



PSGR Krishnammal College for Women



DEPARTMENT OF COMMERCE (AIDED & SF)

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS**

BACHELOR OF COMMERCE

2020– 2021 BATCH



PROGRAMME OUTCOMES

After completion of the programme, the student will be able to

PO1:Develop a broad range of knowledge in the accounting field for applying concepts and techniques in Commerce to meet the current and future expectation of business.

PO2:Build a strong foundation in the areas of taxation, finance and corporate laws, thereby they relate their conceptual and analytical skills in business finance and audit

PO3:Exhibit their intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.

PO4:Equip students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

PO5:Acquire advanced knowledge and competency for employment and higher education.

PROGRAMME SPECIFIC OUTCOME

The students after graduation will

PSO1:replicate the concepts, principles and theories in the field of commerce, Accounting, Finance, Law and Taxation which promote the growth of their professional career and entrepreneurship

PSO2: integrate knowledge and skills among students with an assurance for career opportunities in multiple pathways to accept the challenges in Industry and at global level



DEPARTMENT OF COMMERCE

**CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2020-2021 BATCH**

Programme & Branch B.Com – Commerce												
Scheme of Examination												
(Applicable to students admitted during the academic year 2020- 2021 onwards)												
Semester	Part	Subject Code	Title of the Paper	Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs	Sem/Session or Examination	Examination marks				
								CA	ESE	Total	Credits	
I	I	TAM2001/ HIN2001/ FRE2001	Language – Tamil / Hindi / French – Paper I	6	86	4	3	40	60	100	3	
	II	ENG2001/ ENG20F1	English -Paper I Functional Level 1	6	86	4	3	40	60	100	3	
	III	Group A – Core							40	60		
			CM20C01	Paper I– Principles of Accounting	5	71	4	3	40	60	100	4
			CM20C02	Paper II –Modern Marketing	5	71	4	3	40	60	100	4
		Group B – Allied - Paper I										
			ES20A01/ ES20A02/ EG20A01	Indian Economic Development/ International Marketing/ English Through Classics	6	86	4	3	40	60	100	5
		Non Tamil Students										
			NME19B1/ NME19A1/	Basic Tamil/ Advanced Tamil/	2	28	2	3	50	50	100	2
		Students with Tamil as Language										
		NME12WS/ NME12AS NME12GS/	Women Studies/ Ambedkar Studies Gandhian Studies/	2	26	4		100		100		
		I	TAM2002/ HIN2002/ FRE2002	Language – Tamil /Hindi / French – Paper II	6	86	4	3	40	60	100	3

II	II	ENG2002/ ENG20F2	English -Paper II Functional Level II	6	86	4	3	40	60	100	3		
	III	Group A – Core											
		CM20C03	Paper III – Financial Accounting		5	71	4	3	40	60	100	4	
		CM20C04	Paper IV- Business Management and Ethics		5	71	4	3	40	60	100	4	
		Group B – Allied I - Paper II											
		ES20A03/ ES20A04/ ES20A05/ EG20A02	Economic Analysis/ Basics of Econometrics/ Money and Banking English for Effective Communication		6	86	4	3	40	60	100	5	
		IV	Non Tamil Students										
		NME19B2/ NME19A2/ Open Course:(self study – online course)	Basic Tamil – outside regular class hours Advanced Tamil – outside regular class hrs		--	--	--	--	--	--	--	--	Gr
	REG16EE	Personality Development Programme (EEC)		2	--	--	--	50	50	100	2		
	VI	NM12GAW	General awareness	Self stud y	---	1	--	100	--	100	Gr		
	II I	II I	Group A - Core										
			CM20C05	Paper V –Corporate Accounting I		7	101	4	3	40	60	100	5
			CM20C06	Paper VI – Company Law		6	86	4	3	40	60	100	4
CM20C07			Paper VII – Human Resource Management		6	86	4	3	40	60	100	4	
Group B – Allied II - Paper I													
TH20A07			Mathematics for Commerce		6	86	4	3	40	60	100	5	
Skill Based Subject – Research Methodology and Business Communication													
CM20SB01			Paper I- Business Correspondence and Introduction to Research		1	14	1	--	--	--	--	--	
CM20SBP1			Paper II-Practical - SPSS Package		2	30	-	--	--	--	--	--	
I V		NM14VHR	Value Education and Human Rights		2	26	4		100	-	100	2	
I V	NM10EVS	Environmental studies (Self study in III semester & regular class and exam in semester IV)		--	--	--	--	--	--	--	--		

