



PSGR KRISHNAMMAL COLLEGE FOR WOMEN

College of Excellence

(An Autonomous Institution, Affiliated to Bharathiar University)
(Reaccredited with 'A' Grade by NAAC, An ISO 9001:2008 Certified Institution)
Peelamedu, Coimbatore-641004



DEPARTMENT OF COMMERCE (AIDED & SF)

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION SYLLABUS

BACHELOR OF COMMERCE (B.Com)

2018-2021



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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: Nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.

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

PO5: Train and develop students with the much needed business education, so that they are more competitive for employment and higher education.

PROGRAMME SPECIFIC OUTCOME

The students at the time of graduation will

PSO1: To 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: To 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

	TH17A05/	Mathematical Statistics II/									
	EG13A02	English for effective communication									
IV		Non Tamil Students									
	NME16B2/	Basic Tamil – outside regular class hours	--	--	--	--	--	--	--	--	Gr
	NME16A2/	Advanced Tamil – outside regular class hrs	--	--	--	--	--	--	--	--	
		Open Course:(self study – online course)	--	--	--	--	--	--	--	--	
	REG16EE	Personality Development Programme (EEC)	2	--	--	--	50	50	100	2	
VI	NM12GAW	General awareness	Self study	---	1	--	100	--	100	Gr	
II I	III	Group A - Core									
		CM16C05	Paper V –Corporate Accounting I	7	101	4	3	40	60	100	5
		CM16C06	Paper VI – Business Law	6	86	4	3	40	60	100	4
		CM16C07	Paper VII – Human Resource Management	6	86	4	3	40	60	100	4
			Group B – Allied II - Paper I								
		TH16A07B/ TH16A07A/	Mathematics for Commerce- Level I Level II/	6	86	4	3	40	60	100	5
	IV		Skill based Subject - Business Communication & E-Commerce								
		SB17BC01	Paper I-Business Correspondence and Introduction to Research	2	29	1	--	--	--	--	--
		SB14BCP1	Paper II-Practical - SPSS Package	1	14	1	--	--	--	--	--
		NM14VHR	Value Education and Human Rights	2	26	4		100	-	100	2
		NM12EVS	Environmental studies (Self study in III semester & regular class and exam in semester IV)	--	--	-	--	--	--	--	--
VI		Job Oriented Course	-	-	-	-	-	-	-	Grade	
I V	III	Group A – Core									
		CM16C08	Paper VIII– Corporate Accounting II	7	101	4	3	40	60	100	5
		CM16C09	Paper IX- Principles of Financial Management	6	86	4	3	40	60	100	4
		CM16C10	Paper X- Company Law	6	86	4	3	40	60	100	4
			Group B – Allied II - Paper II								
		TH16A08B/ TH16A08A	Statistics for Commerce- Level-I/ LevelII	6	86	4	3	40	60	100	5
	IV		Skill based Subject – Business Communication & E-Commerce								
		SB17BC01	Paper I-Business Correspondence and Introduction to Research	1	14	1	2	25	75	100	4

		SB14BCP1	Paper II-Practical - SPSS Package	2	29	1	2	40	60	100	2	
		NM14EVS	Environmental Studies	2	26	4		100	-	100	2	
	V		Extension Activities									
			NSS / NCC/YR /Sports & Games / Eco Watch/YiNET/ Rotaract	-	-	-	-	-	-	-	1	
			Group A – Core									
V		CM18C11	Paper XI- Management Accounting	5	71	4	3	40	60	100	4	
		CM18C12	Paper XII– Income Tax	6	86	4	3	40	60	100	4	
		CM18C13	Paper XIII – Banking Theory, Law and Practice	5	71	4	3	40	60	100	4	
			Group C– Elective I									
		CM18E01/ CM16AC1	Paper XIV- Financial Markets and Services	5	71	4	3	40	60	100	5	
		CM18E02/ CM16AC2	Paper XIV- Export Trade Procedure					40	60			
		CM16PROJ	Project and viva voce	4	-	-	-	20	80	100	5	
		NM13IS1	Information Security (Level I)	2	26	4	-	100	-	100	5	
		CM16AC1/ CM16AC2	Advanced Learner Course **	Self study	-	-	3	25	75	100	(5)	
			Skill based Subject-									
		IV	SB16BA02	Paper III- Fundamentals of Business Analytics & Visualisation	1	14	1	-	-	-	-	-
			SB16BAP2	Practical- Accounting Package	2	30	-	-	-	-	-	-
				On Line-Comprehensive Examination (Core Subjects)	-	-	-	-	-	-	100	5
	V		Field work/ Internship (15 Days)	-	-	-	-	100	-	100	2	
V I			Group A – Core									
		CM18C14	Paper XIV – Cost Accounting	6	86	4	3	40	60	100	4	
		CM18C15	Paper XV – Auditing	5	71	4	3	40	60	100	4	
		CM18C16	Paper XVI- Indirect Taxation	6	86	4	3	40	60	100	4	
		UED1801	Paper XVII-Entrepreneurial Development	5	71	4	3	40	60	100	4	
			Group C– Elective II									
		CM18E03/ CM16AC3	Paper XVIII – Security Analysis and Portfolio Management	5	71	4	3	40	60	100	5	
		CM18E04/ CM16AC4	Paper XVIII - Service Marketing					40	60			
			Skill based Subject									
		IV	SB16BA02	Paper III- Fundamentals of Business Analytics & Visualisation	2	29	1	2	25	75	100	4
	SB16BAP2		Practical- Accounting Package	1	13	2	2	40	60	100	2	
	CM16AC3/ CM16AC4		Advanced learners course**	Self study	-	-	3	25	75	100	(5)	
			Total Credits							3800	140	

QUESTION PAPER PATTERN

CA I & II: (Theory & Accounts)

Bloom's Category	Section	Marks		Total
Remember (K ₁) Understand (K ₂) Apply, Analyse (K ₃ , K ₄)	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 Question paper Pattern

Bloom's Category	Section	Marks		Total
Remember (K ₁) Understand (K ₂) Apply, Analyse (K ₃ , K ₄)	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	

SKILL BASED SUBJECT

Continuous Internal Assessment: 25 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 4 Marks	16	25
B – 1 / 2 X 9 Marks	9	

End Semester Examination: 50 Marks (Converted to 75 Marks)

SECTION	MARKS	TOTAL
A- 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15Marks	30	

****Advanced Learners Course:**

Eligibility- The student should secure 75% in Part III subjects till IV semester (Optional not included for grant total and total credits earned). Extra credit 5 per paper.

During V semester:

The students who have taken Paper –XIV - Financial Markets and Services as elective will have to opt paper –XIV - Export Trade Procedure as ALC paper. The students who have taken Paper –XIV - Export Trade Procedure as elective will have to opt Paper –XIV - Financial Markets and Services as ALC paper.

During VI semester:

The students who have taken Paper XVIII – Security Analysis and Portfolio Management as elective will have to opt Paper XVIII- Service Marketing as ALC paper. The students who have taken Paper XVIII- Service Marketing as elective will have to opt Paper XVIII – Security Analysis and Portfolio Management as ALC paper.

**VALUE EDUCATION AND HUMAN RIGHTS / WOMEN STUDIES /
AMBEDKAR STUDIES / GANDHIAN STUDIES / ENVIRONMENTAL STUDIES**

Continuous Internal Assessment: 50 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

Value Education and Human Rights & Environmental Studies two internal tests will be conducted for 50 marks each and the total marks secured will be equated to a maximum of 75 marks and 25 marks is allotted for project / group discussion / presentation of a report.

