9 with GST	3
4	IV	21BCCSB4	Company Law	3

**List of Elective Courses**

S.No	Sem.	Subject Code	Subject Name	Credits
<b>Elective II</b>				
1	V	21BCCE01	Banking and Insurance Law	4
2	V	21BCCE02	Retail Business Management	4
3	V	21BCCE03	Management Information System	4
<b>Elective II</b>				
4	VI	21BCCE04	E-Commerce	4
5	VI	21BCCE05	Principles of International Trade	4
6	VI	21BCCE06	Investment Management.	4
<b>Elective III</b>				
7	VI	21BCCE07	Indirect Taxation	4
8	VI	21BCCE08	Advertising and Sales Promotion	4
9	VI	21BCCE09	Brand Management	4

**List of Open Elective Courses**

S.No	Sem.	Subject Code	Subject Name	Credits
1	III	21BTA001	Basic Tamil-I	2
2	III	21ATA001	Advanced Tamil-I	2
3	III	21BCCOE1	Human Resource Management	2
4	IV	21BTA002	Basic Tamil-II	2
5	IV	21ATA002	Advanced Tamil-II	2
6	IV	21OEC002	Communicative English	2

**List of Extra Credit Courses**

<b>S.No</b>	<b>Sem.</b>	<b>Subject Code</b>	<b>Subject Name</b>	<b>Credits</b>
1	III	21BCCAC1	Principles of Auditing	2
2	IV	21BCCAC2	Mobile Computing	2
3	V	21BCCAC3	Network Management	2

**Summary of the Programme**

<b>Part</b>	<b>No.of Papers</b>	<b>Total Credits</b>	<b>Total Marks</b>
I – Language	2	6	200
II – English	2	6	200
III – Core	20	80	2000
III-Project	1	4	100
III – Allied	4	16	400
III – Elective	3	12	300
III – SBC	2	6	150
IV – Foundation Course	2	4	100
IV – OEC	2	4	100
V - NSS/NCC/Sports/Ext. Activity	1	2	50
<b>Total</b>	<b>39</b>	<b>140</b>	<b>3600</b>

**SEMESTER – I**

**PART-III CORE 1: FINANCIAL ACCOUNTING -I**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCC101	Financial Accounting –I	Core-1	60	12	0	4
<b>Preamble:</b> To enable the students to learn principles, Conventions and concepts of Accounting						
<b>Prerequisite:</b> knowledge in basic Accounting transactions						
<b>Course outcomes (COs):</b>						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Have a strong foundation in fundamental concepts of accounting.					K1
CO2	Gain knowledge about the preparation of final accounts to solve the Errors of book keeping					K2
CO3	Know the techniques in Average due date, bill of exchange.					K4
CO4	Learn about basic concepts of Consignments and Joint venture.					K5
CO5	Gain knowledge on Bank Reconciliation Statement					K2

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		L		-	S	M	S	M	S	S
CO2		L		-	S	M	S	M	S	S
CO3		-		-	S	S	S	M	S	S
CO4		-		-	S	S	S	S	S	S
CO5		-		-	S	M	S	M	S	S

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	Accounting –Meaning, objectives-advantages, limitations-Accounting Concepts and Conventions– Journal –Ledger– Subsidiary books - Trial Balance.	15	YouTube Videos
II	Final Accounts of sole trader – Trading, Profit and loss account – Balance sheet – Adjustments.	14	PPT/ Videos
III	Errors and rectification – Classification of errors: Bills of exchange – Accommodation bills : Average due date – Account current.	14	NPTEL Videos /PPT
IV	Consignment– Features – Distinction between sale and consignment – Account Sales – Accounting treatment of consignment Transactions – Consignor’s books– Consignee’s books: Joint Venture – Features – Distinction between Joint venture and consignment - Distinction between Joint venture and Partnership - Accounting treatment for Joint Venture Transactions.	15	PPT/ NPTEL Videos
V	Bank Reconciliation Statement : Accounting for Non Profit Organizations -Receipts and Payments account - Income and Expenditure account - Balance Sheet.	14	YouTube Videos
<b>Total</b>		<b>72</b>	
<b>Text Book</b>			
1. Reddy T.S and Murthy.A, Financial Accounting, Reprint 2020, Margham Publications, Chennai.			
<b>Reference Books:</b>			
1. S.P.Jain & K.L.Narang, Principles Of Accountancy, Reprint 2013, Kalyani Publishers, New Delhi.			
2. Gupta.R.L, Gupta.V.K, Shukla.M.C, Financial Accounting, 9 <sup>th</sup> Edition, 2014, Sultan Chand and sons, New Delhi.			
3. S.P.Jain & K.L.Narang, Advanced Accountancy, Volume - I Edition- 2010, Kalyani Publishers, New Delhi.			
<b>Websites</b>			
1. <a href="http://www.openj.edu/openlearn">www.openj.edu/openlearn</a>			
2. MIT Open Course Ware – <a href="http://ocw.mit.edu">http://ocw.mit.edu</a>			
3. Oxford University Press - <a href="http://www.oup.co.in">http://www.oup.co.in</a>			
<b>Learning Methods (*):</b>			
Assignment/Seminar/Case-Study/Industrial Visit			

**SEMESTER – I**

**PART III-CORE 2: OFFICE AUTOMATION AND C PROGRAMMING**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCC102	Office Automation and C programming	Core-2	52	20	0	4

**Preamble:** To gain knowledge on fundamentals of information technology.

**Prerequisite:** Knowledge on computer basics

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Explain the organization and working principle of computer hardware components.	K1
CO2	Explain the Data processing, operating system and networking concepts	K2
CO3	To teach about Ms Office Programs	K4
CO4	To learn about basic concepts of C programming	K5
CO5	Summarize the decision making and looping statements	K2

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		-		-	M	M	S	S	S	S
CO2		-		-	M	L	S	S	S	S
CO3		M		L	S	M	M	S	S	S
CO4		-		-	S	L	M	L	M	L
CO5		-		-	M	L	L	-	M	L

S – Strong; L – Low; M – Medium



**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction to Computer system Architecture –Hardware: Input Output and Storage Devices –Software - Programming Languages-Language Translators- Importance of computers in business- Computer Related jobs in Business.	14	YouTube Videos
II	Data and Information – Data processing – Data Storage and Data Retrieval capabilities – Number systems and Conversions – Flowcharts - Steps in Developing a Computer Program- Operating systems – Email creation and its use-WWW – E-Commerce- Mobile computers.	14	PPT/ Videos
III	Introduction to MS-Office-Word-Document preparation-Excel-problem solving-charts-PowerPoint Presentation-Access-Databases-Forms and Reports-Management Information System – Decision support system – Expert system – Computer based information system – Expert system.	15	YouTube Videos /PPT
IV	Overview of C-Introduction-Character Set-C Tokens-Keyword and Identifiers-Constant-Variables-Data Types-Declaration of Variables and Constants-Assigning Values to Variables-Operators- Type Conversion in Expression.	15	PPT/ Videos
V	Decision Making and Looping statements-Arrays-String Handling Functions. Functions-Return Values and Their Types- Recursion-Functions Function with Arrays and Strings.	14	YouTube Videos
<b>Total</b>		<b>72</b>	

**Text Book**

1. B.Ram, Computer fundamentals: Architecture of organization,3<sup>rd</sup> edition, new age,International publisher,New Delhi
2. C.Balagurusamy, Designing in ANSI C, 5<sup>th</sup> Edition, Tata Mc Graw Hill Publishing Company, 2007, New Delhi.

**Reference Books:**

1. Henry C. Lucas. Jr., Information Technology, Strategy decision making for Managers,1<sup>st</sup> Edition, John Wiley & Sons [Asia] Pvt. Ltd, Year-2015, Singapore.
2. Leon Alexis, Leon Mathews, Fundamental of Information Technology, 1<sup>st</sup> Edition, Visas Publishing House, Year-2014.
3. V. Rajaraman, Introduction to Information Technology,3<sup>rd</sup> edition, Sami Publications,
4. Holzner Steve, C-Designing The Accessible Guide Professional Designing , 3<sup>rd</sup> Edition

**Websites**

1. [www.openj.edu/openlearn](http://www.openj.edu/openlearn)
2. MIT Open Course Ware – <http://ocw.mit.edu>
  1. Oxford University Press - <http://www.oup.co.in>

**Learning Methods (\*):**

Assignment/Seminar/Case-Study/Industrial Visit

**SEMESTER – I**

**PART III-ALLIED 1: MANAGERIAL ECONOMICS**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
<b>21BCCID1</b>	Managerial Economics	Allied-1	52	20	0	4
<b>Preamble:</b> To gain a thorough grounding in economic theory and practical business applications.						
<b>Prerequisite:</b> Basic concepts of economics						
<b>Course outcomes (COs):</b>						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Gain a strong knowledge in various economic theories.					K1
CO2	Analyse the various concepts of demand and supply.					K2
CO3	Have complete knowledge on consumer behavior.					K4
CO4	Learn about basic concepts of production and cost analysis.					K5
CO5	Understand the types of competition and markets.					K2

**Mapping with Programme Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1				-	M	M	S	S	M	S
CO2				L	S	M	S	S	M	S
CO3				-	M	S	S	S	M	S
CO4				-	S	M	S	S	M	M
CO5				-	M	M	S	S	M	S

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction to Economics: definition, nature and scope of Economics –Economic theories applied to business analysis- decision making in business –objectives of a business firm.	15	YouTube Videos
II	Demand and supply functions: Meaning of demand – determinants of demand – distinctions of demand –Law of demand –Elasticity of demand – supply concepts – Equilibrium.	14	PPT/ Videos
III	Consumer behavior: Meaning of utility –Law of Diminishing Marginal Utility – Equi- Marginal Utility – Indifference curve analysis –Definition –properties –consumer’s surplus- consumer’s equilibrium.	14	NPTEL Videos /PPT
IV	Production and cost analysis: meaning and concepts of production –factors of production and production function – law of variable proportion –law of returns to scale – producer’s equilibrium – Economies of scale	15	PPT/ Videos
V	Market structure and pricing: Types of competition –perfect competition –Monopoly –Monopolistic competition – Oligopoly – price and output determination under different competitive market conditions.	14	YouTube Videos
<b>Total</b>		<b>72</b>	
<b>Text Book</b>			
<ol style="list-style-type: none"> <li>1. Shankaran S Business Economics - Margham Publications Ch -17 - 2019, Revised Edition</li> <li>2. Sundharam KPM Sundharam E N - Business Economics - Sultan Chand &amp; Sons - New Delhi – 02-2017 Edition.</li> </ol>			
<b>Reference Books:</b>			
<ol style="list-style-type: none"> <li>1. Chaudhary C.M -Business Economics-RBSA Publishers - Jaipur -03 - 2016 Edition</li> <li>2. Mehta P.L - Managerial Economics – Analysis, Problems &amp; Cases, Sultan Chand &amp; Sons - New Delhi -02, 2016, Revised Edition.</li> </ol>			
<b>Websites</b>			
<ol style="list-style-type: none"> <li>3. <a href="http://www.openj.edu/openlearn">www.openj.edu/openlearn</a></li> <li>4. MIT Open Course Ware – <a href="http://ocw.mit.edu">http://ocw.mit.edu</a></li> <li>5. Oxford University Press - <a href="http://www.oup.co.in">http://www.oup.co.in</a></li> </ol>			
<b>Learning Methods (*):</b>			
Assignment/Seminar/Case-Study/Industrial Visit			

**SEMESTER – II**

**PART-III CORE 3: FINANCIAL ACCOUNTING -II**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCC201	Financial Accounting –II	Core-3	60	12	0	4
<b>Preamble:</b> To train the students in solving advanced problems in Accounting.						
<b>Prerequisite:</b> knowledge in financial Accounting .						
<b>Course outcomes (COs):</b>						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Learning the Methods of calculating Depreciation					K1
CO2	Concepts of single entry system.					K2
CO3	Acquire knowledge on hire purchase and installment purchase system..					K4
CO4	Prepare branch accounting and departmental accounts.					K5
CO5	Inculcate the knowledge of Self balances and Sectional balancing ledger.					K2

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		L		-	S	M	S	M	S	S
CO2		L		-	S	M	S	M	S	S
CO3		-		-	S	S	S	M	S	S
CO4		-		-	S	S	S	S	S	S
CO5		-		-	S	M	S	M	S	S

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	Accounting for depreciation – meaning, characteristics, causes and objectives – needs – methods: straight line method, diminishing balance method, annuity method, sinking fund, insurance policy method, machine hour rate method . theory: reserves and provisions – difference between provision and reserves , types.	15	YouTube Videos
II	Single entry system- meaning and features- ascertainment of profit- net worth method- conversion method- distinction between statement of affairs method and conversion method.	12	PPT/ Videos
III	Hire purchase system: features - accounting treatment – calculation of interest- default and repossession- hire purchase trading account- debtors method – stock and debtors method. installment purchase system: distinction between hire purchase and installment system - accounting treatment.	15	NPTEL Videos /PPT
IV	Branch accounts (excluding foreign branches) – dependent– accounting treatment in dependent branches- debtors system- stock and debtors system.	16	PPT/ NPTEL Videos
V	Departmental accounts – methods and techniques of departmental accounting - difference between department and branch account - apportionment of common expenses. inter departmental transfer .	14	YouTube Videos
<b>Total</b>		<b>72</b>	

**Text Book**

1. Reddy T.S and Murthy.A, Financial Accounting, Reprint 2019, Margham Publications, Chennai.

**Reference Books:**

4. S.P.Jain & K.L.Narang, Principles Of Accountancy, Reprint 2018, Kalyani Publishers, New Delhi.
5. Gupta.R.L, Gupta.V.K, Shukla.M.C, Financial Accounting, 9<sup>th</sup> Edition, 2014, Sultan Chand and sons, New Delhi.
6. S.P.Jain & K.L.Narang, Advanced Accountancy, Volume - I Edition- 2010, Kalyani Publishers, New Delhi.

**Websites**

4. [www.openj.edu/openlearn](http://www.openj.edu/openlearn)
5. MIT Open Course Ware – <http://ocw.mit.edu>
6. Oxford University Press - <http://www.oup.co.in>

**Learning Methods (\*):**

Assignment/Seminar/Case-Study/Industrial Visit

**SEMESTER – II**

**PART III- CORE PRACTICAL - I : OFFICE AUTOMATION AND C PROGRAMMING**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCCP01	Office Automation and C programming	Core practical-1	12	0	60	4

**Preamble:** : To acquire knowledge on editor, spread sheet, presentation software and C Programming skills.

**Prerequisite:** Knowledge on computer basics.

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Understand the basics of ms-word.	K1
CO2	Learning the MS-Excel functions	K2
CO3	Know the best ways of providing presentation	K4
CO4	Learn the methods of iteration or looping and branching	K5
CO5	Apply all the concepts that have been covered in the theory course	K2

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		-		-	M	M	S	S	S	S
CO2		-		-	M	L	S	S	S	S
CO3		M		L	S	M	M	S	S	S
CO4		-		-	S	L	M	L	M	L
CO5		-		-	M	L	L	-	M	L

S – Strong; L – Low; M – Medium

**Syllabus:**

S.No	Program	Hours	E-Contents/ E-Resources
	<b><u>MS OFFICE - MS-Word</u></b>		
1.	Write a covering letter to apply for a Job in a Company in MS-Word and prepare your curriculum vitae in MS-Word and perform the following operations: bold, underline, font size, style, background color, text color, line spacing, spell check, alignment, header, footer, inserting pages, page number, find and replace.	6	YouTube Videos
2.	Prepare an invitation to invite your friends to your birthday party. using mail merge for at least five letters.	6	YouTube Videos
	<b><u>MS OFFICE -MS-Excel</u></b>		
3.	Prepare bank customer statement in customer name, account number and find simple and compound interest and analysis data work sheet with pivot table in MS –Excel.	6	PPT/ Videos
4.	Prepare mark list of your class (minimum 5 subjects) and perform the following operations: Data entry, total, average, result and ranking by using arithmetic, logical functions and sorting, prepare the result analysis chart.	6	PPT/ Videos
	<b><u>MS OFFICE -MS-PowerPoint</u></b>		
5.	Create a slide show presentation for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offers and etc. The presentation should be in Automatic mode. 1.Use bar chart(X-axis, Y-axis). 2.Use different presentation template different transition effect for each slide.	6	YouTube Videos /PPT
	<b><u>MS OFFICE -MS-Access</u></b>		
6.	Prepare a payroll for employee database of an organization with following details: Employee Id, name, Date of birth, Department and designation, date of appointment, Basic pay, Dearness allowance and House rent allowance.	6	PPT/ Videos
	<b><u>C Programming</u></b>		
7	Write a C program to find Fibonacci series of in a given range	6	PPT/ Videos

<b>8</b>	Write a program to take input of name, roll no and marks obtained by a student in 4 subjects of 100 marks each and display the name, roll no with percentage score secured.	<b>6</b>	PPT/ Videos
<b>9</b>	Write a C program to sort the given number in ascending order.	<b>6</b>	PPT/ Videos
<b>10</b>	Write a C program to find the factorial of given number using recursive function.	<b>6</b>	PPT/ Videos
<b>11</b>	Write a <a href="#">C program to find area and circumference of circle.</a>	<b>6</b>	PPT/ Videos
<b>12</b>	Write a C program to convert from decimal to binary, octal and hexadecimal values.	<b>6</b>	PPT/ Videos
<b>Total</b>		<b>72</b>	

**Text Books :**

1. Ms office 2000 for everyone – Sanjay Saxena – Vikas Publishing House – Reprint 2008
2. Programming in ANSI C – E.Balagurusamy – Tata Mcgraw Hill Publications – 5th Edition



**SEMESTER – II**

**PART III-ALLIED 2: PRINCIPLES OF MANAGEMENT**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCCA02	Principles of Management	Allied-2	60	12	0	4

**Preamble:** To make the students to understand the elements of effective management.

**Prerequisite:** Basic concepts of Management.

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Discuss Nature and scope of Management process	K1
CO2	Describe Planning and decision making process.	K2
CO3	Explaining the Organization and organization structure.	K4
CO4	Enumerate the theories of motivation and incentives.	K5
CO5	Describe Co-ordination and control process.	K2

**Mapping with Programme Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1				-	M	M	S	S	M	S
CO2				L	S	M	S	S	M	S
CO3				-	M	S	S	S	M	S
CO4				-	S	M	S	S	M	M
CO5				-	M	M	S	S	M	S

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	Management: introduction, meaning, definition – management an art or science- nature, objectives and functions of management – scientific management –principles of management - difference between management and administration . manager-roles of manager.	15	YouTube Videos
II	Planning – need and importance of planning – features- merits and demerits-steps in planning process –types of planning – features of sound plan-decision making-features-process-importance-guidelines for effective decision making.	14	PPT/ Videos
III	Organising – nature and importance – process of organising – principles of sound organisation – organisation structure – span of control – organisation chart - departmentation – delegation and decentralization – authority relationship line, functional and staff.	14	NPTEL Videos /PPT
IV	Motivation – features-need -importance– maslow’s theory of motivation — x, y and z theories – leadership – features-qualities of a good leader-styles –directing-meaning,nature - elements of directing-importance of directing-principles of directing.	15	PPT/ Videos
V	Communication: elements, process, features – essentials. co-ordination: features-elements, importance – types : control – nature and objectives - process of control – techniques of control.	14	YouTube Videos
<b>Total</b>		<b>72</b>	

**Text Book**

P.C.Tripathy, P.N.Reddy, Principles of Management, Revised Edition, Tata MC Graw hill publishing Company ltd, 2018, New Delhi

**Reference Books:**

1. Harold Knootz, Heinz Weinhrich, Essential of Management, Revised Edition, Tata MC Graw hill publishing company ltd, 2018, New Delhi
2. Bhushan Y.K, Business Organization, Revised Edition, Tata MC Graw hill publishing, 2018, New Delhi
3. L.M.Prasad, Principles of Management, Revised Edition, Himalaya publication, 2018, Mumbai.

**Websites**

1. [www.openj.edu/openlearn](http://www.openj.edu/openlearn)
2. MIT Open Course Ware – <http://ocw.mit.edu>
6. Oxford University Press - <http://www.oup.co.in>

**Learning Methods (\*):**

Assignment/Seminar/Case-Study/Industrial Visit

**B.COM**

**VLB Janakiammal College of Arts and Science**  
**Autonomous, Coimbatore-42**  
**Bachelor of Commerce (B.Com)**  
**Scheme of Examination (CBCS with OBE Pattern)**  
**For the Candidates admitted during the Academic Year 2019-2020 onwards**

Part	Sub Code	Subject Title	Ins.Hrs/Week	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
<b>SEMESTER I</b>								
I	19LATA01/ 19LAHI01/ 19LAMY01/ 19LAFR01	Language -I	5	3	30	70	100	3
II	19ENG001	English-I	5	3	30	70	100	3
III	19BCM101	Core 1:Principles of Accountancy	6	3	30	70	100	4
III	19BCM102	Core 2: Business Organisation	6	3	30	70	100	4
III	19BCMID1	IDC 1: Business Economics	6	3	30	70	100	4
IV	19UFCA01	Foundation Course I : Environmental studies #	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER II</b>								
I	19LATA02/ 19LAHI02/ 19LAMY02/ 19LAFR02	Language -II	5	3	30	70	100	3
II	19ENG002	English - II	5	3	30	70	100	3
III	19BCM201	Core 3: Financial Accounting	6	3	30	70	100	4
III	19BCM202	Core 4 : Principles of Banking and Insurance	6	3	30	70	100	4
III	19BCMID2	IDC 2 : Practical -I Computer Applications in Business - MS Office	6	3	40	60	100	4
IV	19UFCA02	Foundation Course II: Value Education #	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER III</b>								
III	19BCM301	Core 5: Corporate Accounting	5	3	30	70	100	4

III	19BCM302	Core 6: E-Commerce	5	3	30	70	100	4
III	19BCM303	Core 7: Commercial Law	5	3	30	70	100	4
III	19BCM304	Core 8: Practical II – Computerized Accounting with Tally	5	3	40	60	100	4
III	19BCMID3	IDC 3 : Business Mathematics	5	3	30	70	100	4
IV	19BCMSB1 19BCMSB2	SBC I #	3	3	-	75	75	3
IV	19BTA001/ 19ATA001/ 19BCMED1	EDC I: Basic Tamil I /Advanced Tamil I / Web Designing #	2	3	-	50	50	2
<b>Total</b>			<b>30</b>				<b>625</b>	<b>25</b>
<b>SEMESTER IV</b>								
III	19BCM401	Core 9 : Higher Corporate Accounting	5	3	30	70	100	4
III	19BCM402	Core 10: Company Law and Secretarial Practice	5	3	30	70	100	4
III	19BCM403	Core 11: Corporate Communication	5	3	30	70	100	4
III	19BCM404	Core 12: Principles of Marketing	5	3	30	70	100	4
III	19BCMID4	IDC 4 : Business Statistics	5	3	30	70	100	4
IV	19BCMSB3/4	SBC II#	3	3	-	75	75	3
IV	19BTA002/ 19ATA001/ 19EDC002	EDC II : Basic Tamil II/Advanced Tamil II/ Communicative English #	2	3	-	50	50	2
V	19NSS001/ 19NCC001/ 19SPT001/ 19EXT001	NCC/NSS/Sports/ Extension Activities @	-	-	50	-	50	2
<b>Total</b>			<b>30</b>				<b>675</b>	<b>27</b>
<b>SEMESTER V</b>								
III	19BCM501	Core 13: Cost Accounting	5	3	30	70	100	4
III	19BCM502	Core 14: Management Principles and Practices	5	3	30	70	100	4
III	19BCM503	Core 15: Income Tax Law and Practice	5	3	30	70	100	4
III	19BCM504	Core 16: Principles of Auditing	5	3	30	70	100	4
III	19BCM505	Core 17: Entrepreneurial Development	5	3	30	70	100	4
III	19BCME01/ 19BCME02/ 19BCM E03	Elective I	5	3	30	70	100	4
	19BCMPR1	Institutional Training	-				-	-

		<b>Total</b>	<b>30</b>		<b>600</b>	<b>24</b>			
<b>SEMESTER VI</b>									
III	19BCM601	Core 18: Management Accounting	5	3	30	70	100	4	
III	19BCM602	Core 19: Business Finance	5	3	30	70	100	4	
III	19BCM603	Core 20: Marketing Research	5	3	30	70	100	4	
III	19BCME04/ 19BCME05/ 19BCME06	Elective II	5	3	30	70	100	4	
III	19BCME07/ 19BCME09/ 19BCME08	Elective III	5	3	30	70	100	4	
III	19BCMPR2	Project and Viva Voce	-	3	50	50	100	4	
		<b>Total</b>	<b>25</b>				<b>600</b>	<b>24</b>	
							<b>Total</b>	<b>3600</b>	<b>140</b>

# No Continuous Internal Assessment (CIA), only Comprehensive Examination (CE)

@ No Continuous Internal Assessment (CIA) and Comprehensive Examination (CE)

IDC- Inter disciplinary Course, EDC – Extra disciplinary Course, SBC – Skilled Based Course

#### List of Skill Based Courses

SBC I	19BCMSB1	Industrial Law
	19BCMSB2	Cyber Law
SBC II	19BCMSB3	Service Marketing
	19BCMSB4	Indirect Taxation

#### List of Elective Courses

Elective I	19BCME01	Human Resource Management
	19BCME02	Customer Relationship Management
	19BCME03	Organizational Behaviour
Elective II	19BCME04	Retail Marketing
	19BCME05	Business Environment
	19BCME06	Working Capital Management
Elective III	19BCME07	International Financial Reporting Standards
	19BCME08	Indian Capital Market
	19BCME09	Brand Management

**List of Extra Disciplinary Courses**

EDC I	19BTA001	Basic Tamil
	19ATA001	Advanced Tamil
	19BCMED1	Web Designing
EDC II	19BTA002	Basic Tamil II
	19ATA002	Advanced Tamil II
	19EDC002	Communicative English

**List of Additional Credit Papers**

Sem	Code	Subject Title	Marks	Credits
III	19BCMAC1	Principles of International Trade	100	2
IV	19BCMAC2	Supply Chain Management	100	2
V	19BCMAC3	Digital Finance	100	2

**Summary of the Programme**

Part	No of Papers	Total Credits	Total Marks
I	2	6	200
II	2	6	200
III - Core	20	80	2000
III - IDC	4	16	400
III - Elective	3	12	300
III - Project	1	4	100
IV - Foundation Course	2	4	100
IV - EDC	2	4	100
IV - Skill Based Course	2	6	150
V Extension Activities	-	2	50
<b>Total</b>	<b>38</b>	<b>140</b>	<b>3600</b>

**VLB Janakiammal College of Arts and Science**  
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**For the Candidates admitted from the Academic Year 2021-2022 onwards**

