



PSGR
Krishnammal College for Women



College of Excellence, **nirf** 2023-4th Rank
Autonomous and Affiliated to Bharathiar University
Reaccredited with A⁺⁺ grade by NAAC, An ISO 9001:2015 Certified Institution
Peelamedu, Coimbatore-641004

DEPARTMENT OF B COM (ACCOUNTING AND FINANCE)

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING
OUTCOMES - BASED CURRICULAR FRAMEWORK (LOCF)**

SEMESTER I & II

BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE

2023-2026 BATCH



PROGRAMME LEARNING OUTCOMES (PLO's)

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

PLO1: To provide a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance, marketing, and taxation by offering a comprehensive curriculum

PLO2: To develop necessary professional knowledge and competency by adopting increased analytical and problem-solving skills required for managing corporate confronts.

PLO3: To disseminate the techniques of accounting and financial system by giving more insight to the latest development for the purpose of business functions and decision making to pursue career with an innovative professional potential.

PLO4: To cultivate corporate level decision making capabilities by familiarizing corporate proceedings, accounting tools to analyze and interpret their financial statements with the ability to apply the knowledge of the provisions of laws in the areas of accounting and finance in practical situations.

PLO5: To nurture the contextual knowledge with intellectual, personal, interpersonal and societal competence to pursue a professional career and challenging job assignments in the glooming business gamut.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

PSO1: To Provide a strong foundation in Accounts, Finance and Ethics.

PSO2: To prove proficiency with the ability to engage in competitive exams like CA, CS, CMA, ACCA, and other courses.

PSO3: The degree provides the knowledge on how to manage finance competently and opens innumerable career options and opportunities to the aspiring Professionals both in India and abroad.



DEPARTMENT OF B COM (ACCOUNTING AND FINANCE)

CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED CURRICULAR FRAMEWORK (LOCF)

BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE– 2023-2026 BATCH

Programme & Branch B. Com (ACCOUNTING AND FINANCE)													
Scheme of Examination (Applicable to students admitted during the academic year 2023-2024 onwards)													
Semester	Part	Subject Code	Title of the Paper		Instruction hrs./week	Instructor hrs./week	Tutorial Hrs.	Duration of Examination	Examination marks				
									CA	ESE	Total	Credits	
I	I	TAM2301 A/ HIN2301A / FRE2301A	Language – Tamil / Hindi /French –Paper I	Lang	4	58	2	3	25	75	100	3	
	II	ENG2301A	English -Paper I	Eng	4	58	2	3	25	75	100	3	
	III	CM23C01	Paper I– Principles of Accounting	CC	5	73	2	3	25	75	100	4	
		AF23C02	Paper II –Principles of Marketing	CC	4	58	2	3	25	75	100	3	
		CM23C03	Paper III – Business Management andEthics	CC	5	73	2	3	25	75	100	4	
	TH23A07	Allied – Mathematics for Commerce	GE	6	88	2	3	25	75	100	4		
	IV	Non-Tamil Students											
		NME23B1	Basic Tamil I	AEC	2	28	2	-	10 0	--	100	2	
		NME23A1	Advanced Tamil I		2	28	2	-	10 0	--	100		
		Students with Tamil as Language											
NME23E S/ NME23W S	Introduction to Entrepreneurship/ Womenstudies	AEC	2	30	-	-	10 0	--	100				

II	I	TAM2302A / HIN2302A/ FRE2302A	Language – Tamil /Hindi / French – Paper II	Lang	4	58	2		25	75	100	3	
	II	ENG2302A	English -Paper II	Eng	4	58	2		25	75	100	3	
	III	CM23C04	Paper IV – Financial Accounting	CC	5	73	2		25	75	100	4	
		AF23C05	Paper V– Banking Theory Law and Practice	CC	4	58	2		25	75	100	3	
		CM23C06	Paper VI - Business Law	CC	5	73	2		25	75	100	4	
		TH22A08	Statistics for Commerce	GE	6	88	2	3	25	75	100	4	
	IV	Non-Tamil Students											
		NME23B2	Basic Tamil II– outside regular class hours	AEC	--	--	--	--	100	--	100	G r	
		NME23A2	Advanced Tamil II – outside regular class hrs.		--	--	--	--	100	--	100		
		Students with Tamil as Language											
		23PECM1	Professional English for Commerce and Management	AEC	2	29	1	--	100	--	100	2	
			Personality Development Programme	--	--	--	--	--	--	--	--		
	NM23GAW	General awareness		Self Study	---	1	--	--	--	100	Gr		

CC – Core Courses
GE – Generic Elective
AEC – Ability Enhancing Course

CA – Continuous Assessment
ESE - End Semester Examination

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

CA Question Paper Pattern and distribution of marks

Language and English

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
	Total	:	45 Marks

Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks: 2 x 3 = 6

One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 3 = 15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 3 = 24