	VI		Job Oriented Course	-	-	-	-	-	-	-	Gr
IV	III		Group A – Core								
		CM20C08	Paper VIII - Business Law	6	86	4	3	40	60	100	4
		CM20C09	Paper IX- Business Finance	6	86	4	3	40	60	100	4
		CM20C10	Paper X– Corporate Accounting - II	7	101	4	3	40	60	100	5
			Group B – Allied II - Paper II								
		TH20A08	Statistics for Commerce	6	86	4	3	40	60	100	5
			Skill based Subject – Research and Business Communication								
		CM20SB01	Paper I- Business Correspondence and Introduction to Research	2	29	1	2	25	75	100	4
		CM20SBP1	Paper II-Practical - SPSS Package	1	13	2	2	40	60	100	2
		I V	NM10EVS	Environmental Studies	2	26	4		100	-	100
	V		Extension Activities								
			NSS / NCC/YR /Sports & Games / Eco Watch/YiNET/ Rotaract	-	-	-	-	-	-	-	1

Bloom's Taxonomy based Assessment Pattern

CA I & II: (Theory & Accounts)

Bloom's Category	Section	Marks		Total
Remember (K1) Understand (K2) Apply, Analyse (K3, K4)	A – 5x2 marks	10	1 or 2 sentences	50
	B- 4x5 marks	20	250 words	
	C – 2 out of 3x 10 marks	20	500 words	

UG – End Semester Examination Pattern

Bloom's Category	Section	Marks		Total
Remember (K1) Understand (K2) Apply, Analyse (K3, K4)	A – 11 out of 13x2 marks	22	1 or 2 sentences	100
	B- 5 out of 7x6 marks	30	300 words	
	C – 4 out of 6x 12 marks	48	600-800 words	

**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS
INTERNAL ASSESSMENT**

Theory

	CI A I	CI A II	Mode I Exam	Assignmen t/ Class Notes	Semin ar	Qui z	Class Participati on	Librar y Usage	Attendan ce	Max. Mark s
Core / Allied	5	5	6	4	5	4	5	3	3	40
SBS	5	5	15	-	-	-	-	-	-	25
ALC		10	15	-	-	-	-	-	-	25
Informat ion Security	40	40		10		10				100

RUBRIC ASSESSMENT TOOL

Assignment Maximum - 20 Marks (converted to 4 marks) – Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

Seminar Maximum - 20 Marks (converted to 5 marks) – Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks) – Scaled from 5 to 1

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contribute to class by offering ideas and asking no questions	Student never contributes to class by offering ideas

Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

QUIZ

Maximum - 20 Marks (converted to 4 marks)

MAPPING OF POs WITH Cos

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
COURSE – CM20C01					
C01	S	S	S	S	S
C02	S	M	S	S	M
C03	S	M	M	S	M
C04	S	S	S	S	S
C05	S	S	S	S	S
COURSE – CM20C02					
C01	S	S	M	M	S
C02	S	S	M	S	M
C03	S	S	S	M	S
C04	S	S	M	M	S
C05	S	S	S	S	S
COURSE – CM20C03					
C01	S	S	S	S	M
C02	S	S	M	S	M
C03	S	S	S	S	M
C04	S	M	M	S	M
C05	S	S	S	S	S
COURSE – CM20C04					
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	M	S
C04	S	S	M	S	S
C05	S	S	M	M	M
COURSE – CM20C05					
C01	S	M	S	M	S
C02	S	M	M	M	S
C03	S	S	S	S	S
C04	M	M	S	S	S
C05	S	M	S	S	S
COURSE – CM20C06					
C01	L	S	S	M	S
C02	M	S	S	S	S
C03	M	S	M	S	S
C04	S	S	S	S	S
C05	S	S	S	S	S

COURSE – CM20C07					
C01	S	S	M	S	S
C02	S	S	S	M	S
C03	S	S	S	M	S
C04	S	S	M	S	M
C05	S	S	S	S	S
COURSE – CM20SB01					
C01	L	L	S	L	M
C02	L	M	S	M	S
C03	S	M	S	M	S
COURSE – CM20SBP1					
C01	S	M	L	M	S
C02	S	M	L	M	S
C03	S	M	L	M	S
COURSE – CM20C08					
C01	S	M	S	S	M
C02	S	S	S	S	S
C03	S	S	S	M	S
C04	S	M	S	S	M
C05	S	S	S	M	S
COURSE - CM20C09					
C01	S	S	M	M	M
C02	S	S	M	M	M
C03	S	S	M	M	M
C04	S	S	M	M	M
C05	S	S	M	M	M
COURSE - CM20C10					
C01	S	M	S	M	S
C02	S	M	M	M	S
C03	S	S	S	S	S
C04	M	M	S	S	S
C05	S	M	S	S	S

CM20C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Core	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts of business entities and the consolidation of accounts through appropriate accounting techniques and policies.