Part	Sub Code	Subject Title	Ins.Hrs/Week	Examination				
				Dur. Hrs.	CIA	CEE	Total	Credit
<b>SEMESTER I</b>								
I	21LATA01/ 21LAHI01/ 21LAMY01/ 21LAFR01	Language –I	5	3	50	50	100	3
II	21ENG001	English-I	5	3	50	50	100	3
III	21BCM101	Core 1:Principles of Accountancy	6	3	50	50	100	4
III	21BCM102	Core 2: Business Organisation	6	3	50	50	100	4
III	21BCMA01	Allied 1: Business Economics	6	3	50	50	100	4
IV	21UFCA01	Foundation Course I : Environmental studies	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER II</b>								
I	21LATA02/ 21LAHI02/ 21LAMY02/ 21LAFR02	Language –II	5	3	50	50	100	3
II	21ENG002	English – II	5	3	50	50	100	3
III	21BCM201	Core 3: Financial Accounting	6	3	50	50	100	4
III	21BCM202	Core 4 : Banking and Insurance	6	3	50	50	100	4
III	21BCMA02	Allied 2 : Principles of Management	6	3	50	50	100	4
IV	21UFCA02	Foundation Course II: Value Education	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>550</b>	<b>20</b>
<b>SEMESTER III</b>								
III	21BCM301	Core 5: Corporate Accounting	5	3	50	50	100	4
III	21BCM302	Core 6: Commercial Law	5	3	50	50	100	4
III	21BCM303	Core 7 : Principles of Marketing	4	3	50	50	100	4
III	21BCM304	Core 8: Business Environment	5	3	50	50	100	4



III	21BCMA03	Allied 3 : Business Mathematics	5	3	50	50	100	4
IV	21BCMSB1/ 21BCMSB2	SBC I - Computer Applications in Business/ Computational Finance I	4	3	30	45	75	3
IV	21BTA001/ 21ATA001/ 21BCMOE1	OEC I : Basic Tamil I /Advanced Tamil I / Aptitude and Logical Reasoning	2	2	-	50	50	2
<b>Total</b>			<b>30</b>				<b>625</b>	<b>25</b>
<b>SEMESTER IV</b>								
III	21BCM401	Core 9 : Higher Corporate Accounting	5	3	50	50	100	4
III	21BCM402	Core 10: Company Law and Secretarial Practice	5	3	50	50	100	4
III	21BCM403	Core 11: Corporate Communication	4	3	50	50	100	4
III	21BCM404	Core 12: Indirect Taxation	5	3	50	50	100	4
III	21BCMA04	Allied 4 : Business Statistics	5	3	50	50	100	4
IV	21BCMSB3/ 21BCMSB4	SBC II- Computerized Accounting/ Computational Finance II	4	3	30	45	75	3
IV	21BTA002/ 21ATA001/ 21OEC002	OEC II : Basic Tamil II/Advanced Tamil II/ Communicative English	2	2	-	50	50	2
V	21NSS001/ 21NCC001/ 21SPT001/ 21EXT001	SOC 1: NCC/NSS/Sports/ Extension Activities	-	-	50	-	50	2
<b>Total</b>			<b>30</b>				<b>675</b>	<b>27</b>
<b>SEMESTER V</b>								
III	21BCM501	Core 13: Cost Accounting	5	3	50	50	100	4
III	21BCM502	Core 14: Entrepreneurial Development	5	3	50	50	100	4
III	21BCM503	Core 15: Income Tax Law and Practice	5	3	50	50	100	4
III	21BCM504	Core 16: Principles of Auditing	5	3	50	50	100	4
III	21BCM505	Core 17: Financial Markets and Services	5	3	50	50	100	4
III	21BCME01/ 21BCME02/ 21BCM E03	Elective I	5	3	50	50	100	4
III	21BCMPR1	Institutional Training	-		-		-	-
<b>Total</b>			<b>30</b>				<b>600</b>	<b>24</b>

SEMESTER VI									
III	21BCM601	Core 18: Management Accounting	5	3	50	50	100	4	
III	21BCM602	Core 19: Business Finance	5	3	50	50	100	4	
III	21BCM603	Core 20: Marketing Research	5	3	50	50	100	4	
III	21BCME04/ 21BCME05/ 21BCME06	Elective II	5	3	50	50	100	4	
III	21BCME07/ 21BCME09/ 21BCME08	Elective III	5	3	50	50	100	4	
III	21BCMPR2	Project and Viva Voce	5	3	50	50	100	4	
			<b>Total</b>	<b>30</b>			<b>600</b>	<b>24</b>	
							<b>Total</b>	<b>3600</b>	<b>140</b>

**List of Skill Based Courses**

S.No	Sem.	Course Code	Course Name	Credits
1	III	21BCMSB1	Skilled Practical I – Computer Applications in Business	3
2	III	21BCMSB2	Skilled Practical II - Computational Finance I	3
3	IV	21BCMSB3	Skilled Practical III – Computerized Accounting	3
4	IV	21BCMSB4	Skilled Practical IV - Computational Finance II	3

**List of Elective Courses**

S.No	Sem.	Course Code	Course Name	Credits
<b>Elective I</b>				
1	V	21BCME01	Human Resource Management	4
2	V	21BCME02	Customer Relationship Management	4
3	V	21BCME03	Organizational Behaviour	4
<b>Elective II</b>				
4	VI	21BCME04	Retail Marketing	4
5	VI	21BCME05	E-Commerce	4
6	VI	21BCME06	Brand Management	4
<b>Elective III</b>				
7	VI	21BCME07	International Financial Reporting Standards	4
8	VI	21BCME08	Investment Management	4
9	VI	21BCME09	Corporate Governance	4

19BCM301

B.Com Degree Examination – Syllabus for candidates admitted from the academic year 2019-2020 onwards

THIRD SEMESTER

PART III - CORE 5 - CORPORATE ACCOUNTING

Maximum CIA: 30

Maximum CE : 70

Total Hours: 60

Course Objective:

To enable the students understand the preparation of accounts of companies.

Unit I (12 Hours)

Issue of Shares – Various kinds – Under subscription and over subscription- Issue of Share at Discount and Premium - Pro rata allotment - Forfeiture of Shares – Reissue of Forfeited Shares – Bonus Shares and Right Issues

Unit II (12 Hours)

Profits prior to Incorporation – Preparation of Final Accounts of Companies – (including Managerial Remuneration Calculation).

Unit III (12 Hours)

Redemption of Preference shares - Underwriting of shares – Types of Underwriting – Marked and Unmarked Application – Complete Underwriting – Partial Underwriting - Firm underwriting

Unit IV (12 Hours)

Issue of Debentures – Distinction between Shares and Debentures - Par, Premium and Discount Rating - Redemption of Debentures.

Unit V (12 Hours)

Liquidation of Companies – Preparation of Statement of affairs and Deficiency account - Valuation of Goodwill and Shares.

NOTE : Distribution of marks : Theory 20% and Problems 80%

Course Outcome:

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

CO 1: Acquire the conceptual knowledge of the fundamentals of corporate accounting and to understand the features of Shares

CO 2: Develop an understanding about redemption of Shares and Debenture and its types

CO 3: Understand the concepts and standards underlying the accounting procedures for issue of Debentures

CO 4: To provide knowledge about accounting procedures of Liquidation and Goodwill

CO 5: To give an exposure to the company final accounts

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	H					H		
CO 2			M			M		
CO 3				M			M	
CO 4								
CO 5	M						L	

#### Text Books

1. T.S. Reddy, A. Murthy, Corporate Accounting , Revised Edition, Margham Publication, New Delhi, 2015

#### Reference Books

1. Gupta R.L, Radhaswamy .M ,Corporate Accounts, 13th Revised Edition, Sultan Chand and Co., New Delhi, 2006.
2. Shukla M.C , Grewal T.S., Gupta S.L., Advanced Accountancy, 12<sup>th</sup> Edition, S. Chand and Co., New Delhi, 2005.

19BCM302

B.Com Degree Examination – Syllabus for candidates admitted from the academic year 2019-2020 onwards

THIRD SEMESTER  
PART III – CORE 6 – E-COMMERCE

Maximum CIA: 30  
Maximum CE : 70  
Total Hours: 60

Course Objective: To enable the students to have knowledge in electronic commerce

Unit I (12 Hours)

Electronic Commerce-Meaning-Introduction to E-Commerce-Goals of E-Commerce-Technical Components of E-Commerce-Advantages and Disadvantages of E-Commerce- Electronic Commerce and Electronic Business- C2C,C2G,G2G, B2G, B2P, B2A, P2P, B2A, C2A, B2B, B2C

Unit II (12 Hours)

The Internet - Domain Names and Internet Organization (.edu ,.com, .mil,.gov, .net etc.-Types of Network -World Wide Web-Benefits of Website- -Target email, Banner Exchange, Shopping Bots- Social Networking.

Unit III (12 Hours)

Planning for Electronic Commerce--Linking objectives to business strategies-Measuring cost objectives-Comparing benefits to Costs -Strategies for developing electronic commerce web sites- E-marketing-E-Advertising-E-commerce sites- Designs.

Unit IV (12 Hours)

Internet Marketing-The PROS and CONS of online shopping-Internet marketing techniques- - The E-cycle of Internet marketing-Personalization E-commerce - Electronic Data Exchange-Introduction-Concepts -Applications -Advantages and Disadvantages -EDI model

Unit V (12 Hours)

E -Payment System -Benefits -Components-Credit Card System -Electronic Fund Transfer- Paperless bill -Modern Payment Cash- Electronic Cash-Internet Security-Secure Transaction- - Privacy on Internet-Corporate Email privacy - Privacy Law.

Course Outcome:

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

CO 1: Discuss modern computing infrastructures from the perspective of the internet and organizations

CO 2: Have the knowledge of different types of networks

CO 3: Discuss and explain theoretical and practical issues of conducting business over the internet and the Web of specific tools, techniques and methods in e-business.

CO 4: Understand the concepts of EDI and its model

CO 5: To expose the knowledge about the technologies used in E payment system

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	M					M		
CO 2	H							
CO 3			M				L	
CO 4							L	
CO 5				M				

Text Book:

1. Dr. K. Abirami Devi, Dr. M. Alagammai, E-Commerce, Margham Publications, Chennai, Reprint 2015.

Reference Books:

1. P.T. Joseph, S.J, "E-Commerce- An Indian Perspective", 4<sup>th</sup> Edition, PHI Publishers, New Delhi, 2016

2. David Whitley, E - Commerce: Strategy, Technologies and Applications, Tata McGrawHill, New Delhi, 2001.

19BCM303

B.Com Degree Examination – Syllabus for candidates admitted from the academic year  
2019-2020 onwards

THIRD SEMESTER  
PART III - CORE 7 – COMMERCIAL LAW

Maximum CIA: 30  
Maximum CE :70  
Total Hours: 60

Course Objective:

On the successful completion of this paper, the students should be well versed in the basic provisions regarding legal framework governing the business world.

Unit I (12 Hours)  
Sources of Law – Law of Contract – Nature – Kinds – Essentials of Valid Contract – Offer – Acceptance – Intention to create Legal relations – Consideration – Capacity to Contract.

Unit II (12Hours)  
Free Consent – Mistake – Misrepresentation – Fraud – Coercion and Undue influence – Lawful Object – Agreement not declared Void – Legal formalities

Unit III (12 Hours)  
Contingent Contract – Performance of Contract – Remedies for Breach of Contract – Quasi Contract – Discharge of Contract

Unit IV (12 Hours)  
Special Contracts – Indemnity and Guarantee – Rights and Liabilities of Surety – Discharge of Surety – Agency – Bailment and Pledge.

Unit V (12 Hours)  
Law relating to Sale of Goods Act 1930 – Rights of Unpaid Seller – Caveat Emptor – Auction Sale – Condition and Warranties to Sale – Performance of Contract of Sale – Rights and Duties of Buyer.

Course Outcome:

On the successful completion of the course, students will be able to study and know  
CO 1: To state the law relating to Indian Contract Act and define the concept of contract

CO 2:To understand the different elements of contract, performance of contract and different modes of discharge of contract

CO 3:Explain the principles of law that apply to performance of contract

CO 4:To explain the concept of special contracts

CO 5:Analyse the Law relating to Sales

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	H					M		
CO 2			L				H	
CO 3				M				
CO 4							M	
CO 5								

#### Text Book

1. N.D.Kapoor, Business Law, 5<sup>th</sup> Revised Edition, Sultan Chand and Sons, New Delhi, 2014.

#### Reference Books

1. S.Kathiresan. V. Radha, Commercial Law, Prasanna Publication, Chennai, 2002.
2. N.Premadevi, Business Law, Sri Vishnu Publication, Chennai, 2003
3. Noshirvan. H. Jhabvala, Sale of Goods Act & The IPA, Jamnadas & Co, Mumbai,2000



19BCM304

3rd Degree Examination – Syllabus for candidates admitted from the academic year  
-2020 onwards

THIRD SEMESTER

PART III – CORE 8 – PRACTICAL II – COMPUTERIZED ACCOUNTING WITH  
TALLY

Maximum CIA : 40  
Maximum CE : 60  
Total Hours : 60

Course Objective: To enable the students to have a practical knowledge in Tally

1. Introduction of Tally – History of Tally version– Features and configuration– company creation - Tally Short keys.
2. Ledger creation - Group creation – Accounting voucher.
3. Receivables and payables management.
4. Bank Reconciliation statement - Cheque printing.
5. Calculation of Interest - Interest Payable – Interest receivable –Inventory statement.
6. Preparation of Invoice.
7. Preparation of Stock summary – Creation of Stock group – Creation of stock category - Unit of measurement – Stock item creation.
8. Go down management creation – Inventory vouchers.
9. Preparation of final Accounts.
10. Ratio analysis.
11. Introduction to GST - Getting Started with GST (Goods)
12. Recording Advanced Entries (Goods)
13. GST Adjustment and Return Filing
14. Getting Started with GST (Services)
15. Recording Advanced Entries (Services)

Course Outcomes

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

CO 1: Develop the students to learn to create company, enter accounting voucher entries.

CO 2: Practically know about preparation of financial statement by using Tally ERP

CO 3: Able to reconcile bank statement, accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software

CO 4: Understand the concepts of GST and making entries

CO 5: To understand the various rates of service tax applicable to GST (service) and its entries

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1				M		H		
CO 2			M			M		
CO 3					L		L	
CO 4								
CO 5		L						

#### Text Book

1. R.K.Taxali, PC Software, 1<sup>st</sup> Edition Tata MC Graw Hill , 2005, (Last Edition).
2. Nitya Tax Associates, Basics of GST, 1<sup>st</sup> Edition Taxmann's , 2016

#### Reference Books

1. Ashok Kisor, Tally 9, 2<sup>nd</sup> Edition BPB Publication, 20011, New Delhi.
2. Dinesh Veerma, Computer Basics and PC Software, Gullybaba Publishing House, 2012

19BCMSBI

B.Com Degree Examination – Syllabus for candidates admitted from the academic year  
2019-2020 onwards

**THIRD SEMESTER**  
**PART IV: SBC I- INDUSTRIAL LAW**

Maximum CE: 75  
Total Hours: 36

Course Objective : After completion of this Course the Students shall be through knowledge in  
Industrial Legislations.

**Unit I** (7 Hours)  
Factories Act 1948 – Provisions relating to Health, Safety and Welfare – Employment of Child  
and Young Men – Adult Workers – Women Workers.

**Unit II** (7 Hours)  
The Minimum Wage Act 1948 – Workmen's Compensation Act 1923 – Employers Liability &  
Non-Liability. Partial, Permanent and Total Disablement – Accusation Diseases – Provident  
Fund Act – Online E Portal.

**Unit III** (8 Hours)  
Payment of Bonus Act 1965-Meaning of Gross Profit- Computation of available and allocable  
Surplus – Eligibility for Bonus – Minimum & Maximum Bonus – Exemption – Applicability of  
the Act – Employees State Insurance Act of 1948 – Definition –Medical Board – Purpose for  
which Funds can be spent – Benefits.

**Unit IV** (6 Hours)  
Industrial Disputes Act 1947 – Provision relating to Strike, Lockout and Retrenchment. Layoff –  
closure – Machinery to solve dispute.

**Unit V** (8 Hours)  
Trade Unions Act 1926 – Definitions registration - Rights and Privileges – Cancellations of  
Registration – Political Fund – Payment of Wages Act 1926 – Permissible Deductions – Time  
and Mode of Payment.

Course Outcomes

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

CO 1: Knowledge about Factories act and its Provisions.

CO 2: Understand about Industrial Disputes Act and its relating Issues.

CO 3: Analyze Provisions relating to Trade Unions.

CO 4: Insight about Bonus Act and Employee Insurance Act and its Purpose.

CO 5: Enlightenment of Minimum wages act and Provisions in Workmen's Compensation.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	H					H		
CO 2			L					
CO 3							M	
CO 4		L						
CO 5				M				

Text Book

1. N.D.Kapoor, Industrial Laws, Sulthan Chand and Sons Publications, 2013

Reference Books

1. P.K. Pathi, Labour and Industrial Law, Prentice Hall India Learning Pvt., Ltd, 2<sup>nd</sup> Edition, 2012
2. S.S.Srivatsava, Industrial Relations and Labour Laws, Vikas Publishing House, 6<sup>th</sup> Edition, 2011

19BCMSB2

B.Com Degree Examination – Syllabus for candidates admitted from the academic year  
2019-2020 onwards

THIRD SEMESTER  
PART IV : SBC II - CYBER LAW

Maximum CE :75  
Total Hours: 36

Course Objectives :

After the successful completion of the course the student shall gain knowledge on various Cyber Acts and its practical applications.

(7 Hours)

Unit I

Cyber Law: Introduction- Concept of Cyberspace- E-Commerce in India-Privacy factors in ECommerce- Cyber law in E-Commerce-Contract Aspects.

(7 Hours)

Unit II

Security Aspects: Introduction-Technical Aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights Act on Soft Proprietary Works-Indian Patents Act on Soft Proprietary works.

(8 Hours)

Unit III

Evidence Aspects: Evidence as part of the Law of Procedures –Applicability of the Law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal Aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of Computer Crime Amendments to Indian Penal Code 1860.

(7 Hours)

Unit IV

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

(7 Hours)

Unit V

The Information Technology Act 2000-Definitions-Authentication of Electronic Records Electronic Governance-Digital Signature Certificates.

Course Outcome:

On the successful completion of the course, students will be able to study and know  
CO1:Describe laws governing cyberspace and analyze the role of Internet Governance in framing policies for Internet security.

CO2:Discuss about Security Aspects and Intellectual Aspects.

CO3:Elucidate Evidence aspects and Criminal Aspects.

CO4:Knowledge about Global Trends in EDI in India.

CO5: Understand about Information Technology Act.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1						M		
CO 2		L					L	
CO 3				M				
CO 4						L		
CO 5		M						

Text Book

1. The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi

Reference Books

1. Pavan Duggal, Text Book on Cyber Law, Universal Law Publishing Co., 2<sup>nd</sup> Edition, 2016
2. Dr.P.Rizwan Ahmed, Cyber Law, Margham Publication, 2016

19BCM401

B.Com Degree Examination – Syllabus – for candidates admitted from the academic year 2019– 2020 onwards

FOURTH SEMESTER

PART III – CORE 9- HIGHER CORPORATE ACCOUNTING.

Maximum CIA: 30

Maximum CE: 70

Total Hours: 60

Course Objective :

To enable the students understand the preparation of accounts of companies.

Unit I (12 Hours)

Amalgamation– Types of Amalgamation– Purchase Considerations – Absorptions and Reconstruction of Companies (Both Internal and External Reconstruction)

Unit II (12 Hours)

Holding Company Account – Consolidation Of Balance Sheet with Treatment of Mutual Owings ,Contingent Liability, Unrealised Profit, Revaluation of Assets, Bonus Issues and Payment of Dividend (Inter Company Holdings Excluded)

Unit III (12 Hours)

Statement of Accounts for Electricity Companies – Treatment of Repairs and Renewals –Final accounts of Electricity Companies

Unit IV (12 Hours)

Accounts of Banking Companies –Preparation of Profit and Loss Account and Balance Sheet (New Format) – Guidelines of RBI – Preparation of Final Accounts– Classification of Bank Advances.

Unit V

Accounts of Insurance Companies –Life Insurance – General Insurance (Both Marine and Fire Insurance Claims)

Note: Distribution of Marks: Theory 20% and Problems 80%

Course Outcome:

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

CO 1: Understand the corporate practice in Amalgamation and Absorptions.

CO 2: Develop the skills in preparation of consolidated Balance Sheet of Holding Company and Subsidiary company.

CO 3: Accounting Provisions relating to Electricity Company.

CO 4: Acquaint with the legal formats and special items and adjustments pertaining to Banking companies.

CO 5: To Know the Legal Procedures of Insurance company Accounts.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	H					H		
CO 2		M					M	
CO 3					L			
CO 4			M					
CO 5				L				

Text Books:

1. T.S.Reddy and A.Murthy, Corporate Accounting ,Revised Edition , Margham Publication, NewDelhi,2015
2. Jain.S.P and Narang.K.L, Advanced Accounting, 14<sup>th</sup> Edition, Kalyani Publications, NewDelhi, 2008.

Reference Books:

1. Gupta.R.L, Radhaswamy.M, Corporate Accounts,13<sup>th</sup> Revised Edition Sultan Chand & Co., New Delhi, 2006.
2. Shukla.M.C, Grewal.T.S, Gupta.S.L, Advance Acconutancy, 12<sup>th</sup> Edition, Sultan Chand & Co., New Delhi, 2005.



Com Degree Examination – Syllabus – for candidates admitted from the academic year  
19– 2020 onwards

19BCM402

FOURTH SEMESTER

PART III – CORE 10- COMPANY LAW AND SECRETARIAL PRACTICE

Maximum CIA: 30

Maximum CE: 70

Total Hours: 60

Course Objective :

To enable the student to have a thorough knowledge on Company Law and Secretarial  
Practice

Unit-I

(12 Hours)

Company - Introduction- Types of Company - Characteristics - Lifting of Corporate Veil  
Salient Features of Companies Act 2013 - Incorporation of Company – Memorandum and  
Articles of Association-Meaning- Provisions (including TIN) - Differences – Registrar -  
Promoter of the Company – Duties and Legal Status of Promoter .

Unit-II

(12 Hours)

Appointment of Director – Fixation of Remuneration - Company Secretary – Legal  
Position of Company Secretary- Appointment of Company Secretary – Procedure for  
Appointment of a Company Secretary - Role of a Company Secretary- Functions - Duties, Rights  
and Liabilities.

Unit-III

(12 Hours)

Form of Memorandum and Articles- Procedures for Alteration of Memorandum of  
Association –Alteration of Articles of Association –Share Certificate-Contents -Rules relating to  
Issue of Share Certificate - Share Warrant - Procedure for Issuing Share Warrant.

Unit-IV

(12 Hours)

Kinds of Company Meetings – Objects and Purpose of Meeting - Statutory Meeting -  
Annual General meeting - Extra ordinary General meeting - Board Meeting – Frequency of  
Board Meeting - Quorum-Powers of Chairman – Agenda – Writing of Minutes- Declaration of  
Dividend-Quasi- Corporate Governance - Judicial Bodies - National Company Law Tribunal  
(NCLT) and National Company Law Appellate Tribunal (NCLAT)

Unit-V

(12 Hours)

Meaning of Winding up – Modes of Winding up – Winding up by the Tribunal-Filing of  
Petition for Winding up - Contents of the Petition – Official Liquidator – Provisional Liquidator  
Winding up Committee – Duties of Liquidator – Powers of the Official Liquidator.

#### Course Outcomes

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

CO 1: Understand the formation and kinds of companies.

CO 2: Knowledge about Appointing Company Secretary and his Role and Functions

CO 3: Acquire knowledge on basic documents in a company and various methods of raising of capital.

CO 4: Understand about Company Meetings and its Procedures.

CO 5: Describe Provisions relating to Winding up of Companies.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	M					M		
CO 2		H					M	
CO 3	M							L
CO 4				H				
CO 5				L				

#### Text Books

1. Dr. G.K. Kapoor, Company Law (A Comprehensive Text Book on Companies Act, 2013), 18<sup>th</sup> Edition, Taxmann, New Delhi, 2019.

#### Reference Books

1. M.C.Kuchhal, Secretarial Practice, 18<sup>th</sup> edition Vikas Publishing House, New Delhi, 2017
2. N.D.Kapoor, Elements of Company Law, 31<sup>st</sup> edition, Forward Book Depot Educational publishers, 2018.

19BCM403

B.Com Degree Examination – Syllabus for candidates admitted from the academic year 2019-2020 onwards

FOURTH SEMESTER

PART III – CORE 11 – CORPORATE COMMUNICATION

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Course Objective:

To enable the student to have a complete knowledge in formal Business Communication.

Unit I (12 Hours)

Meaning of Communication – Objectives - Types – Functions – Importance – Principles of Effective Communication - Barriers – Modern Communication Method –Channels of Communication - Composition of Sentences - Structure of Business Letters.

Unit II (12 Hours)

Business Letters – Enquiries - Reply – Orders and Execution- Claims & Adjustments- Collection- Sales Letters – Bank Correspondence- Internal Business Communication – Memos, Circular and Notices

Unit III (12 Hours)

Overview of Corporate – Oral & Written Communication- Merits and Demerits- Communication for meetings –Meetings - Drafting of a Company Meetings- Kinds of Meetings- Preparing Agenda and Minutes - Non – Verbal Communication: Body Language, Kinetics, Proxemics, Para Language.

Unit IV (12 Hours)

Meaning of Reports – Types – Preparation- Structure & Organization of Reports- Reports by Individuals & Committees- Persuasive Communication: Publicity Material, News Letter, Notices, Leaflets, and Invitation.

Unit V (12 Hours)

Employment Communication - Application for Jobs - Preparation of Resume – Types of Interview- Modern forms of Communication – Fax, Email, Video Conferencing and their uses in Business.

Course Outcome:

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

CO1: To provide an overview of Prerequisites to Business Communication Modern methods.

CO 2: To develop Knowledge about Business Letters and Bank Correspondence.

CO 3: To use basic mechanics of Oral and Written Communication.

CO 4: To Describe Reports and Non - Verbal Communication.

CO5: To Understand Employment Communication and Modern Form of Communication.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	M						M	
CO 2		L						
CO 3				L				
CO 4			M					
CO 5				M				L

#### Text Book

1. Dr. Kathiresan, Dr. Radha, Business Communication, 1<sup>st</sup> Edition, Prasanna Publication Chennai , 2014.

#### Reference Books

1. Ramesh, M.S. and C.C.Pattanshetti, Business Communication, 1<sup>st</sup> Edition, R.Chand & Co, New Delhi 2003 (Last Edition)
2. Meenakshi Raman, Business Communication, Oxford Publishers, 2012

19BCM404

B.Com Degree Examination – Syllabus for candidates admitted from the academic year  
2019-2020 onwards

**FOURTH SEMESTER**

**PART III - CORE 12 - PRINCIPLES OF MARKETING**

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Course Objective:

On the successful completion of this paper the students should have acquired the basic knowledge of marketing and its functions.

