



VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

AFFILIATED TO BHARATHIAR UNIVERSITY

KOVAIPUDUR, COIMBATORE - 42

AQAR – 2020-2021

CRITERIA – II

Metric-2.6.1 Programme Outcome And
Course Outcome

The following details are provided as sample document:

- PO, PSO and CO Sample

Department of Commerce
Regulations for B.Com
(Effective from the academic year 2019-2020 onwards)

Introduction:

The Department of Commerce came into being along with the inception of the College in the year 1991. The Department stretched itself by incorporating Post Graduate Programmes during the year 2002-03 by starting M.Com along with Research Programme leading to M.Phil and Ph.D Programmes.

Objective:

The knowledge in Commerce enables the student to understand and participate in the modern business and economic world. It also enriches them for subsequent studies and to achieve success in their professional career at domestic and global level.

Eligibility: UG Programme

A pass in Higher Secondary Examination conducted by Government or an equivalent examination, preferably with Accountancy and Commerce as subjects of study.

Duration of UG Programme

The course shall extend over a period of three years comprising of six semesters, with two semesters per year. There shall not be less than ninety instructional days during each semester. Examination shall be conducted at the end of each semester for the respective subject.

Vision:

Empowering Youth towards Universal Excellence.

Mission:

To empower our students by providing continuous learning environment so as to enrich them in professional, ethical, moral and social aspects that add values to their future career and community as a whole.

Programme Educational Objectives

The Graduates will be able to

1. Have complete knowledge of Finance, Accounting, Information Technology, Business Law and other
2. equip with professionals, Inter Personal and Entrepreneurial Skill
3. Gear up with updated knowledge in implementing Business practice

4. Evaluate Environmental factors that influence Business Operations
5. Prepare for Post Graduates studies and to achieve success in their Professional Careers

Programme Specific Outcomes

1. Students shall experience problem solving skills related to Accounting, Costing & Analyzed Financial Statement of Companies
2. Reveal Knowledge of forms of Organization and key areas of Marketing and apply Laws pertaining to Business
3. Demonstrate Knowledge of key concepts in Entrepreneurship, Direct & Indirect Taxes

Bachelor of Commerce (B.Com)

Scheme of Examination (CBCS and OBE Pattern)

For the Candidates admitted from the Academic Year 2019-2020 onwards

Part	Sub Code	Subject Title	Ins.Hrs/Week	Examination				
				Dur. Hrs.	CIA	CE	Total	Credit
SEMESTER I								
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	3	-	50	50	2
		Total	30				550	20
SEMESTER II								
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	3	-	50	50	2
		Total	30				550	20
SEMESTER III								
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	30	70	100	4
III	19BCMID3	IDC 3 : Business Mathematics	5	3	30	70	100	4
IV	19BCMSB1 19BCMSB2	SBC I#	3	3	-	-	75	3
IV	19BTA001/ 19ATA001/ 19BCMED1	EDC I : Basic Tamil I /Advanced Tamil I / Web Designing #	2	3	-	50	50	2
		Total	30				625	25
SEMESTER IV								
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	40	60	100	4
III	19BCMID4	IDC 4 : Business Statistics	5	3	30	70	100	4
IV	19BCMSB3/4	SBC II#	3	3	-	-	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
		Total	30				675	27
SEMESTER V								
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
III	19BCMPR1	Institutional Training	-	-	-	-	-	-

		Total	30			600	24	
SEMESTER VI								
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
		Total	25				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 –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	19	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	190
V Extension Activities	-	2	50
Total	38	140	3600

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, 12th Edition, S. Chand and Co., New Delhi, 2005.

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", 4th 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 Objet – 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 Liabilites 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, 5th 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

B.Com Degree Examination – Syllabus for candidates admitted from the academic year 2019-2020 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, 1st Edition Tata MC Graw Hill , 2005, (Last Edition).
2. Nitya Tax Associates, Basics of GST, 1st Edition Taxmann's , 2016

Reference Books

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

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 it's 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, 2nd Edition, 2012
2. S.S.Srivatsava, Industrial Relations and Labour Laws, Vikas Publishing House, 6th Edition, 2011

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.

Unit I (7 Hours)

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

Unit II (7 Hours)

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.

Unit III (8 Hours)

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.

Unit IV (7 Hours)

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

Unit V (7 Hours)

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.,2nd Edition, 2016
2. Dr.P.Rizwan Ahmed, Cyber Law, Margham Publication, 2016

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, 14th Edition, Kalyani Publications, NewDelhi, 2008.

Reference Books:

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

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

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 (NALT) 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), 18th Edition, Taxmann, New Delhi, 2019.

Reference Books

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

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, 1st Edition, Prasanna Publication Chennai , 2014.

Reference Books

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

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**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, 14th Edition, Prentice Hall of India Pvt Ltd, 2015.

Reference Books

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

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**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)

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**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)
GST 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.