Prerequisite

- Basic Knowledge in Financial Statements

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO1	Define the concepts and conventions in accounting	K1
CO2	Interpret accounting statement using basic concepts	K2
CO3	Apply the procedures of recording transactions and preparation of Reports	K3
CO4	Articulate the accounting concepts to interpret the performance of a firm	K3
CO5	Analyse and prepare financial accounting reports	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Basic Accounting Concepts (AS-1) - Rectification of errors –Final Accounts- Bank Reconciliation Statement

Unit II(14 Hrs)

Average due date – Bills of exchange (trade bills only)-Joint Venture (AS-27)

Unit III(15Hrs)

Departmental Accounts – Basis for allocation of expenses. Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System– Independent Branches only)

Unit IV(14Hrs)

Hire purchase Accounts: Default and Repossession – Hire purchase Trading Account – Installment purchase system.

Unit V(14 Hrs)

Depreciation (excluding change in method of depreciation) – Investment Account (AS-13)

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta &Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal& S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Skill Components

- Identifying concepts and conventions adopted by a firm in their financial statement
- Study a firm's financial statement and present a report on the accounting policies followed
- To calculate the due date and amount on discounting of bills for a firm.
- Analyzing the financial statement of a hire purchase company and present a report on the collection system.
- Analyse the treatment of depreciation for different firms

Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr. C.Gomathy, Department of Commerce

CM20C02	MODERN MARKETING	Category	L	T	P	Credit
		Core	71	4	-	4

Preamble

To integrate the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage business and equip them to contribute for the emerging challenges of marketing in the upcoming global scenario.

Prerequisite

- Basic Knowledge in commerce

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO 1	Define the concepts of marketing and the role of marketing in business and society	K1
CO 2	Understand the composition of market, size, structure and their features and marketing processes	K2
CO3	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CO 4	Identify the marketing mix elements and describe the components of market mix.	K3
CO 5	Illustrate the process and new approaches in marketing	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (14 Hrs)

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives, Difference between Selling and marketing – Approaches in Marketing – Evolution – Concept of Marketing – Marketing system – Functions

Unit II (14Hrs)

Buying, Assembling and Selling - Transportation–Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance.

Unit III (14 Hrs)

Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle – Management of Product life cycle – Development of new products. Price Mix: Pricing Objectives -Factors affecting Pricing Decision- Procedure for price determination-Kinds of Pricing. Branding- Labelling –Packaging. #Case study

Unit IV (15Hrs)

Promotion Mix: Sales Promotion – Objectives – Factors influencing sales promotion – Kinds- Advertising – Difference between Advertising and Sales promotion - Objectives – Functions – Advantages – Limitations –Types of Advertising – Kinds of Media - Advertisement Copy. Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers - Functions – Kinds – Importance

Unit V (14Hrs)

Consumer Behaviour – Consumer Buying Decisions – Characteristics of buyer - Buying

Motive. New Approaches in Marketing: Web-Based Marketing-E-Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Plano gram – Search engine optimization – Social responsibility in marketing - Ethics in Marketing
 Note: #Case study for Internals only.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S &Bhagavathy.B	Modern marketing(Principles and practices)	S.Chand&Co	2019reprint

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.Rajan Nair &Sanjith R. Nair	Marketing	Sultan Chand & Sons	2018reprint
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 th reprint, 2016
3.	V.S.Ramasamy&S.Namakumari	Marketing management, Global perspective, Indian context	Sultan Chand & Sons	5 th edition, 2017
4.	Philip Kotler&Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 th edition Version 2018.

Skill Components:

- Identify different markets and networking of products and describe how the market is segmented
- Find a product of your choice and describe the different stages of the product life cycle and how it is positioned
- Study any popular e-commerce website and overview the products and services available.
- Identify the ethics and green initiative followed in packaging and labelling of a product
- Prepare an advertisement copy for a product

Course Designers

1. Dr.G.Kavitha – Department of Commerce
2. Dr.L.Nithya– Department of Commerce

CM20C03	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Core	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, insurance claims & insolvency.