Total: 45 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks

Language and English

Section A	10 x 1 (10 out of 12)	:	10 Marks
Section B	5 x 5 (5 out of 7)	:	25 Marks (250 words)
Section C	4 x 10 (4 out of 6)	:	40 Marks (600 - 700 words)
	Total	:	75 Marks

Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5 = 10

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 5 = 25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 5 = 40

ESE Question Paper Pattern :(for Accounts Paper) **5 x 15 = 75 Marks**

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5 = 10

One question with a weightage of 5 Marks

: 5 x 5 =25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level)

: 8 x 5 =40

Continuous Internal Assessment Pattern

Theory

CIA Test	:	5 marks (conducted for 45 marks after 50 days)
Model Exam	:	7 marks (Conducted for 75 marks after 85 days (Each Unit 15 Marks))
Seminar/Assignment/Quiz	:	5 marks
Class Participation	:	5 marks
Attendance	:	3 marks
Total	:	25 Marks

Part IV

Introduction to Entrepreneurship / Women Studies / Value education / Environmental Studies / Design Thinking

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25 marks
Total	:	100 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – AF23C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
COURSE – CM23C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE – CM23C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – AF23C05					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S
COURSE – CM23C06					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S
COURSE NUMBER- 23PECM1					
CLO1	L	M	S	S	S
CLO2	L	L	S	M	M
CLO3	M	L	M	L	M
CLO4	L	M	M	L	M
CLO5	L	M	M	M	M

CM23C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	

Preamble

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

Prerequisite

Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting.	K1
CLO2	Interpret accounting statement using basic concepts.	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports.	K3
CLO4	Articulate the accounting concepts to interpret the performance of a Firm.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (15 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 2021

Reference Books

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

Skill Components

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

Course Designers

1. Dr. S. Sujatha, Department of Commerce
2. Dr. G. Indrani, Department of Commerce

AF23C02	PRINCIPLES OF MARKETING	Category	L	T	P	Credit
		Theory	58	2	-	3

Preamble

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

Prerequisite

Basic Knowledge in Marketing.

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO 1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO 2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CLO3	Illustrate the behaviour of Consumers by using Various Models.	K3
CLO4	Analyze the new approaches in Marketing.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (12 Hrs)

Meaning and Definition of Markets& Marketing - Classification of markets, Objectives, Difference between Selling and marketing – Evolution – Marketing system – Functions. Buying, Assembling and Selling - Transportation–Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI -Marketing Finance

Unit II (11Hrs)

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

Unit III (11 Hrs)

Promotion Mix: Sales Promotion – Objectives – Factors influencing sales promotion – Kinds- Advertising – Difference between Advertising and Sales promotion - Objectives – Functions – Advantages – Limitations – Types of Advertising – Kinds of Media - Advertisement Copy.

Unit IV (11 Hrs)

Consumer Behavior – Consumer Buying Decisions – Characteristics of buyer - Buying Motive- Economic Model - Learning Model – Psychoanalytic Model. New Approaches in Marketing: Web-Based Marketing-E-Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing

Unit V (11Hrs)

Social responsibility in marketing - Ethics in Marketing. Introduction to Industry 4.0- Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0— Impact of Industry on Society, Business, Government and People Introduction to 5.0Note: #Case study for Internals only.

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S & Bhagavathy.B	Modern marketing (Principles and Practices)	S.Chand &Co	2019 reprint
2.	P. Kaliraj & T.Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0		

Reference Books

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

Skill Components:

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

Pedagogy

- Lecture, PPT Presentation, Flipped Learning, E-Content, Quiz, Group Discussion on Case Laws, Seminar, Assignment

Course Designers

1. Mrs.D. Sujaritha
2. Ms.K.R. Nandhini

CM23C03	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

- To provide the students with an understanding of the basic principles of management
- To identify the functional areas of business to pursue careers in management with ethics
- To acquaint with the basic principles of management, ethics, communication techniques and leadership skills

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1

CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (15 Hours)

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

Unit II (15 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (14 Hrs)

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

Unit V (14 Hrs)

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

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2020 reprint

Reference books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint
2.	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed.

Skill Components

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

Course Designers

1. Dr. L. Nithya, Assistant Professor, Dept of Commerce
2. Ms. K. Pavithra, Assistant Professor, Dept of Commerce

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM23C04	FINANCIAL ACCOUNTING	Theory	73	2	-	3

Preamble

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

Prerequisite

Basic Knowledge in accountancy

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2
CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15Hrs)

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission of a partner - **Limited Liability Partnership:** Introduction- Definition – LLP Act 2008 - Features – Advantages and Disadvantages (Theory Only)

Unit II (14Hrs)

Retirement of a Partner: Retirement Cum Admission -Death of a partner- Joint Life Policy – Accounting Treatment

Unit III (15Hrs)

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

Unit IV (15Hrs)

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

Unit V (14Hrs)

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

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2023

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	2019

Skill Components

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

Course Designers:

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
AF23C05	BANKING THEORY LAW AND PRACTICE	CORE	58	2	-	3

Preamble

- To instill understanding of the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act, and other legal issues.