INFORMATION SECURITY

Continuous Internal Assessment: 50 Marks

SECTION	MARKS	TOTAL
A – 5 / 8 X 2 Marks	10	40
B – 6 / 8 X 5 Marks	30	

Internship Training:

Internship for a period of 15 days at the end of the semester IV during the vacation and report to be submitted in semester V which will be evaluated for 100 marks divided as follows:

Evaluation:

Attendance	: 10 Marks
Work Diary	: 15 Marks
Report	: 50 Marks
Viva Voce	: 25 Marks
Total	100Marks

Individual/Group Project & Viva Voce

Each group will comprise of 5 members and will be allotted to staff co-ordinator. A specific problem will be assigned to the students or they will be asked to choose a problem/area of their interest. The topic/area of work will be finalized at the end of the fourth semester allowing scope for the students to gather relevant literature during the vacation. The research work can be carried at the college or any other organisation approved by the staff co-ordinator and the HoD.

Internal Evaluation

I Review – selection of the field of study, topic & Literature Collection	- 5 marks
II Review – Research Design & Data Collection	- 10 Marks
III Review – Analysis & Conclusion, Preparation of rough draft	- 5marks
Total	- 20Marks

End Semester Examination:

Evaluation of the project

- 60 Marks

Viva Voce

- 20 marks

Total**- 80 Marks**

Viva voce/ presentation will be conducted by a panel of internal examiners including the HoD and staff co-ordinator guiding the project.

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

	CI A I	CI A II	Mode l 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
Informati on 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	Showslittle 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
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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 contributes 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 - CM16C01					
C01	S	S	S	S	S
C02	S	M	S	S	M
C03	S	M	M	S	M
C04	S	S	S	S	M
C05	S	M	L	M	L
COURSE - CM17C02					
C01	S	S	M	L	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
C06	S	S	M	M	S
C07	S	M	M	S	S
COURSE - CM17C03					
C01	S	S	S	S	M
C02	S	S	M	S	L
C03	S	S	S	S	M
C04	S	M	M	S	M
C05	S	S	M	S	M
COURSE - CM17C04					
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 - CM16C05					
C01	S	M	S	M	S
C02	S	M	M	M	S
C03	S	S	S	S	S
C04	M	M	S	S	S
COURSE - CM16C06					
C01	S	M	S	S	M
C02	S	S	S	S	S
C03	S	S	S	M	S
C04	S	M	S	S	M
COURSE - CM16C07					
C01	S	S	S	M	M
C02	S	S	S	M	S
C03	S	S	S	M	S
COURSE - CM16C08					
C01	S	M	S	M	S
C02	S	M	M	M	S

C03	S	S	S	S	S
C04	M	M	S	S	S
C04	M	M	S	S	S
COURSE - CM16C09					
C01	S	S	S	S	S
C02	S	M	S	S	S
C03	S	S	M	S	M
COURSE - CM16C10					
C01	S	L	S	S	M
C02	S	S	M	M	S
C03	S	M	M	S	S
COURSE - CM18C11					
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	S	S
COURSE - CM18C12					
C01	S	S	L	L	L
C02	S	S	L	M	M
C03	S	M	M	L	L
COURSE - CM18C13					
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	S	S
COURSE - CM18E01					
C01	S	S	M	L	S
C02	S	S	M	S	M
C03	S	S	S	M	S
COURSE - CM18E02					
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	S	S
COURSE - CM18C14					
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	S	S
COURSE - CM18C15					
C01	S	S	S	S	S
C02	S	S	S	M	M
C03	S	S	M	S	S
COURSE - CM18C16					
C01	S	S	S	S	M
C02	S	S	S	S	M
C03	S	S	S	S	M
COURSE - UED1801					
C01	S	S	S	S	S
C02	S	S	S	S	S
C03	S	S	S	S	S

C04	S	S	S	S	S
COURSE -CM18E03					
C01	S	M	M	M	S
C02	M	M	M	M	M
C03	S	S	S	M	S
COURSE -CM18E04					
C01	S	S	M	M	S
C02	S	S	M	M	M
C03	S	S	S	S	S

CM16C01	FINANCIAL ACCOUNTING I	Category	L	T	P	Credit
		Core I	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts of specialised institutions 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

CO Number	CO Statement	Knowledge Level
CO1	Familiarise the students with the steps involved in locating errors and make them understand the relationship between Profit & Loss Account and Balance Sheet.	K2
CO2	Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.	K2
CO3	Interpret and explain the performance of branches.	K3
CO4	Understand the concept of ex-interest, cum-interest, to distinguish between bonus & rights and to examine the service potential of the fixed assets with the different methods of depreciation.	K3
CO5	Explain the procedures for depreciation and royalty to examine the due provision for strikes and lockouts.	K3

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	M
CO5	S	M	L	M	L

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14Hrs)

Rectification of errors - Final Accounts

Unit II (14 Hrs)

Average due date – Bills of exchange (trade bills only)-Bank Reconciliation Statement

Unit III (14 Hrs)

Branch Accounts (Debtors and Stock & Debtors System)

Unit IV (15 Hrs)

Hire purchase Accounts – Royalties (excluding sublease)

Unit V (14 Hrs)

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

TextBook

S. No	Authors	Title	Publishers	Year of Publication
1.	Nagarajan KL, Vinayagam & Mani.PL	Principles ofAccountancy	S.Chand & Co	2010- Revised ed
2	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2015

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2014
2.	Grewal T S	Double Entry Book-keeping	Sultan Chand & sons	2011 ed

Pedagogy

Lecture, PPT presentation, e-content Seminar, Assignment, Quiz & Group discussion

Course Designers:

1. Dr.M.Deepalakshmi, Dept ofCommerce
2. Dr.S.Sujatha, Dept ofCommerce

CM17C02	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 marketing business and equip them to contribute for the emerging challenges of marketing in the upcoming technological, sustainable global economic scenario.

Prerequisite

- No 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 core concepts of marketing and discuss the role of marketing in business and society.	K1 & K2
CO2.	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K3
CO3.	Define grading and Illustrate the opportunities for graded agricultural and commercial products	K3
CO4.	Identify the marketing mix elements and describe the components of market mix.	K1 & K2

CO5.	Explain and illustrate the social, cultural and economic trends and transformation related to digitalized marketing environment.	K3
CO6.	Define green marketing and discuss how environmentally and socially responsible products and services lead to sustainable development	K1 & K2
CO7.	Understand the concept of consumer behaviour and examine the different provisions of consumer protection act.	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	L	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
CO6	S	S	M	M	S
CO7	S	M	M	S	S

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (15 Hrs)

Marketing – Definition of Market & Marketing-Classification of Markets-Marketing & Selling-Objectives & Importance of Marketing –Modern Marketing Concept- Marketing functions- marketing process- classification

Unit II (14 Hrs)

Functions of Exchange-Physical Supply-Facilitating Functions-Standardization and Grading –AGMARK-BIS/ISI

Unit III (14 Hrs)

Market Mix – Product Mix-Price Mix – Physical Distribution Mix-Functions-Types of Middlemen-#Case study

Unit IV (14 Hrs)

Promotion Mix – Advertising, Personal Selling and sales promotion.New Approaches in Marketing- Web-Based Marketing-E-Marketing-E-Retailing- Multi Level Marketing- tele-Marketing- Social Marketing – Neuro-marketing – Green marketing – Plano gram – Ethics in Marketing

Unit V (14 Hrs)

Consumer Behaviour-Meaning-Need for Studying Consumer Behaviour- Factors Influencing Consumer Behaviour (excluding Theories)- Buyers Decision Making Process-Market Segmentation.