**Unit – I** (12 Hours)

Introduction to Market - Meaning, Definition and Concept – Role and Importance of Market- Evolution of Marketing-Traditional and Modern Marketing concepts - Classification of Market- Marketing Function –Functions of Marketing Manager - Marketing Process.

**Unit – II** (12 Hours)

Marketing Mix - Product mix – Meaning of products – Product Life Cycle – Branding, Labeling - Price mix, Importance of Price – Pricing Objectives - Kinds of Pricing – Pricing Strategies

**Unit – III** (12 Hours)

Promotion - Advertisement – Personal Selling and Sale promotion - Distribution - Importance of Channels of Distribution – Meaning – Functions of Middlemen – Elimination of Middlemen.

**Unit – IV** (12 Hours)

Market Segmentation – Benefits – Bases – Requisites of Sound Market Segmentation – Market Segments and Marketing Mix – Buyer Behaviour – Significance – Buying Process – Steps in Online Buying Process – Buyer Behaviour Models.

**Unit – V** (12 Hours)

**Recent Trends in Marketing – E-Marketing, Direct Marketing, Online Marketing, Market Research, AG-MARK-Green Marketing- Consumerism and Consumer rights – COPRA ACT.**

Course Outcome:

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

CO 1: Define the core concepts of marketing and discuss the role of marketing in business and society.

CO 2: Identify the marketing mix elements and describe the components of market mix.

CO 3: Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities

CO 4: Describe about Market segments and Buyer's Behavior.

CO 5: Study recent trends in Marketing.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	M							
CO 2			M				H	
CO 3				L			M	
CO 4			L					L
CO 5					M			

#### Text Book

1. Philip Kotler, Gary Armstrong, Principles of Marketing, 14<sup>th</sup> Edition, Prentice Hall of India Pvt Ltd, 2015.

#### Reference Books

1. Gupta.C.B , Rajan Nair. N, Marketing Management, 11<sup>th</sup> Edition, Sultan Chand and Sons, New Delhi, 2014.
2. Varshney R.L and Gupta S.L, Marketing Management, 3<sup>rd</sup> Edition, Sultan Chand and Sons, 2013

19BCMSB3

Common Degree Examination – Syllabus for candidates admitted from the academic year  
2019-2020 onwards

**FOURTH SEMESTER**  
**PART IV : SBC II- SERVICE MARKETING**

Maximum CE :75  
Total Hours: 36

Course Objective: On completion of this course, the students shall acquire knowledge about  
marketing various services.

Unit I (8 Hours)  
**Foundations of Service Marketing:** Concept of Service- Nature and Classification of Service-  
Characteristics of Service- Importance of Services Marketing- Service Industry- Services  
Marketing Triangle- Environment for Services Marketing-PESTEL frame work

Unit II (8 Hours)  
**Services Market Segmentation:** Target Market Selection- Approaches to Target Market-  
Positioning and Differentiation of Services- Positioning: process - Types- Determinants of  
Service Quality- Measuring Service Quality.

Unit III (7 Hours)  
**Services Marketing Mix:** Need for expanding Marketing Mix- Service Product- Product Mix,  
Branding of Services, New Service Development- Service Pricing- Distribution of Services-  
Promotion .

Unit IV (6 Hours)  
**Applications of Service Marketing:** Marketing of Hospitality, Travel and Tourism, Health Care,  
Financial Services, IT enabled Services, Education, Entertainment, Transport Services, E-  
services.

Unit V (7 Hours)  
**Customer Relationship Marketing in Services:** Evolution of Relationship Marketing- Types of  
Relationship Marketing- Classic, Special, Mega, Nano Relationships- Components of Buyer  
Seller Relationships- Methods used to develop Customer Relationships.

Course Outcome:

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

CO 1: Knowledge about Service Marketing Concepts.

CO 2: Understand about Market Segmentation and Approaches.

CO 3: Identify the marketing mix elements and describe the components of market mix.

CO 4: Study about Applications of Service Marketing.

CO 5: Know about CRM in Service Marketing.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	M						M	
CO 2		L					L	
CO 3			M					
CO 4					L		H	
CO 5			L				L	

**Text Book**

1. Zeithaml, Valarie A and Bitner, Mary Jo, Services Marketing, Tata McGraw Hill, New Delhi, Latest edition.

**Reference Books**

1. Woodruffe, Helen: Services Marketing, Macmillan India, New Delhi, (latest edition).
2. Lovelock, Christopher H: Managing Services: Marketing Operations and Human Resources, Prentice Hall, New Jersey, (latest edition)



19BCMSB4

Common Degree Examination – Syllabus for candidates admitted from the academic year  
2019-2020 onwards

FOURTH SEMESTER

PART IV: SBC II - **INDIRECT TAXATION**

Maximum CE :75  
Total Hours: 36

Course Objective: The course enables the students to understand the concepts of indirect taxation  
and GST

Unit I (8 Hours)  
**Indirect Taxation** – Introduction and Concepts - GST – Origin – Features – Objectives –  
Difference between Direct Tax and Indirect Tax - Benefits : Central Govt, State Govt,  
Individuals and Companies – Goods and Service Tax Network (GSTN).

Unit II (8 Hours)  
**17th Constitutional Amendment Bill 2016 - CGST Act – IGST Act – SGST Act** – Difference  
between Previous Taxation and New GST in India – Provision of demand under GST

Unit III (7 Hours)  
Types of GST in India: CGST, SGST, IGST – Categories GST Exemptions: Exempted,  
Essential, Standard and Special Goods & Services Categories.

Unit IV (6 Hours)  
Authorities implementing GST - Registration Procedure – Penalties for Non Compliance – Self  
assessment under GST – Goods and Service Tax System

Unit V (7 Hours)  
Application of GST – Mechanism of GST – Applicable GST Rate – Levy of GST –  
Implementation of GST Bill: Benefits and Challenges

Course Outcome:

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

- CO 1: Understand the basic principles underlying the Indirect Taxation Statutes.
- CO 2: Identify and analyze the provisional Aspects of GST.
- CO 3: Study about GST Types and Exemptions.
- CO 4: Knowledge about Registration Procedures and Penalties.
- CO 5: Describe Mechanism of GST Bill.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1				M		H		
CO 2			L					M
CO 3				M			L	
CO 4		H						H
CO 5					M			

**Text Book**

1. Bimal Jain and Isha Bansal, GST Law and Analysis with Conceptual Procedures, Young Global Publications, 2016

**Reference Books**

1. Jayaram Hiregange and Deepak Rao, India GST for Beginners, White Falcon Publishing, 2016
2. CA. Chitresh Gupta, An Insight into GST, GB Books, 2015.

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-20 onwards

FIFTH SEMESTER

PART-III: CORE 13 - COST ACCOUNTING

Maximum CIA: 30  
Maximum CE: 70  
Total Hours: 60

Objective:

To enable the Student to have a thorough knowledge on the Cost Accounting Principles and the Methods of Accounting for Cost.

Unit I

(12 Hours)

**Cost Accounting** – Definition – Meaning and Scope – Objectives and Importance of Cost Accounting - Concept and Classification – Costing: An Aid to Management – Types of Cost - Methods of Costing – Limitations of Cost Accounting - Cost Accounting vs. Financial Accounting – Cost Audit - Preparation of Cost Sheet.

Unit II

(12 Hours)

**Material Control**: Need for Material Control – Levels of Material Control (Maximum, Minimum and Reorder Level) – Economic Order Quantity – ABC, VED Analysis, Perpetual Inventory System . Purchase and Stores Control - Pricing of Material Issue (FIFO, LIFO and Weighted Average Method).

Unit III

(12 Hours)

**Labour**: Systems of Wage Payment (Time Rate, Piece Rate: Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, Gantt's Task and Bonus Plans) – Over time and Idle time – Control over Idle time – Labour Turnover. Overhead – Classification of Overhead – Allocation and Absorption of Overhead.

Unit IV

(12 Hours)

**Process Costing** – Features of Process Costing – Process Losses, Wastage, Scrap, Normal Process Loss – Abnormal Loss, Abnormal Gain- Operating Costing.

Unit V

(12 Hours)

**Marginal Costing** – Meaning, Definition, Benefits and Limitations of Marginal Costing – Break Even Analysis – Application of Marginal Costing in Business Decision Making.

NOTE : Distribution of Marks : Theory 20% and Problems 80%

Course Outcome:

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

- CO1: Understand the fundamental concepts of the Costing.
- CO2: Develop the knowledge about material control
- CO3: Acquire the skill regarding various methods of wage calculation.
- CO4: Learn the accounting method in maintenance of process costing
- CO5: Gain the knowledge about managerial applications of marginal costing.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	H					H		
CO2		H						
CO3			M					L
CO4				L				
CO5					M			

Text Book:

1. Jain.S.P and Narang.K.L , Cost Accounting, Latest Edition, Kalyani Publishers, New Delhi.

Reference Books:

1. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Latest Edition, Margham Publications, Chennai.
2. Pillai.R.S.N and Bagavathi.V , Cost and Management Accounting, Latest Edition, S. Chand and Company .

19BCM502

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-20 onwards

FIFTH SEMESTER

PART-III: CORE 14 - MANAGEMENT PRINCIPLES AND PRACTICES

Maximum CIA: 30  
Maximum CE :70  
Total Hours : 60

Objective: To enable the student to have a thorough knowledge in the Principles and Practices of Management.

Unit I

(12 Hours)

**Management**-Definition-Features-Management is Science or Art -Principles of Management-Functions of Management-Modern Management Theories – Frederick Scientific Theory – Fayol's Theory of Management – Hawthorne Experiments – Bureaucratic Theory – Human Relation Theory – X and Y Theory..

Unit II

(12 Hours)

**Planning**-Characteristics-Objectives-Types of Planning Policies-Meaning-Phases of Policy Making-Forecasting -Elements of Business Forecasting –Decision Making-Nature-Types of Decisions-Importance.

Unit III

(12 Hours)

**Organization**-Process-Importance-Forms of Organization- Departmentation -Bases of Departmentation-Authority-Declaration of Authority-Centralization-Decentralization-Types of Decentralization

Unit IV

(12 Hours)

**Staffing** - Importance-Process of Staffing- Directing – Significance of Directing – Elements of Directing - Human Resource Planning-Aim & Objectives-Process of Manpower Planning-Motivation-Theories of Motivation-Requirement of sound Motivational system- Approaches & Techniques behaves Motivation

Unit V

(12 Hours)

**Coordinating** -Leadership-Meaning-Characteristics-Types of Leadership styles-Qualities of Leadership-Controlling-Control Process-Controlling Techniques-Social Responsibility of Business-Barriers.

Course Outcome:

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

- CO1: Understand various management concepts and the functions of management.
- CO2: Identify the various types of planning policies and types of decisions.
- CO3: Gain knowledge about centralization and decentralization and declaration of authority.
- CO4: Develop skills in HRM planning and motivation and attitude.
- CO5: Exhibit the ability to use theories in the practice of leadership.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		M	H	H	M		M	
CO2		L	M			M		M
CO3			M					
CO4				H				
CO5	M	M		L	H			

Text Book

1. K.Sundar, Principles & Practice of Management, Vijay Nichole Publisher Pvt. Ltd, Chennai, 2012.

Reference Books

1. Dr. Kumkum Mukerjee, Principles of Management (Latest Edition), Mc-Graw Hill Publication.
2. P.Parthasarathy, Principles of Management, Vrinda Publication Pvt. Ltd, New Delhi 2012.

19BCM503

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-2020 onwards

FIFTH SEMESTER

PART-III: CORE 15 - INCOME TAX LAW AND PRACTICE

Maximum CIA: 30  
Maximum CE :70  
Total Hours : 60

Objective:

To familiarize the students with the basic Provisions of the Income Tax

Unit I (12 Hours)

**Income Tax** -Meaning – Tax Planning- Assessment year - Previous year- Assessee- Types of Assessee - Residential Status of Person - Exempted Income.

Unit II (12 Hours)

**Heads of Income** - Income from Salaries – Characteristics of Salary - Treatment of Provident Fund – Allowances – Types - Perquisites- Types – Valuation of Rent Free Accommodation- Calculation of Income from Salary.

**Unit III** (12 Hours)

Income from House Property – Exempted Income from House Property – Different types Rental Value – Determination of Annual Rental Value – Calculation of Income from House Property- Profits and Gains of Business or Profession – Computation of Business and Professional Income.

**Unit IV** (12 Hours)

Capital Gains – Types - Determination of Cost of Acquisition - Set-off and Carry Forward of Losses – Income from Other Sources - Deduction of Tax at Source.

**Unit V** (12 Hours)

Deductions to be made from Total Income - Assessment of Individuals - Computation of Tax Liability –E-Filing –Procedure.

NOTE: Distribution of Marks: Theory 40% and Problems 60%

Course Outcome:

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

CO1: Explain the basic concepts of Income Tax

CO2: Familiarize different heads of income and also determine the income from salary

CO3: Compute income from house property and also explain the computation of income from profession or business

CO4: Explain the various types of capital assets, compute capital gains and Income from other sources

CO5: Equip with the assessment of individuals and explain the concept of e-filing.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	M						M	H
CO2		H						
CO3					H			
CO4			H					
CO5								M

Text Book

1. Gaur.V.P and Narang.D.B, Puja Gahai,Rajeev Puri , Income Tax Law and Practice ,49<sup>th</sup> Edition, Kalyani Publishers , 2021, New Delhi.

Reference Books

1. T.S.Reddy and Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Assessment Year 2021-22, Margam Publication, 2021, Chennai.
2. Dr. Vinod. K. Singhania and Dr. Kabil singhania, Direct Taxes, Assessment Year 2021-22, Taxmann, New Delhi.



B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-20 onwards

FIFTH SEMESTER

PART-III: CORE 16 - PRINCIPLES OF AUDITING

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Objective: On successful completion of this paper the students will gain knowledge about Principles and Procedures of Practical Auditing.

Unit I (12Hours)

Origin of Auditing – Definition – Scope – Objectives – Documentation – Sampling and Internal Control -Tax Audit – Compulsory Tax Audit – Certification for Claiming Exemption – Selective Tax Audit – Tax Consultancy - Management of Audit – Importance – Objectives – Limitations.

Unit II (12Hours)

Classification of Audit – Scope – Internal Audit – Types and differences – Statutory Audit - Continuous Audit – Final Audit - Partial Audit - Balance Sheet Audit – Receipts and Payments Audit – Procedures of Balance sheet – Performance Audit.

Unit III (12Hours)

Qualification of Auditor – Appointment of an Auditor – Duties - Rights and Liabilities of an Auditor - Audit Report – Kinds of Audit Report

Unit IV (12Hours)

Audit plan- Developing an Audit Plan- Vouching – Meaning – Objectives, Importance of Voucher – Types of Vouchers.

Unit V (12 Hours)

Verification and Valuation of Assets and Liabilities – Audit Approach- EDP and Mechanical System- Audit with the Aid of Computers- Recent Trends in Auditing- Forensic Auditing – Differences between Audit and Investigation.

Course Outcome:

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

CO1 : Understand the basic auditing principles, concepts, planning an audit and due diligence

CO2 : Acquiring complete knowledge about the classification of Audit

CO3: Gain expert knowledge on the qualities and their duties and responsibilities of an auditor.

CO4: Know about the audit planning and process of Vouching.

CO5: Illustrate the method for Verification and Valuation of Assets and Liabilities.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	H					H		
CO2			H			H		
CO3		H				M		
CO4			H				M	
CO5		M						M

Text Book

1. Tandon.B.N, Practical Auditing , 8<sup>th</sup> Edition, S Chand Company Ltd, (Latest Edition), New Delhi.

Reference Books

1. Arun Jha,Auditing,3<sup>rd</sup> Edition, Taxmann Publications, 2016.

2.Ravinder Kumar, Virender Sharma, Auditing Principles and Practice, Prentice Hall India learning Pvt. Ltd., 2015

19BCM505

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year  
2019-20 20 onwards

FIFTH SEMESTER

PART-III: CORE 17 - ENTREPRENEURIAL DEVELOPMENT

Maximum CIA: 30  
Maximum CE :70  
Total Hours: 60

Objectives: To enable the Students to learn the fundamentals of being a good Entrepreneur and to acquire Knowledge about the Financial Institutions, Project Report, Incentives and Subsidies.

Unit I (12 Hours)

Concept of **Entrepreneurship**: Definition - Nature and Characteristics of Entrepreneurship – Function – Classifications - Development of Women Entrepreneur and Rural Entrepreneur – Social Entrepreneurship - Self Employment - Problem of Women Entrepreneur – Theories of Entrepreneurship.

Unit II (12 Hours)

**The Start-up Process**, Project identification – Business Idea – Sources of Business Idea – Selection of the Product – Project formulation - Evaluation – Feasibility Analysis - Project Report.

Unit III (12 Hours)

Institutional Services to Entrepreneurs – DIC- SIDO- NSIC – SISI - SIDCO and KVIC, Institutional Finance to Entrepreneurs: IFCI – SFC – IDBI – ICICI – SIPCOT – Indian Institute of Entrepreneurship.

Unit IV (12 Hours)

**Incentives and Subsidies** – Subsidized services – Subsidy for Market - Transport – Seed Capital Assistance –Taxation benefit to SSI - Role of Entrepreneur in Export Promotion and Import substitution, Make in India, Start –Up India.

Unit V (12 Hours)

Industrial Sickness- Symptoms- Remedies – Causes – Successful Entrepreneurs in India - Entrepreneurial Scenario in India.

Course Outcome:

On the successful completion of the course, the student will

CO1: Develop an awareness about entrepreneur, skill sets required by an entrepreneur and entrepreneurship.

CO2: Apply the knowledge on project identification and Evaluation.

CO3: Gather knowledge about various institutions facilitating entrepreneurs

CO4: Evaluate various incentives and subsidies available for entrepreneurs

CO5: Analyse the causes for industrial sickness and suggest remedies.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	M							H
CO2	M	H						
CO3			H					
CO4				M				
CO5				M				

Text Book

1. Dr. S.S. Khanka, Entrepreneurial Development, S.Chand, New Delhi, 2020

Reference Books

1. K. Ramachandran, Entrepreneurship Development Tata MC Graw hill publishing Company Ltd., New Delhi, 2008.

2. Gordon.E, Natarajan.K, Entrepreneurship Development, Himalaya Publishing house, Mumbai, 2017.

19BCME01

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year  
2019-20 onwards

FIFTH SEMESTER

PART- III: ELECTIVE – I – HUMAN RESOURCE MANAGEMENT

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Objective:

On the successful completion of this Course the students will gain knowledge about managing the Human Resources of an organization.

Unit I

(12 Hours)

Human Resource Management : Introduction – System approach to HRM – Qualities and role of Human resource manager - Human Resource Planning: Process – Levels – Problems – Guidelines for effective Human resource planning.

Unit II

(12 Hours)

Job Analysis : Introduction – Techniques – Job description – Job Specification – Role analysis – Job design- Approaches – Methods. Recruitment : Introduction – Sources of Recruitment – Techniques – Recruitment practices in India. Selection : Introduction – Steps- Testing and Competency mapping

Unit III

(12 Hours)

Placement and Induction: Induction in Indian Industries – Contents – Steps to make induction effective. Employee Training : Design – Methods – Evaluating training effectiveness. Career planning and development: Process – Making career planning successful – Career Development.

Unit IV

(12 Hours)

Performance appraisal: Introduction – Process – Methods – Performance appraisal through MBO – 360 degree appraisal technique – Performance Management. Job Evaluation: Process – Essentials – Methods. Incentive compensation – Essentials – Types – Wages incentives in India.

Unit V

(12 Hours)

Employee welfare: Introduction – Agencies – Statutory Provisions for employee welfare. Job Satisfaction: Measurement – Determinants. Quality of work life: Dimensions – Principles. Management of Stress: Consequences – coping with stress – Methods of Stress Management.

Course Outcome:

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

CO 1: Understand the concept of HRM and its relevance in an organisations

CO 2: Summarize the various functioning of HR Department

CO 3: To develop necessary skill set for application of various HR issues

CO 4: Demonstrate appropriate HR Competencies at the workplace.

CO 5: Ability to handle employee issues and evaluate the new trends in HRM

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	H					M		
CO2		M		L			H	
CO3			L					M
CO4	H		M					
CO5					M			

Text Book

1. Rao V.S.P, Human Resource Management, (Latest Edition), Excel Books Publication, Mumbai.

Reference Books

1. K.Aswhathappa, Human Resource Management; Text and Cases, MC Graw Hill Education,2013.
2. Prasad .L.M, Human Resource Management, 2<sup>nd</sup> Edition, Sultan Chand & Co, 2014, New Delhi.

19BCME02

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year  
2019-20 onwards

FIFTH SEMESTER

PART – III: ELECTIVE I - CUSTOMER RELATIONSHIP MANAGEMENT

Maximum CIA: 30  
Maximum CE: 70  
Total Hours: 60

Objective: On the successful completion of the course the students shall understand relationship Marketing , Sales Force Automation and Database Management.

Unit I (12 Hours)

**CRM** – Overview and Evolution of the concept – Importance of CRM – CRM and Relationship marketing – Concept and growth of Relationship marketing – Scope of relationship marketing – Concept of Lifetime customer and customer loyalty – CRM Strategy – Importance of Customer Divisibility in CRM.

Unit II (12 Hours)

Overview of **Relationship Marketing** – Basis of Building Relationship – Relationship value of customers – Factors influencing relationship values – Types of Relationship Marketing – Customers capability and Customer Life cycle.

Unit III (12 Hours)

**Sales Force Automation** – Contact Management – Concept – Enterprise Marketing Management – Core beliefs – CRM in India. Value Chain – concept – Integration Business Management – Benchmarks and Metrics – Culture change – Alignment with customer Eco System – Vendor selection.

Unit IV (12 Hours)

Database Marketing – Prospect Database – Data Warehouse and Data Mining – Analysis of Customer Relationship Technologies – Best Practices in Marketing Technology – Indian scenario. E – CRM – Operational CRM – Sales force automation (SFA) – Customer Service and Support (CSS) – Enterprise Marketing Automation (EMA) – Integrated CRM – E-CRM technology Dimensions – Utility.

Unit V (12 Hours)

Developing CRM Programmes – Increasing Value of customer base – Strategies – Steps in attracting and retaining customers. Customer Retention – Strategies and levels – financial, social, customization and structural bonds. Internal marketing – concept.

Course Outcome:

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

CO1: Understand the value of relationship management strategy.

CO2: Enable to identify key milestones in the CRM process.

CO3: Analyze different concepts of Integration Business Management in CRM.

CO4: Familiarize the E-CRM strategies followed in various CRM system and database marketing.

CO5: Gather knowledge in CRM programmes and its applicability in different business.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1							L	
CO2		M						M
CO3			L					
CO4					H			
CO5		H		H				

Text Book

1.Kumar, Werner Reinartz, Customer Relationship Management, 3rd Edition, John Wiley & Sons Publications, 2018.

Reference Books

1. Paul Green Berg, Customer Relationship Management, 4<sup>th</sup> Edition, Tata Mc Graw Hill, 2017, New Delhi.

2. Anderson, Krish & Kerr, Carol. Customer Relationship Management, Tata Mc Graw Hill, 2016, New Delhi.



19BCME03

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year  
2019-20 onwards

FIFTH SEMESTER

PART – III: ELECTIVE I – ORGANISATIONAL BEHAVIOUR

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Objective : To enable the Students to learn the Principles and Concepts of Organizational Behaviour.

Unit I

(12 Hours)

**Organizational Behaviour:** History – Evolution – Nature and scope – Need for studying Organizational Behaviour – Contributing Disciplines – Management functions and its relevance to Organizational Behaviour.

Unit II

(12 Hours)

**Personality** – Determinants of Personality – Types of Personalities – Theories of Personality – Personality influencing Organizational Behaviour. Perception – Process, Selection, Managerial Implications of Perception. Learning – Classical, Operant and Social Cognitive Approaches – Implication of Learning on Managerial performance.

Unit III

(12 Hours)

**Organizational Structure** – Features – Types of organizational structure – Line, Staff and Functional – Departmentation. Organizational Change – Importance – Stability Vs Change – Proactive Vs Reaction change – Change process – Managing planned change – Resistance to change – Approaches to Managing Organizational Change.

Unit IV

(12 Hours)

**Organizational Development** – Values – Interventions – Organizational Culture – Dynamics, Role and types of Culture and Corporate culture. Leadership – Meaning – Importance – Leadership styles – Theories – Functions – Leadership vs Management – Types – Theories (Trait, Managerial).

Unit V

(12 Hours)

Communication – Communication Network. Stress – Nature, Sources, Effects, Influence of Personality, Managing Stress – Stress – Work, Stressors – Prevention and Management of stress – Balancing work and Life – Conflict – Management, Levels, Sources, Bases, Conflict resolution Strategies.

Course Outcome:

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

CO1: Understand the concept of organizational behavior and management functions in organization.

CO2: Gain knowledge about personality and its theories, practically applicable for individual behavior in organization.

CO3: Analyze organization structure and its approaches in managing organizational changes.

CO4: Analyze organization culture and corporate culture.

CO5: Gather knowledge in managing the stress and conflict.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1							H	
CO2		M		L				L
CO3							M	
CO4					M			
CO5		H			L		M	

Text Book

1. Griffin, Ricky W, (2017), Organizational Behaviour, Houghton Mifflin Co., Boston.
2. Sukla, Madhukar, (2016), Organizational Behaviour, Pearson Education.

Reference Books

1. P.S James, (2017), Organizational Behaviour, 1<sup>st</sup> Edition, Pearson Publication, India.
2. Suja.R Nair, Organizational Behaviour – Text and Cases, Himlaya Publishing House, 2016.

19BCM601

B.Com Degree Examination – Syllabus for candidates admitted from the Academic Year 2019-20 onwards

SIXTH SEMESTER

PART-III: CORE 18 - MANAGEMENT ACCOUNTING

Maximum CIA: 30

Maximum CE: 70

Total Hours: 60

Objective : To enable the Students to understand the fundamental concepts of Management Accounting

**Unit I** (12 Hours)

Management Accounting – Meaning and Definition – Nature and Scope – Functions – Objectives - Importance and Limitations of Management Accounting – Comparison of Management Accounting with Financial and Cost Accounting – Tools and Technique of Management Accounting

**Unit II** (12 Hours)

Financial Statement Analysis and Interpretation – Comparative Statement Analysis , Common Size Statement Analysis -Trend Analysis.

**Unit III** (12 Hours)

Ratio Analysis – Liquidity Ratios – Activity Ratios – Profitability Ratios – Solvency Ratios – Preparation of Balance Sheet.

**Unit IV** (12 Hours)

Working Capital Management- Meaning Definition- Determinants of Working Capital - Schedule of changes in Working Capital. Funds Flow Statement — Preparation of Funds Flow Statement. Cash Flow Statement - Preparation of Cash Flow Statement.

**Unit V** (12 Hours)

Budgeting and Budgetary Control – Definition – Importance, Essentials – Classification of Budgets –Cash Budget, Sales Budget, Purchase Budget, Production Budget, Production Cost Budget, Flexible Budget, Master Budget- Zero Based Budgeting.

