



PSGR Krishnammal College for Women



UGC Certified College of Excellence • Autonomous • Affiliated to Bharathiar University • ISO 9001:2015 Certified • Reaccredited with 'A' Grade by NAAC • Ranked 22nd in NIRF 2019 by MHRD

DEPARTMENT OF COMMERCE (AIDED & SF)

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION SYLLABUS

BACHELOR OF COMMERCE (B.Com)

2019-2022



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



DEPARTMENT OF COMMERCE

**CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION**

2019-2022

Semester	Part	Subject Code	Title of the Paper	Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs /sem	Examination	Examination marks				
								CA	ESE	Total	Credits	
I	I	TAM1901/ HIN1901/ FRE1901	Language – Tamil / Hindi / French – Paper I	6	86	4	3	40	60	100	3	
	II	ENG1701/ ENG17F1	English -Paper I Functional Level I	6	86	4	3	40	60	100	3	
	III	Group A – Core							40	60		
		CM19C01	Paper I– Financial Accounting I	5	71	4	3	40	60	100	4	
		CM19C02	Paper II –Marketing	5	71	4	3	40	60	100	4	
		Group B – Allied - Paper I										
		ES17A01/ ES17A02/	Indian Economic Development/ International Marketing/	6	86	4	3	40	60	100	5	
		TH17A01/	Mathematical Statistics I/									
		EG17A01	English Through Classics									
	IV	Non Tamil Students										
		NME19B1/	Basic Tamil/	2	28	2	3	50	50	100	2	
		NME19A1/	Advanced Tamil/	2	28	2	3	50	50	100		
		Students with Tamil as Language										
		NME12WS/	Women Studies/	2	26	4		100		100		
NME12AS		Ambedkar Studies					100		100			
NME12GS/	Gandhian Studies/							100		100		
I	I	TAM1902/ HIN1902/ FRE1902	Language – Tamil /Hindi / French – Paper II	6	86	4	3	40	60	100	3	
	II	ENG1702/ ENG17F2	English -Paper II Functional Level II	6	86	4	3	40	60	100	3	
	III	Group A – Core							40	60		
		CM17C03	Paper III – Financial Accounting II	5	71	4	3	40	60	100	4	

IV	TH19A08B/ TH19A08A	Statistics for Commerce- Level-I/ Level II	6	86	4	3	40	60	100	5
		Skill based Subject –Research and Business Communication								
	CM19SB01	Paper I- Business Correspondence and Introduction to Research	2	29	1	2	25	75	100	4
	CM19SBP1	Paper II-Practical - SPSS Package	1	13	2	2	40	60	100	2
	NM10EVS	Environmental Studies	2	26	4		100	-	100	2
V		Extension Activities								
		NSS / NCC/YR /Sports & Games / Eco Watch/YiNET/ Rotaract	-	-	-	-	-	-	-	1

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	

**VALUE EDUCATION AND HUMAN RIGHTS / WOMEN STUDIES /
AMBEDKARSTUDIES / 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.

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

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OFCONTINUOUS

INTERNAL ASSESSMENT

Theory

	CI A I	CI A II	Mode I Exam	Assignmen t/ Class Notes	minar	ui z	Class Participation	Library Usage	endance	Max. Marks
Core / Allied	5	5	6	4	5	4	5	3	3	40
SBS	5	5	15	-	-	-	-	-	-	25
ALC		10	15	-	-	-	-	-	-	25

Information on Security	40	40		10		10				100
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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
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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.
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QUIZ

Maximum - 20 Marks (converted to 4 marks)

MAPPING OF POs WITH Cos

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
COURSE - CM19C01					
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
COURSE - CM19C02					
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
COURSE - CM17C03					
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
COURSE - CM19C04					
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
COURSE - CM19C05					
CO1	S	M	S	M	S
CO2	S	M	M	M	S
CO3	S	S	S	S	S
CO4	M	M	S	S	S
COURSE - CM19C06					
CO1	S	L	S	S	M
CO2	S	S	M	M	S
CO3	S	M	M	S	S
COURSE - CM19C07					
CO1	S	S	S	M	M
CO2	S	S	S	M	S
CO3	S	S	S	M	S
COURSE - CM19C08					
CO1	S	M	S	M	S
CO2	S	M	M	M	S

CO3	S	S	S	S	S
CO4	M	M	S	S	S
COURSE - CM19C09					
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	M
COURSE - CM19C10					
CO1	S	M	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	M
COURSE - CM19SB01					
CO1		L	L	S	L M
CO2		L	M	S	M S
CO3		S	M	S	M S
COURSE - CM19SBP1					
CO1		S	M	L	M S
CO2		S	M	L	M S
CO3		S	M	L	M S

CM19C01	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	Familiarize the students with the steps involved in locating errors and make them understand the relationship between Profit & Loss Account and Balance Sheet.	K1,K2,K3
CO2	Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.	K1,K2,K3
CO3	Interpret and explain the performance of branches.	K1,K2,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.	K1,K2,K3
CO5	Explain the procedures for depreciation and royalty to examine the due provision for strikes and lockouts.	K1,K2,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(14 Hrs)