Prerequisite

- Basic Knowledge in accountancy

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO1	Define the accounting principles of individuals, partnership firms and concepts relating to insurance claims.	K1
CO2	Interpret the financial result from admission to dissolution of the partnership firm including insurance claims.	K2
CO3	Understand partnership accounts from admission to dissolution	K2
CO4	Analyse and prepare financial accounts for partnership firms in different situations/ insurance claims	K3
CO5	Apply the procedures relating to partnership firms including calculation of insurance claims	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I(16Hrs)

Partnership Accounts including the theoretical aspects of limited liability partnership (LLP Act 2008) – Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission.

Unit II (13Hrs)

Retirement cum Death of a partner. Joint Life Policy – Accounting Treatment

Unit III (14Hrs)

Dissolution of a Firm: Insolvency – Rule in Garner Vs Murray – Piece –Meal Distribution.(Maximum Loss Method only).Sale to a Company.

Unit IV (14Hrs)

Fire Insurance Claims: Computation of Claim for Loss of Stock and loss of profit (excluding normal & abnormal loss)

Unit V (14Hrs)

Insolvency Accounts: Relevant Act- Statement of Affairs – Deficiency Accounts - The Insolvency & Bankruptcy code 2016

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

Skill Components:

- Working on practical aspects of admission and retirement with partners' capital
- Preparation of partnership deed with important terms and conditions
- Preparation of deficiency statement for a real time partnership firm
- Case study analysis on insolvency of partnership firms and individuals
- Calculation of Insurance claims for real time losses

Course Designers:

1. Dr. S. Sujatha, Dept of Commerce
2. Dr.L.Nithya, Dept of Commerce

CM20C04	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		Core	71	4	-	4

Preamble

To provide the students with an understanding of the basic principles of management in the functional areas of business to pursue careers in management with ethics

Prerequisite

- Basic Knowledge on Business Management

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CO2	Understand the management functions viz., planning, organising, staffing, directing, controlling etc.	K2
CO3	Identify the management process and decision making in management functions	K2
CO4	Apply the theories and practical applications of management concepts	K3
CO5	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Management -Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration – Principles of Management.

Unit II (14 Hrs)

Planning: Meaning – Nature- Importance- Purpose of Planning- Planning Process - Advantages and Limitations- Types of Plans – Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning - Decision Making: Steps in Decision Making – Role of MIS for Decision Making. MBO- MBE- Policy and Strategy

Unit III (15 Hrs)

Organization: Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization- Departmentation - Span of Management – Authority – Responsibility- Accountability- Power- Delegation- Centralization- Decentralization – Staffing #case study

Unit IV (14 Hrs)

Leadership-Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership. Directing – Functions- Coordination – Meaning - Definition-Principles -Advantages & Disadvantages #case study

Unit V (14 Hrs)

Control- Meaning- Nature - Importance- Process & Techniques of Control- Ethics – Meaning, Importance, Nature and Relevance –Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business.

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma &Shasi K Gupta	Principles of Management	Kalyani Publishers	2017 reprint
2.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.C.NSontakkai	Principles of Management	Kalyani Publishers,	2016reprint
2.	PC tripathi& PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	10th Ed. 2017

Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture
- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization
- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

Course Designers:

1. Dr.C.Gomathy, Assistant Professor
2. Dr.M.Deepalakshmi, Assistant Professor

CM20C05	CORPORATE ACCOUNTING I	Category	L	T	P	Credit
		Theory	101	4	--	5

Preamble

- ❖ To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception till their liquidation.

Prerequisite

- Basic Knowledge in Company Accounts

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the fundamental concepts of corporate accounting	K1
CO2	Understand the corporate accounting principles involved in the preparation of financial statements	K2
CO3	Demonstrate the accounting procedures and their essentials for business operation	K2
CO4	Develop the skills in preparation of reports for different business entity	K3
CO5	Apply the accounting concepts of company accounts as per the revised	K4

	schedule	
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Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (21Hrs)

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – Rights Issue – Bonus shares, circumstances for issue of bonus shares - SEBI guidelines for issue of bonus shares - Surrender of Shares - Buy-Back of shares (accounting entries only) - Equity shares with differential rights, Employee stock option (Theory only)

Unit II (20 Hrs)

Issue and Redemption of Debentures (excluding own debentures)-Underwriting – Payment of Underwriting Commission - Pure Underwriting – Firm Underwriting. Profits Prior to Incorporation – Meaning – Calculation of Profit with the help of Time – Sales – Weighted Ratios

Unit III (20 Hrs)

Final Accounts of Companies- Statement of Profit and Loss - Balance sheet as per revised schedule of Companies Act - Calculation of managerial remuneration.