NOTE: Distribution of Marks : Theory 20% and Problems 80%

Course Outcome:

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

CO 1: Understand the basics of the course.

CO 2: Develop the skill to analyze various financial statements.

CO 3: Acquire the knowledge about various financial ratios and its application

CO 4: Learn the practical aspects of working capital and its application.

CO 5: Gain the knowledge about Budgetary control.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	H					H		
CO2		M						L
CO3				M				
CO4			M					
CO5					M			

#### Text Book

1. Shashi K. Gupta and R.K. Sharma, Neeti Gupta, Management Accounting, Latest Edition, Kalyani Publishers, New Delhi.

#### Reference Books

1. Dr. R. Ramachandran and Dr. R. Srinivasan, Management Accounting – Theory, Problems and Solutions, 14<sup>th</sup> Revised Edition, Sri Ram Publications, Trichy, 2010,
2. I.M Pandey, Management accounting, Edition 3<sup>rd</sup>, Vikas publications, 2010.

19BCM602

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year  
2019-20 onwards

SIXTH SEMESTER

PART-III: CORE 19 - BUSINESS FINANCE

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Objective : On successful completion of this paper, the student shall be well versed in the  
concept of Business Finance and its Applications.

Unit I (12 Hours)

**Business Finance:** Introduction – Meaning – Concepts – Objectives - Scope – Financial Function  
– Approaches – Organization of the Financial Function - Financial Decision - Risk- Return  
trade off – Functions of Financial Manager.

Unit II (12 Hours)

**Financial Plan:** Meaning – Objectives - Principles of Sound Financial Plan - Steps in Financial  
Planning - Estimation of Financial requirements of a firm - Limitations of Financial Planning.

Unit III (12 Hours)

**Sources and Forms of Finance:** Short term finance and long term finance - Equity Shares,  
Preference Shares, Bonds, Debentures – Features – Types - Advantages and Disadvantages -  
Difference between Shares and Debentures - Lease Financing: Meaning – Features – Merits and  
Demerits.

Unit IV (12 Hours)

**Capitalization:** Meaning - Need - Bases of Capitalization – Over Capitalization – Under  
Capitalization - Causes – Effects - Remedies – Watered Stock – Watered Stock vs. Over  
Capitalisation.

## Unit V

(12 Hours)

**Capital Structure** – Meaning and Importance – Theories of Capital Structure – Changes in Capitalization – Cost of Capital – Meaning – Concepts – Significance – Classification – Determination of Cost of Capital.

## Course Outcome:

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

CO 1: Acquire the conceptual knowledge of the business finance and to understand its functions .

CO 2: Understand the concepts of financial planning.

CO 3: Gather knowledge regarding the bases of capitalization.

CO 4: Acquire the knowledge about theories of capitalization.

CO 5: To identify the various sources of finance.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	H					M		
CO 2			M			M		
CO 3				H			M	
CO 4			H					
CO 5	M						M	

## Text Book

1. Shashi K. Gupta and Anuj Gupta, Business Finance , Kalyani Publishers , 2015, New Delhi

## Reference Books

1. Pandey.I.M, Financial Management, 11<sup>th</sup> reprint 2004, Vikas, Mumbai.
2. Khan.M.Y and Jain, Financial Management, 12<sup>th</sup> Edition, MC Graw hills, 2014, New Delhi.

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year  
2019-20 onwards

SIXTH SEMESTER

PART-III: CORE 20– **MARKETING RESEARCH**

Maximum CIA: 30

Maximum CE : 70

Total Hours: 60

Objectives: This course is designed to equip Students with the application of Research Principles, Tools and Techniques.

Unit-I (13 Hours)

**Marketing Research** – Objectives of Research – Significance of Research--Types of Research - Applications, Limitations – Organizing the Marketing Research function – The Research Process – Criteria of Good Research - Technique involved in defining a Research Problem.

Unit -II (13 Hours)

Meaning of **Research Design** –Important Concepts relating to Research Design - Types of Research Design - Data Collection – Primary Data Collection – Questionnaire - Design – Interviewing - Secondary Data – Scaling Techniques – Sampling Designs.

Unit -III (13 Hours)

**Data Processing** –Data Analysis – Testing Hypotheses – Simple Percentage Analysis – Chi-Square Test – Analysis of Variance (ANOVA) – Software packages for Analysis- Interpretation.

Unit -IV (10 Hours)

**Applications of MR** – Sales Analysis and Forecasting, Product Development - Test Marketing, Advertising Research - Market Segmentation and Positioning.

Unit -V (11 Hours)

**Industrial Marketing Research** – Export Marketing Research – Ethical Considerations in Marketing Research – MR & IT – Online Research - Report writing, significance- Types of Report writing.

Course Outcome :

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

- CO1: Enable the students to obtain a basic understanding the types of research, process and technique involved in research problem.
- CO2: Identify various sampling methods and the research methodology.
- CO3: Understand and apply the statistical application in research.
- CO4: Develop skill in analysis of Sales , market segmentation and its positioning.
- CO5: Gather knowledge on industrial marketing research and preparation of research report.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	L							M
CO2			L	L	M			
CO3	L	L	M		M			H
CO4		H	H	M			H	M
CO5	L	M	H	H	M		H	

Text Book

1. C.R.Kothari., Research Methodology, 2nd Revised Edition, New Age International Publishers, New Delhi, 2017.

Reference Books

1. Rajendran Nargundkar, Marketing Research, 2nd Reprint 2004, Tata McGraw Hill, 2003, New Delhi.
2. Donald R. Cooper & Pamela S. Schindler, Marketing Research, The McGraw Hill, New Delhi, 2013.



B.Com Degree Examination – Syllabus for candidates admitted from the academic year  
2019-20 onwards

SIXTH SEMESTER

PART – III: ELECTIVE I - **RETAIL MARKETING**

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Objective

To enable the students understand the ways that retailers use marketing tools and techniques to interact with their customers.

Unit-I (12 Hours)

Introduction to Retailing - Definition and Meaning- Characteristics-Functions- Role of retailing- Trends in Retailing- Types of Retailing-Forms of Retailing based on ownership- Non-Store Retailing- On-line sales- Service and Product Retailing-Retail theories-Wheel of Retailing.

Unit-II (12 Hours)

**Retail Market segmentation**- Need- Criteria- Dimensions of segmentation- Retail Market Mix: Elements of Mix- Designing the Mix to meet the Segment needs. Targeted Marketing Efforts- Criteria for Effective Segmentation- Dimensions of Segmentation- Limitations of Market Segmentation

Unit-III (12 Hours)

**Retail store location and layout** – Country/Region analysis – Trade area analysis – Site evaluation and selection-Store design and layout – Comprehensive store planning- Exterior design and layout – Interior store design and layout – Interior design elements.

Unit-IV (12 Hours)

**Retail Pricing**: Pricing Factors- Pricing Methods- Retail pricing strategies: Promotion Pricing – Competitive Pricing, Pricing strategies- Retail promotion strategies- Retail Advertisement- Marketing and Promotion- Criteria for selection of suppliers and Home Delivery.

Unit-V (12 Hours)

Globalisation and changing retail formats – Virtual store – E-tailing – International Retailing – Opportunities and challenges New Customized formats (Customized stores, Portable stores,

Merchandise display, Retail layout, Service malls, Custom-made stores, Interactive kiosks, Shopping arcades)

**Course Outcome:**

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

- CO 1: Interpret Trends in Retailing services and production
- CO 2: Summarize the various retail market segmentation
- CO 3: Understand the trade area analysis and evaluation, selection, store design and layout.
- CO 4: Gain knowledge on retail pricing strategies
- CO 5: Gather knowledge on Globalization of retail formats. Opportunities & challenges related to it.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		H					H	
CO2			H					H
CO3		H				M		
CO4	H						M	
CO5			M				M	

**Text Book:**

1. Dr.L.Natarajan, Retail marketing, Margham Publications, Chennai (2013 Edition).

**Reference Books**

1. Barry Berman, Joel R. Evans, Retail Management, 2009, Pearson Publications.
2. Swapna Pradhan, Retail Management-A Strategic Approach, 2008, TMH.

19BCME05

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-20 onwards

SIXTH SEMESTER

PART – III: ELECTIVE II - BUSINESS ENVIRONMENT

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Objective: The course shall enable the Student to gather knowledge about business related aspects which helps them in better decision making.

Unit I (12 Hours)

**Business Environment**- Introduction- Types of Environment: Internal, External, Micro and Macro Environment. Competitive structure of industries- Environmental Analysis and Strategic Management. Managing Diversity- Scope of the Business – Characteristics – Objective and Uses. Environmental Analysis- Process and Limitations.

Unit II (12 Hours)

**Economic Environment** – Nature – Economic factors – Growth Strategy – Basic Economic System – Economic Planning – Economic Policies – New Industrial Policy – FEMA , Monetary and Fiscal Policies – Liberalization – Privatisation and Globalisation of Indian Economy- Trends and Issues.

Unit III (12 Hours)

**Socio-Cultural Environment**- Nature and Impact of Culture on Business- Culture and Globalization – Social Responsibilities of Business - Social Audit -Business Ethics and Corporate Governance - Demographic Environment Population Size - Migration and Ethical Aspects.

Unit IV (12 Hours)

**Political Environment** – Functions- Economic Roles of Government – Government and Legal Environment. The Constitutional Environment- Rationale and Extent of State Intervention.

Unit V (12 Hours)

Nature and **Technological Environment** – Innovation – Technological Leadership and Followership , Sources of Technological Dynamics; Impact of Technology on Globalization –

Transfer of Technology, Time Lags in Technology – Status of Technology in India-  
Management of Technology – Features and Impact of Technology.

Course Outcome:

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

CO 1: Acquire complete concepts and types of business environment .

CO 2: Understands the factors of economic planning and policies and trends of privatisation and globalisation

CO 3: Gather knowledge about socio cultural environment and ethical aspects of business.

CO 4: Provide enhanced information about political environment and government rules in state intervention.

CO 5: Acquire complete knowledge about innovation and technical aspects of environment.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1									L	
CO2		M		L						
CO3						M		M		
CO4		M		L						M
CO5						M				

#### Text Books

1. Cherunilam Francis, Business Environment (Text and Cases) 25<sup>th</sup> Revised Edition, Himalaya Publishing House, 2014.

#### Reference Books

1. Dr.C.B.Gupta, Business Environment, Sultan Chand and Sons, 2013.
2. Faisal Ahmed, M.AbsarAlam, Business Environment: India and Global Perspectives, Prentice-Hall of India Pvt. Ltd, 2014.

19BCME06

B.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year  
2019-20 onwards

SIXTH SEMESTER

PART – III: ELECTIVE – II- WORKING CAPITAL MANAGEMENT

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Objective : On the successful completion of this paper the students shall gain knowledge about Working Capital.

Unit I (12 Hours)

Working Capital Management - Meaning - Factors affecting Working Capital – Estimating Working Capital Requirements – Working Capital Policy - Operating Cycle - Sources of Working Capital.

Unit II (12 Hours)

Cash Management – Strategies in Cash Management Cash Budgeting – Reports for Control Monitoring Collections and Disbursements forms of Liquidity.

Unit III (12 Hours)

Receivables Management (Theory only) - Optimum Credit Policy - Credit Policy Variables - Credit Evaluation - Credit Granting Decision - Control of Receivables Management of Trade Credit in India.

Unit IV (12 Hours)

Inventory Management - Need for Inventories - EOQ model - Inventory Management Technique – Pricing of Raw Material Issue (FIFO , LIFO, Weighted Average) – Valuation of Stock – Monitoring and Control of Inventories.

Unit V (12 Hours)

Payables Management (Theory only) - Trade Credits -Bank Finance for Working Capital - Public Deposits – Inter-Corporate Deposits - Loans from Financial Institutions.

Course Outcome:

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

- CO 1: Understand the concepts of working capital, factors affecting working capital management.
- CO 2: Gather knowledge about management strategies in cash budgeting , control and its disbursement.
- CO 3: Summarize various credit policy & its control of receivable management of trade credit.
- CO 4: Evaluate the techniques of Inventory Management and its valuation.
- CO 5: Acquire knowledge regarding working capital in Trade credit and Bank Finance.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	M					H		
CO2		M						
CO3			M				M	
CO4				H			H	
CO5	H					H		

Text Book

1. Shashi K. Gupta and R.K. Sharma, Neeti Gupta, Management Accounting, 2nd Revised Edition, Kalyani Publishers, 2014, New Delhi.

Reference Books

1. V.K Bhala, Working Capital Management, S.Chand and companies, 2014.
2. Dr.P.Periyasamy, Working Capital Management Theory and Practical, Himalaya Publishing House, 2014.

19BCME07

B.Com Degree Examination – Syllabus for candidates admitted from the Academic Year 2019-20 onwards

SIXTH SEMESTER

PART – III: ELECTIVE –III – INTERNATIONAL FINANCIAL REPORTING STANDARDS

Maximum CIA: 30  
Maximum CE :70  
Total Hours: 60

Objective: To enable the Students to understand the need and method of presentation of Financial Statements in accordance with International Financial Reporting Standards.

Unit I (12 Hours)

**International Financial Reporting Standards:** Meaning of IFRS -Relevance of IFRS to India; Merits and Limitations of IFRS - Process of setting IFRS- Practical Challenges in Implementing IFRS - A Brief Theoretical Study of International Financial Reporting Standards (IFRS) 1 to 15 - List of International Accounting Standards issued by IASB.

Unit II (12 Hours)

Accounting for Assets and Liabilities Recognition Criteria's for Investment Properties, Government Grants - Borrowing Costs - Construction Contracts - Share Based Payments- Provisions - Contingent Liabilities and Contingent Assets - Events Occurring after the Reporting Period (Only Theory).

Unit III (12 Hours)

**Presentation of Financial Statements:** Outline for the Preparation of Financial Statements - Statement of Financial Position - Comprehensive Income Statement - Statement of Changes in Equity (SOCE), IAS 18 – Revenue. Elements of Financial Statements as per IFRS – Non-current assets - Current Assets – Equity - Non- Current Liability - Current liability - Revenue - Cost of Sales - Distribution Costs - Administrative Expenses - Financial Costs – Profits Attributable to Owners of Controlling Interest and Non-Controlling Interest .

Unit IV (12 Hours)

Accounts of Groups: Concept of Group – Need for Consolidated Financial Statements - Preparation of Consolidated Financial Statements – Procedure for the Preparation of Consolidated Financial Position Statement – Treatment of Pre-Acquisition Profit - Goodwill Arising on Consolidation - on-Controlling Interests at Fair Value.

Unit V (12 Hours)

Disclosure Standards Related party disclosure- Earnings per Share- Interim Financial Reporting- Insurance Contracts - Operating segments.

Course Outcome:

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

- CO 1: Acquire the conceptual knowledge of the International Financial Reporting Standards .
- CO 2: Have the knowledge of Accounting for Assets and Liabilities.
- CO 3: Gather knowledge about theoretical Outline for the Preparation of Financial Statements.
- CO 4: Understand the concepts of Preparation of Consolidated Financial Statements .
- CO 5: Know about the concept of Disclosure Standards Related party disclosure.

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3
CO 1	M					M		
CO 2		H						
CO 3	M					M		
CO 4			M			M		
CO 5				H				

Text Book:

1. Robert J Kirk, IFRS: A quick reference guide, (Latest Edition), Elsevier Ltd.

Reference Books

1. CA Shibarama Tripathy, Roadmap to IFRS and Indian Accounting Standards, (Latest Edition), Commercial Law publishers.
2. IFRS Explained – A Guide to IFRS, BPP Learning Media, (2016 Edition).



19BCME08

B.Com Degree Examination – Syllabus for candidates admitted from the Academic Year  
2019-20 onwards

SIXTH SEMESTER

PART – III: ELECTIVE –III - INDIAN CAPITAL MARKETS

Maximum CIA: 30

Maximum CE :70

Total Hours: 60

Objective : On successful completion of this paper the Students should have gained knowledge about Stock Exchanges, SEBI, Internet Stock Trading and Internet Stock Trading.

Unit I (12 Hours)

Stock Exchange-Meaning and Definition - Functions –Indian Stock Exchanges- Origin and Growth - Organisation Structure - Benefits - Mode of Organisation – Membership - Stock Exchange Traders – Stock Exchange Trading-Jobbers vs. Brokers - Stock Exchange Dealings- Real Marketing Concepts

Unit II (12 Hours)

Trading in stock exchange- Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling- Speculators – Types of Speculators - Investors vs Speculators – Investor Protection.

Unit III (12 Hours)

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rules, Capital Issues Control Act 1947– OTCEI - Benefits - Trading on OTCEI - Profile of Indian Stock Exchanges – BSE - NSE

Unit IV (12 Hours)

The Securities Contracts (Regulation) Act, 1956-Important Provisions – SEBI- Functions and Working. Restructuring Indian Stock Exchanges-Dematerialization - Process - Procedures for Purchase and Sale of Demat – Processing and Documentation

Unit V (12 Hours)

Internet Stock Trading-Meaning and Features-Current Scenario-Regulating of Internet Stock Trading – Overseas Trading- IPOs on the Internet-e-IPO – E-commerce Act – Stock Index Futures

Course Outcome:

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

CO1: Understand about the theoretical aspects of stock market

CO2: Apply the workings of speculators and investors involved in stock exchange.

CO3: Know the various regulations and control over stock exchange Act.

CO4: Gather knowledge on the latest discourse on practical issues and policies in the new financial environment

CO5: Analyse the information regarding current scenario of stock exchanges

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1			H					
CO2		H				M		
CO3			H					L
CO4				H				M
CO5	H					M		

Text Book

1. Dr.S.Gurusamy , Financial Services and Markets, 2<sup>nd</sup> Edition, Vijay Nicole Imprints (P) Ltd, Chennai.

Reference Books

1. Khan.M.Y , Financial Service, 8<sup>th</sup> Edition, Tata Mc Graw-Hill Publishing Company Limited, 2015, New Delhi.
2. Shashi.K.Gupta, Financial Services, Kalyani publishers, 2014, New Delhi.

19BCME09

B.Com Degree Examination - Syllabus for the candidates admitted from the Academic year 2019-20 onwards.

SIXTH SEMESTER  
PART III ELECTIVE - III BRAND MANAGEMENT

Maximum CIA : 30

Maximum CE : 70

Total Hours : 60

Objective: On successful completion of the course the students should have understood the importance of branding, the brand positioning and creation of brand image.

Unit I (12 Hours)  
Meaning and concept of Brand - Evolution, Perspectives, Anatomy, Types of Brand Names - Brand Name Associations - Brand Vs Products - Advantages of Brands to Consumers and Firms - Brand Components and Choosing Brand Elements - Branding Challenges and Opportunities.

Unit II (12 Hours)  
**Brand Positioning** - Basic concepts - Alternatives - Risks - Brands and Consumers - Strategies for positioning the Brand for Competitive advantage - Points of Parity - Points of Difference - Buying Decision - Perspectives on Consumer Behaviour - Building a Strong Brand and Implications.

Unit III (12 Hours)  
**Brand Image** - Image Dimensions - Brand Associations and Image - Brand Identity - Perspectives, Levels and Prisms - Managing Brand Image - Stages - Functional, Symbolic and Experiential Brands - Brand Equity - Source of Equity - Brand Equity Models, Brand Audit, Brand Loyalty and Cult Brands.

Unit IV (12 Hours)  
Leveraging Brands - Brand Extensions, Extensibility, Merits and Demerits, Line Extension, Line Trap - Co-branding and Licensing Branding - Reinforcing and Revitalization of Brands - Need, Methods, Brand Architecture - Product, Line, Range, Umbrella and Source endorsed brands - Brand Portfolio Management.

Unit V (12 Hours)  
**Brand Valuation** - Methods of Valuation, Implications for Buying and Selling Brands - Applications - Branding Industrial Products, Services and Retailers - Building Brands Online - Indianisation of Foreign Brands and Taking Indian Brands Global - Issues and Challenges.

Course Outcome:

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

CO1: It gives insights on branding initially and provides big picture of it.

CO2: Managing brands and its positioning building brand equity.

CO3: Understand brand image and brand equity models.

CO4: Leveraging brands and brand Extension.

CO5: Equip with Brand valuation methods also the issues and challenges.

CO/PO & PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	H							
CO2		H				M		
CO3			M					
CO4				M				
CO5					M			H

#### Text Book

1. Mahim Sagar, Deepali Singh, D.P Agrawal, Achintya Gupta (2009) – Brand Management, Ane Books Pvt Ltd.

#### Reference Books

1. Harsh Varma (2011) - Brand Management, Excell Books, New Delhi, 4<sup>th</sup> Edition.

2. Chandrasekar (2017) – Product Management Texts, Applications and Cases, Himalaya Publishing House, 2<sup>nd</sup> Edition.

**SEMESTER – I**

**PART III - CORE 1: PRINCIPLES OF ACCOUNTANCY**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCMI01	Principles of Accountancy	Core 1	60	12	0	4

**Preamble:** To enable the students to learn Principles, Conventions and Concepts of Accounting.

**Prerequisite:** Basic knowledge in Accountancy

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Understand the various Concepts and Conventions of Accounting and interpret the financial result of Gross Profit, Net Profit and the actual financial position (Assets and Liabilities of the Company).	K1,K2
CO2	Knowledge on the various methods of depreciation and its causes, Straight line method, Diminishing Balance method, Annuity method, Sinking fund method calculation	K2
CO3	Knowledge on Bill of Exchange and Average due date from the collection of cash from Debtors and Payment to Creditors.	K2
CO4	Interpret Bank Pass Book and Cash Book Maintenance and interpret the financial position of nonprofit organization.	K3
CO5	Understand the concepts of Single-entry system and its methods.	K1,K2

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					S		M			
CO2					M					L
CO3							L			
CO4							S			
CO5					S					

S – Strong; L – Low; M – Medium

Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction to Accounting - Scope – Accounting Concepts and Conventions – Indian Accounting Standards (AS 1, AS 6, AS 14, AS 22, AS 27) - Double Entry Book Keeping - Journal, Ledger, Subsidiary books, Preparation of Trial Balance - Rectification of Errors- Preparation of Final accounts with simple adjustments.	15	<a href="https://youtu.be/jdKiWw7ju84">https://youtu.be/jdKiWw7ju84</a>
II	Depreciation – Meaning – Objectives- Causes – Methods of Calculating Depreciation – Straight Line Method – Diminishing Balance Method - Annuity Method – Sinking Fund Method.	15	<a href="https://youtu.be/w4IScJke6CA">https://youtu.be/w4IScJke6CA</a>
III	Bills of Exchange (excluding Accommodation Bills) - Average Due Date - Account Current.	14	<a href="https://youtu.be/0Ua92akSdE4">https://youtu.be/0Ua92akSdE4</a>
IV	Bank Reconciliation Statement-Accounting for Non- Profit Organizations: Receipts and Payments Account, Income and Expenditure Account and Balance sheet.	14	<a href="https://youtu.be/m8ahJ25e4Lk">https://youtu.be/m8ahJ25e4Lk</a> <a href="https://youtu.be/ASDP1X-QAXo">https://youtu.be/ASDP1X-QAXo</a>
V	Single entry - Meaning, Features, Defects, Difference between Single entry and Double entry Systems –Methods- Statement of Affairs and conversion.	14	<a href="https://youtu.be/fSPNzroqBJw">https://youtu.be/fSPNzroqBJw</a>
	<b>Total</b>	<b>72</b>	

**Text Book**

1. Reddy T.S and Murthy.A, Financial Accounting, 5<sup>th</sup> Edition, Margham Publications, 2016, Chennai.

**Reference Books:**

1. Tulsian.P.C, Financial Accounting, 2<sup>nd</sup> Edition, Tata Mc Graw Hill, 2016, New Delhi.
2. Grewal.T.S, Introduction to Accountancy, 9<sup>th</sup> Edition, S.Chand and Company Ltd., 2016, New Delhi.

**Websites**

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf>
2. <https://www.geektonight.com/financial-accounting-notes/>
3. Oxford University Press - <http://www.oup.co.in>

**Learning Methods (\*):**

Assignment/Seminar

**SEMESTER – I**  
**PART III – CORE 2: BUSINESS ORGANISATION**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCM102	Business Organisation	Core 2	60	12	0	4

**Preamble:** To enable the students to gain fundamental knowledge in various forms of Business Organizations and trade practices.