Consumerism- Need for Consumer Protection-Consumer Protection Act-Features of Competition Act 2002- Unfair and restricted trade practices- meaning

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	2015 ed
2.	Philip Kotler & Gary Armstrong	Principles of Marketing	Prentice Hall	16 th edition January 9 th 2015

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.Rajan Nair & Sanjith R. Nair	Marketing	Sultan Chand & Sons	2015 ed
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 th edition
3.	V.S.Ramasamy & S.Namakumari	Marketing management, Global perspective, Indian context	Sultan Chand & Sons	5 th edition, 2014

PEDAGOGY

Lecture, PPT presentation, e-content, Discussion, Seminar, Assignment, peer learning

Course Designers

1. Dr.B.Thulasipriya – Department ofCommerce
2. Dr.D. Vijayalakshmi – Department ofCommerce

CM17C03	FINANCIAL ACCOUNTING II	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 structure of income statements, claims & Balance sheet relating to partnership firms, insurance claims & insolvency.

Prerequisite

- Basic Knowledge in Financial Statements

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define & examine the accounting principles, underlying financial statements and their implementation in partnership firms.	K1 & K3

CO2	Interpret the financial result after admission, retirement and death of a partner and explain different accounting policies.	K3
CO3	Discuss the case Garner Vs Murray and solve problems relating to insolvency of partners.	K2 & K3
CO4	Demonstrate the various list in the preparation of statement of affairs when an individual is insolvent & list out the items for deficiency account	K3
CO5	Explain the term average clause and apply the accounting procedure to solve problem for loss of stock & loss of profit	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (16Hrs)

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

Unit II (13Hrs)

Retirement – Death – Joint Life Policy

Unit III(14Hrs)

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

Unit IV(14Hrs)

Insurance Claims– Loss of Stock and loss of profit (excluding normal & abnormal loss)

Unit V(14Hrs)

Insolvency of Individuals

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Gupta. R.L. & Radhaswamy.M	Advanced Accounting (vol I)	Sultan Chand	2014 ed
2	Reddy. T.S &. Murthy.A	Advanced Accounting	Margham publishers	Reprint 2015

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain . S.P & Narang K.L	Advanced Accounting	Kalyani Publishers	Reprint 2016
2.	S.N Maheshwari	Advanced Accounting	Vikash Publishers	10 th Edition

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, peerlearning

Course Designers:

1. Dr. S. Sujatha, Dept of Commerce
2. Dr. B. Thulasipriya, Dept of Commerce

CM17C04	BUSINESS MANAGEMENT	Category	L	T	P	Credit
		Core	71	4	-	4

Preamble

To provide students with an understanding of the basic principles and functions of management in functional areas of business so that they may pursue careers in management and excel in different fields of management and to develop ethical business professionals with a broad understanding of business from an interdisciplinary perspective.

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	Identify the basic principles and functions of management in functional areas of business and understand the contributions of experts to management thought.	K1 & K2
CO2	Name and use skills in planning and decision making in almost all areas of business aiming at achieving the goal of the enterprise.	K3
CO3	Understand and describe the basic theories and principles by which businesses are organized and managed in modern society.	K2 & K3
CO4	Classify the different leadership styles and develop their leadership capabilities and recognize the significance of motivation in management.	K2 & K3
CO5	Define and describe the elements & process of co-ordination and control function that contributes to the achievement of organizational objectives.	K2 & K3

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 (14Hrs)**

Management -Definition - Nature and Scope – Functions -Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor-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- Methods and Types of Plans-Decision Making- Steps in Decision Making – Role of MIS for decision making.

Unit III (15 Hrs)

Organization- meaning-nature and importance-process of organization-structure-Departmentation-Delegation- Centralization-Decentralization-authority- responsibility relationship-Line, Line & Staff- functional- Span of control- charts and manuals - MBO & MBE – #case study

Unit IV (14 Hrs)

Leadership-meaning-importance-functions of leadership-leadership styles-Qualities of a good leader-Motivation- meaning-need for motivation-theories of motivation– Maslow, X,Y,Z theory, Hygiene theory- #case study

Unit V (14 Hrs)

Coordination – meaning - definition-principles -Advantages & disadvantages - Control-meaning-importance- process & techniques of control- Social Responsibility of Management-Business ethics.

Note: #Case study for Internals only.

TextBook

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi KGupta	Principles of Management	Kalyani Publishers,	2014 ed
2.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2005 ed

ReferenceBooks

S. No	Authors	Title	Publishers	Year of Publication
1.	RN Gupta	Principles of Management	S Chand & co	2009
2.	DR.C.N Sontakkai	Principles of Management	Kalyani Publishers,	2010
3.	T.Ramasamy	Principles of Management	Himalaya publishers	2010

Pedagogy:

Lecture, PPT presentation, e-content Quiz, Discussion, Seminar, Assignment, peer learning

CourseDesigners:

1. Dr.G.Kavitha, Assistant Professor in Commerce
2. Dr.D.Vijayalakshmi, Assistant Professor in Commerce

CM16C05	CORPORATE ACCOUNTING I	CATEG	L	T	P	CREDI
		ORY				T
		Core	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	Acquire the conceptual knowledge of the fundamentals of corporate accounting	K1
CO2	Understand the concepts and standards underlying the accounting procedures used to measure business performance	K2
CO3	Have a comprehensive knowledge about the latest provisions of the Companies Act.	K3
CO4	Gain expertise in preparation of final accounts as per the revised schedule VI	K3

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I(21Hrs)

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – Rights Issue – Surrender of Shares.

Unit II (20 Hrs)

Issue and Redemption of Debentures (excluding own debentures)-Underwriting-Profits prior to Incorporation.

Unit III (20 Hrs)

Final Accounts of Companies- Balance sheet as per revised schedule VI of Companies Act - Calculation of managerial remuneration.

Unit IV (20 Hrs)

Alteration of Share Capital and Internal Reconstruction. Buy-Back of shares (accounting entries only).

Unit V (20 Hrs)

Liquidation of Companies – Liquidator's Final Statement of Accounts. Indian Accounting Standards - Elementary introduction to International Financial Reporting Standards. (theoretical aspects only)

Distribution of Marks: Theory 20% and Problems 80%

Text Book:

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

Pedagogy:

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Peerlearning

Course Designers:

Dr. (Mrs.) C.Gomathy, Department of Commerce
Dr.(Mrs). M. Deepalakshmi, Department of Commerce

CM16C06	BUSINESS LAW	CATEGORY	L	T	P	CREDIT
		Core	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	To state the law relating to Indian Contract Act and define the concept of contract	K1
CO2	To understand the different elements of contract, performance of contract and different modes of discharge of contract	K2
CO3	To explain the concept of special contracts	K3
CO4	To analyse the dimensions of life and general insurance and elaborate their contents	K3

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17Hrs)

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 – Rights of Surety – Discharge of Surety. Bailment & Pledge – Rights & Duties of Bailor & Bailee – Rights and Liabilities of Finder of Lost Goods.

Unit IV (18Hrs)

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 Principles of Insurance – Life Insurance – Fire insurance – Marine Insurance - IRDA and its functions.