Unit IV (20 Hrs)

Alteration of Share Capital and Internal Reconstruction: Meaning – Importance – Legal Provisions relating to Capital Reduction – Preparation of Reconstructed Balance Sheets.

Unit V (20 Hrs)

Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company - Calculation of Capital Profit, Revenue Profit, Cost of Control, Minority Interest - Treatment of unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities - Issue of bonus shares by subsidiary company (Excluding Inter Company Holdings).

Distribution of Marks: Theory 20% and Problems 80%

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2016

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
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1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2016
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan chand & sons	2016
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand Co	2016

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Skill Component

- Prepare a profit and loss account and balance sheet of a company as per revised schedule of Companies Act 2013 .
- Calculate the profit prior and after incorporation of a company using their income and expenditure statements.
- Estimate the market value of rights /bonus issue of a company's share
- Prepare a consolidated Balance Sheet of a Holding company and its subsidiaries.

Course Designers:

Dr. C.Gomathy, Department of Commerce

Dr. M. Deepalakshmi, Department of Commerce

CM20C06	COMPANY LAW	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To familiarize the fundamental concepts of Companies Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company.

Prerequisite

- Basic Knowledge on Joint Stock Companies

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on basics in Joint Stock company and its documentation procedures for incorporation.	K1
CO2	Understand the legal provisions and the overall framework on the administration of the companies	K2
CO3	Examine the legal norms relating to the internal affairs of the company.	K2
CO4	Elucidate the corporate legal framework relating to business operations in	K3

	compliance with Companies Act 2013.	
CO5	Critically think and apply the provisions that are prevailing in the current trends of corporate governance.	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Company – Definition & Features - Distinction between Company and Partnership – Kinds of Companies – Difference between Private and Public Company – Incorporation of a Company – Documents to be filed – Memorandum of Association – Doctrine of Ultravires.

Unit II (17 Hrs)

Articles of Association – Doctrine of Constructive Notice & Indoor Management – Alteration of Article – Prospectus – Contents – Misstatements – Liability for Misstatements – Certificate of Commencement of Business.

Unit III (16 Hrs)

Shares – Debentures – Allotment – Valid Allotment – Irregular Allotment – Transfer and Transmission of Shares. Membership of Company. Company Management – Board of Directors – Appointment – Qualifications – Powers – Duties – Liabilities – Managing Director & Manager – Managerial Remuneration.

Unit IV (18 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. Company Meetings – Kinds – Statutory Meeting, Annual General Meeting – Extraordinary General Meeting – Board Meeting - Resolutions, Minutes, Quorum and Proxy.

Unit V (17 Hrs)

Oppression- Mismanagement - Corporate Restructuring and Winding Up. Concept and Modes of Winding Up under Companies Act 2013. Clause 49 (listing and unlisting requirements). Introduction of Insolvency and Bankruptcy Code, 2016 - Provisions of winding up.

Corporate Governance in Indian Scenario – need – importance. National Company Law Tribunal and Appellate Tribunal.

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Kapoor N.D	Company Law	Sultan Chand & Sons, New Delhi	Revised Edition 2014
2	Gogna P.P.S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	2013, 10 th Revised Ed

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Bahi J.C	Secretarial Practice in India practices	N.M.Tripathi (P) Ltd	2016 th edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	23 rd edition, 2016

Skill Component:

- Analyse the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013 using case studies.
- Train the students on documentation procedures on the genesis of a company with reference to the various legal and regulatory rules.
- Host roles play on conducting various company meetings including recording of documents namely resolutions, agenda, minutes, proxy and quorum.
- Discuss and apply the law governing modes of winding up based on real time case studies.

Pedagogy

- Lecture, PPT Presentation , Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers:

1. Dr.M. Deepalakshmi, Department of Commerce
2. Dr.B.Thulasi Priya, Department of Commerce

CM20CO7	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To emphasize the skill, knowledge, ability and ethics required for the workforce to work efficiently.