**Prerequisite:** Basic knowledge about various forms of business organisations.

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Understand the basics concepts of Commerce	K1
CO2	Learn the various forms of Business Organisation	K2
CO3	Describe trade association and Chamber of Commerce and its functions	K2
CO4	Understand the basics of International Trade and its importance	K1
CO5	Gain knowledge on International Trade Agreements and Monetary System	K1

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					S		M			
CO2							S			L
CO3									M	
CO4							S		M	
CO5									M	

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	<b>Business</b> – Definition – Characteristics – Objectives – Evolution of business – Types – Differences between trade, business and commerce – Barter System – Ethics in Business – Social responsibilities of business – Modern Business – Criteria for successful modern business – Technological Advancement Modern Business.	15	<a href="https://youtu.be/MPbFIONPI_0">https://youtu.be/MPbFIONPI_0</a>
II	<b>Forms of business:</b> Sole trader – Features – Advantages – Disadvantages – partnership deed – Kinds of partner – Company – Types – Formation – Co-operative enterprises – Public Enterprises	14	<a href="https://youtu.be/nsV461YI_r6c">https://youtu.be/nsV461YI_r6c</a>
III	<b>Chamber of commerce:</b> Need – Features – Objectives – Functions – Importance – Benefits – Role for economic development – International Chamber of commerce – ICC Arbitration – FCCI – Trade Associations – Trade Unions – Difference between Trade association and chamber of commerce.	14	<a href="https://youtu.be/Djv9JmplMF0">https://youtu.be/Djv9JmplMF0</a>
IV	Introduction to <b>International trade</b> – Difference between Domestic and International Trade – Features, Need, Importance of International Trade – Challenges of international trade – Causes – Imports and exports – Merits and demerits of Imports and Exports	14	<a href="https://youtu.be/WfsxZxrA5fM">https://youtu.be/WfsxZxrA5fM</a>
V	<b>Trade Agreements</b> – GATT – WTO – International Monetary System – Evolution – Current Monetary Systems – IMF – World Bank	15	<a href="https://youtu.be/JH_gK4o6y9U">https://youtu.be/JH_gK4o6y9U</a>
<b>Total</b>		<b>72</b>	
<b>Text Book:</b>			
<ol style="list-style-type: none"> <li>1. G.Prasad, "Business organization", Margham Publication, 7<sup>th</sup> Edition 2016</li> <li>2. Francis Cherunilam, International Business, PHI Learning Pvt Ltd, 2009.</li> </ol>			
<b>Reference Books:</b>			
<ol style="list-style-type: none"> <li>1. P.C.Tulsian, Business Organization and Management, Pearson Publication, 5<sup>th</sup> Edition, New Delhi, 2010.</li> <li>2. Dr.C.D.Balaji, International Trade, Margham Publications, Chennai, 2018</li> </ol>			
<b>Websites:</b>			
<ol style="list-style-type: none"> <li>1. <a href="https://courses.lumenlearning.com/boundless-finance/chapter/types-of-business-organizations/">https://courses.lumenlearning.com/boundless-finance/chapter/types-of-business-organizations/</a></li> <li>2. <a href="http://web.sol.du.ac.in/epustakdwar/index.php/en/ug-courses121/847-mcq12/b-com-prog-part-1-semester-i/business-organisation-management">http://web.sol.du.ac.in/epustakdwar/index.php/en/ug-courses121/847-mcq12/b-com-prog-part-1-semester-i/business-organisation-management</a></li> <li>3. <a href="https://www.learnbse.in/ncert-business-studies-book/">https://www.learnbse.in/ncert-business-studies-book/</a></li> </ol>			
<b>Learning Methods (*):</b>			
Assignment/Seminar			



**SEMESTER – I**  
**PART III - ALLIED 1: BUSINESS ECONOMICS**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCMA01	Business Economics	Allied 1	60	12	0	4
<b>Preamble:</b> To enable the students to gain knowledge on economic aspects of business.						
<b>Prerequisite:</b> Basic knowledge in Economics.						
<b>Course outcomes (COs):</b>						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Define and pinpoint the concepts of Economics					K1
CO2	Understand the supply concept and Law of diminishing marginal utility, Equi-marginal utility and production ,Law of variable Proportion, Return to scale.					K1
CO3	Distinguish the types of competition in Market Structures such as, Perfect ,Monopoly, Monopolistic and Oligopoly competition.					KI,K2
CO4	Describe the important commencement of Economic Growth and Development, Characteristics of under developed countries and Role of Agriculture in Indian Economic Development.					K2
CO5	Educate the growth of population and Population Policy, Higher Education and its necessity , Health, Infrastructure, Technology and its role in Economic Development.					K1

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					S		M			
CO2					M					L
CO3							L			
CO4							S			
CO5					S					

S – Strong; L – Low; M – Medium

Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction to economics: Decision-Nature and scope of economics-Decision Making in Business-Demand- Meaning-Determinants-Law of Demand-Elasticity of Demand- Inflation-Deflation.	15	<a href="https://youtu.be/DQq-zJPSf4U">https://youtu.be/DQq-zJPSf4U</a>
II	Introduction to Supply-Equilibrium -Utility-Law of Diminishing Marginal Utility-Equi-Marginal utility-Production – Law of variable proportion>Returns to Scale.	15	<a href="https://youtu.be/720uyg0Dd_M">https://youtu.be/720uyg0Dd_M</a>
III	Introduction to Market structure: Types of competition – Perfect competition – Monopoly – Monopolistic Competition-Oligopoly.	14	<a href="https://youtu.be/XBnbM_6UfWE">https://youtu.be/XBnbM_6UfWE</a>
IV	Introduction to Economic Growth and Development- Characteristics of under developed Countries- Determinants-Obstacles- Indian Agriculture and its Role in Indian Economic Development.	14	<a href="https://youtu.be/qC-U76O76X0">https://youtu.be/qC-U76O76X0</a>
V	Introduction to growth of population.-Population Policy -Higher Education and its need-Health – infrastructure- Technology and Economic Development.	14	<a href="https://youtu.be/Moyd3l_Yflc">https://youtu.be/Moyd3l_Yflc</a>
	<b>Total</b>	<b>72</b>	
<b>Text Book:</b>			
1. Sundharam K.P.M and Sundharam E.N Business Economics,4th Edition Sultan chand and sons 2017,New Delhi.			
<b>Reference Books:</b>			
1. Ahuja Business economic 6th edition , S.Chand& Company Ltd,2007 New Delhi.			
2. RuddarDatt K.P.M Sundharam ,Indian Economy , S. Chand Company Ltd, latest edition, Ram Nagar, NewDelhi.			
<b>Websites:</b>			
1. <a href="https://www.investopedia.com/terms/b/business-economics.asp">https://www.investopedia.com/terms/b/business-economics.asp</a>			
<b>Learning Methods (*):</b>			
Assignment/Seminar			

**SEMESTER – II**  
**PART III - CORE 3: FINANCIAL ACCOUNTING**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCM201	Financial Accounting	Core 3	60	12	0	4
<b>Preamble:</b> To enable the students to prepare partnership account and other special accounting.						
<b>Prerequisite:</b> Basic knowledge in Accounting concepts.						
<b>Course outcomes (COs):</b>						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	To understand the Accounting treatment for Hire Purchase and Installment system and to know the accounting procedure for Branch and Departmental Accounting.					K1,K2
CO2	To understand the Accounting treatment of consignment in the books of Consignor and Consignee and identify the value of unsold stock, normal loss and abnormal loss.					K2
CO3	Apply the accounting procedure at the time of admission and retirement/death of the partner and the related accounting treatment.					K3
CO4	Apply Garner Vs Murray rule and solve problems relating to insolvency of partners.					K3
CO5	Demonstrate the preparation of statement of affairs in case of insolvency and to frame a deficiency account.					K2,K3

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					S		M			
CO2							M			
CO3					S				L	
CO4					M					
CO5					S				L	

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	Hire Purchase and Installment System – Branch accounts: Dependent Branch – Independent Branch (excluding Foreign Branch) – Department Accounts.	15	<a href="https://youtu.be/I3laRgAGAuY">https://youtu.be/I3laRgAGAuY</a>
II	Consignment – Valuation of unsold Stock – Normal Loss – Abnormal Loss – Joint Venture (Excluding Memorandum of Joint Venture Account)	15	<a href="https://youtu.be/GtGvLN8Hv_k">https://youtu.be/GtGvLN8Hv_k</a>
III	Admission and Retirement of Partner – Treatment of Goodwill – Revaluation of Assets and Liabilities – Calculation of Gaining and Solvency Ratio – Death of a Partner – Settlement to executor.	14	<a href="https://youtu.be/_S0QHx_dA0I">https://youtu.be/_S0QHx_dA0I</a>
IV	Dissolution – Insolvency of Partners – Garner Vs Murray – Preparation of Deficiency A/C	14	<a href="https://youtu.be/qHKYzXQi8Mw">https://youtu.be/qHKYzXQi8Mw</a>
V	Conversion of Partnership into Company – Insolvency A/c – Preparation of Statement of Affairs – Deficiency A/c	14	<a href="https://youtu.be/_DSaK8Xuij8">https://youtu.be/_DSaK8Xuij8</a>
	<b>Total</b>	<b>72</b>	

**Text Book**

1. Reddy T.S and Murthy.A, Financial Accounting, 5<sup>th</sup> Edition, Margham Publications, 2016, Chennai.

**Reference Books:**

1. Tulsian.P.C, Financial Accounting, 2<sup>nd</sup> Edition, Tata Mc Graw Hill, 2016, New Delhi.
2. Grewal.T.S, Introduction to Accountancy, 9<sup>th</sup> Edition, S.Chand and Company Ltd., 2016, New Delhi.

**Websites**

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf>
2. <https://www.geektonight.com/financial-accounting-notes/>
3. Oxford University Press - <http://www.oup.co.in>

**Learning Methods (\*):**

Assignment/Seminar

**SEMESTER - II**  
**PART III - CORE 4: BANKING AND INSURANCE**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21BCM202	Banking and Insurance	Core 4	60	12	0	4
<b>Preamble:</b> To enable the students to learn Principles and practices of Banking and Insurance.						
<b>Prerequisite:</b> Basic knowledge about banks and insurance sectors.						
<b>Course outcomes (COs):</b> On successful completion of this course the students will be able to						
CO Number	Course Outcome (CO) Statement	Blooms Taxonomy Knowledge Level				
CO1	Understand the conceptual framework of Banking	K1				
CO2	Learn the various types of accounts and customers.	K1.K2				
CO3	Explain the basic concepts of Cheque, Endorsement and Electronic payment methods.	K2				
CO4	Know the principles of Insurance and its classifications and understand the IRDA Act.	K2				
CO5	Understand the concepts if GIC, Reinsurance and Double Insurance.	K1,K2				

**MAPPING WITH PROGRAM OUTCOMES**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					S		M			L
CO2						M	M			
CO3							S	M		
CO4										L
CO5							M			

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course Content	Hours	E-Contents/E-Resources
I	<b>Banker and Customer</b> - Definition - Relation Between Banker and Customer - Paying and Collecting Banker - Rights and Responsibilities - Classification of Banks- Commercial Banks- Functions of Modern Commercial Banks - Branch and CORE Banking - CRM in Banking - Multinational Banking - Customer Service - Nationalisation and privatization of Banks	15	<a href="https://youtu.be/IN63EkMkEF0">https://youtu.be/IN63EkMkEF0</a> <a href="https://youtu.be/H53JSXPXPxI">https://youtu.be/H53JSXPXPxI</a>
II	<b>Types of Account</b> - Opening of a New Account - Fixed Deposits and its Implications - Saving Account - Current Account - Recurring Account - Special Type of Customers - Closure of Account - Ombudsmen Scheme.	15	<a href="https://youtu.be/-uj6-TMjcxg">https://youtu.be/-uj6-TMjcxg</a>
III	<b>Negotiable Instruments</b> - Meaning - Characteristics - Types - Cheques - Drawing of a Cheque - Crossing of Cheque - Types - Precautions and statutory protection of the paying banker - Legal status - RBI instruction to banks - Truncated and Electronic Cheques - Endorsement - Types - Online Bank Transactions - NEFT - IMPS - RTGS-SWIFT.	14	<a href="https://youtu.be/2I6QUEAQ42s">https://youtu.be/2I6QUEAQ42s</a>
IV	<b>Insurance</b> - Meaning - Need - Principles - Contract of Insurance - Classifications of Insurance - IRDA Act 1938 - Constitution of IRDA - Objectives - Role of Insurance in Economic Development - Privatization of Insurance.	14	<a href="https://youtu.be/IN_61IkZIY">https://youtu.be/IN_61IkZIY</a> <a href="https://youtu.be/tL0a7uWrmBs">https://youtu.be/tL0a7uWrmBs</a>
V	<b>Life Insurance Corporation Act 1956 - General Insurance Business Act 1973</b> - Role of GIC - Recent Developments - Procedures - Motor Vehicle Act 1988 - Fire Insurance - Marine Insurance Act 1963 - Essentials - Types - Reinsurance - Concepts - Types - Double Insurance.	14	<a href="https://youtu.be/t7SnkRVfyDo">https://youtu.be/t7SnkRVfyDo</a>
	<b>Total</b>	<b>72</b>	

**Text Book:**

1. Banking Theory Law and Practice - Gordon and Natarajan, Himalaya Publishing House, New Delhi Revised Edition 2016.
2. Principles of Practices of Insurance - Himalaya Publishing House, New Delhi Revised

Edition 2017.

**Reference Books:**

1. Fundamentals of Modern Banking – N.C.Majumdar, New Central Book Agency Pvt Ltd, New Delhi 2019.
2. Principles and Practices of Insurance – Dr.P.Periyasamy, Himalaya Publishing House, New Delhi Revised Edition 2015.

**Websites:**

1. <http://cbseacademic.nic.in>
2. <http://sdeuoc.ac.in>
3. <https://www.icsi.edu>

**Learning Methods (\*):** Assignment/Seminar

**SEMESTER – II****Allied 2: PRINCIPLES OF MANAGEMENT**

Course code	Course name	Category	Lecture (L)	Tutorial (T)	Practical (P)	Credits
21BCMA02	Principles of Management	Allied 2	60	12	0	4

**Preamble:** To enable the students to gain fundamental knowledge about Management Practices.

**Prerequisite:** Basic knowledge on business management.

**Course outcomes (COs):**

On successful completion of this course the students will be able to:

CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level
CO1	Understand various management concepts and the functions of management.	K1
CO2	Identify the various types of planning policies and types of decisions.	K2
CO3	Apply the knowledge of centralization and decentralization and Declaration of authority.	K3
CO4	Apply the concept of HRM planning and motivation, attitudes and behaviors impact.	K3
CO5	Demonstrate the ability to use theories in the practice of leadership.	K3

**Mapping with Program Outcomes:**

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M							L	
CO2	M			M						
CO3			M							
CO4		L				M	S	L		
CO5	S									S

S – Strong; L – Low; M – Medium



**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	<b>Management</b> –Definition – Features– Management is Science or Art – Principles of Management –Functions of Management– Modern Management Theories– Frederick Scientific Theory –Fayol’s Theory of Management–Hawthorne Experiments– Bureaucratic Theory – Human Relation Theory – X and Y Theory.	15	<a href="https://www.youtube.com/watch?v=cYmqzdIIXOI">https://www.youtube.com/watch?v=cYmqzdIIXOI</a>
II	<b>Planning</b> –Characteristics–Objectives – Types of Planning policies–Meaning–Phases of Policy Making–Forecasting – Elements of Business Forecasting –Decision Making–Nature–Types of Decisions–Importance.	14	<a href="https://www.youtube.com/watch?v=OBHjlHoSzng">https://www.youtube.com/watch?v=OBHjlHoSzng</a>
III	<b>Organization</b> –Meaning – Nature – Importance – Structure – Delegation – Departmentation – Bases –Authority–Declaration of authority– Centralization–Decentralization–Types - Span of Control – MBO & MBE	14	<a href="https://www.youtube.com/watch?v=Qa6vk-EyD3Y">https://www.youtube.com/watch?v=Qa6vk-EyD3Y</a>
IV	<b>Staffing</b> – Importance–Process – Directing– Significance –Elements -Human Resource Planning–Objectives–Process –Motivation– Theories of Motivation– Need–Approaches & Techniques.	15	<a href="https://www.youtube.com/watch?v=FBomVWsSMBk">https://www.youtube.com/watch?v=FBomVWsSMBk</a>
V	<b>Co-ordinating</b> – Leadership – Meaning– Characteristics–Types of Leadership styles – Qualities of Leadership - Controlling – Control Process – Controlling Techniques – Social Responsibility of Business.	14	<a href="https://www.youtube.com/watch?v=1eobn_1N3DY">https://www.youtube.com/watch?v=1eobn_1N3DY</a>
<b>Total</b>		<b>72</b>	
<b>Text Book</b>			
1. K.Sundar, Principles & Practice of Management, Vijay Nichole Publisher Pvt. Ltd, Chennai, 2012.			
<b>Reference Books:</b>			
1. Dr. KumkumMukerjee, Principles of Management 2 <sup>nd</sup> Edition, Mc–Graw Hill Publication2009 (Last Edition).			
2. P.Parthasarathy, Principles of Management, Vrinda Publication Pvt. Ltd, New Delhi 2012			
<b>Websites</b>			
1. <a href="https://mycbseguide.com">https://mycbseguide.com</a>			
2. <a href="https://seedlingschools.com">https://seedlingschools.com</a>			
3. <a href="https://www.geektonight.com">https://www.geektonight.com</a>			
<b>Learning Methods (*):</b>			
Assignment/Seminar			

**M.COM**

**Master of Commerce (M.Com)**  
**Scheme of Examination (CBCS and OBE Pattern)**  
**For the Candidates admitted from the Academic Year**  
**2019-2020 onwards**

Sub Code	Paper	Subject Title	Ins. Hrs/Week	Examination				
				Dur. Hrs.	CIA	CE	Total	Credit
<b>SEMESTER I</b>								
19MCM101	Core 1	Corporate Accounting	6	3	30	70	100	4
19MCM102	Core 2	Managerial Economics	4	3	30	70	100	3
19MCM103	Core 3	Human Resource Management	5	3	30	70	100	4
19MCM104	Core 4	International Business	5	3	30	70	100	4
19MCM105	Core 5	Legal Aspects in Banking and Insurance	5	3	30	70	100	4
19MCM106	Core 6	Business Environment	5	3	30	70	100	4
<b>Total</b>			<b>30</b>				<b>600</b>	<b>23</b>
<b>SEMESTER II</b>								
19MCM201	Core 7	Advanced Cost Accounting	5	3	30	70	100	4
19MCM202	Core 8	Indirect Taxation	5	3	30	70	100	4
19MCM203	Core 9	Marketing Management	5	3	30	70	100	4
19MCM204	Core 10	Financial Management	5	3	30	70	100	4
19MCME01/ 19MCME02/ 19MCME03	Elective I	Elective	5	3	30	70	100	4
19MCMID1	IDC 1	Business Research Methods	5	3	30	70	100	3
<b>Total</b>			<b>30</b>				<b>600</b>	<b>23</b>
<b>SEMESTER III</b>								
19MCM301	Core 11	Direct Taxes	5	3	30	70	100	4
19MCM302	Core 12	Investment Management	5	3	30	70	100	4
19MCM303	Core 13	Labour Law and Industrial Relations	4	3	30	70	100	4
19MCM304	Core 14	E-Commerce and MIS	4	3	30	70	100	4
19MCMP01	Practical I	Computer Application in Business	5	3	40	60	100	3
19MCME04/ 19MCME05/ 19MCME06	Elective II	Elective	5	3	30	70	100	4

19MCMEDI1	EDC 1	Business Ethics	2	3	-	50	50	2
19MCMRA1		Research Article 1						
<b>Total</b>			<b>30</b>				<b>650</b>	<b>25</b>
<b>SEMESTER IV</b>								
19MCM401	Core 15	Management Accounting	5	3	30	70	100	4
19MCM402	Core 16	Strategic Management	5	3	30	70	100	3
19MCME07/ 19MCME08/ 19MCME09	Elective III	Elective	5	3	30	70	100	4
19MCMPR1	Project	Major Project		3	50	100	150	8
19MCMRA2		Research Article 2						
<b>Total</b>			<b>15</b>				<b>450</b>	<b>19</b>
<b>Total</b>							<b>2300</b>	<b>90</b>

List of Elective Courses		
Elective I	19MCME01	Foreign Exchange Management
	19MCME02	Institutional Facilitating International Trade
	19MCME03	Export and Import Procedures
Elective II	19MCME04	Security Analysis and Portfolio Management
	19MCME05	Fundamental and Technical Analysis
	19MCME06	Futures and Options
Elective III	19MCME07	Entrepreneurship & Small Business Management
	19MCME08	Micro finance Management
	19MCME09	Retail Marketing Management

Additional Credit Courses				
Sem	Code	Subject Title	Marks	Credits
II	19MCMAC1	Logistics and Supply Chain Management	100	2
III	19MCMAC2	Cost Audit and Operational Audit	100	2

Summary			
Part	No of Papers	Total Credits	Total Marks
Paper , Elective and Project	20	84	2150
IDC –Inter Disciplinary Course	1	4	100
EDC –Extra Department Course	1	2	50
<b>Total</b>		<b>90</b>	<b>2300</b>

19MCMEDI	EDC 1	Business Ethics	2	3	-	50	50	2
19MCMRA1		Research Article 1						
<b>Total</b>			<b>30</b>				<b>650</b>	<b>25</b>
<b>SEMESTER IV</b>								
19MCM401	Core 15	Management Accounting	5	3	30	70	100	4
19MCM402	Core 16	Strategic Management	5	3	30	70	100	3
19MCM07/ 19MCM08/ 19MCM09	Elective III	Elective	5	3	30	70	100	4
19MCMPR1	Project	Major Project		3	50	100	150	8
19MCMRA2		Research Article 2						
<b>Total</b>			<b>15</b>				<b>450</b>	<b>19</b>
<b>Total</b>							<b>2300</b>	<b>90</b>

List of Elective Courses		
Elective I	19MCME01	Foreign Exchange Management
	19MCME02	Institutional Facilitating International Trade
	19MCME03	Export and Import Procedures
Elective II	19MCME04	Security Analysis and Portfolio Management
	19MCME05	Fundamental and Technical Analysis
	19MCME06	Futures and Options
Elective III	19MCME07	Entrepreneurship & Small Business Management
	19MCME08	Micro finance Management
	19MCME09	Retail Marketing Management

#### Additional Credit Courses

Sem	Code	Subject Title	Marks	Credits
II	19MCMAC1	Logistics and Supply Chain Management	100	2
III	19MCMAC2	Cost Audit and Operational Audit	100	2

#### Summary

Part	No of Papers	Total Credits	Total Marks
Paper , Elective and Project	20	84	2150
IDC –Inter Disciplinary Course	1	4	100
EDC –Extra Department Course	1	2	50
<b>Total</b>		<b>90</b>	<b>2300</b>

**VLB Janakiammal College of Arts and Science  
Autonomous**

**Master of Commerce (M.Com)**

**Scheme of Examination (CBCS and OBE Pattern)**

**For the Candidates admitted from the Academic Year 2021- 2022 onwards**

Course Code	Course Title	Ins. Hrs/Week	Examination				
			Dur. Hrs.	CIA	CE	Total	Credit
<b>SEMESTER I</b>							
21MCM101	Core 1 - Corporate Accounting	6	3	50	50	100	4
21MCM102	Core 2 - Human Resource Management	5	3	50	50	100	4
21MCM103	Core 3 - International Business	5	3	50	50	100	4
21MCM104	Core 4 - Legal Aspects in Banking and Insurance	5	3	50	50	100	4
21MCM105	Core 5 - Business Environment	5	3	50	50	100	4
21MCM106	Core 6 - Managerial Economics	4	3	50	50	100	4
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>
<b>SEMESTER II</b>							
21MCM201	Core 7 - Advanced Cost Accounting	5	3	50	50	100	4
21MCM202	Core 8 - Indirect Taxation	5	3	50	50	100	4
21MCM203	Core 9 - Marketing Management	5	3	50	50	100	4
21MCM204	Core 10 - Financial Management	5	3	50	50	100	4
21MCM205	Core 11 - Business Research Methods	5	3	50	50	100	4
21MCME01/ 21MCME02/ 21MCME03	Elective I	5	3	50	50	100	4
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>
<b>SEMESTER III</b>							
21MCM301	Core 12 - Direct Taxes	5	3	50	50	100	4
21MCM302	Core 13 - Forensic Auditing	5	3	50	50	100	4
21MCM303	Core 14 - Labour Law and Industrial Relations	5	3	50	50	100	4
21MCM304	Core 15 - E-Commerce and MIS	5	3	50	50	100	4
21MCMP01	Core Practical I - Computer Application in Business	5	3	50	50	100	4
21MCME04/ 21MCME05/	Elective II	5	3	50	50	100	4

21MCME06							
21MCMRA1	Research Article 1						
		<b>Total</b>	<b>30</b>			<b>600</b>	<b>24</b>
<b>SEMESTER IV</b>							
21MCM401	Core 16 - Management Accounting	5	3	50	50	100	4
21MCM402	Core 17 - Strategic Management	5	3	50	50	100	4
21MCME07/ 21MCME08/ 21MCME09	Elective III	5	3	50	50	100	4
21MCMPR1	Major Project	15	3	100	100	200	6
21MCMRA2	Research Article 2						
		<b>Total</b>	<b>30</b>			<b>500</b>	<b>18</b>
		<b>Total</b>				<b>2300</b>	<b>90</b>

**List of Elective Courses**

S.No	Sem	Course Code	Course Title	Credit
<b>Elective I</b>				
1	II	21MCME01	Foreign Exchange Management	4
2		21MCME02	Institutional Facilitating International Trade	4
3		21MCME03	Logistics and Supply Chain Management	4
<b>Elective II</b>				
4	III	21MCME04	Security Analysis and Portfolio Management	4
5		21MCME05	Fundamental and Technical Analysis	4
6		21MCME06	Futures and Options	4
<b>Elective III</b>				
7	IV	21 MCME07	Entrepreneurship & Small Business Management	4
8		21MCME08	Micro Finance Management	4
9		21MCME09	Retail Marketing Management	4

**List of Extra Credit Course**

S.No	Sem.	Course Code	Course Title	Marks	Credit
1	II	21MCMAC1	Cyber Law	100	2
2	III	21MCMAC2	NPTEL/MOOC/SWAYAM Courses	100	2

M.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-20 onwards

THIRD SEMESTER  
CORE 11 - DIRECT TAXES

Maximum CIA-30  
Maximum CE-70  
Total Hours: 60

Course Objective :

To enable the students to learn principles and concepts of Direct Taxes

Unit I (12 Hours)

**Direct tax**- Meaning –Merits –Demerits- Income –Features-Types – Agricultural Income - Assessment Year - Previous year- Assesses - Types of Assesses - Residential status of Person - Exempted Income.

Unit II (12 Hours)

Heads of Income- Income from Salaries – Characteristics of Salary - Treatment of Provident Fund – Allowances – Types of Allowances- Perquisites- Taxability of Perquisites - Valuation of Rent free Accommodation - Gratuity – Pension –Leave Encashment - Calculation of Income from Salary.

Unit III (12 Hours)

Income from House Property – Annual Value - Different Types of Rental Value – Determination –Deduction U/S 24 – Calculation of Income from House Property. Profits and Gains of Business or Profession – Computation of Income from Business or Profession.

Unit IV (12 Hours)

Capital Gains- Types –Exemption - Determination of Cost of Acquisition –Treatment of Capital Loss - Set-off and Carry Forward of Losses – Income from Other Sources –Tax treatment of Capital Gains - Deduction of Tax at Source .

Unit V (12 Hours)

Deductions to be made from Total Income –Assessment of Individuals - Computation of Tax Liability – E-Filing – Procedure.

NOTE: Distribution of marks: Theory 40% and Problems 60%

Course Outcomes:

CO1: Evaluate the concepts and schedule of tax rates, tax liability, penalties and prosecution



CO2: Know the total taxable income of an assessee

CO3: Apply and practice the computation of total income.

CO4: Know the Determination of Cost of Acquisition and Deduction of Tax at Source.

CO5: Analyse the Computation of Tax Liability, deductions , E-Filing & its Procedures.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	L					M		
CO2		H						
CO3					L			
CO4					H			
CO5								H

**Text Books:**

1. Gaur.V.P and Narang.D.B, Puja Gahai,Rajeev Puri , Income Tax Law and Practice ,44<sup>th</sup> edition, Kalyani Publishers , 2016, New Delhi.
2. T.S.Reddy and Y.Hari Prasad Reddy, Income Tax Law and Practice, 16<sup>th</sup> Edition, Margam Publication, Chennai

**Reference Book:**

1. Hariharan.N, Income Tax, 10<sup>th</sup> edition, Tata McGraw hill, 2016, New Delhi.

M.Com Degree Examination – Syllabus for candidates admitted from the academic year  
2019-2020 onwards

**THIRD SEMESTER****CORE 12 : INVESTMENT MANAGEMENT**

Maximum CIA-30

Maximum CE-70

Total Hours: 60

## Course Objective:

To explore contemporary knowledge and gain a conceptual understanding of Various Investment options and its management techniques.

## Unit I

(12 Hours)

Introduction to Investments - Meaning- Nature- Scope- Objectives - Importance - Elements of investment -Factors influencing investment -Difference between investor and speculator- Financial System in India

## Unit II

(12 Hours)

**Investment Alternatives** - Investment in Shares and Debentures -LIC schemes-Bank deposits- Government securities-Mutual fund schemes-Post office schemes-Provident fund-company deposits-real estate-gold & silver.