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	2015

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	2013 Re print
2	Tulsian	Business Law	Tata McGraw- Hill	2015

Pedagogy:

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, peerlearning

Course Designers:

Dr. (Mrs.) D.Vijayalakshmi, Department of Commerce

Dr. (Mrs.) C.Gomathy, Department of Commerce

CM16CO7	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
			86	4	-	4

Preamble

- To emphasize the skill, knowledge, ability and ethics required for the work force 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	Familiarize the basic concepts of human resource management, framework and its role to play in effective business administration	K1
CO2	Interpret the elements relate to various aspects of HRM, such as recruitment, placement, evaluation, compensation and development	K2
C03	Understanding the goals of HRM and organizational outcomes, and apply this understanding in practical situations	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17hrs)

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.CareerPlanningandDevelopment–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. 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	15 th Edition 2015

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

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment,peer learning, brain storming, experience discussion

Course Designers:

Dr.G.Kavitha, Department of Commerce

Dr.S.Sujatha, Department of Commerce

CM16C08	CORPORATE ACCOUNTINGII	Category	L	T	P	Credit
		CORE	101	4	-	5

Preamble

- To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies and Holding Companies.
- To lay a special emphasis on Government Accounting, Inflation Accounting and Human Resource 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.	Understand the corporate practice in valuing shares and goodwill.	K1 & K2
CO2.	Acquaint with the legal formats and special items and adjustments pertaining to Banking companies and Insurance companies.	K2
CO3.	Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company.	K3
CO4.	Apply the latest provisions relating to Government accounting, Inflation accounting and Human Resources accounting	K3

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (20Hours)

Accounting for Mergers and Amalgamation – Reconstruction – Accounting Standard 14 (Simple & Basic Problems)

Unit II (20 Hours)

Accounts of Banking Companies. - NPA- Capital Adequacy Norms

Unit III (21 Hours)

Accounts of Insurance Companies- Preparation of Financial statements for Life Insurance, Fire Insurance and Marine Insurance (New format only- excluding final accounts format)

Unit IV (20 Hours)

Introduction to Government accounting- Inflation Accounting (theoretical aspects only). Valuation of Shares and Goodwill

Unit V (20 Hours)

Accounts of Holding Companies (Excluding Inter Company Holdings).

Distribution of Marks: Theory 20% Problems 80%

Text Book:

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

Pedagogy

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

Course Designers

1. Dr.C.Gomathy, Department ofCommerce
2. Dr.M. Deepalakshmi, Department ofCommerce

CM16C09	PRINCIPLES OF FINANCIAL MANAGEMENT	Category	L	T	P	Credit
		CORE	86	4	-	4

Preamble

- To familiarize the students with the principles and practices of financial management.
- To understand the concepts of Financial Management and their application 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	Define and identify the concepts of Financial Management	K1
CO2	Understand Capital Structure, Cost of Capital for strategic Financial Decision Making	K2
CO3	Apply and practice the Theories for financial planning	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17Hrs)

Business Finance – Meaning, Definition, Scope, Importance, Finance Functions, Fixed and variable objectives of Financial Management – Factors influencing Financial Decisions – Source of Capital – Financial Planning – Capitalisation – Time Value of Money.

Unit II (17 Hrs)

Capital Structure – Introduction – Importance – Financial Break Even Point – Point of Indifference – Optimal Capital Structure – Risk Return Trade off - Theories of Capital Structure, NI, NOI, MM, Arbitrage process – Factors Determining Capital Structure – Capital Gearing. Leverage – Meaning, Types, Impacts, Significance and Limitation.

Unit III (17 Hrs)

Cost of Capital – Meaning – Significance – Classification of cost – Computation of cost of capital – Cost of debt, Preference, Equity and Weighted average Cost of Capital. Capital Budgeting – Meaning – Need – Importance – Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.

Unit IV (18 Hrs)

Working Capital Management – Meaning, Concepts, Classification, Importance, Objects of working Capital – Factors determining the Working Capital Requirements – Management of working capital – Methods of Estimating Working Capital Requirements.

Cash Management – Determining optimum cash balance.

Unit V (17 Hrs)

Receivables Management – Forming of credit policy. Inventory Management – Tools and Techniques of Inventory Management.

Dividend Policy - Factors Affecting Dividend – Types of Dividend – Advantages and disadvantages of stable dividend policy – Theory of Relevance and Irrelevance – Bonus Issue – Rights Issue.

***Theory Only**

Distribution of marks Theory 40% Problems 60%.

Text Book				
		book		&Edition
1	Shashi .K.Gupta Sharma R.K	Financial Management	Kalyani Publishers	2013, Reprint

Reference Books				
Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Khan&Jain	Financial Management	Tata McGraw Hill	2014, Reprint
2	Maheshwari S.N	Financial Management	Sultan Chand &Sons	2013, Reprint
3	Pandey I.M	Financial Management	Vikas publishing HouseLtd	2013, Reprint
4	Prasanna Chandra	Financial Management	Tata McGraw Hill	2013, Reprint

Pedagogy

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

Course Designers

1. Dr.(Mrs). S.Suma Devi, Department ofCommerce
2. Dr.(Mrs).M.Nagamani, Department ofCommerce

CM16C10	COMPANY LAW	Category	L	T	P	Credit
		Core	8 6	4	-	4

Preamble

- To familiarize the fundamental concepts of Companies Act2013
- 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

- No pre requisite required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the formation and kinds of companies.	K1
CO2	Acquire knowledge on basic documents in a company and various methods of raising of capital.	K2
CO3	Examine the provisions of Companies Act relating to meetings, resolutions and Company Management.	K3

Mapping with Programme Outcomes

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

Unit IV (18 Hrs)

Company Management – Board of Directors – Appointment – Qualifications – Powers – Duties – Liabilities – Managing Director & Manager – Managerial Remuneration – company Secretary – Appointment, Qualification, Powers and Duties.

Unit V (17 Hrs)

Company Meetings – Kinds – Statutory Meeting, Annual General Meeting – Extraordinary General Meeting – Board Meeting - Resolutions, Minutes, Quorum and Proxy – Winding up – Modes.

Corporate Governance in Indian Scenario – need – importance – Clause 49(listing requirements)

Text Book

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

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Bahi J.C	Secretarial Practice in India	N.M.Tripathi(p)	2016 th edition

		practices	Ltd	
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain agency Book	23 rd edition, 2016

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar, Peer learning

Course Designers:

Dr.(Mrs).C.Gomathy, Department of Commerce

Dr.(Mrs).B.Thulasipriya, Department of Commerce

Semester III & IV – Part IV - SKILL BASED SUBJECT – Paper I BUSINESS CORRESPONDENCE AND INTRODUCTION TO RESEARCH (SB17BC01)

Credits:3

Hours: 43

Objectives:

- ❖ To bring about effective writing skills in commercial world.
- ❖ To understand the basics of Business Research

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 Concepts:– Sampling Design – Probability Sampling Design – Non-Probability Sampling Designs – Determination of Sample size. Data Processing:– Fieldwork validation – Data Editing – Coding – Classification and Tabulation of Data.

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 – Correspondence of a Company Secretary

TextBook:

S. No	Authors	Title	Publishers	Year of Publication
1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & sons	Eleventh edition, 2011

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.	Pattan Shetty C S and Ramash M S	Effective Business English and Correspondence	R.Chand & Co	2011
2	Thanulingom N	Research Methodology	Himalaya Publishing House	2010

**Semester III & IV- Part-IV SKILL BASED SUBJECT
Paper II - PRACTICALS - SPSS PACKAGE (SB14BCP1)**

Credits:3

Hours:43

Objectives:

- ❖ To provide an in depth knowledge on application of SPSS Package in Research

Unit I: (9 Hrs)

Scaling – Variables – Hypothesis Testing – Data Entry in SPSS: Variable View – Data View

Unit II: (9 Hrs)

Data Measures in SPSS – Golden Rule of SPSS - Descriptive Statistics – Frequencies/Percentage – Mean Scores–

Unit III: (8 Hrs)

Parametric Data Analysis: ANOVA – t-Test – Correlation Analysis – Regression Analysis

Unit IV:(8 Hrs)

Non-Parametric Data Analysis: Chi-Square Analysis – Mann Whitney U Test

Unit V: (9 Hrs)

McNemar's Test – Kruskal Wallis Test – Kendall's Co-efficient of Concordance.