Prerequisite

- No Basic Knowledge required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of human resource management	K1
CO2	Understand the elements relate to various Managerial aspects of human resource	K2
CO3	Identify the various essential human resource framework and its role for effective business administration	K3

CO4	Demonstrate the significant competency in development of Human resource Management	K3
CO5	Analyse HRM related responsibilities and apply suitable strategies to manage the issues	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 hrs)

Human Resource Management - Introduction - Characteristics - scope of HRM- Objectives -System approach to HRM- Importance and Functions of HRM - Qualities of human resource manager – Role of human resource manager. Human Resource Planning – Concept – Objective-Need and Importance – Process – Levels – Problems- Guidelines for effective human resource planning.

Unit II (18 hrs)

Job analysis-introduction, objectives - Significance – Process – techniques – Job description – Job specification – Role analysis. Job Design – Concept – Approaches - Methods. Recruitment: Introduction – Process – Policy - Sources of Recruitment – Techniques – Recruitment practices in India. Selection – Introduction – Steps – Testing and Competency Mapping.

Unit III (18 hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make induction effective. Employee Training – Concept –Need –Importance- Types –Objective –Design – Methods –Evaluating training effectiveness.Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful – Career Development. * Case Studies.

Unit IV (17 hrs)

Performance Appraisal– Concept – Objective – Importance – Process – Problems – Essentials – Methods – Performance appraisal through MBO – 360 degree appraisal techniques- Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – Meaning – Essentials – Types – wages incentives in India. * Case Studies

Unit V (16 hrs)

Employee Welfare- Meaning –Significance – Agencies – Types –Statutory provisions for employee welfare. Social Security – Concept –Scope – The workmen’s compensation – State insurance – Provident fund – Maternity benefit – Payment of Gratuity – Group life insurance. Job Satisfaction – Concept – Measurement – Determinants. Employer-Employee

relations - Grievance handling and redressal. Quality of work life – Concept –Measure – Dimension – Principles. Management of Stress – Concept – Sources – Consequences – Coping with stress – Methods of stress management.

* Case Studies for internals only.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	Edition 2019

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House – Noida	6 th Edition 2009
2.	Gary Dessler	Human Resource Management	Prentice Hall Of India	14 th Edition 2015
3.	Rao V.S.P	Human Resource Management	Excel Books	3 rd Edition 2010

Skill Component

- Gain basic understanding of human resource management and its essential role in contemporary organizations
- Plan a role play on job analysis for placing right candidate at the right place
- Creation of ideas for induction and retention of employees
- Preparation of a sample framework for awarding and rewarding the employees based on performance appraisal
- Analyse the various strategies to cope up stress among employees in an organization.

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers:

1. Dr.C.Gomathy, Department of Commerce
2. Dr.S.Sujatha, Department of Commerce

CM20SB01	BUSINESS CORRESPONDENCE AND INTRODUCTION TO RESEARCH	Category	L	T	P	Credit
		Theory	43	2	-	4

Preamble

- To understand the basics of Business Research
- To develop an understanding of the ethical dimensions of conducting applied research
- To bring about effective writing skills in the commercial world.

Prerequisite

- No prerequisite required

Course Outcomes

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

Cos	CO Statement	Knowledge Level
CO1	Acquire knowledge on the basic framework of research process, research design and various sampling techniques.	K1
CO2	Understand the statistical tools and generate the report in management research with ethical dimensions.	K2
CO3	Use an appropriate letter format, business writing style and apply conventions to standard business letter.	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (9 Hrs)

Introduction to Business Research: Definition – Types of Research – Process of Research – Formulation of Research Problem and Development of Research Hypotheses -. Research Designs: Exploratory and Descriptive – Nature of Research Designs – Formulation of Research Design.

Unit II (9 Hrs)

Methods of data collection –Primary and secondary data-sources - Questionnaire, Interview Observation-: Internet sources - Data base.

Unit III (8 Hrs)

Sampling: Merits-Limitations-Methods of sampling-Random Sampling-Non random sampling -Sampling Designs – Determination of Sample size – Sampling and Non-sampling Errors - Processing of Data - Interpretation of Data - Thesis Writing-Ethics in Research - Meaning - Ethical issues- Responsibility of ethics in research

Unit IV (8 Hrs)

Essentials of Communication: Introduction – Objectives – Media – Types-Barriers. Need, function and kinds of a business letter- Planning Business message-Lay out-Enquiries and Replies-Order and Execution. Circular letter- Sales Letters

Unit V (9 Hrs)