Prerequisite

- No prerequisite Knowledge required

Course Outcomes

CLO Number	CLO Statement	Knowledge Level
CLO1	To show specialized knowledge of law and practice relating to Banking	K1
CLO2	Explain about the banking instruments and the new advancements in the banking sector	K2
CLO3	Identify the banking forms of securities that will be useful for The business	K3

CLO4	Inspect the legal procedures formulated under Banking Regulation Act and other recent services of banking	K4
-------------	---	----

Mapping with Programme Outcomes

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

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (12 Hrs)

Banking Regulation Act 1949 – Definition of Banker and Customer – Relationships between Banker and Customer – Obligations of a Banker – ***Banker’s Right***.

Unit II (11 Hrs)

Central Bank – Functions – Opening of Account– Types of Deposit – FDR - Bank Pass Book – Special Types of Customers - KYC norms - ***Recent developments in banking sector***.

Unit III (12Hrs)

Negotiable Instruments – Cheques – Material Alteration - Crossing of Cheques – Types of Crossing - ***Collection of Cheques*** – Statutory Protection - Payment of Cheques- Statutory Protections to Paying Banker - Refusal of Payment Cheques - Holder & Holder in Due Course–Duties –RTG’s.

Unit IV (12 Hrs)

Loan and Advances – Classification – Factors Limiting the Level of Bank’s Advances – Secured Advances- Non-Fund Based Advances – Unsecured Loan- ***Modes of Creating Charge***- Letter of Credit.

Unit V (11 Hrs)

E-Banking – Meaning- E-Banking services - Internet banking - Meaning – Internet banking Vs Traditional Banking – ***Frauds in Internet banking.*** Mobile banking - Electronic Mobile Wallets. ATM Evolution –Concept - Features – Types. Electronic money - Categories – Electronic Funds Transfer (EFT) system.

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Sundaram Varshney	Banking Theory, Law and Practice	Sultan Chand &sons	20 th Revised edition 2014

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Gordon Natarajan	Banking Theory, Law and Practice	Himalaya Publishing House	29 th edition 2012
2	Kandasami K.P Natarajan S Parameswaran R	Banking Law and Practice	S. Chand & Co. Ltd.	Fourth Revised Edition
3	Tannanm. Lrt. Honorable Tayakar MR	Banking Law And Practice In India	Thacker And Co Ltd –Bombay	27 th Edition 2017

Pedagogy

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

Skill Component

- To identify the recent amendments made in Banking Regulation Act 1949.
- To examine the special services provided by banks to the customers.
- To identify the different types of negotiable Instruments dealt in banking.
- To examine and compare the different types of loans provided by the commercial banks
- To analyze the recent amendments relating to Banking Fraud.

Course Designers

1. Mrs. S. Manasha
2. Mrs. D. Sujaritha

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
CM23C06	BUSINESS LAW	Theory	73	2	-	3

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts.
- To provide an insight into the sale of Goods Act.
- To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business context	K1
CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	K2
CLO3	Examine the rules regarding the administration of agreements relating to the business activities	K3
CLO4	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 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 (14 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 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 (15 Hrs)

Consumer Protection Act 1986, Introduction to Intellectual Property Right Act- - Copyright, Patent and Trademark - Competition Act 2002. *Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance – Marine Insurance - Policy claims - IRDA and its functions.

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	Seventh Revised Edition 2020

Reference Books:

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	Third Revised Edition 2015
2	P C Tulsian and Bharat Tulsian	Business Law	Tata McGraw- Hill	Third Revised Edition 2017

Skill Component

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

Course Designers:

Dr. B.Thulasi Priya, Department of Commerce
Dr. S.Sujatha, Department of Commerce

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
23PECM1	Professional English for Commerce and Management	AEC	25	5	-	2

Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year commerce and management students
3. To focus on developing students' knowledge of domain specific registers and the required language skills.
4. To develop strategic competence that will help in efficient communication
5. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

Course Learning Outcomes

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

CLO	CLO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	L	M	S	S	S
CLO2	L	L	S	M	M
CLO3	M	L	M	L	M
CLO4	L	M	M	L	M
CLO5	L	M	M	M	M

S- Strong; M-Medium, L-Low

Syllabus

UNIT 1: COMMUNICATION 5 hours Listening: Listening to audio text and answering question.

Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION 5 hours Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES 5 hours Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming. (Mind mapping).

Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay Writing (250 words)

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS 5 hours Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages : Writing Recommendations

Interpreting Visuals inputs

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS 5 hours Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading: Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific – Incorporated into the LSRW tasks

Textbook

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	TamilNadu State Council for Higher Education (TANSICHE)	English for Commerce and Management Semester 1	--	--

Reference Books

S. No.	Authors	Title of the Book	Publishers	Year of Publication
1	Sreedharan, Josh	The Four Skills for Communication	Foundation books	2016
2	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Spoken English for you	Emerald	1998
3	Pillai, G radhakrishna, K Rajeevan, P Bhaskaran Nair	Written English for you	Emerald	1998