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	Andrew Garth, Sheffield Hallan University	Analysing Data using SPSS (A Practical Guide)		2008

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	Kiran Pandya, Smruthi Bulsari and Sanjay Sinha	SPSS in Simple Steps	Dreamtech Publishers	2012

CM18C11	MANAGEMENT ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	5

Preamble

To provide the fundamental knowledge and techniques in Management Accounting

- To apply the tools and techniques used to plan, control and make decisions
- To learn the Budgetary control procedures, reporting of organizational performance and calculation of variances

Prerequisite

- Basic Knowledge in Financial Statements

Course Outcomes

On the successful completion of the course, students will be able to prepare and present information for management decision making and control process

CO Number	CO Statement	Knowledge Level
CO1	Find and Apply tools and techniques used to plan, control and make decision	K1, K3
CO2	Prepare budgets and demonstrate budget control techniques	K2, K3
CO3	Illustrate and Build the knowledge of break-even analysis and profit maximization	K2,K3

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	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14Hrs)

Management Accounting- Meaning, Objectives & Scope - Need and Significance - Relationship between Management Accounting, Cost Accounting & Financial Accounting. Financial Statement and their importance- Tools for Analysis and Interpretation- Common Size Statements, Comparative statement and Trend Analysis

Unit II (14 Hrs)

Ratio Analysis - Significance of Ratios - Ratios for Long term and Short term - Financial Position – Profitability, Liquidity - Uses and Limitations of Ratios

Unit III (14 Hrs)

Fund Flow & Cash Flow Analysis – AS 3

Unit IV (14 Hrs)

Budgeting and Budgetary Control - Definition, Importance, Essentials and Classification of Budgets, Master Budget, Preparation of Different Budgets- Budgetary control-Steps in Budgetary Control – Zero Base Budgeting.

Unit V (15 Hrs)

Marginal Costing - CVP Analysis and Break-Even Analysis, Managerial Applications of Marginal Costing including transfer pricing -Significance and limitations of Marginal Costing. Standard Costing - Meaning- suitability as a management tool- limitation- Variance Analysis- Material and Labour Variances only

Distribution of Marks Theory 20% and Problems 80%

Text Book:

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2016, IV edition

Books for Reference:

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Jain and Narang	Cost and Management Accounting	Kalyani Publishers	2013, 21 st Edition
2	Maheswari S.N	Management Accounting	Sultan Chand and Sons	2013, Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2013, VIII Edition

Pedagogy

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

Course Designers

- Dr.G.Kavitha – Department of Commerce
- Dr.S.Sujatha - Department of Commerce

CM18C12	INCOME TAX	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To state the laws relating to income tax and procedures.
- To equip the students with revised provisions of The Income Tax Act of 1961.
- To lay down a foundation for computing gross total income, rebate and the total tax liability of an individual.

Prerequisite

- Basic knowledge in accountancy and tax related concepts

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Examine the basic concepts of schedule of rates of tax, tax liability, penalties and prosecution	K1
CO2	Explain the total taxable income of an assessee	K2
CO3	Apply and practice the computation of total income	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	L	L

CO2	S	S	L	M	M
CO3	S	M	M	L	L

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17Hrs)

The Income Tax Act - Definition of Income - Assessment Year - Previous Year - Assessee – Types of Assessee - Scope of Income - Charge of Tax - Residential Status – Exempted Incomes- Incomes which do not Form Part of Total Income - Tax Rates.

Unit II (18 Hrs)

Computation of Income from salaries – annual accretion – allowances, perquisites and their types and treatment – Profits in lieu of salary and exempted profits – Deductions U/S 16

Unit III (17 Hrs)

Income from House property – Determination of Annual value – Deductions out of annual value - Profits and Gains of Business or Profession - Meaning of Business or Profession - Computation of Profits and Gains of Business or Profession of an Individual- Expenses Expressly Allowed -Expenses Expressly Disallowed.

Unit IV (17 Hrs)

Income from Capital Gains - Computation of Capital Gains-Income from Other Sources - Computation of Income from Other Sources.

Unit V (17 Hrs)

Set off and Carry Forward Set off losses – Deductions to be made in computing Total Income – Computation of Gross Total Income - Assessment of Individuals. Introduction to e-filing.

Note: 20% theory and 80% problems

TextBook

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P. and Narang D.B.	Income Tax and Practice	Kalyani Publishers	Current Edition

ReferenceBooks

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Income Tax and Practice	Sultan chand & Sons	Current Edition
2.	Mehrothra	Income Tax and Practice	Sultan chand & Sons	Current Edition

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar, Peer learning

Course Designers

1. Dr.L.Nithya – Department of Commerce (e-com & SF)

2. Dr.P.Aiswarya – Department of Commerce (e-com &SF)

CM18C13	BANKING THEORY, LAW AND PRACTICE	Category	L	T	P	Credit
		Theory	71	4	-	5

Preamble

- ❖ To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- ❖ To provide exposure to the students with the latest developments in the banking field
- ❖ To acquire specialized knowledge of law and practice relating to Banking

Prerequisite

- Basic Knowledge in Banking

Course Outcomes

On the successful completion of the course, students will be able to prepare and present information regarding banking and technologies used

CO Number	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of banking	K1, K3
CO2	Classify and Demonstrate the types of deposit, cheques, loans and advances	K2, K3
CO3	Illustrate the various electronic payment methods	K2, K3

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	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15Hrs)

Banking-Meaning and Definition- Classification of Banks-Functions of Commercial Banks- Regional Rural banks – Concessions –Progress. Credit Creation – meaning – technique - limitation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development.

Unit II (14 Hrs)

Central Banking – Meaning –Nature - Functions of Central Bank. Definition of banker and customer – General relationship - Rights and obligations of a banker - Ombudsman Scheme– General Precautions for opening accounts – KYC Norms -Types of deposit accounts - Negotiable Instruments Act – Definition and types. Endorsement – meaning, definition and kinds.

Unit III (14 Hrs)

Cheques- Crossing of cheques –types – payment of cheques – precautions by paying bankers – statutory protection of the paying banker – collection of cheques – legal status – conversion – RBI instruction to banks. Truncated cheque and Electronic cheque.

Unit IV (14 Hrs)

Loans and advances- Principles of sound lending- style of credit - types of loans – Modes of creating charge - Lien, mortgage, pledge and hypothecation- General principles of secured advances –Advances against goods and advances against document of title to goods

Unit V (14 Hrs)

E –banking- Electronic delivery channels – Facets of E-banking – E-banking transactions – Mobile Banking – Inter-bank mobile payment (IMPS) – virtual currency – Models of E-banking – Advantages – Constraints – Security measures – Electronic payment system – NEFT, RTGS, SWIFT, WIRE.

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	Varshney. P. N	Banking Theory Law and Practice	Sultan Chand & sons	20 th Revised ed2014

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr. S. Gurusamy	Banking Theory, Law and Practice	Vijay Nicole Imprints(p) Ltd	4 th Edition 2016
2	E.Gordan and K.Natarajan	Banking Theory, Law and Practice	Himalaya publishing house	26 th Revised ed 2017
3.	Kandasami. K.P	Banking Law and Practices	S Chand & Company	Revised ed 2010

Pedagogy

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

Course Designers

1. Dr.S.Sujatha –Department of Commerce
2. Mrs. N.Chandrakala - –Department of Commerce

CM18E01/ CM16AC1	FINANCIAL MARKETS AND SERVICES	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To give fundamental knowledge on the structure, function and the evolution of financial institutions that interconnects the banking sector
- To cover financial intermediaries, financial instruments and the different markets with analytical skills
- To understand the importance, structure and operation of the financial system

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	Keep students updated on the latest discourse on practical issues and policies in the new international financial environment.	K1 & K2
CO2	Aims to help students to appreciate and understand how financial markets and institutions operate	K2
CO3	To prepare students with a good understanding of the theoretical foundation of financial market and institutions	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (15 Hrs)

Financial system – Functions - Financial concept – Financial Intermediaries - Financial Market -Meaning- Importance - Classification of Financial Market. Capital Market: Importance of Capital Markets – Financial Instruments – features- SEBI – objectives – functions and powers of SEBI – SEBI Guidelines

Unit II(14 Hrs)

Money Market – Features – Importance – Composition of money market: Call money market – commercial bills market – Acceptance Market – Treasury bill market – Recent Developments in money market. New Issue Market – Meaning – Function- Relationship between New Issue Market and Stock Exchange – Methods of Floating New Issues.