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(14 Hrs)

Branch Accounts (Debtors and Stock & Debtors System)

Unit IV(15 Hrs)

Hire purchase Accounts – Royalties (AS-19) (excluding sublease)

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 2015

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	2013 ed

Pedagogy

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

Course Designers

1. Dr.S.Sujatha, Dept of Commerce
2. Dr.D.Vijayalakshmi, Dept of Commerce

CM19C02	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

Basic Knowledge about Markets

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
O1.	Define the core concepts of marketing and discuss the role of marketing in business and society.	K1, K2 & K3
O2.	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K1, K2 & K3
O3.	Define grading and Illustrate the opportunities for graded agricultural and commercial products	K1, K2 & K3
O4.	Identify the marketing mix elements and describe the components of market mix.	K1, K2 & K3
O5.	Explain and illustrate the social, cultural and economic trends and transformation related to digitalized marketing environment.	K1, K2 & K3
O6.	Define green marketing and discuss how environmentally and socially responsible products and services lead to sustainable development	K1, K2 & K3
O7.	Understand the concept of consumer behaviour and examine the different provisions of consumer protection act.	K1, K2 & 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: Buying, Assembling and Selling. Functions of Physical Supply: Transportation –Storage and Warehouses. Facilitating Functions: Marketing Finance, Standardisation and Grading--AGMARK-BIS/ISI.

Unit III (14 Hrs)

Product Mix: Product Planning -Managing the Product Development-Product Related Strategy-Branding- Labelling –Packaging. Price Mix: Pricing Strategy-Factors affecting Pricing Decision-Procedure for price determination-Kinds of Pricing. -#Case study

Unit IV (14 Hrs)

Promotion Mix: Advertising, Personal Selling and Sales Promotion. Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers - Functions – Kinds – Importance.

Unit V (14 Hrs)

Consumer Behaviour -Meaning-Need for Studying Consumer Behaviour- Factors Influencing Consumer Behaviour (excluding Theories)- Buyers Decision Making Process- Market Segmentation. New Approaches in Marketing: Web-Based Marketing-E-Marketing- Multi Level Marketing- - Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Plano gram – 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	2010 ed

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
4.	Philip Kotler & Gary Armstrong	Principles of Marketing	Prentice Hall	16 th edition Version 2016.

Course Designers

Dr.G.Kavitha – Department of Commerce

Dr.M. Deepalakshmi– Department of Commerce

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
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Pedagogy

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

Course Designers:

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

CM19C04	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

- Basic Knowledge on Business Organisation

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,K3
CO2	Name and use skills in planning and decision making in almost all areas of business aiming at achieving the goal of the enterprise.	K1, K2,K3
CO3	Understand and describe the basic theories and principles by which businesses are organized and managed in modern society.	K1, K2,K3
CO4	Classify the different leadership styles and develop their leadership capabilities and recognize the significance of motivation in management.	K1, K2,K3
CO5	Define and describe the elements & process of co-ordination and control function that contributes to the achievement of organizational objectives.	K1, 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 (14 Hrs)

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. Objectives: 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 #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.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers,	2014 ed
2.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 ed

Reference Books

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
4.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson	10th Ed. 2017

Pedagogy:

Lecture, PPT presentation, e-content Quiz, Discussion, Seminar, Assignment.

Course Designers:

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

CM19C05	CORPORATE ACCOUNTING I	CATEGO RY	L	T	P	CREDI T
		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	Acquire the conceptual knowledge of the fundamentals of corporate accounting	K1, K2,K3
CO2	Understand the concepts and standards underlying the accounting procedures used to measure business performance	K1, K2,K3
CO3	Gain expertise in preparation of final accounts as per the revised schedule	K1, K2,K3
CO4	Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company.	K1, K2,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 - Buy-Back of shares (accounting entries 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 – Steps involved in Preparation of Consolidated Balance Sheet (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
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

Course Designers:

Dr. C.Gomathy, Department of Commerce

Dr. M. Deepalakshmi, Department of Commerce

CM19C06	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	Understand the formation and kinds of companies.	K1, K2,K3
CO2	Acquire knowledge on basic documents in a company and various methods of raising of capital.	K1, K2,K3
CO3	Examine the provisions of Companies Act relating to meetings, resolutions and Company Management.	K1, K2,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	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

Course Designers:

Dr.C.Gomathy, Department of Commerce

Dr.B.Thulasipriya, Department of Commerce

CM19CO7	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	86	4	-	4

Preamble

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

Prerequisite

- Basic knowledge in Business Management

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, K2, K3
CO2	Interpret the elements relate to various aspects of HRM, such as recruitment, placement, evaluation, compensation and development	K1, K2, K3

C03	Understanding the goals of HRM and organizational outcomes, and apply this understanding in practical situations	K1, K2, K3
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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 (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 Planning¹ – Concept¹ – Objective¹-Need and Importance² – Process^{1&2} – Levels¹ – Problems²- Guidelines for effective human resource planning².**