Banking Correspondence- Insurance Correspondence – Miscellaneous Correspondence

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & sons	2017

2	C.R. Kothari	Research methodology Methods and Techniques	New Age International Publishers	Second revised edition, 2013
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Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	PattanShetty C S and Ramash M S	Effective Business English and Correspondence	R. Chand & Co	2011
2	Thanulingom N	Research Methodology	Himalaya Publishing House	2010

Pedagogy

- Lecture, PPT Presentation , Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers

- 1 .Dr. C. Gomathy – Department of Commerce
2. Dr. M. Deepalakshmi– Department of Commerce

CM20SBP1	SPSS PACKAGE	Category	L	T	P	Credit
		Practical	-	2	43	2

Preamble

- To understand the basics of Statistical Package and business Research
- To understand the application and outcomes of the analysis using Statistical Package
- To apply the various statistical tools and interpret the result.

Prerequisite

- No prerequisite required

Course Outcomes

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

Cos	CO Statement	Knowledge Level
CO1	Acquire basic knowledge of SPSS Package	K1
CO2	Use appropriate statistical tools for analyzing the data	K2
CO3	Analyze and interpret the results	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	M	S
CO2	S	M	L	M	S
CO3	S	M	L	M	S

S- Strong; M-Medium; L-Low

List of Practicals

1. Creating a data file and defining variables
2. Creation of Google form for data collection

3. Entering the data and saving the data
4. Computation of basic statistics
5. Computation of Pearson's coefficient of correlation
6. Computation of spearman's rank correlation
7. Calculation of regression equation
8. Calculation of one sample t-test
9. Calculation of paired t-test
10. Analysis of variance (one way classification ANOVA)
11. Analysis of variance (Multiple classification ANOVA)
12. Calculation of chi square test using cross table
13. Calculation of Mann Whitney U-test
14. Calculation of Mc Nemar's Test
15. Calculation of Kruskal Wallis H –test
16. Calculation of Kendall's Coefficient of Concordance

Pedagogy

- Demonstration, System, Hands on Training

Course Designers

- 1 .Dr. C. Gomathy – Department of Commerce
2. Dr. M. Deepalakshmi– Department of Commerce

CM20C08	BUSINESS LAW	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts

Prerequisite

- No Basic Knowledge required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	State the fundamental rules of commercial law applicable to all the business context	K1
CO2	Understand the different elements of business and legal terminology of procedures in this current scenario	K2
CO3	Identify the corporate and legal perspectives involved in all business transactions	K2
CO4	Examine the rules regarding the administration of agreements relating to the business activities	K3
CO5	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus**Unit I (17 Hrs)**

Indian Contract Act 1872 – Meaning of Contract – Definition – Obligation & Agreement – Nature of Contract & Classification – Components of Valid Contract- Offer & Acceptance - Consideration –Capacity to Contract.

Unit II (17 Hrs)

Free Consent – Unlawful Agreements – Quasi Contracts - Different Modes of Discharge of Contract – Remedies of Breach – Principles for awarding Damages.

Unit III (17 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. Bailment & Pledge – Rights & Duties of Bailor & Bailee – Rights and Liabilities of Finder of Lost Goods.

Unit IV (18 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – Rules Regarding Passing of Property in Goods – Conditions & Warranties – Actual & Implied -Principle of “Caveat Emptor” and its Limitations – Rights of Unpaid Vendor.

Law of Agency – Kinds of Agency – Rights & Liabilities of Principal and Agent.

Unit V (17 Hrs)

Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance – Marine Insurance - Policy claims - IRDA and its functions.

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	Latest edition

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	Latest edition
2	Tulsian	Business Law	Tata McGraw- Hill	Latest edition

Skill Component

- Preparation of different types of Contract and to develop the working knowledge on execution of the same.
- Apply the regulatory framework on various laws pertaining to business and sale of goods in real case analysis.
- Framing a sample legal deed of understanding between bailor and bailee
- Analyse the significant aspects in IRDA and calculate the claim of the insured.

Pedagogy:

- Powerpoint presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Designers:

1. Dr. L. Nithya, Department of Commerce
2. Dr. B.Thulasi Priya, Department of Commerce

CM20C09	BUSINESS FINANCE	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.

Prerequisite

- No prerequisite required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	State the concepts and approaches in finance	K1
CO2	Determine the alternative sources of funds and its effective utilisation	K2
CO3	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K3
CO4	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3
CO5	Apply the concepts and tools of the financial decisions for adequate returns to the shareholders	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17 Hrs)

Business Finance – Meaning and Definition – Approaches to Finance Function – Fixed and variable objectives of Financial Management – Scope – Financial Decisions. Sources of Finance. Financial Planning – Objectives – Characteristics – Steps in financial planning – Estimation of Long Term and Short-Term Financial Needs – Limitations of Financial Planning. Time Value of money – Practical Applications of Time Value Techniques.