Unit III(14 Hrs)

Secondary Market – functions – procedures – listing of securities – Registration of stock brokers–functions–Kinds of brokers and their assistance-Indian Stock Exchange: objectives –functions. NSE- Online Trading – BSE- NSE - OTCEI – MCX – SX. Brokers: Functions of brokers – Kinds of Brokers and their assistants - Kinds of Speculators – Speculative Transactions – Recent Developments.

Unit IV (14 Hrs)

Merchant Banking - meaning - definition - scope and objectives - functions - merchant banker's code of conduct. Venture capital- meaning- features- Scope - Importance - Growth of venture capital funds – Nitin Desai Committee's Recommendations. Mutual Funds - Scope-Origin –importance - types of mutual fund - Net asset Value.

Unit V (14 Hrs)

Derivatives-meaning-definition- importance-kinds of financial derivatives-forwards-features-financial forward-futures-types of futures. Options-types-benefits-swap-kinds-Derivatives in India.

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
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1.	E. Gordon and K. Natarajan	Financial Markets and Services	Himalaya publishing house	2016
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Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gurusamy . S	Financial markets and Institutions	Vijay Nicole Imprints Pvt Ltd	4th edition 2015
2.	Bhole .N	Financial Institutions & Markets	Tata McGraw-Hill Education	2015

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar, Peer learning

Course Designers

1. Dr.B. Thulasi Priya – Department of Commerce
2. Dr. D. Vijayalakshmi – Department of Commerce

CM18E02/ CM16AC2	EXPORT TRADE PROCEDURE	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- ❖ To study the diversification of India's export Zones
- ❖ To provide students with a sound foundation on export registration policies.
- ❖ To identify sources of information on export documentation

Prerequisite

- No prerequisite required

Course Outcomes

On the successful completion of the course, students will be able to understand the marketing research concepts

CO Number	CO Statement	Knowledge Level
CO1	Identify the marketing research process	K1, K3
CO2	Experiment the product research and advertising research	K2, K3
CO3	Practice the ethics in marketing research	K2, K3

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	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I(15Hrs)

Foreign Trade Policy: Foreign trade policy 2014-2019 – Export licensing procedures and formalities - Deemed Exports – benefits – Categories and Role of Export credit guarantee Corporation (ECGC) – Export promotion councils - Commodity Boards – Export promotion schemes.

Unit II (14 Hrs)

Export Zones: EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – Conditions – Fiscal Incentives for developer of SEZ's – New status Holder Categorization – One to five star Export Houses – Free trade and Warehousing Zones

Unit III (14 Hrs)

Export Registration Procedure: Pre-requisites: PAN Number, IEC Number, Application and Related documents for IEC, Role of DGFT, RCMC, other related procedures of registration - Different Registers, Significance of Documentation and Related procedures - Export management

Unit IV (14 Hrs)

Export Packaging: Introduction - Inspection of Export consignment - Export by Post, Road, Air and Sea -Claiming for Export benefits and Duty drawbacks - Export Realization, Procedure and Related document- Export of services- Trends in India's Export.

Unit V (14 Hrs)

Export Documentation – Frame work-standardized pre- shipment Export documents- Types of export documents- All Important documents in export trade. Recent Trends Of India's Foreign Trade: India's Foreign Trade- Direction and Composition of India's Trade, Trade Environment – Make in India Concept

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	T.A.S.Balagopal	Export Management	Himalaya Publishing House,New Delhi	Re print2014

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	M.L. Mahajan	A guide on Export policy procedures and documentatio	Rbsa Publishers,Jaipur	3 rd Edition 2017
2	CA. VirendraK.Pa mecha.	A Guide to International Trade and Export Management	Jain publishers, New Delhi.	5 th Edition 2013

Pedagogy

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

CourseDesigners

1. Dr.S. Sujatha – Department ofCommerce
2. Ms. S. Chandrakala – Department ofCommerce

CM18C14	COST ACCOUNTING	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To provide an in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components
- To Explain the basic concepts and processes in determination of cost of products and services
- To facilitate managerial decision making process

Prerequisite

- Knowledge on Classification of Material, Labour and Overheads

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of Cost Accounting	K1 & K2
CO2	Familiarize concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies	K2
CO3	Provide an in depth knowledge on cost ascertainment. And to identify the areas of application of costing techniques.	K3

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	S	S

Syllabus

Unit I (18Hrs)

Cost Accounting – Definition, Meaning & Scope – Relationship of Cost Accounting with Financial Accounting and Management Accounting – Methods of Costing – Cost Analysis, Concepts and Classifications – Elements of Cost, Preparation of Cost Sheet and Tender – Costing as an Aid to Management – Limitations and Objections Against Cost Accounting - Reconciliation of Costs and Financial Accounts.

Unit II (17Hrs)

Materials – Purchasing of Materials, Procedure and Documentation Involved in Purchasing – Requisitioning for Stores – Methods of Valuing Material Issues – Maximum, Minimum & Re-ordering Levels – EOQ – Perpetual Inventory.

Unit III (17 Hrs)

Labour – Systems of Wage Payment, Idle Time, Control Over Idle Time – Labour Turnover

Unit IV (17 Hrs)

Overhead – Classification of Overhead – Allocation and Absorption of Overheads.
Activity Based Costing.

Unit V (17 Hrs)

Process Costing – Features – Process Losses, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain and Inter-process Profit (Excluding Equivalent Production) – Accounting for Joint and By-products.

Distribution of Marks Theory 20% and Problems 80%.

Text book:

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain and Narang	Cost Accounting	Kalyani Publishers	Reprint 2015

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai R.S.N and Bagawathi	Cost Accounting	S Chand & co	2015ed
2	Maheswari. S N	Principles of Cost Accounting	Sultan Chand & sons	Reprint 2016

Pedagogy

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

Course Designers

1. Dr. G.Kavitha – Department of Commerce
2. Dr. C. Gomathy – Department of Commerce

CM18C15	AUDITING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To introduce the basic concepts of auditing, with the emphasis on the external and internal auditing contexts
- To gain a fair working knowledge in the areas of internal check in practice in various organizations
- To ensure a complete understanding of the importance of vouching of Financial Statements

Course Outcomes

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

Prerequisite

- No pre requisite required

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic auditing principles, concepts, planning an audit and due diligence.	K1
CO2	Illustrate the steps required to perform Internal control and Internal check, Vouching and Verification and Valuation of Assets and Liabilities.	K2
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds.	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I(15Hrs)

Definition-General Objectives of Auditing-Advantages and Limitations of Auditing- Auditing and Investigation-Qualification of an Auditor – Auditors Vis-a Vis Errors and Frauds. Various types of audit-Continuous audit-Final Audit-interim audit-Balance Sheet audit-Merits and Demerits.

Unit II (14 Hrs)

Auditing in EDP Environment-Audit procedure-Planning of Audit-Audit programme-Audit Note book-Audit Working Papers-Internal Control-Internal Check. Internal Check as regards cash, wages, sales etc.-position of External Auditors as to Internal Auditor.

Unit III (14 Hrs)

Vouching –Vouching of Cash transactions-Trading transactions-Impersonal ledger.