Unit II (18 hrs)

Job analysis–introduction, objectives – Significance – **Process³ – techniques³** – Job description – Job specification – Role analysis. **Job Design⁴ – Concept⁴– Approaches – Methods⁴. Recruitment: Introduction⁵ – Process⁵ – Policy⁵- Sources of Recruitment – Techniques⁵** – Recruitment practices in India. **Selection – Introduction⁶ – Step⁶** – 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 – Concept⁷ – Need⁷ –Importance⁸- Types⁹ –Objective⁹ –Design⁹– Methods¹⁰ –Evaluating training effectiveness⁸.** 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 – **Process¹¹ – Problems¹¹ – Essentials¹¹ – Methods¹¹ – Performance appraisal through MBO¹¹ – 360 degree appraisal techniques¹¹** - Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – **Meaning^{12&13} – Essentials^{12&13}– Types¹² – wages incentives in India^{12&13}.*** Case Studies

Unit V (16 hrs)

EmployeeWelfare- Meaning¹⁴ –Significance¹⁴ – Agencies¹⁴ – Types¹⁴ –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 – **Concept¹⁵ – Measurement¹⁵ – Determinants¹⁵.** Quality of work life – Concept –Measure –Dimension – Principles. **Management of Stress¹⁶ – Concept¹⁶ – Sources¹⁶– Consequences¹⁶** – 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
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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

Reference Links and Activity

1. <https://study.com/academy/lesson/human-resource-planning-definition-process.html>
2. <https://youtu.be/vm9lhkDMr-o>
3. <https://study.com/academy/lesson/job-analysis-evaluation-definition-process-methods.html>
4. <https://study.com/academy/lesson/job-design-definition-and-purpose.html>
5. <https://study.com/academy/lesson/what-is-recruitment-in-hr-lesson-quiz.html>
6. <https://study.com/academy/lesson/common-staffing-selection-methods-definitions-interview-types-pros-cons.html>
7. <https://study.com/academy/lesson/assessing-training-needs-of-an-organization.html>
8. <https://study.com/academy/lesson/what-is-employee-training-benefits-effects-importance.html>
9. <https://study.com/academy/lesson/types-of-employee-training-programs.html>
10. <https://study.com/academy/lesson/methods-for-training-employees-mentoring-on-the-job-job-rotation.html>
11. <https://study.com/academy/lesson/employee-performance-appraisal-methods-process-examples.html>
12. <https://study.com/academy/lesson/what-is-compensation-management-definition-components.html>
13. <https://study.com/academy/lesson/hr-compensation-benefits-definition-policies.html>
14. <https://youtu.be/D7BPDvU1YJo>
15. <https://study.com/academy/lesson/what-is-job-satisfaction-definition-causes-and-factors.html>
16. <https://nptel.ac.in/courses/121105009/3>

Pedagogy

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

Course Designers:

Dr.G.Kavitha, Department of Commerce

Dr.S.Sujatha, Department of Commerce

CM19C08	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 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
D1.	Understand the corporate practice in valuing shares and goodwill.	K1, K2,K3
D2.	Acquaint with the legal formats and special items and adjustments pertaining to Banking companies and Insurance companies.	K1, K2,K3
D3.	Apply the latest provisions relating to Government accounting and Inflation accounting	K1, K2,K3
D4.	Gain Knowledge in the provisions relating to liquidation of a company	K1, K2,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 (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 – 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

Course Designers

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

CM19C09	PRINCIPLES OF FINANCIAL MANAGEMENT	Category	L	T	P	Credit
		Theory	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, K2,K3
CO2	Understand Capital Structure, Cost of Capital for strategic Financial Decision Making	K1, K2,K3
CO3	Apply and practice the Theories for financial planning	K1, K2,K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
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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 (17 Hrs)

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

Sl.No.	Author name	Title of the book	Publisher	Year &Edition
1	Shashi .K.Gupta Sharma R.K	Financial Management	Kalyani Publishers	2015

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year &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 2019
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Pedagogy

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

Course Designers

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

CM19C10	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	To state the law relating to Indian Contract Act and define the concept of contract	K1, K2, K3
CO2	To understand the different elements of contract, performance of contract and different modes of discharge of contract	K1, K2, K3
CO3	To explain the concept of special contracts	K1, K2, K3
CO4	To analyse the dimensions of life and general insurance and elaborate their contents	K1, K2, 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 (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 – 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 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	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

Pedagogy:

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

Course Designers:

Dr. D.Vijayalakshmi, Department of Commerce

Dr. C.Gomathy, Department of Commerce

CM19SB01	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 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	K2

	with ethical dimensions.	
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.

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

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

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

CM19SBP1	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	Analyse 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 co-efficient 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. Calculation of chi square test using cross table
12. Calculation of Mann Whitney U-test
13. Calculation of McNemar's Test
14. Calculation of Kruskal Wallis H –test
15. Calculation of Kendall's Co-efficient of Concordance

Pedagogy

- Demonstration, System, Hands on Training

Course Designers

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