## Unit III

(12 Hours)

**Securities Markets** - Financial Market -Segments -Types -Primary Market - Methods of floating new issues-Role of primary market- Secondary Market- Mutual Funds- Stock exchanges in India -BSE, OTCEI, NSE, and ISE-SEBI.

## Unit IV

(12 Hours)

Security Analysis and Risk Management - Security analysis-Fundamental Analysis: Economic, Industry and Company analysis- Technical analysis- Dow theory-Types of Shares -Important share patterns -Risk- kinds-Measures of risk-returns-Valuation of securities - Valuation of bonds

## Unit V

(12 Hours)

**Portfolio Management** - Nature- scope - SEBI guidelines in Portfolio Management-Portfolio investment process-Elements - An optimum selection problem -Markowitz Portfolio Theory - Sharpe - Single Index Model -APT Model

Course Outcomes:

CO1: Know the scope and importance of investment.

CO2: Understand the patterns of investment in different schemes.

CO3: Acquire knowledge about the various stock exchanges and Securities market.

CO4: Gather knowledge about valuation risk and returns in securities.

CO5: Acquire complete knowledge about portfolio management.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1			M					
CO2					L			L
CO3					L		M	
CO4		L				M		
CO5					M		H	

Text Books:

1. Dr Preeti Singh, Investment Management , Himalaya Publishing House, 2016
2. V. A. Avadhan, Securities Analysis and Portfolio Management, Himalaya Publishing House, 2011

Reference Books:

1. S. Kevin, Securities Analysis and Portfolio Management, PHI Learning, 2012.
2. Bodi, Kane, Markus, Mohanty, Investments, 8th edition, Tata McGraw Hill, 2011.

M.Com Degree Examination – Syllabus for Candidates admitted from the academic year 2019-2020 onwards

THIRD SEMESTER

CORE 13- LABOUR LAW AND INDUSTRIAL RELATIONS

Maximum CIA:30

Maximum CE:70

Total Hours: 48

Course Objective:

To explore contemporary knowledge and gain a conceptual understanding of Industrial Relations.

Unit I (10 Hours)

Industrial Relations: Concepts – Importance – Industrial Relations problems in the Public Sector – Growth of Trade Unions – Code of conduct.

Unit II (10 Hours)

Industrial Conflicts: Disputes – Impact – Causes – Strikes – Prevention – Industrial Peace – Government Machinery – Conciliation – Arbitration – Adjudication.

Unit III (10 Hours)

Labour Welfare: Concept – Objectives – Scope – Need – Voluntary Welfare Measures – Statutory Welfare Measures – Labour Welfare Funds - Education and Training Schemes.

Unit IV (10 Hours)

The Factories Act, 1948 – The Trade Unions Act, 1926 – The Payment of Wages Act, 1936 – The Minimum Wages Act, 1948 – The Industrial Disputes Act, 1947 – The Workmen's Compensation Act, 1923 – The Payment of Gratuity Act, 1972 – The Payment of Bonus Act, 1965.

Unit V (8 Hours)

The Employee's Provident Fund & Miscellaneous Act, 1952 – EPFO Portal - The Employees State Insurance Act, 1948 – The Industrial Employment (Standing Orders) Act, 1946 – The Apprentices Act, 1961 – The Equal Remuneration Act, 1976 - The Maternity Benefit Act, 1961 - Contract Labour Regulations and Abolition Act, 1970. The Child Labour Prevention and Regulation Act, 1986.

Course Outcomes:

CO1: Know the importance and concepts of Industrial Relations.

CO2: Know the impact and causes of Industrial Conflicts.

CO3: Know the concepts and education of Labour Welfare Measures

CO4: Know the categories of Labour Welfare Act.

CO5: Acquire a complete knowledge about Employee benefit schemes.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	L							
CO2			L				M	
CO3			L				M	
CO4							H	
CO5					L			

Text Books:

1. Mamoria C.B. and Sathish Mamoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, 2007
2. P.K. Padhi, Industrial Laws, Prentice Hall of India. 2008

Reference Book:

1.S.C. Srivatsava, Industrial Relations and Labour Laws, 7<sup>th</sup> Edition ,S.Chandh Publishing, New Delhi, 2020

19MCM304

M.Com Degree Examination – Syllabus for candidates admitted from the academic year  
2019-2020 onwards

THIRD SEMESTER  
CORE 14-E-COMMERCE AND MIS

Maximum CIA:30

Maximum CE:70

Total Hours: 48

Course Objective:

To enable the students to learn principles and concepts involved in E-commerce and concepts in utilization of business information for decision making to suit to the present IT industry.

Unit I

(10 Hours)

E-Commerce –Classification of Electronic Commerce-Anatomy of E-commerce Applications-  
Electronic Data –Interchange-Benefits-EDI Legal,Security&privacy issues-EDI Software  
Implementations.

Unit II

(10 Hours)

Consumer Oriented Electronic Commerce : Consumer Oriented Applications-Mercantile Process  
Models-Mercantile Models from the Consumers & Merchants perspective-Electronic Payment  
Systems-Types-Smart cards & Credit card Electronic Payment systems-Risk.

Unit III

(9 Hours)

Management information systems:Meaning-Features-Requisites of an effective MIS-MIS  
Model-Components-Role and Importance-Corporate Planning for MIS-Growth of MIS in an  
Organisation-Limitation of MIS.

Unit IV

(10 Hours)

Information System in Business and Management: System Concepts-Characteristics of Systems-  
Types –Categories of Information System-System Development Life Cycle-System  
Enhancement-Transaction processing System-Information Repeating and Executive Information  
System.

Unit V

(9 Hours)

Database & Functional Management Information System-Client server Architectures Network-  
 Business Process Re-Engineering –Financial –Accounting –Marketing-Production-Human  
 Resource- Business Process Outsourcing.

Course Outcomes:

On completion of the course the students will be able to

- CO1: Acquire knowledge about e-commerce applications.
- CO2: Gain skills about online payments and models of e-commerce applications.
- CO3: Know the importance and role of Management information systems.
- CO4: Understand the concepts and categories of Information System.
- CO5: Gain knowledge about functional Management and business process.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1			M					
CO2			M				H	
CO3							H	
CO4					M			
CO5			M				H	

Text books:

1. Dr.Shivani Arora, E-commerce , Taxmann Publications Pvt. Ltd. (8 August 2019),2<sup>nd</sup> Edition,2019.
- 2.C.S.V.Moorthy, E-Commerce ,Himalaya Publishing House,2016,New Delhi

Reference Book:

1. Dr.K.Abirami Devi,Dr.M.Alagammai, E-Commerce, Margham Publications.2012

M.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year  
2019-2020 onwards

THIRD SEMESTER

PRACTICAL I: **COMPUTER APPLICATION IN BUSINESS**

Maximum CIA-40

Maximum CE-60

Total Hours: 60

Course Objective:

To train the students to attain practical skill essential for modern office

**MS-WORD, MS-EXCEL, MS – POWERPOINT, MS - ACCESS**

1. Drafting a questionnaire for Research Problem
2. Calculate Mean, Median, Mode, Standard Deviation and Correlation
3. Create a presentation for exhibiting the details of a newly launched product
4. Prepare a Report based on Invoice details such as product number, quantity, price etc., for five products

**TALLY**

5. Introduction of Tally – History of Tally version– Features and configuration—company creation - Tally Short keys.
6. Ledgers, Vouchers, Trial Balance
7. Preparation of final Accounts.
8. Preparation of Stock summary – Creation of Stock group – Creation of stock category - Unit of measurement – Stock item creation.
9. Bill of materials, stock valuation
10. Payroll accounting and compliance
11. Configuring and creating payroll in tally
12. Creation of payroll masters
13. Processing and generating Payroll reports
14. Introduction to GST - Getting Started with GST (Goods) - Accounting entries for goods purchased and sold.
15. Getting Started with GST (Services)



CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	M					M		
CO2			H			L		
CO3					L		L	
CO4		M				H		
CO5					M			

**Text Books:**

1. R.K.Taxali, PC Software, 1 st Edition Tata MC Graw Hill , 2005, (Last Edition).
2. Nitya Tax Associates, Basics of GST, 1 st Edition Taxmann's , 2016

**Reference Books:**

1. Ashok Kisor, Tally 9, 2 nd Edition BPB Publication, 20011,New Delhi.
2. Dinesh Veerma, Computer Basics and PC Software, Gullybaba Publishing House, 2012.

M.Com Degree Programme – Syllabus for Candidates admitted from the academic year 2019-2020 onwards

**THIRD SEMESTER**

**ELECTIVE II : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

Maximum CIA:30

Maximum CE:70

Total Hours: 60

Course Objective:

To expose the students to the concepts of Investment risks and Securities and to enable the understand and utilize the tools available for analysis .

Unit I (12 Hours)

Security Analysis and Portfolio Management :Overview-The Investment process-Investment Environment-Concept of Returns and Risk-Measurement of Returns and Risk-Investment Alternatives and their Evaluations-Portfolio Management process

Unit II (12 Hours)

Methodology of Conducting Security Analysis –Fundamental Analysis –Economic Analysis-Economic Forecasting-Industrial Analysis –Company Analysis-Technical Analysis-Tools and Technique of technical Analysis Dow Theory-Eliot Wave Theory-Test of Different forms of Market Efficiency-Emotional and Social Influences

Unit III (12 Hours)

Valuation and Management of Securities-Bond Valuation –Bond Returns and Risks –Bond Price Chnages-Measuring Bonds and Price volatility-Bond Yield-Measuring Yield –Equity Valuation –Equity Returns and Risks-Guidelines for Equity Investment-

Unit IV (12 Hours)

Portfolio Theory-Measuring portfolio returns and Risks - Efficient Portfolios-Capital Market Theory-Capital asset pricing model(CAPM)-Capital Market Line(CML)-Security Market Line(SML)-Behavioural models

Unit V (12 Hours)

**Portfolio Selection, Performance Evaluation and Portfolio revision-Formula plan-Time Weighted Returns.**

**Course Outcomes:**

CO1: Know and understand the concepts of investment Environment.

CO2: Understand the methodology of Industrial analysis.

CO3: Know the risk and returns of management of Securities.

CO4: Understand the impact of Portfolio theory.

CO5: Evaluate the revision of Portfolio and Time Weighted Returns.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		M					H	
CO2		M					H	
CO3		M					H	
CO4		M					H	
CO5				L				

**Text Books:**

1. Preethi Singh, Security Analysis and portfolio management, Himalaya Publishing House, P Ltd 1<sup>st</sup> edition 2017.

2. V.K. Bhalla, Investment Management, 4<sup>th</sup> Edition, Tata McGraw- Hill Publishing Company Ltd, 2005, New Delhi.

**Reference Books :**

1. Avadhani V.A. Security Analysis and Portfolio Management, 19<sup>th</sup> Revised Edition, Himalaya Publishing House, 2010, New Delhi.

2. Prasanna Chandra, Investment analysis and portfolio management, 2<sup>nd</sup> edition, Tata McGraw Hill, Mumbai.

M.Com Degree Examination – Syllabus for Candidates admitted from the academic year 2019-2020 onwards

THIRD SEMESTER

ELECTIVE -II : **FUNDAMENTAL AND TECHNICAL ANALYSIS**

Maximum CIA:30

Maximum CE:70

Total Hours: 60

Course Objective:

To enable the students to understand the concepts of fundamental and technical analysis.

Unit I (12 Hours)

Investment –Meaning- Importance-Security Analysis –Risk and Return- various approaches to security valuation.

Unit II (12 Hours)

**Fundamental analysis**- Meaning- Market analysis- Indices of NSE and BSE

Unit III (12 Hours)

**Industry analysis**- Meaning –Methods- Company analysis-Meaning- Methods.

Unit IV (12 Hours)

**Technical analysis**-Meaning-Dow theory- Elliot Wave theory

Unit V (12 Hours)

Moving Averages- Charts-MACD- relative strength.

Course Outcomes:

CO1: Understand the concept of various security analysis and its risk, return

CO2: Know the factors influencing technical analysis and its tools.

CO3: Know the market analysis, NSE and BSE

CO4: Analyse the various theory and its use in Investments.

CO5: Provide technical to get an overall idea of the trends in moving average related to commodity market

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		M					H	
CO2		L					M	
CO3		M					L	
CO4		H					M	
CO5				L				

Text Books:

1. Investment management Security Analysis and Portfolio Management, Preeti sing, 14<sup>th</sup> Edition, Himalaya Publishing house, New Delhi
2. Investments: An Introduction to analysis and management, Amling, Prentice hall, New Jersey, 1984.

Reference Book:

1. Financial decision making- Concepts, problems and cases, I.M. Pandey 3<sup>rd</sup> Edition, Prentice hall of India Pvt. Ltd, New Delhi.

M.Com Degree Examination – Syllabus for Candidates admitted from the academic year 2019-2020 onwards

THIRD SEMESTER

ELECTIVE- I : FUTURES AND OPTIONS

Maximum CIA:30

Maximum CE:70

Total Hours: 60

Course Objective:

To enable the students to understand the concepts of futures and options.

Unit I (12 Hours)

Introduction to derivatives- Definition of derivatives products- participants in derivatives market, economic foreever of derivatives market.

Unit II (12 Hours)

Index derivatives- Index numbers- economic significance of index movements- types of indices- desirable attributes of an index- derivative in Nifty and Sensex.

Unit III (12 Hours)

Forward contracts- Limitations of forward markets- futures- distinction between future and forward contracts- future terminitory options- option terminitory, call options and put option.

Unit IV (12 Hours)

Pay off for buyer (long futures) of futures- pay off for seller (short futures) of futures- hedging, speculation and arbitrage- options payoff- pay off profit for buyer of call options-pay off profit for writer of call options. Hedging and speculation in option.

Unit V (12 Hours)

Evolution of commodity markets- Commodity markets in India- Newyork mercantile Exchange- London Metal Exchange, Chicago Board of traders- Tokyo Commodity Exchange, Chicago Mercantile Exchange.

Course Outcomes:

CO1: Provide knowledge the concept of derivative market

CO2: Give knowledge about the index movement Nifty and Sensex

CO3: Understand the forward market and future market

CO4: Analyse the Hedging, Speculation and arbitrage in commodity market.

CO5: Evaluation of commodity market in India and other countries.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		L					H	
CO2		M					L	
CO3		H					M	
CO4		M					H	
CO5				H				

Text Books:

1. Financial Services and Markets: Dr. S.Gurusamy, Vijay Nicole Imprints (p) Ltd.
2. Financial management: M.Y. Khan and P.K.Jain, Tata Mc Graw- Hill Publishing Company Limited

Reference Books:

1. Financial Services: M.Y.Khan, Tata Mc Graw- Hill Publishing Company Limited.
2. Financial Services: Dr. D. Joseph Anbarasu and others, Sultan chand & sons.

M.Com Degree Examination Syllabus for candidates admitted from the Academic Year 2019-2020 onwards.

THIRD SEMESTER  
EDC I – BUSINESS ETHICS

Maximum CE: 50

Total Hours: 24

Course Objectives:

The objectives of this course are to help students gain an understanding of Business Ethics and its applications in managerial decision – making.

Unit I (4 Hours)

The Nature and Purpose of Ethical Reflections: Introduction - Definition of Ethics - Moral Behavior - Characteristics of Moral Standards.

Unit II (5 Hours)

Business Ethics: Mediating between Moral Demands and Interest - Relative Autonomy of Business Morality - Students in Business Ethics - Role of Ethics in Business - Theory of Voluntary Mediation - Participatory Ethics - Competition Commission of India.

Unit III (5 Hours)

Moral Responsibility: Introduction - Balanced concept of Freedom - Individual Responsibility- Implications related to Modern Issues - Public Accountability and Entrepreneurial Responsibility- Moral Corporate Excellence - Corporate Social Responsibility.

Unit IV (5 Hours)

Business Ethics and Individual Interest: Interest based Outlook - Impact of Interest on Moral Goals and Moral Principles - Utilitarian Views on Business Ethics - Enlightened Egoism.

Unit V (5 Hours)

Duty Ethics in the Business Environment – Theories of Virtue: Productive Practices and Team Motivation - Prospects of Virtues in Business Ethics and Management Theory.

Course Outcomes:

CO1: Acquire a basic and clear understanding of philosophical ethics

CO2: Understand the principles of moral decision-making in global business.

CO3: Identify the trade-offs that face an ethical manager.

CO4: Understand how competitive advantage maps onto corporate social responsibility.



CO5: Acquire ethical frameworks, so as to attack moral problems critically and comprehensively.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1								
CO2				M				
CO3				M				H
CO4				M				H
CO5		L						

• Text Books:

1. Murthy, Business Ethics, Himalaya Publishing House, 2009.
2. Andrew Crane and Dirk Mattern, Business Ethics, Oxford University Press, 2011.

Reference Book:

1. Richard T De George, Business Ethics, Pearson Education Indian Ltd., 7<sup>th</sup> Edition, 2014.

M.Com Degree Examination – Syllabus for Candidates admitted from the academic year 2019-2020 onwards.

FOURTH SEMESTER  
CORE 15 - MANAGEMENT ACCOUNTING

Maximum CIA:30

Maximum CE:70

Total Hours: 60

Course Objective:

To enable the students understand the practical Knowledge of Management Accounting

Unit I (12 Hours)

Nature and scope of Management Accounting– Functions – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques , Management Accounting . Position – Role and Responsibility..

Unit II (12 Hours)

**Financial statement Analysis and Interpretation.** Financial statement Analysis- Types – Comparative Financial Statement – Comparative Balance sheet – Comparative Income Statements – Common Size Balance sheet Analysis – Common Size Income Statement Analysis – Interpreting the Financial Statements- Limitation of Financial Statement Analysis.

Unit III (12 Hours)

**Accounting Ratio** – Classification- Liquidity Ratio – Profitability ratio – Turn Over Ratio – Solvency Ratio – Leverage Ratio – Rations as Predictors of Insolvency – Significance – Limitations – Interpretation of Ration analysis.

Unit IV (12 Hours)

**Working Capital** – Meaning – Kinds of Working Capital - Need and Objectives of Working Capital - Importance of Adequate Working Capital - Factors Deterring Working Capital Requirements – Schedule of Changes in Working Capital. Fund Flow statement – Meaning – Functions – Uses of Fund Flow Statement - Preparation of Funds Flow statement – Cash Flow statement – Definition - Uses of Cash Flow Statement – Limitations- Preparation of Cash Flow

Unit V (12 Hours)

**Budgeting and Budgetary control** ; Budget- Meaning of Budgetary Control - Definition – Budget, Budgeting and Budgetary Control - Objectives of Budgetary control –Budgetary control

– Advantages – Limitations – Classification and Types of Budgets – Materials Budget – Production Budget, Production Cost Budget- Labour Budget- Capital Expenditure Budget- Selling and Distribution Overhead Budget- Sales Budget - Flexible Budgets – Cash Budget – Master Budget – Fixed Budget – Zero based Budgeting.

Note: Distribution of marks: Theory 20% and Problems 80%.

Course Outcomes:

CO1: Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant.

CO2: Understand various financial statement Analysis.

CO3: Evaluate ratio analysis for measuring the financial performance.

CO4: Analyze the fund flow and cash flow statements.

CO5: Understand about Different Budgets and budgetary control.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1			M					
CO2			L					
CO3	M							
CO4							H	
CO5							M	

Text Books:

1. Shashi K. Gupta, R.K. Sharma, Neeti Gupta, Management Accounting, 2<sup>nd</sup> Edition, Kalyani Publishers, 2009, New Delhi.
2. Dr. R. Ramachandran, Dr. R. Srinivasan, Management Accounting – Theory, Problems and Solutions, Fourteenth Revised Edition, Sri Ram Publications, 2010, Tiruchy.

Reference Books:

1. B.S. Raman, Management Accounting, 2<sup>nd</sup> Edition, United Publishers, 2008, Mangalore.
2. S.N. Maheswari, S.K. Maheswari, A Text Book of Accounting for Management, 5<sup>th</sup>, Vikas Publishing House.

M.Com Degree Examination – Syllabus for candidates admitted from the academic year 2019-2020 onwards.

FOURTH SEMESTER  
CORE 16 : STRATEGIC MANAGEMENT

Maximum CIA-30  
Maximum CE-70  
Total Hours: 60

Course Objective:

To explore contemporary knowledge and gain a conceptual understanding of Various Strategies of Modern Business.

Unit I

(12 Hours)

Introduction to Strategic Management : Strategy - Strategic Management Process. Levels of Strategies - Corporate, Business and Operational level. Types of Strategies - Functional Strategies – Human Resource Strategy - Marketing Strategy - Financial Strategy - Operational Strategy. Benefits and Risks of Strategic Management. Formulation of Strategy. Business Environment: Components of Environment - Environmental Scanning - Analysis of Strategies and Choice of Strategy.

Unit II

(12 Hours)

**Competitive Advantage:** Introduction – Meaning and Definition – Competitive Advantage of Nations and its implication on Indian Business – Michael Porter's 5 Forces Model – Pest analysis – Building blocks of Competitive Advantage - Avoiding Failures and Sustaining Competitive Advantage. Portfolio Analysis: SWOT Analysis – GAP analysis – TOWS Matrix – Experience Curve analysis – Life Cycle Analysis – BCG growth share Matrix – GE Nine -Cell Matrix.

Unit III

(12 Hours)

**Corporate Restructuring:** Introduction to Corporate Restructuring - Need for corporate restructuring and forms of corporate restructuring. Corporate Level Strategies - Mergers and Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Liquidation.

Unit IV

(12 Hours)

**Strategic Control and Evaluation:** Strategic Control system – Meaning – Types – Characteristics & Guidelines for Effective Control system – Strategy Evaluation and Control – Objectives -

Process – Techniques- The Control Process-Feedback Model - Designing Control Systems.

Strategy Implementation – Framework - Mc Kinsey's 7 – S Framework- Approaches – Issues.

Unit V (12 Hours)

Corporate Governance: Meaning – Importance - Structure - Principles and Practices in India.

Corporate Social Responsibility (CSR): Meaning – Driving Forces – Dimensions of Corporate

Performance – Areas of Social Responsibility - Strategies for growing green economies -

Strategies for Governing Public Private Participation of Business Sector in India. Strategies for

Environmental Accounting and Auditing.

Course Outcomes:

CO1: Understand the concept of strategic management and formulation of strategic management.

CO2: Know about the Competitive Advantage of Nations and its implication on Indian Business.

CO3: Understand about the Mergers and Acquisitions, Takeovers, Joint Ventures, Diversification, Turnaround, Liquidation.

CO4: Gather knowledge regarding various Strategy Evaluation and Control.

CO5: Know about Corporate Social Responsibility in India.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1		M						
CO2		H				L		
CO3								
CO4								
CO5								

Text books:

1. L.M. Prasad, "Strategic Management", Sultan Chand & Sons, Sixth Edition 2016
2. P.K. Ghosh, "Strategic Planning and Management", Sultan Chand & Sons, 12<sup>th</sup> Edition 2016

Reference book:

1. Francis Cherunilam, "Strategic Management", Himalaya Publishing House, 4<sup>th</sup> Revised Edition 2016

M.Com Degree Examination – Syllabus for Candidates admitted from the Academic Year 2019-2020 onwards.

FOURTH SEMESTER

ELECTIVE III : **ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT**

Maximum CIA-30

Maximum CE-70

Total Hours: 60

Course Objective:

Highlight the need for entrepreneurship and to manage the small business by learning the various topics to familiarize the growth of entrepreneurship in India.

**Unit I**

(12 Hours)

Entrepreneur- Meaning – Importance – Qualities, Nature Types, Traits, Culture, Similarities and Differences between Entrepreneur and Intrapreneur. Entrepreneurship and Development – Its Importance – Role of Entrepreneurship – Entrepreneurial – Environment.

**Unit II**

(12 Hours)

Evolution of Entrepreneurs – Entrepreneurial Promotion: Training and Developing- Motivation- Factors – Mobility of Entrepreneurs – Entrepreneurial Change – Occupational Mobility – Factors in Mobility – Role of Consultancy Organizations in Promoting Entrepreneurs – Forms of Business for Entrepreneurs.

**Unit III**

(12 Hours)

**Project Management** - Sources of Business Idea – Project Classifications – Identifications – Formulation and Design – Feasibility Analysis – Preparation of Project Report and Presentation. Financial analysis – Concept and Scope – Project Cost Estimate – Operating Revenue Estimate – Ratio Analysis – Investment Process – BE Analysis-Profit Analysis-Social Cost Benefit Analysis-Project Appraisal Methods-Project Report Preparation.

**Unit IV**

(12 Hours)

Entrepreneurs and Ideas: The Basis of Small Business – Small Business Ethics – Small Business Entrepreneurs – Small Business Ideas- Small Business Paths and Plans-Small Business Entry – Path to Part Time Entrepreneurship – Paths to Full Time Entrepreneurship – Small Business Strategies – Business Plans.

**Unit V**

(12 Hours)

Marketing in the Small Business : Small Business Marketing - Small Business Promotion – Small Business Distribution and Location – Marketing Plans- Cash Accounting and Finance in the Small Business : Small Business Accounting. – Cash- Life blood of the Business – Small Business Finance – Small Business Protection - Legal Issues – Human Resource Management - Achieving Success in the Small Business

## Course Outcomes:

- CO1: Know about Entrepreneurial Environment  
 CO2: Know about Role of Consultancy Organizations in Promoting Entrepreneurs.  
 CO3: Understand about preparation of project report and presentation  
 CO4: Understand about Small Business Paths and Plans.  
 CO5: Provide Knowledge about Role of Marketing and Finance in the Small business.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	L							
CO2						L		
CO3	H					M		
CO4	M						M	
CO5								L

## Text Books:

1. Vasanth Desai, Dynamics of Entrepreneurial Development and Management Himalaya publishing house, 2011, New Delhi.
2. N.P.Srinivasan & G.P.Gupta, Entrepreneurial Development, Sultanchand & Sons.

## Reference Book:

1. Katz, Jerome and Richard, Green – Entrepreneurial Small Business, McGraw Hill Education, New Delhi, 2015.
2. Scarborough, M. Norman, Cornwall, R. Jeffrey - Essentials of Entrepreneurship and Small Business Management, Pearson Education, New Delhi, 2016

M.Com Degree Examination – Syllabus for candidates admitted from the academic year 2019-2020 onwards.

FOURTH SEMESTER  
ELECTIVE III : MICRO-FINANCE MANAGEMENT

Maximum CIA-30

Maximum CE-70

Total Hours: 60

Course Objective:

On the successful completion of the course, the student will acquire the in depth knowledge about Micro Finance.