Unit IV (14 Hrs)

Verification and Valuation of Assets and Liabilities – Land & Buildings, Plant & Machinery, patents & Trademarks, Furniture, Investments, Stock ,Bills Receivable, Cash. Auditors' position & duty regarding Reserves and provisions-Depreciation

Unit V (14 Hrs)

Company Audit-Audit of Share capital and Share Transfer-Appointment and Removal of Auditors –Rights and Duties of Company Auditors – liabilities – Audit Report- Qualities of audit report.

TextBook

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dinkar Pagare	Principles and Practice of Auditing	Sultan Chand & Sons, New Delhi	Edition 10 th , 2014

ReferenceBooks

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Tandon.B.N,Sudharsanam	A Hand Book of	S.Chand &	Edition,2016

	and Sundara bahu.	Practical Auditing	Company Ltd.	
2.	Kumar, Pardeep Sachdeva, Baldev Singh, Jagwant	Auditing Theory and practice	Kalyani Publishers	Edition : 13th, 2014

Pedagogy

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

Course Designers

- Dr. B. Thulasi Priya – Department of Commerce
- Dr. M. Deepalakshmi – Department of Commerce

CM18C16	INDIRECT TAXATION	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

- To provide an in depth knowledge of the various provisions of indirect taxation
- To know the various types of indirect taxes like, excise duty, customs duty, production linked tax, and Value Added Tax
- To identify situations where input tax credit is available

Prerequisite

- Basic Knowledge on Taxation

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic principles underlying the Indirect Taxation Statutes	K1
CO2	Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation	K2
CO3	Examine the concepts used in indirect tax, assessment, powers, duties, offences, penalties etc.	K2,K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (17hrs)

Indirect Taxes – Introductory Concept: Introduction -Importance -Meaning – Definition- Characteristics -Objectives -Canons of Taxation -Impact Shifting and Incidence of Tax - Classification of Taxes- Advalorem and Specific Duties - GST in India. Basics of Goods and Services Tax: Introduction-GST Law–GST Levy-Feature of GST- Taxes Subsumed under

Goods and Services -Benefits of Goods and Services Tax -GST Rate Structure -Types of Supplies under GST inIndia

Unit II (17 hrs)

Levy and Collection of Cost:-Introduction - GST – Supply - Levy and Collection – concept of supply - Composite and Mixed Supplies - Composition Levy-Reverse Charge Mechanism - Place of Supply of Goods and Services:-Introduction-Importance -Time of Supply of Goods And Services:-Introduction -Importance of time of supply in GST -Rules for Determination of Time of Supply -Time of Supply of goods -Time of Supply of services

Unit III (18 hrs)

Valuation of Supply of Goods and Services: Valuation of supply -Transaction value - Inclusion in value of supply -Elusive in value of supply -Valuation Rules. Input Tax Credit under GST: -Introduction -GST – Solution for Double Taxation and Cascading -Input TaxCredit – Salient Features of GST-Methods - Mechanism -Framework - Input Tax Credit in Special Circumstance- Documents Required For Claiming -Utilization - Recovering Input Credit Distributed In Excess. (Simple Problems only)

Unit IV (17hrs)

Procedures under GST-Introduction - Registration under GST -Tax Invoice, Credit and Debit Notes-Accounting and Records-Filling of Returns. Integrated Goods and Services Tax Act 2017 – Introduction – Scope – Levy and Collection – Powers to Grant Exemption – Determination of Nature of Supply – Inter State Supply – Intra State Supply – Place of Supply – Zero Rated Supply

Unit V (17 hrs)

Introduction to Customs Law: -Introduction -Objectives - Scope. Customs Act 1962: Legal Structure – Definition - Prohibitions on Importation and Exportation of goods - Levy and Collection of Customs Duty -Taxable Event -Types of Customs Duty -Computation of Customs Duty- Classification and Valuation of Goods Under Customs Law: Classification of Goods - Customs Valuation

Distribution of Marks Theory 80%. and Problems 20%

Text Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Dr. R. Parameswaran	Indirect Taxes GST and Customs Laws	Kavin Publications	1 st Edition, 2018
2	V. S. Datey	GST	Taxman’s Publications (P) Ltd.	2017

ReferenceBooks

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Radhakrishnan P	Indirect Taxation	Kalyani publishers	2016, 4 th Edition
2	CA. Kamal Garg Neeraj Kumar Sehrawat	Beginner’s guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., NewDelhi	2018
3	CA.R.Sathish	GST	Sri Sai Professional Academy Publication	2017

Pedagogy

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

Course Designers

- Dr.B.Thulasipriya – Department ofCommerce
- Dr.C.Gomathy – Department ofCommerce

UED1801	ENTREPRENEURIAL DEVELOPMENT	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To impart knowledge and skills needed to become an entrepreneur.
- To motivate young people to set up own ventures and contribute to national economic development.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand the concept, origin and growth of entrepreneurship	K1
CO2.	Examine the various governmental and non-governmental support offered to the entrepreneurs	K2
CO3.	Understand the process of starting a new venture	K2
CO4.	Prepare a business plan	K3

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	S	S
CO4.	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT - I (15Hrs)

Entrepreneurship-Meaning-Origin-Theories of Entrepreneurship-Functions-Factor affecting entrepreneurial growth-Traits-Types-Entrepreneur Vs Intrapreneur Vs Manager-Women entrepreneurship-Rural entrepreneurship-Barriers in Entrepreneurial development-Social Entrepreneur-Role of entrepreneurship in economic development.

UNIT - II (14 Hrs)

Entrepreneurial support - DIC, Industrial Estates- SIDCO – SIPCOT – STEP – SIDO – EDII – NSIC – SISI - TIIC – NAYC – KVIC – TCO – SEZ – Incubators - Angel Investors - Venture Capital -Entrepreneurship Development Programme. Incentives and subsidies.

UNIT - III (14 Hrs)

Innovation-concept-Types-Role of Innovation in Entrepreneurship-Innovation as a core business process-Building into innovative organization-creativity process-Intellectual property-Meaning- Need for protection – Copyright- Registration-Patents-Trademark-Design and Procedure for registration. Causes and remedies for industrial sickness

UNIT - IV (14 Hrs)

Starting a New venture – Steps for starting a small Industry - Project- Idea generation-Project identification and Clarification - Project Formulation- Feasibility Analysis – Market Analysis – Technical Analysis - Project appraisal- Project Report Presentation as per MSME format..

UNIT - V (14 Hrs)

Financial Analysis- Estimation and Projection - Operating Cost - Revenue estimates - Working capital- cash Flow- errors in estimation – ***case study analysis- Field visit and Developing Business plan.**

Note: *For internal only

Text Book

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Gupta. C.B and Srinivasan. N.P	Entrepreneurial Development	Sultan Chand and Sons	2017
2	Sauhari Vinnie and Bhushan Sudhashu	Innovation Management	Oxford	2014

Reference Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Kolb Bonita M	Entrepreneurship for the creative and cultural industries	Routedge	2015
2.	Prasanna Chandra	Projects- Planning , Analysis , Financing ,Implementation and review	Tata Mcgraw Hill Publishing CompanyLtd, New Delhi	8 th edition 2017

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar, Peer learning, Casestudy

Course Designers

1. Dr.S.Poornima – Department of BusinessAdministration
2. Dr.C.Gomathy – Department ofCommerce

CM18E03/ CM16AC3	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Category	L	T	P	Credit
		Theory	71	4	-	5

Preamble

- To create an awareness of the various investment avenues available for a secured return
- To impart an investment knowledge for the construction of a portfolio after a rational analysis of fundamental and technical analysis

Prerequisite

- Knowledge on Investment Avenues

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To know and understand the concepts of investment environment	K1 & K2
CO2	To apply the concept of fundamental and technical analysis for the construction of a portfolio	K3
CO3	To analyze the performance of a selected portfolio for a certain period	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (DL 15 Hrs)