Unit II (17 Hrs)

Capital Budgeting – Meaning – Need – Importance – Kinds and Process of Capital Budgeting – Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital – Meaning – Significance – Classification of Cost – Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.

Unit III (17 Hrs)

Capital Structure – Introduction – Importance – Factors Determining the Capital Structure Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach. Leverage – Meaning – Types of Leverage – Impacts of Financial Leverage - Significance and Limitations.

Unit IV (18 Hrs)

Capitalisation – Concept – Need- Theories of Capitalisation – Fair capitalization – Over Capitalization – Under Capitalization – Watered Stock – Over Trading and Under Trading. Working Capital Management – Meaning – Classification-Importance- Factors Determining the Working Capital Requirements – Management of Working Capital – Methods of Estimating Working Capital Requirements.

Unit V (17 Hrs)

Receivables Management – Forming of credit policy. Inventory Management – Tools and Techniques. Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance.

*Theory Only

Distribution of marks: Theory 40% Problems 60%.

Text Book

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year
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				&Edition
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15 th Edition 20

Skill Components

- Preparation of financial planning for the concern
- Application of time value techniques to the real situations
- Analyse the capital structure of different companies belong to different industries
- Estimate the cost of capital for the funds raised by the company
- Application of capital budgeting techniques to select the project proposals.
- Analyse the financial statements and Estimate the working capital requirements of the company.

Pedagogy

- Lecture, Group Discussion, Case study, Role playing, Activity based learning

Course Designers

1. Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. B. Thulasipriya, Department of Commerce

CM20C10	CORPORATE ACCOUNTING II	Category	L	T	P	Credit
		Theory	101	4	-	5

Preamble

- To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies
- To lay a special emphasis on Government Accounting and Inflation Accounting

Prerequisite

- Basic Knowledge in Company Accounts

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Define the various format of different types of companies	K1

CO2.	Understand the prescribed formats and adjustments pertaining to different companies	K2
CO3	Explain the concepts and provisions of financial statements relating to companies	K2
CO4	Examine the legal procedures and accounting process of the companies	K3
CO5	Apply the latest provisions for preparation of financial reports of various companies	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (20 Hours)

Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration under different methods – Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company (Simple & Basic Problems)

Unit II (20 Hours)

Accounts of Banking Companies. - Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet – Items requiring Special Attention in Preparation of Final Accounts - Classification of Bank Advances - Non Performing Assets.

Unit III (21 Hours)

Accounts of Insurance Companies: Types of Insurance – Life Insurance – Important terms and their treatment in final accounts of life insurance companies - Premium, Reinsurance, Claims, Commission, Annuities, Surrender value, Paid Up value, Bonus, Life Assurance fund and Double insurance - Net liability of Life Insurance business. Accounts of Life Insurance – Form A – RA Revenue Account –Form A - BS Balance Sheet. Accounts of General Insurance - Form B – RA Revenue Account –Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.

Unit IV (20 Hours)

Introduction to Government accounting (theoretical aspects only)- Inflation Accounting (theoretical aspects only). Valuation of Goodwill - Meaning – Need for valuation of Goodwill – Factors affecting Valuation of Goodwill – Methods of Valuation – Average Profit Method –

Super Profit Method – Capitalization Method. Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair value

Unit V (20 Hours)

Liquidation of Companies: Types of Liquidation – Preparation of Liquidator’s Final Statement of Accounts – Order of Payment – Liquidator’s Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs). Indian Accounting Standards - Elementary introduction to International Financial Reporting Standards. (Theoretical Aspects only)

Distribution of Marks: Theory 20% Problems 80%

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	2016

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2016
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol-II	Sultan Chand& sons	2016
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand & Co	2016

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Skill Component

- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- Calculate the value of shares and goodwill of a company using suitable method
- Prepare the subsidiary and statutory books of a life insurance company as per the requirement of schedule A of IRDA regulations.
- Collect the annual report of a Banking company and list out its assets and liabilities in Form A of the Banking regulation Act.
- list out the order in which liabilities are discharged in the event of liquidation of a company

Course Designers

1. Dr.C.Gomathy, Department of Commerce
2. Dr. M. Deepalakshmi, Department of Commerce