Unit I

(12 Hours)

**Microfinance** – An Introduction – Demand and Supply of Microfinance – Microfinance: A Development Strategy and an Industry – Role of Grameen Banks in Micro finance – Microfinance Innovative Concepts, Approaches and Financial Inclusion

Unit II

(12 Hours)

**Analyzing and Managing Financial Performance of MFIs** – Analyzing and Managing Financial Statements of MFIs/RRBs – Financial Ratios, Capital Adequacy, IRAC and Provisioning Norms – Revenue Models of Microfinance – Role of Subsidies and Donors in Microfinance – Benchmarking and Rating of MFIs – Operational Evaluation

Unit III

(12 Hours)

Market Evaluation of Microfinance– Products and Services - Pricing of Financial Services – Legal and Regulatory Compliance In Microfinance – Social Evaluation of Micro finance – Role of Ethics in Microfinance

Unit IV

(12 Hours)

State Intervention in Rural Credit –Bank Linkup and Programme – Governance and the Constitution of the Board of Various Forms of MFIs in India – Intermediaries for Microfinance – Microfinance Delivery Models and Banks Linkages Programme

Unit V

(12 Hours)



Emerging Issues in Microfinance – Gender Issues in Microfinance – Role of Technology in Microfinance – Micro Credit as Priority Sector Advance – Impact of Micro finance on Empowerment of Women.

Course Outcomes:

CO1: Acquire knowledge about the concepts and approaches of micro finance

CO2: Analyse financial statement of managing financial performance and the role of subsidies

CO3: know about the market evaluation and pricing of financial service

CO4: Understand the governance and constitutions of MFI and its intermediaries

CO5: Study the emerging issues and women empowerment in micro finance.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	H							
CO2						L		
CO3	L					H		
CO4	M						H	
CO5								M

Text Books:

- 1.Principles and Approaches, Dr.V.Rengarajan, 4<sup>th</sup> edition, Notion Press Publication, 2016
- 2.Micro Finance- Perspective and Operations, IIBF MacMillan Publication, 2015

Reference Book:

- 1.The Economic of Micro Finance, B.Armendariz, PHI Publication, 2015

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2019-2020 onwards

**FOURTH SEMESTER**  
**ELECTIVE III : RETAIL MARKETING MANAGEMENT**

Maximum CIA-30  
Maximum CE-70  
Total Hours: 60

Course Objective :

To enable the students to learn the basics in retailing, T-tailing and recent trends in retailing.

Unit I (12 Hours)

**Retail Management** - Concept - Definition and Meaning- Characteristics- Elements of Retail Marketing Management-Functions- Role of retailing- Trends in Retailing- Types of Retailing - - Economic Significance of Retailing- Retailing Management Decision Process- Product Retailing vs. Service Retailing- Types of Retailers.

Unit II (12 Hours)

**Retail Market segmentation**- Need- Criteria- Dimensions of segmentation-Introduction- Retail Marketing Mix- Importance of Marketing Mix- Segmentation in Retail-Targeted Marketing Efforts- Criteria for Effective Segmentation- Dimensions of Segmentation- Limitations of Market Segmentation

Unit III (12 Hours)

**Merchandise Planning**- Understanding Merchandising Management, Activities of a Merchandiser, Retail Merchandising Management Process- -Identifying Customer Needs and Wants- Presenting the Merchandise –Visual Merchandising–Category Management- Product Movement and Stocking Plans- Retail Facilities: Cold Storage- Display- Demo- Warehouse- Customer Convenience.

Unit IV (12 Hours)

**E-Tailing** - Introduction- Role of Technology in Satisfying Market Demand- Technology in Retail Marketing Decisions- Structure and Developments in E-tailing- Factors Influences the Growth of E-Tailing- Advantages & Disadvantages of E-Tailing- Future of Electronic Retailing.

Unit V (12 Hours)

Retail Markets in India and Global - Evolution and Size of retail in India – Drivers of retail

change in India – Challenges to retail developments in India- Global retail markets retailing – Challenges facing global retailers –Factors affecting the success of a global retailing strategy.

Course outcomes:

CO1: Know the concepts and Trends in Retailing

CO2: Acquire knowledge about segmentation in retailing

CO3: Understand about retail merchandising management

CO4: Know about development and growth of e –tailing

CO5: Understand about Global retail markets retailing and Global retailing strategic.

CO/PO&PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	L							
CO2						H		
CO3	M					M		
CO4	M						L	
CO5								L

Text Books:

1. Swapna Pradhan: Retail Management Text and cases, (Tata McGraw-Hill Education) 2015.
2. Helen Goworek, Peter Mc Goldrick : Retail Marketing Management Principles and Practice, Pearson Education Limited, 2015

References Books:

1. Gibson G. Vedamani: Retail Management Functional Principles and Practices, Jaico Publishing House, 2011.
2. Dr. Harjit Singh: Retail Management, A Global Perspective, Vikas Publishing house, 2014.

SEMESTER – I  
PART III - CORE 1: **CORPORATE ACCOUNTING**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM101	Corporate Accounting	Core 1	60	12	0	4
Preamble: To enable the students to learn Principles and Concepts of Corporate Accounting.						
Prerequisite: Basic Knowledge in Accounting concepts and principles						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Prepare final accounts of companies					K1
CO2	Provide knowledge on amalgamation , absorption and external reconstruction					K2
CO3	Prepare the accounts of holding companies and gain idea of liquidation of companies					K4
CO4	Apply accounts of banking company and insurance company					K5
CO5	Develop the knowledge on Human Resource Accounting, Government Account and Responsibility Account.					K2

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		S		M						
CO2			S						L	
CO3			M				L			
CO4				M						
CO5		S			L		M	M		

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	<b>Preparation of Final accounts</b> – Schedule VI Part I and Part II Profit prior to incorporation – Managerial remuneration – Dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of Balance Sheet.	14	<a href="https://youtu.be/p0gI2ImF_O8">https://youtu.be/p0gI2ImF_O8</a> <a href="https://youtu.be/iDp1K-kXPas">https://youtu.be/iDp1K-kXPas</a> <a href="https://youtu.be/9f9GOwaRqx4">https://youtu.be/9f9GOwaRqx4</a> <a href="https://youtu.be/5X0TWaJ5DM8">https://youtu.be/5X0TWaJ5DM8</a>
II	<b>Goodwill</b> – Valuation – Methods. Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).	15	<a href="https://youtu.be/GxqZnvfIZsw">https://youtu.be/GxqZnvfIZsw</a> <a href="https://youtu.be/5xxam8M6toI">https://youtu.be/5xxam8M6toI</a> <a href="https://youtu.be/LLHr7WKr0JE">https://youtu.be/LLHr7WKr0JE</a>
III	<b>Holding company accounts</b> (excluding inter-company holdings) – Holding Minority Ratio Capital profits and Revenue Profits –Minority Interest – Consolidated Balance sheet. Liquidation of Companies.	14	<a href="https://youtu.be/b2W2F6m7vn0">https://youtu.be/b2W2F6m7vn0</a> <a href="https://youtu.be/DVEK4z9uSVg">https://youtu.be/DVEK4z9uSVg</a>
IV	<b>Accounts of Banking companies</b> (new format) and Insurance Companies.	15	<a href="https://youtu.be/d3L9zTiB5zY">https://youtu.be/d3L9zTiB5zY</a> <a href="https://youtu.be/2_qFu2yZw1o">https://youtu.be/2_qFu2yZw1o</a>
V	<b>Human Resource Accounting-Principles of Government accounting – Responsibility Accounting.</b>	14	<a href="https://youtu.be/PLfZ38JODeA">https://youtu.be/PLfZ38JODeA</a> <a href="https://youtu.be/Mc9ru4gJ1ME">https://youtu.be/Mc9ru4gJ1ME</a> <a href="https://youtu.be/0uQUuJXRIXc">https://youtu.be/0uQUuJXRIXc</a>
	<b>Total</b>	<b>72</b>	
<b>Text Book</b>			
1. S.P.Jain and K.L. Narang , Advanced Accounting, 22nd Revised Edition, Kalyani Publishers, 2019, New Delhi.			
<b>Reference Books:</b>			
1. Dr.Maheshwari.S.N and Dr.Maheshwari S.K, Corporate Accounting, 6th Edition, Vikas Publishing House Pvt Ltd,2020,New Delhi.			
2. Gupta.R.L and Gupta .V.K. Corporate Accounting , 5th Revised Edition, Sultan Chand and Sons, 2015, NewDelhi.			
<b>Websites</b>			
<a href="https://taxguru.in">https://taxguru.in</a>			
<a href="https://www.icsi.edu">https://www.icsi.edu</a>			
<a href="https://rbidocs.rbi.org.in">https://rbidocs.rbi.org.in</a>			
<b>Learning Methods (*):</b>			
Assignment/Seminar/Guest Lecture/Industrial Visit			

SEMESTER – I

PART III - CORE 2: HUMAN RESOURCE MANAGEMENT

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM102	Human Resource Management	Core 2	50	10	0	4
Preamble: To enable the students to learn the principles and concepts of Human Resource Management.						
Prerequisite: Basic knowledge in Human Resource Management and its functions.						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level				
CO1	Interpret HR Policies	K1				
CO2	Summarize the various functioning of HR Department	K2				
CO3	Design tools for Performance Appraisal	K4				
CO4	Demonstrate appropriate HR Competencies at the workplace	K5				
CO5	Gain knowledge on emerging trends in HR	K2				

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S		M							
CO2		S								
CO3				M		S				
CO4							M	M		
CO5									S	L

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction to HRM -Role of a HR Professional & HR Policies- HR Planning and Forecasting: Job Analysis -Need, Writing Job Specification and Job Description, Manpower Planning Process, Assessing Demand and Supply, Methods of Forecasting.	12	PPT <a href="https://youtu.be/Eb9pE3uuOHO">https://youtu.be/Eb9pE3uuOHO</a> <a href="https://youtu.be/nRoZfQAXr7E">https://youtu.be/nRoZfQAXr7E</a>
II	<b>Recruitment and Selection:</b> Sources of Recruitment, Selection Process- Training and Development : Process, Induction , Methods, Management Development. Case Studies.	12	PPT
III	<b>Compensation</b> –Job Evaluation: Identifying compensable factors, Establishing Pay rates, Competency based pay, Variable pay and Incentives, Benefits and Services. Case Studies.	12	PPT <a href="https://youtu.be/ShngTkj1pB4">https://youtu.be/ShngTkj1pB4</a> <a href="https://youtu.be/Qxc7DeGjQtA">https://youtu.be/Qxc7DeGjQtA</a>
IV	<b>Employee Job Satisfaction</b> – Determinants – Workplace stress – Employee Relations – Nature - Importance, Approaches, Role of Trade Unions. Ethics in HR. Case Studies.	12	PPT <a href="https://youtu.be/Eb9pE3uuOHO">https://youtu.be/Eb9pE3uuOHO</a> <a href="https://youtu.be/1QJJHyfTCIw">https://youtu.be/1QJJHyfTCIw</a>
V	Emerging Trends in HR – HR Analytics – Definition – importance – Key metrics - Managing HR in Small and Medium Enterprises - Managing Employees in the Global Context – IT for HR, Employee Engagement Practices and Retention Management in companies, Challenges of HR during Pandemic - Role of HR in CSR. Case Studies.	12	PPT <a href="https://youtu.be/3BezrbEWGhQ">https://youtu.be/3BezrbEWGhQ</a> <a href="https://youtu.be/3BezrbEWGhQ">https://youtu.be/3BezrbEWGhQ</a>
	<b>Total</b>	<b>60</b>	

## Text Book I

Rao V.S.P, Human Resource Management, 2nd Edition, Excel Books Publication, 2008(Last Edition), Mumbai.

## Reference Books:

Aswathappa. K, Human Resource Management; Text and Cases, MC Graw Hill Education, 2013.  
Prasad .L.M, Human Resource Management, 2nd Edition, Sultan Chand & Co, 2014, New Delhi.

Websites

1. <https://www.mbaknol.com>
2. <https://www.shrm.org>
3. <https://www.intechopen.com>

Learning Methods (\*):

Assignment/Seminar/Guest Lecture/Industrial Visit



SEMESTER I

PART III - CORE 3: **INTERNATIONAL BUSINESS**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM103	International Business	Core 3	50	10	0	4
Preamble: To Promote international trade, service and investment while eliminating obstacles and distortions to international commerce						
Prerequisite: Basic knowledge about Import and Export						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement		Blooms Taxonomy knowledge level			
CO1	Understand the basic concepts of International Business and factors affecting international Trade		K1			
CO2	Learn the various international business environment and various risks in international business		K2			
CO3	Gains the knowledge regarding EXIM policy, Balance Of Payments and the problems faced in international trade		K4			
CO4	Understand the basic procedure for conducting an Export business		K5			
CO5	Gain the knowledge of conducting an Import business		K2			

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S			L						
CO2						M				
CO3			L							M
CO4		S					L			
CO5					M					

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	<b>International Business</b> – Meaning – Nature – Significance- Changing Dimensions in International Business- Driving forces for Globalization - Factors affecting International Business Decision- Types of International Business- International Stages and Orientation- Social and Ethical responsibility in International Business.	12	<a href="https://youtu.be/gIRpwQwyLCs">https://youtu.be/gIRpwQwyLCs</a> <a href="https://youtu.be/UAzkm8mvAI">https://youtu.be/UAzkm8mvAI</a>
II	International Business Environment- Political Environment- Economic Environment- Legal Environment- Cultural Environment- Religion – Language- Education- Culture and Work Place- Difference in Culture- Stages in Transition –Cultural Change- Cross Cultural literacy- Culture and Competitive environment- Risk in international Business.	12	<a href="https://youtu.be/aINxQuHWpA">https://youtu.be/aINxQuHWpA</a> <a href="https://youtu.be/giRpwQwyLCs">https://youtu.be/giRpwQwyLCs</a> <a href="https://youtu.be/wFd8EgVNIJE">https://youtu.be/wFd8EgVNIJE</a>
III	<b>International Trading Environment</b> - Trade Strategies- Export and Import Policy – Regulation and Promotion of foreign Trade- Arguments for Free Trade - Protection – Methods of Protection- Tariff and Non Tariff Barrier- Balance of Payments – Determinants of Exports and Imports- Trade Deficit- Major Problems faced by the India's Exports in balance of Payment.	12	<a href="https://youtu.be/QFNsd8KDvF4">https://youtu.be/QFNsd8KDvF4</a>
IV	<b>Exports</b> – Different categories of exporters - Preliminaries for starting export business – Obtaining an IEC Code – Obtaining an export license – Appointing an overseas agents - Deemed exports and its benefits – Finance for exports – EXIM Bank - Packing, marking and Labeling goods for export – Insuring goods against risks – Compulsory quality control and Pre shipment Inspection – Shipping and customs clearance of goods- Restriction of Exports.	12	<a href="https://youtu.be/QkcJJEYBsus">https://youtu.be/QkcJJEYBsus</a>

V	Imports – Imports under special schemes – Preliminaries for starting import business – Registration – Letter of Credit – Kinds – Payment settlement procedure – Advantages – Arranging finance for imports – Retirement of import documents - RBI's Directive for making payment for imports * Customs clearance of Imported goods – Payment of Customs Duty – Liberalization of imports.	12	<a href="https://youtu.be/ZTXA9bF2e7A">https://youtu.be/ZTXA9bF2e7A</a>
	<b>Total</b>	<b>60</b>	
Text Book			
1. Francis Cherunilam, International Business , PHI Learning Pvt Ltd, 2009			
Reference Books:			
1. P.K. Vasudeva, International Trade, Excel Books, 2011, First Edition, New Delhi.			
2. Ramagopal.C, Export Import Procedures Documentation and Logistics, New Age International Publishers, 2016, New Delhi.			
Websites			
1. <a href="https://jcsr.springeropen.com">https://jcsr.springeropen.com</a>			
2. <a href="https://www.wto.org">https://www.wto.org</a>			
3. <a href="https://www.indiantradeportal">https://www.indiantradeportal</a>			
4. <a href="https://www.eximbankindia.in">https://www.eximbankindia.in</a>			
Learning Methods (*):			
Assignment/Seminar/Guest Lecture/Industrial Visit			

SEMESTER – I

PART III - CORE 4: LEGAL ASPECTS IN BANKING AND INSURANCE

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM104	Legal Aspects In Banking and Insurance	Core 4	50	10	0	4
Preamble: To enable the students to learn principles and concepts of laws relating to the Banking and Insurance Business.						
Prerequisite: Basic knowledge of Banking and Insurance.						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level				
CO1	Understand the basics of banking law and the rights of the customers.	K1				
CO2	Familiarize with the instruments in bank and its practical application.	K2				
CO3	Gain Knowledge on the various advancements in banking sector and the tools of online banking.	K4				
CO4	Understand essential elements of contracts and its application in insurance industry	K2				
CO5	Understand the nature of regulation in the Insurance industry.	K2				

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S				M					
CO2			S						M	S
CO3			M						S	
CO4		S	M							
CO5		S		S						

S – Strong; L – Low; M – Medium

**Syllabus:**

Unit	Course content	Hours	E-Contents/ E-Resources
I	<b>Banking Laws</b> – Meaning - Scope – Types of Accounts – Types of Customers – Relationship between and Customer – Rights and Obligations – Commercial Banks vs. Central Banks – Banking Regulation Act 1949 – RBI – Functions.	12	<a href="https://youtu.be/AwKV81XxGXc">https://youtu.be/AwKV81XxGXc</a>
II	<b>Negotiable Instruments</b> – Meaning – Characteristics - Types – Features – Crossing – Marking and Endorsement – Cheque - Feature of Valid Cheque – Collection of Cheque – Payment of Cheque – Refusal of Payment of Cheque – E- Cheques.	12	<a href="https://youtu.be/jVIQQczKCPc">https://youtu.be/jVIQQczKCPc</a>
III	<b>Paying Bank</b> – Paying Banker - Statutory Protection -- Duties of Paying Banker and Collecting Banker - Bank Loan and Advances - Bankers Lien. Modern Banking - Recent Developments of Modern Banking: ATM- Tele Banking- EFT- SWIFT- Demat Accounts - Online Banking- Digital Payment System.	12	<a href="https://youtu.be/Owvw_GKWkBY">https://youtu.be/Owvw_GKWkBY</a>
IV	<b>The Principles of the Law of Contract – Indian Contract Act 1872</b> - Ingredients of a Valid Contract – Contracts of Indemnity - Guarantee – Bailment – Assignment - Law of Agency – Law of Arbitration – Application to Insurance.	12	<a href="https://youtu.be/LURuzqdKu14">https://youtu.be/LURuzqdKu14</a>
V	<b>Insurance Act 1938</b> – <b>Life Insurance Corporation Act, 1956</b> – Insurance Regulatory Development and Authority - General Insurance Business Act 1973 - Motor Vehicle Act 1939 and 1988 -Marine Insurance Act – The Indian Railways Act 1980.	12	<a href="https://youtu.be/j_OMQfWeWTQ">https://youtu.be/j_OMQfWeWTQ</a>
	<b>Total</b>	<b>60</b>	

**Text Book**

Gordon and Natarajan, Banking theory law and practice, Himalaya publishing house, New Delhi 2014

**Reference Books:**

N.C. Majumdar, Fundamentals of Modern Banking , New Central Book Agency (P) Ltd, Mumbai, 2010.

Dr. Naresh Mahipal, An introduction to Insurance Laws, Central Law Publications, Uttarpradesh, 2017.

Websites

1. <http://www.ddegjust.ac.in>
2. <https://www.icsi.edu/media>
3. <https://financialservices.gov.in>

Learning Methods (\*):

Assignment/Seminar/Guest Lecture/Industrial Visit

SEMESTER - I

PART III - CORE 5: BUSINESS ENVIRONMENT

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM105	Business Environment	Core 5	50	10	0	4
Preamble: To enable the students to learn about the business and the environment where it operates.						
Prerequisite: Basic knowledge about Business and its operation.						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level				
CO1	Identify the perception and significance of business environment and realize the types of environment, impact of environment of business and public responsibilities of Business.	K1				
CO2	Classify the different economic systems, economic planning and develop the new industrial policy.	K2				
CO3	Recognize and describe the Globalization and FDI and know the social ethics of the Business.	K4				
CO4	Categorize the different technological environment and to develop the awareness of Constitutional environment.	K5				
CO5	Classify the different technological and management technology and the impact of technology in business.	K2				

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S						M			
CO2		M		S		M				
CO3								S		
CO4			L		M				M	
CO5			M							

S - Strong; L - Low; M - Medium

Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Concept of Business Environment – Significance – Types of environment – External and Internal – Macro environment – Impact of environment on business and strategic decisions – Culture and business – Social responsibilities of business.	12	<a href="https://youtu.be/EK53DG6BRJ8">https://youtu.be/EK53DG6BRJ8</a>
II	<b>Industrial policies and regulations</b> – Industrial policy up to 1991 – New industrial policy – public private, joint and co – operative sectors – Privatization and Disinvestment – Ways of privatization – Benefits and arguments against privatization – Privatization in India.	12	<a href="https://youtu.be/cD92am1THA8">https://youtu.be/cD92am1THA8</a> <a href="https://youtu.be/1N09pOdTcXU">https://youtu.be/1N09pOdTcXU</a>
III	<b>Economic systems</b> – Meaning – Characteristics – Types of economic systems – Capitalism – Socialism – Mixed economy – Economic planning – Nature, Scope and Significance of economic planning in India – Achievements and failures of economic planning. Monetary policy and fiscal policy.	12	<a href="https://youtu.be/sHkviUk_47k">https://youtu.be/sHkviUk_47k</a>
IV	<b>Technological environment</b> - factors governing technological environment – Management of technology – Patents and Trademarks – Financial institution in India – IFCI – ICICI – IDBI – IIBI – SIDBI – SFCs.	12	<a href="https://youtu.be/4DbNB4UoH-4">https://youtu.be/4DbNB4UoH-4</a>
V	<b>Globalization</b> – Meaning and Dimensions – Features of Current Globalization – Essential conditions for Globalization- Globalization of Indian Business – Foreign Direct Investment – Concept, Advantages, Disadvantages and Determinants – India’s policy toward FDI – Multinational Corporation – Meaning – Merits and Demerits – Control over MNCs in India.	12	<a href="https://youtu.be/MZtfrAp-t4w">https://youtu.be/MZtfrAp-t4w</a>
	<b>Total</b>	<b>60</b>	
<p><b>Text Book</b> Francis Cherunilam, Business Environment, 25th Revised Edition, Himalaya Publishing house, 2014, Mumbai.</p> <p><b>Reference Books:</b> Justin Paul, Business environment, 1st Edition, Tata McGraw- Hill Publishing company Ltd, 2006, New Delhi.</p>			



Raj Agarwal, Business environment, 2nd Edition, Dorling Kindersley India Pvt Ltd, 2002, New Delhi.

Websites

1. <https://ncert.nic.in>
2. [asnext.com/study-material](https://asnext.com/study-material)
3. <https://www.civildaily.com>
4. <https://www.investindia.gov.in>

Learning Methods (\*):

Assignment/Seminar/Guest Lecture/Industrial Visit

SEMESTER – I

PART III - CORE 6 : **MANAGERIAL ECONOMICS**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM106	Managerial Economics	Core 6	40	8	0	4
Preamble: To enable students to learn about the concepts and principles of economics in managerial practices.						
Prerequisite: Basic knowledge in Economics						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level				
CO1	Define and learn the importance of Managerial Economics in Decision Making in Business.	K1				
CO2	Understand the Supply and its Determinants, Production functions and Cobb-Douglas function, Cost concepts, Economies and diseconomies of scale.	K2				
CO3	Distinguish the types of Competition in Market Structure such as Perfect, Monopoly, Monopolistic and Oligopoly competitions, Methods of Pricing and Government intervention in Pricing.	K4				
CO4	Understand the meaning of Profit and Profit Policies besides Planning, Cost volume profit analysis and investment analysis.	K5				
CO5	Educate the importance of National income and Business Cycle, inflation and deflation, Balance of payments, Monetary and Fiscal policies.	K2				

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M			M		L			
CO2			M	L					M	
CO3		S								
CO4			M	S		L				
CO5									S	

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	<b>Managerial Economics</b> – Meaning, Nature and scope – Managerial Economics and business Decision Making – Role of Managerial Economist – Fundamental concepts of Managerial Economics – Demand Analysis – Determinants and types of demand – Elasticity of demand.	10	<a href="https://youtu.be/PHXBDrrWK2k">https://youtu.be/PHXBDrrWK2k</a>
II	<b>Supply</b> – Determinants – Production decisions – Production functions – Isoquants, Expansion path – Cobb-Douglas function. Cost concepts and its Functions – Cost-Output relationship – Economies and diseconomies of scale.	10	<a href="https://youtu.be/lIBknJiy-CE">https://youtu.be/lIBknJiy-CE</a>
III	<b>Market structure</b> – Characteristics – Pricing and Output decisions – Methods of Pricing – Differential Pricing – Transfer Pricing – Price discrimination – Government intervention and Pricing.	10	<a href="https://youtu.be/aGBAF8gkyxQ">https://youtu.be/aGBAF8gkyxQ</a>
IV	Profit – Meaning and nature – Profit Policies – Profit Planning and forecasting – Cost volume profit analysis – Investment analysis.	8	<a href="https://youtu.be/YxpAIFpzbDU">https://youtu.be/YxpAIFpzbDU</a>
V	<b>National income</b> – Business Cycle – Inflation and Deflation – Balance of payments – Monetary and fiscal policies.	10	<a href="https://youtu.be/YxpAIFpzbDU">https://youtu.be/YxpAIFpzbDU</a>
	<b>Total</b>	<b>48</b>	
Text Book			
1. Joel Dean, Managerial Economics, 3rd Edition, Prentice Hall, 2004, New Delhi.			
Reference Books:			
Athmanand. R, Managerial Economics, 3rd Edition, Excel Publishers, 2002, New Delhi.			
P.L. Mehta, Managerial Economic Analysis, Problems and cases, 1st Edition, S. Chand and Sons Company Ltd, 2004, New Delhi.			
Websites			
1. <a href="https://www.economicdiscussion.net">https://www.economicdiscussion.net</a>			
2. <a href="https://www.yourarticlelibrary.com">https://www.yourarticlelibrary.com</a>			
3. <a href="https://www.jstor.org">https://www.jstor.org</a>			
4. <a href="https://www.elibrary.imf.org">https://www.elibrary.imf.org</a>			
Learning Methods (*):			
Assignment/Seminar/Guest Lecture/Industrial Visit			

## SEMESTER – 2

PART III - CORE 7: **ADVANCED COST ACCOUNTING**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM201	Advanced Cost Accounting	Core 7	50	10	0	4
Preamble: To enable the students to learn Concepts of Cost ascertainment and control.						
Prerequisite: Knowledge in accounting terms and principles						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Understand the fundamentals of cost accounting , cost sheet preparation, Reconciliation of Cost and Financial Accounts.					K1,K5
CO2	Gains the knowledge on various stock levels and material issuing techniques.					K3
CO3	Demonstrate wage calculation and overheads absorption techniques.					K4
CO4	Apply the Process costing , Job costing , Service costing					K3
CO5	Apply Marginal costing techniques and cost audit.					K4

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S								
CO2			M							
CO3			M		M		L		L	
CO4			M							
CO5			M	S		L		M		M