Investment – meaning – Definition - Concepts of Investment- Elements of Investment- importance of investment – Factors favourable for investment- Investment Process – Features of an Investment program- Investment Media and its types – Alternative Forms of Investment

Unit II (14 Hrs)

Security analysis - Fundamental analysis –Economic analysis – Industry Analysis – Company Analysis – Economic Value Added – Sources of Financial Information

Unit III (14 Hrs)

Technical Analysis- Efficient market theory - random walk analysis

Unit IV (14 Hrs)

Portfolio Management – Portfolio risk and return- Portfolio construction models

Unit V (14 Hrs)

Portfolio Analysis – Portfolio selection - Techniques of Portfolio revision

Distribution of Marks Theory 80%. and Problems 20%

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Preeti Singh	Investment Management	Himalaya Publishing house	2012

2.	Punithavathy Pandian	Security Analysis and Portfolio Management	Vikas Publishing house	2012
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Reference Books

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	V.K.Bhalla	Fundamentals of Investment Management	S Chand Publishing	3 rd edition 2010
2.	V.A. Avadhani	Investment Management	Himalaya Publishing house	8 th Edition, 2011

Pedagogy

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

Course Designers

- Dr.B.Thulasipriya – Department ofCommerce
- Dr.D. Vijayalakshmi – Department ofCommerce

CM18E04/ CM16AC4	SERVICE MARKETING	Category	L	T	P	Credit
		Theory	71	4	-	5

Preamble

- ❖ To create awareness among the students about the ever growing importance of the service sectors and the unique challenges faced by managers in marketing the services.
- ❖ To impart knowledge to the students in understanding the marketing mix for various services and the importance of CRM in service sector.

Prerequisite

- Knowledge on Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the concepts of service marketing	K1
CO2	Understand marketing mix strategy to be adopted in marketing the services	K2
CO3	Illustrate the importance of CRM in service marketing	K3

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (15Hrs)

Concept of service marketing: Services- Distinctive nature of services- Evolution of service Sector as value contributors-Classification of services- Growth of service sector and reason for the growth -Difference between services and goods-Contribution of service sector to the economy-Service marketing – Concept – Feature and importance of service marketing-Issues in service marketing- Globalization and its impact on Indian servicemarket.

Unit II (14Hrs)

Marketing mix for service sector: The service product- Service product strategy and new service product development- Service product life cycle- Pricing of services- Service distribution and challenges to service distribution-Promotion-People- Importance and classification of service people- Physical evidence and importance of physical evidence in services-Process-Issues of Service process and important factors affecting service design and implementation.

Unit III (14Hrs)

Consumer behaviour in service- importance and factors influencing consumer behaviour-consumers expectations- levels and factors influencing consumer expectation-consumer perception-customer satisfaction and service quality – satisfaction Vs service quality –CRM in service marketing-meaning and concept- customer retention- successful approaches to CRM life time value of customer -consumer protection in service marketing .

Unit IV (14 Hrs)

Delivering and performing service –employee and customer’s role in service delivery-financial and economic effects of service-Delivering service through intermediaries.

Unit V (14 Hrs)

Marketing of major service sector: Banking- Insurance- Education- Transportation- Health service- Hospitality and tourism- Telecommunication and IT services- Profession and consultancy services.

TextBook

S.No	Authors	Title	Publishers	Year of Publication
1.	Ramneek Kapoor, Justin paul & BiplabHalder	Service marketing- Concepts and practices	Tata McGrawhill Publishing House, Delhi	2011
2	Dr.L.Natarajan	Service marketing	Margham Publications	2014

ReferenceBooks

S.No	Authors	Title	Publishers	Year of Publication
1.	Douglas Hottmann. K. John EG Bateson	Essential of service marketing concepts strategies and Cases	Thomson south western	second edition 2002
2	Gupta. S.C. & Ratna. VV	Marketing of services– an Indian Perspective	Wisdom Publications	First Edition 2005

Pedagogy

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

Course Designers

1. Dr.D. Vijayalakshmi – Department of Commerce
2. Ms.N.Chandrakala– Department of Commerce

SKILL BASED SUBJECTS FUNDAMENTALS OF BUSINESS ANALYTICS AND VISUALISATION SUBJECT CODE: SB16BA02

Credits:4

Hours:43

Objective

- To equip analytical skills to acquire and interpret data
- To build the knowledge and technical expertise in statistical thinking

Unit I (9 hrs)

Introduction to the BA Role: Business Analyst - The evolving role of the Business Analyst - The BA roadmap - different levels of business analysis - The basic rules of Business Analysis - IT and non-IT change. Basic Principles of Business Analysis - Classical Requirements Engineering and Business Analysis -Tasks performed by BusinessAnalysts.

Unit II (9 hrs)

Interviewing and Fact Finding: The user perception of IT and projects - Interview different types of user and to capture and assimilate information. Process Modeling: Examines business process modeling - Introduces the industry standard process modeling technique – BPMN - Diagram leveling (how much detail to show in a diagram) - Process modeling as a requirements definition tool.

Unit III (9 hrs)

Business Analysis Planning & Monitoring: Plan Business Analysis Approach - Conduct Stakeholder Analysis - Plan Business Analysis Activities - Plan BA Communication -Plan Requirements Management Process - Manage Business Analysis PerformanceUnit IV(8 hrs)

QlikView: QlikView and traditional BI – Technology - Adoption path – QlikView Architecture. Exploring data with QlikView: Getting QlikView – Navigating the document – Slicing and dicing your data. QlikView Menu Commands – QlikView Sheet Objects: List Box, Multi Box, Statistics Box, Charts, Table Box, Search Object, Book Mark Object, Slider/Calendar, Current Selection Box, Line/Arrow, Button, Text Object, Input Box, Container, Custom Object, System Table.

Unit V (8 hrs)

Document Properties – Sheet Properties – User Preference – Data Sources: Loading Data from Excel –XML File - Flat File - Access Database – Inline Table. QVD's & QVX: Uses of QVD – Advantage of QVD. Charts: Bar Chart, Line Chart, Combo Chart, Radar Chart, Gauge Chart, Mekko Chart, Pivot Table, Straight Table, Block Chart, Funnel Chart, Pie Chart, Grid Chart, Scatter Chart, Waterfall Chart. Using Wizard: Box Plot - Time Chart - Statistics Chart Wizard. Set Analysis: Point In Time Reporting - Alternate states - Comparative analysis with alternate states – section analysis.

Text Book:

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Haydn Thomas - Demonoid	Business Analysis Fundamentals		reprinted 2012, Fourth Edition
2		QlikView		

Book for Reference:

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Thomas Frisendal	Design Thinking Business Analysis: Business Concept Mapping.	Educational Publishing	1999 ISBN: 0324015658

SEMESTER V/VI - Part-IV SKILL BASED SUBJECT
Fundamentals of Business Analytics and Accounting Package
PAPER IV PRACTICALS (SB16BAP2)

Credits:2

Hours:43

MODEL LIST OF PRACTICAL

Accounting Package - Latest version

1. Creation of a new company, groups, ledgers
2. Preparation of final accounts with adjustments
3. Voucher entries for Receipt, Payment, Contra and Journal
4. Voucher entries for Purchase, Sales Bill wise statement with GST
5. Preparation of Bank Reconciliation Statement
6. Accounts with inventory and go-downs details
7. Cheque Printing in Tally ERP
8. Prepare Inventory statement using all methods.
9. Prepare a fund flow statement and give your opinion.
10. Prepare a cash flow statement and present your view.
11. Analyze the performance of an organization by using Ratio

Qlik View

1. Loading Data and working with data
2. Qlikview schedule reload
3. Menus, adding objects and Sheet properties
4. Data visualization using Charts
5. Reports in Qlikview