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction to <b>Cost Accounting</b> — Difference between Financial and Cost Accounting – Relationship with Management Accounting – Nature and Significance of Cost Accounting – Installation of Costing System – Characteristics of Ideal Costing System – Methods of Costing- Elements of Cost – Cost Concept – Preparation of Cost Sheet- Reconciliation of Cost and Financial Accounts.	12	<a href="https://www.youtube.com/watch?v=Xlpb3KDcDC0">https://www.youtube.com/watch?v=Xlpb3KDcDC0</a> <a href="https://www.youtube.com/watch?v=FlisUOIwOnw">https://www.youtube.com/watch?v=FlisUOIwOnw</a> <a href="https://www.youtube.com/watch?v=rOaOj7Rtlyc">https://www.youtube.com/watch?v=rOaOj7Rtlyc</a>
II	<b>Materials</b> – Techniques of Material control–Level setting– EOQ – Purchase Procedure – Storage of Material – ABC, VED Analysis- Issue of Material (FIFO, LIFO, Simple Average, Weighted Average, Standard Price, Base Stock) – Pricing of Material Issues and Returns – Inventory Control –Physical verification – periodical and perpetual inventory – Analysis of Discrepancies - Correction Measures.	12	<a href="https://www.youtube.com/watch?v=QyjGlbIYfto">https://www.youtube.com/watch?v=QyjGlbIYfto</a> <a href="https://www.youtube.com/watch?v=kuTBkXJAu90">https://www.youtube.com/watch?v=kuTBkXJAu90</a> <a href="https://www.youtube.com/watch?v=IqBhf-1hzbk">https://www.youtube.com/watch?v=IqBhf-1hzbk</a>
III	<b>Labour:</b> Classifications of Labour – Labour Turnover -Idle Time -Over Time- Systems of Wage payment- Time wage, Piece rate, Bonus..Over Heads – Classification –allocation and apportionment - Absorption of Overhead – Over Absorption and Under Absorption.	12	<a href="https://www.youtube.com/watch?v=Xst-bOTuCjE">https://www.youtube.com/watch?v=Xst-bOTuCjE</a> <a href="https://www.youtube.com/watch?v=VV86iCbjZuI">https://www.youtube.com/watch?v=VV86iCbjZuI</a> <a href="https://www.youtube.com/watch?v=5gUW0rklJcQ">https://www.youtube.com/watch?v=5gUW0rklJcQ</a>
IV	<b>Process Costing</b> – Features– Comparison between Job Costing and Process Costing – Process Losses - Inter-Process Profits-Joint Products and By Products -Job Costing- Service Costing.	12	<a href="https://www.youtube.com/watch?v=7x1Y2apUx-I">https://www.youtube.com/watch?v=7x1Y2apUx-I</a> <a href="https://www.youtube.com/watch?v=GIEDhnTuA48">https://www.youtube.com/watch?v=GIEDhnTuA48</a> <a href="https://www.youtube.com/watch?v=jUQs5dXJQUs">https://www.youtube.com/watch?v=jUQs5dXJQUs</a>
V	<b>Marginal Costing</b> – Meaning, Definition, Benefits and Limitations of Marginal Costing – Break Even Analysis – Application of Marginal Costing in Business Decision Making. Cost Audit– Benefits – Programme.	12	<a href="https://www.youtube.com/watch?v=i_7dxah6h3w">https://www.youtube.com/watch?v=i_7dxah6h3w</a> <a href="https://www.youtube.com/watch?v=EmBSQCNVFXI">https://www.youtube.com/watch?v=EmBSQCNVFXI</a>
	<b>Total</b>	<b>60</b>	
Text Book			
1. S.P.. Jain & K.L. Narang, Cost accounting, 8 <sup>th</sup> Edition, Kalyani Publishers, 2016.			
Reference Books:			
1.T.S.Reddy & Y. Hari Prasad Reddy , Cost accounting, 4 <sup>th</sup> Edition, Margham Publishers 2016, Chennai			
2.A.Murthy & S.Gurusamy, Cost Accounting, 3 <sup>rd</sup> Edition, Vijay Nicole Publishers 2017,Chennai			

Websites:

<https://icmai.in/upload/>

<https://www.icsi.edu/media/webmodules>

<https://gacbe.ac.in/pdf/ematerial/>

Learning Methods (\*):

Assignment/Seminar/Guest Lecture/Industrial Visit

## SEMESTER - 2

PART III - CORE 8 : **INDIRECT TAXATION**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM202	Indirect Taxation	Core 8	50	10	0	4
Preamble: To make the students understand the basic concepts definitions and terms related to goods and service						
Prerequisite: Basic knowledge on indirect taxation system.						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Recognize the essential principles underlying the Indirect Taxation Statutes					K1
CO2	Identify and analyze the technical aspects under disparate relevant statutes related to indirect taxation and to know the kinds of GST.					K3
CO3	Scrutinize the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc. and categories of GST exemptions					K4
CO4	Discriminate the registration procedure and to analyse the Goods and Service Tax System					K5
CO5	Examine Practice the application of GST and Mechanism of GST, Implementation of GST.					K2

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S		M							
CO2		S						S		L
CO3				M		S				
CO4							M	M		
CO5		M							S	

S - Strong; L - Low; M - Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Indirect Taxation – Origin and Importance – Features – Contribution to Government Revenues – Taxation under the Constitution – Direct Taxes and Indirect Taxes – Advantages and Disadvantages of Indirect Taxes.	12	<a href="https://youtu.be/d0aNOi62YRs">https://youtu.be/d0aNOi62YRs</a> <a href="https://youtu.be/gIRpOQwXLCs">https://youtu.be/gIRpOQwXLCs</a>
II	GST – Introduction and Origin – Features – Objectives – Benefits: Central Government, State Government, Individuals and Companies – Goods and Service Tax Network (GSTN)- Difference between Previous Taxation and New GST in India	12	<a href="https://youtu.be/-6FCTIL-Y5M">https://youtu.be/-6FCTIL-Y5M</a>
III	GST Constitutional Amendment Bill 2016 - CGST Act – IGST Act – SGST Act – Provision of demand under GST- Types of GST in India: CGST, SGST, IGST – Categories GST Exemptions: Exempted, Essential, Standard and Special Goods & Services Categories	12	<a href="https://youtu.be/GdE0S-meVQU">https://youtu.be/GdE0S-meVQU</a> <a href="https://youtu.be/QDNsd8KDvF4">https://youtu.be/QDNsd8KDvF4</a>
IV	Authorities implementing GST - Registration Procedure – Penalties for Non Compliance – Self Assessment under GST – Goods and Service Tax System	12	<a href="https://youtu.be/i3G0GupuL9w">https://youtu.be/i3G0GupuL9w</a>
V	Application of GST – Mechanism of GST – Applicable GST Rate – Levy of GST – Implementation of GST Bill: Benefits and Challenges.	12	<a href="https://youtu.be/H6VjpOZr4to">https://youtu.be/H6VjpOZr4to</a>
	<b>Total</b>	<b>60</b>	
Text Book1			
1. Dr. R.Parameswarn, Indirect taxation, 1 <sup>st</sup> Edition, Kavin Publications, 2018, Gujarat.			
Reference Books:			
1. CA. Kamal Garg Neeraj Kumar, Beginner's guide to Goods & Services, Bharat Law House Pvt. Ltd., New Delhi, 2018			
2. Radhakrishnan P, Indirect Taxation, Kalyani publishers, 4 <sup>th</sup> Edition, 2016,			
Websites			
1. <a href="http://icmai.in">http://icmai.in</a>			
2. <a href="http://www.icai.org">http://www.icai.org</a>			
3. <a href="http://www.cbic.gov.in">http://www.cbic.gov.in</a>			
Learning Methods (*):			
Assignment/Seminar/Guest Lecture/Industrial Visit			



## SEMESTER – 2

PART III - CORE 9 : **MARKETING MANAGEMENT**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM203	Marketing Management	Core 9	50	10	0	4
Preamble: To enable the students to understand the Marketing and management skills						
Prerequisite: Basic knowledge about Marketing and its functions.						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Understand the nature, scope and importance of Marketing, marketing environment and its components and market segmentation					K1
CO2	Gain knowledge on production, production decisions, product mix and factors affecting the price determination					K2
CO3	Demonstrate the various channels of the distribution					K4
CO4	Aware of promotional techniques and prepare advertising budget					K5
CO5	Acquire the knowledge regarding social, ethical and legal aspects of marketing					K2

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M							
CO2		M		S						
CO3					L	L	M			
CO4								S		
CO5									S	M

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction- Concept- nature- scope and importance of marketing- <b>Marketing concept and its evolution</b> - Strategic marketing planning-- Market Analysis and Selection-Marketing environment- Macro and micro components and their impact on marketing decisions- Market segmentation and positioning- Buyer behavior- Consumer versus organizational buyers- Consumer decision-making process.	12	<a href="https://www.youtube.com/watch?v=ltkQfmY3X4k">https://www.youtube.com/watch?v=ltkQfmY3X4k</a> <a href="https://www.youtube.com/watch?v=0yFXLA6YW0">https://www.youtube.com/watch?v=0yFXLA6YW0</a>
II	<b>Production Decisions</b> - Concept of a product- Classifications of products- Major product decisions- Product line and product mix- Branding- Packaging and labeling- Product life-cycle- New product development and consumer adoption process- Pricing Decisions- Factor affecting price determination- Pricing policies and strategies- Discounts and rebates	12	<a href="https://www.youtube.com/watch?v=LrG63GTXq4M">https://www.youtube.com/watch?v=LrG63GTXq4M</a> <a href="https://www.youtube.com/watch?v=AsXicycwR3U">https://www.youtube.com/watch?v=AsXicycwR3U</a>
III	<b>Distribution Channels and Physical Distribution Decisions</b> - Nature and functions of distribution channels- Distribution channel intermediaries- Channel management decisions- Retailing and wholesaling- Logistics of distribution	12	<a href="https://www.youtube.com/watch?v=UiXHsnHxnXo">https://www.youtube.com/watch?v=UiXHsnHxnXo</a> <a href="https://www.youtube.com/watch?v=_A62bap1Eok">https://www.youtube.com/watch?v=_A62bap1Eok</a>
IV	<b>Promotion Decisions</b> - Communication process- Promotion mix - advertising- personal selling- publicity and public relations- Determining advertising budget-Copy designing and its testing- Media selection- Advertising effectiveness-Marketing Organization and Control- Organizing and controlling marketing operations	12	<a href="https://www.youtube.com/watch?v=sGselu0CPul">https://www.youtube.com/watch?v=sGselu0CPul</a> <a href="https://www.youtube.com/watch?v=VgDYSWdPFRc">https://www.youtube.com/watch?v=VgDYSWdPFRc</a>
V	Issue and Developments in Marketing- Social-ethical and legal aspects of marketing- Marketing of service- International marketing- Green marketing- Cyber Marketing- Relationship marketing and other development in marketing	12	<a href="https://www.youtube.com/watch?v=7WtFIyhX7VM">https://www.youtube.com/watch?v=7WtFIyhX7VM</a> <a href="https://www.youtube.com/watch?v=7vpCAx0bxks">https://www.youtube.com/watch?v=7vpCAx0bxks</a>
	<b>Total</b>	<b>60</b>	
Text Book			
1. Kotler- Philip, Marketing Management-Analysis, planning, Implementation and Control, Prentice Hall, 2015, New Delhi.			
Reference Books:			
1. Majumdar, Ramanujam, Product Management in India, Prentice Hall, 2011 New Delhi.			

2. Dr. K. Karunakaran, Marketing Management, First Edition, 2007, Himalaya Publishing House, Mumbai

Websites

1. <https://ebooks.lpude.in>
2. <https://mrcet.com>
3. <http://sdeuoc.ac.in>
4. <http://www.mdudde.net>

Learning Methods (\*):

Assignment/Seminar/Guest Lecture/Industrial Visit

## SEMESTER – 2

## PART III - CORE 10: FINANCIAL MANAGEMENT

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCM204	Financial Management	Core 10	50	10	0	4
Preamble: To enable the students to learn about the Concepts and Principles of Financial Management						
Prerequisite: Basic knowledge about Financial services.						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Define and identify the concepts of Financial Management					K1
CO2	Understand Cost of Capital and Capital Budgeting techniques for strategic Financial Decision Making					K2
CO3	Understand types of leverages and analyze in-depth principles of capital structure theories like net income approach, net operating income approach and MM hypothesis.					K4
CO4	Explain the concept of leasing and various dividend theories.					K5
CO5	Familiarize with various types of management- working capital, cash, receivables Management.					K2

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S			L			L	
CO2		S	L	M					M	
CO3		M	S	L					M	
CO4	M	S	M	M				L		L
CO5		S	M	S	L	M	M		M	

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	<b>Financial Management</b> - Meaning, Nature, scope and objectives – Role and functions of Financial Management – Financial decisions – relationship between Risk and Return – Sources of finance – Short-term and Long-term finance.	12	<a href="https://youtu.be/WxXCPmKkfUI">https://youtu.be/WxXCPmKkfUI</a>
II	<b>Cost of Capital</b> - Meaning and importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of capital – Capital budgeting – Techniques – ROI, Payback period and NPV method.	12	<a href="https://youtu.be/VGN_IonxroE">https://youtu.be/VGN_IonxroE</a> <a href="https://youtu.be/ZOaGNDmKpzo">https://youtu.be/ZOaGNDmKpzo</a>
III	<b>Leverages</b> - Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income Approach. MM Hypothesis – Determinants of capital structure- Capitalization – Over and Under Capitalization- Merits and Demerits.	12	<a href="https://youtu.be/6CirWwz9GW8">https://youtu.be/6CirWwz9GW8</a> <a href="https://youtu.be/xO20sAjwbq4">https://youtu.be/xO20sAjwbq4</a>
IV	<b>Leasing</b> - Nature and Types- Advantages and Disadvantages-Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of dividend policy.	12	<a href="https://youtu.be/AmE1cr7WJHM">https://youtu.be/AmE1cr7WJHM</a> <a href="https://youtu.be/6uv8u8VeQ1o">https://youtu.be/6uv8u8VeQ1o</a>
V	<b>Working Capital Management</b> – Meaning-Classification- Importance–Determinants and Computation of Working Capital-Cash Management – Determining optimum cash balance- Models and Motives for Holding Cash-Factors Determining Cash Needs-Receivables management -Forming of credit policy.	12	<a href="https://youtu.be/ekZp1DhGqJc">https://youtu.be/ekZp1DhGqJc</a> <a href="https://youtu.be/XUVhuqlg6G0">https://youtu.be/XUVhuqlg6G0</a> <a href="https://youtu.be/6sCQeDotuNI">https://youtu.be/6sCQeDotuNI</a>
<b>Total</b>		<b>60</b>	
<b>Text Book</b>			
1. Khan.M.Y and Jain P.K, Theory and Problems of Financial Management, 13 <sup>th</sup> Edition, Tata McGraw- Hill Publishing Company Ltd,2019, New Delhi.			
<b>Reference Books:</b>			
1. Kulkarni P.V and Satya Prasad. B.G, Financial Management, 11 <sup>th</sup> Edition, Himalaya Publishing house, 2002,Mumbai.			
2. Pandey I.M, Financial Management, 8 <sup>th</sup> Edition, Vikas Publishing House Pvt Ltd, 2005, New Delhi.			
<b>Websites</b>			
1. <a href="https://www.icai.org">https://www.icai.org</a>			
2. <a href="https://www.icsi.edu">https://www.icsi.edu</a>			
3. <a href="https://icmai.in">https://icmai.in</a>			
4. <a href="https://www.investindia.gov.in">https://www.investindia.gov.in</a>			
<b>Learning Methods (*):</b>			
Assignment/Seminar/Guest Lecture/Industrial Visit			

## SEMESTER – 2

## PART III - ELECTIVE I: FOREIGN EXCHANGE MANAGEMENT

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCME01	Foreign Exchange Management	Elective I	50	10	0	4
Preamble: To enable students to learn about the concepts and principles of foreign exchange management.						
Prerequisite: Basic knowledge on exchange markets						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level				
CO1	Identify the Foreign Exchange Markets and its exchange rates	K1				
CO2	Examine the future contract, Forward contract, Exchange trade and OTC options	K3				
CO3	Determine the supply and Demand of Exchange rate and modern theories of Exchange rates	K5				
CO4	Analyse the exchange rate and strategies for exposure management techniques	K4				
CO5	Interpret different forms of taxes and treatment of foreign exchange gains and losses.	K3				

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M			L				M	
CO2	M	H	L	L					M	M
CO3	H	H	H	M		L	L		H	H
CO4	M	H	M	M					M	M
CO5			M						L	

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Introduction: <b>Foreign Exchange Markets and Transactions</b> - Quoting Foreign Exchange Rates, Spread, Official and Free market rates - Direct, Indirect and Cross Rates- Forward Rates: Quoting and Structure. Forward Exchange Rates versus Expected Future Spot Rate-Outright Forwards versus Swaps.	12	<a href="https://youtu.be/WcTAgujW_IU">https://youtu.be/WcTAgujW_IU</a> <a href="https://youtu.be/xKUEmjLhFAQ">https://youtu.be/xKUEmjLhFAQ</a> <a href="https://youtu.be/d_oD1JuPkZ4">https://youtu.be/d_oD1JuPkZ4</a>
II	<b>Currency Futures and Option Markets</b> -Currency Futures, Marking to Market-Futures Contract versus Forward Contract-The link between the Future and the Forward Contract-Currency Options, Exchange Traded Options-Quotation Conventions and market organization-Determining market value of Options-Over the Counter (OTC) Options.	12	<a href="https://youtu.be/pFkEoCcchtI">https://youtu.be/pFkEoCcchtI</a> <a href="https://youtu.be/--WQc6Y_jKA">https://youtu.be/--WQc6Y_jKA</a> <a href="https://youtu.be/423QLJo2-Jo">https://youtu.be/423QLJo2-Jo</a>
III	<b>Determination of Exchange Rates:</b> The Balance of Payment Accounts -The net International Investment Position- Supply and Demand View of Exchange Rates -Modern Theories of Exchange Rates -Alternative Systems of Exchange Rate -Hybrid System and Target Zone Arrangement.	12	<a href="https://youtu.be/ClznrXqUXO4">https://youtu.be/ClznrXqUXO4</a> <a href="https://youtu.be/g2aUKpx_18g">https://youtu.be/g2aUKpx_18g</a> <a href="https://youtu.be/f984QImXQ3c">https://youtu.be/f984QImXQ3c</a>
IV	Foreign Exchange Exposure and Risk: The nature of Exchange Rate Risk and Exposure - Types of Foreign Exchange Exposure - Alternative Strategies for Exposure Management - Exposure Management Techniques - Hedging Risk and Exposure	12	<a href="https://youtu.be/4EgLykxTSz8">https://youtu.be/4EgLykxTSz8</a> <a href="https://youtu.be/1EkDeeGJCNo">https://youtu.be/1EkDeeGJCNo</a> <a href="https://youtu.be/QXhjytVQ3IA">https://youtu.be/QXhjytVQ3IA</a>
V	<b>International Taxation:</b> Different Forms of Taxes, Import Duties-Organizational structures for reducing taxes - Tax Reliefs - Tax Treatment of Foreign Exchange Gains and Losses.	12	<a href="https://youtu.be/-ky2DmtqYZw">https://youtu.be/-ky2DmtqYZw</a> <a href="https://youtu.be/KJz9_a8oM-0">https://youtu.be/KJz9_a8oM-0</a> <a href="https://youtu.be/KTL7yuGy3jk">https://youtu.be/KTL7yuGy3jk</a>
<b>Total</b>		<b>60</b>	
Text Book			
1. "Foreign Exchange Management"- Subbulakshmi V Seethapathi K, Publisher: Institute Of Chartered Financial Analyst, 2004 Edition.			
Reference Books:			
1."Foreign Exchange Management and International Finance"- Vivek Viswan V. & M.M. Sulphey, viva books publishers, 6th edition, 2016			
2. Foreign Exchange & Risk Management - C. Jeevanandam, Schand publishers, 6th Edition, 2013.			

Websites

1. <https://www.hbs.edu>
2. <https://www.srcc.edu>
3. <https://www.toptal.com>
4. <https://www.imf.org>

Learning Methods (\*):

Assignment/Seminar/Guest Lecture/Industrial Visit



## SEMESTER – 2

**ELECTIVE I - INSTITUTIONS FACILITATING INTERNATIONAL TRADE**

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCME02	Institutions Facilitating International Trade	Elective 1	50	10	0	4
Preamble: To enable students to learn about the concepts of Institutions Facilitating International Trade						
Prerequisite: Basic knowledge on International Trade						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement					Blooms Taxonomy knowledge level
CO1	Gain the knowledge regarding Export Promotions in India, Government and State Trading Corporations and State Export					K1
CO2	Learn the Concept of role of RBI in Export finance , role of Commercial Banks, EXIM Bank and ECGC					K4
CO3	Understand the concept of GATT, WTO Functions , TRIMS and TRIPS objectives					K3
CO4	Able to Gain the knowledge of IMF objectives Resource facilities , SDR and World Bank					K1
CO5	Learn the Concept regarding IDA objectives, IFC objectives, features , ADB and UNCTAD functions					K4

## Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S		M		M	L		L	
CO2		S	M	L						
CO3	S		M	M			L		L	
CO4	S		L	S			M		L	
CO5	M	L	L	M			M		L	

S – Strong; L – Low; M – Medium

## Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies- Commodity organizations-Export promotion councils (EPCs)- Commodity Boards-Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STCs in India-State export –Promotion agencies- Impediments in Export Promotion	12	<a href="https://youtu.be/Lh-ZsMhuz2g">https://youtu.be/Lh-ZsMhuz2g</a>
II	Role of RBI in export finance –Role of Commercial Banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC	12	<a href="https://youtu.be/XsHd3zpuboU">https://youtu.be/XsHd3zpuboU</a> <a href="https://youtu.be/iqqghZEgc2U">https://youtu.be/iqqghZEgc2U</a>
III	World Trade Organisation – GATT – Objectives-Evolution of WTO-Functions- Principles of WTO- Organisation structure- WTO agreements-GATS-TRIMS-TRIPS-Objectives of IPRS benefits-Limitations-Procedure of Dispute settlement –WTO and Anti Dumping measures-Evaluation of WTO- Drawbacks/Criticisms.	12	<a href="https://youtu.be/SpvjFW7BSFU">https://youtu.be/SpvjFW7BSFU</a>
IV	International Monetary Fund (IMF)-Objectives-Organisation and Management- Resources-Financing facilities- Conditions on borrowers-Special drawing rights-World Bank-Purpose-Organisation structure- Guiding principle-Leading programs.	12	<a href="https://youtu.be/nAKbk69YbCM">https://youtu.be/nAKbk69YbCM</a>
V	International Development Association (IDA)-Objectives-Memberships – Loan assistance-International Financial Corporation (IFC)-Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International Trade Centre.	12	<a href="https://youtu.be/mGX298sOLMo">https://youtu.be/mGX298sOLMo</a>
	<b>Total</b>	<b>60</b>	
Text Book			
1. International Business (Text & cases) : Francis cherunilam PHI Learning Pvt. Ltd, 2009.			
Reference Books:			
1. Rakesh Mohan Joshi., International Marketing, Oxford University Press, 2005.			
2. Bimal Jaiswal and Sunita Srivastava, International Trade, New age International Publishers,Delhi, 2017			

Websites

1. <https://www.hbs.edu>
2. <https://www.srcc.edu>
3. <https://www.toptal.com>
4. <https://www.imf.org>

Learning Methods (\*):

Assignment/Seminar/Guest Lecture/Industrial Visit

## SEMESTER – 2

## ELECTIVE I - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course code	Course name	Category	Lecture(L)	Tutorial(T)	Practical(P)	Credits
21MCME03	Logistics And Supply Chain Management	Elective 1	50	10	0	4
Preamble: To enable students to learn about the concepts of Logistics And Supply Chain Management						
Prerequisite: Basic knowledge on Logistics						
Course outcomes (COs):						
On successful completion of this course the students will be able to:						
CO Number	Course Outcome (Co) Statement	Blooms Taxonomy knowledge level				
CO1	Understand the growing importance of Logistics management	K1				
CO2	Understand fundamental supply chain management concepts.	K4				
CO3	Apply knowledge to evaluate and manage an effective supply chain.	K3				
CO4	Understand the foundational role of logistics as it relates to transportation and warehousing.	K1				
CO5	To align the management of a supply chain with corporate goals and strategies.	K4				

Mapping with Program Outcomes:

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M		S							L
CO2				M		M				
CO3		S		M					M	
CO4	S									
CO5	M			L				M		

S – Strong; L – Low; M – Medium

Syllabus:

Unit	Course content	Hours	E-Contents/ E-Resources
I	Overview of Logistics : Nature and concepts – Evolution of the Logistics Concept – Logistical Mission and Strategic Issues – Logistics in India – Growing Importance of Logistics Management – Logistical Competitive Advantage – Strategic Logistics Planning Process – Components of Logistics Management – Functions of Logistics Management	12	<a href="https://youtu.be/Hf_ML38dSDM">https://youtu.be/Hf_ML38dSDM</a>
II	<b>Supply Chain Management:</b> Introduction – Value Chain – Functions and Contributions – Supply Chain Effectiveness and Indian Infrastructure – Framework for Supply Chain Solution – Outsourcing and 3PLs – Fourth-party Logistics (4PLs) – Supply Chain Relationships – Conflict Resolution Strategies for Harmonious Relationships.	12	<a href="https://youtu.be/lZPO5RclZEo">https://youtu.be/lZPO5RclZEo</a>
III	<b>Elements of Logistics &amp; Supply Chain Management:</b> Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) – Operational Logistical Information System – Emerging Technologies in Logistics and Supply Chain Management.	12	<a href="https://youtu.be/2SoFDIjtJss">https://youtu.be/2SoFDIjtJss</a>
IV	<b>Warehousing and Distribution Centres :</b> Introduction– Concepts of Warehousing– Types of Warehouse– Functions of Warehousing– Warehousing Strategy– Warehouse Design– Operational Mechanism of Warehouse.	12	<a href="https://youtu.be/RuF_HXBHfUc">https://youtu.be/RuF_HXBHfUc</a>
V	<b>Logistics Administration:</b> Introduction– Evolutionary Trends of Logistics and Supply Chain Organization– Basic Organization Principles– Factors Influencing Organizational Structure	12	<a href="https://youtu.be/4-QU7WiVxh8">https://youtu.be/4-QU7WiVxh8</a>
	<b>Total</b>	<b>60</b>	
Text Book			
1. D.K.Agarwal, Logistics and Supply Chain Management, Macmillan Publishers India Limited, 2009, 8 <sup>th</sup> edition.			
Reference Books:			
1. Gaurdin, Kent N., Global Logistics Management (2001), Blackwell Publishers Ltd., Oxford.			
2. Martin Christopher, Logistics and Supply Chain Management (2000), Financial Times Management, Pitman Publishing, London.			
Websites			
1. <a href="https://www.hbs.edu">https://www.hbs.edu</a>			
2. <a href="https://www.srcc.edu">https://www.srcc.edu</a>			
3. <a href="https://www.toptal.com">https://www.toptal.com</a>			
4. <a href="https://www.imf.org">https://www.imf.org</a>			
Learning Methods (*):			
Assignment/Seminar/Guest Lecture/Industrial Visit			