



**PSGR
Krishnammal College for Women**



DEPARTMENT OF COMMERCE

**CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)**

BACHELOR OF COMMERCE

2023-2026 BATCH



PROGRAMME LEARNING OUTCOMES (PLO's)

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

PLO1: 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.

PLO2: 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

PLO3: Nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.

PLO4: Empower students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

PLO5: Train and develop students with the much needed business education, so that they are more competitive for employment and higher education.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

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

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



DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2023-24 BATCH

Programme & Branch B.Com – Commerce													
Scheme of Examination (Applicable to students admitted during the academic year 2023- 24 onwards)													
Semester	Part	Subject Code	Title of the Paper		Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs /sem	Duration of Examination in hrs	Examination marks				
									CA	ESE	Total	Credits	
I	I	TAM2301A/ 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	3	
		CM23C02	Paper II –Modern Marketing	CC	5	73	2	3	25	75	100	3	
		CM23C03	Paper III – Business Management and Ethics	CC	5	73	2	3	25	75	100	3	
		ES23A01/ ES23A02/	Indian Economic Development/ International Marketing/	GE	5	73	2	3	25	75	100	4	
		TH23A02	Mathematics for Management I										
		HI23A01A	Principles of Modern Government										
		EG23A01A	English Through Classics- I for Commerce and Management										
	IV	Non Tamil Students8											
		NME23B1	Basic Tamil I	AEC	2	28	2	2	100	--	100	2	
		NME23A1	Advanced Tamil I		2	28	2	3	100	--	100		
		Students with Tamil as Language											
NME23ES/ NME23WS		Introduction to Entrepreneurship / Women Studies	AEC	2	30	-	--	100	--	100			

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 – CM23C02					
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

CM23C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course 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.
- 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

CM23C02	MODERN MARKETING	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

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

Prerequisite

- Basic Knowledge in commerce

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of marketing and the role of marketing in business and society.	K1
CLO2	Explain the modern marketing techniques and discuss how it is used to explore new marketing opportunities.	K2
CLO3	Identify the marketing mix elements and describe the components of market mix.	K3
CLO4	Illustrate the process and new approaches in Industry.	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 (15 Hrs)**

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

Unit II (15 Hrs)

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

Unit III (14 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. Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers - Functions – Kinds – Importance.

Unit IV (15 Hrs)

Consumer Behaviour – Consumer Buying Decisions – Characteristics of buyer - Buying Motive. New Approaches in Marketing: Web-Based Marketing-E-Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Plano gram – Search engine optimization.

Unit V (14Hrs)

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 5.0
 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	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 life cycle and how it is positioned.
- Study any popular e-commerce website and overview the products and services available.
- Identify the ethics and green initiative followed in packaging and labelling of a product.
- Prepare an advertisement copy for a product.

Course Designers

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

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 Books

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

Reference Books

S.	Authors	Title	Publishers	Year of
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No				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 organisation

Course Designers:

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



DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME BASED
CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE – 2023-2026 BATCH

Programme & Branch B.Com – Commerce													
Scheme of Examination (Applicable to students admitted during the academic year 2023- 24 onwards)													
Semester	Part	Subject Code	Title of the Paper		Instruction hours/ week	Contant hours	Tutorial	Duration of Examination	Examination marks				
									CA	ESE	Total	Credits	
II	I	TAM2302A/ HIN2302A/ FRE2302A	Language – Tamil / Hindi / French –Paper II	Lang	4	58	2	3	25	75	100	3	
	II	ENG2302A	English -Paper II	Eng	4	58	2	3	25	75	100	3	
	III	CM23C04	Paper IV– Financial Accounting	CC	5	73	2	3	25	75	100	3	
		CM23C05	Paper V - Human Resource Management	CC	5	73	2	3	25	75	100	3	
		CM23C06	Paper VI – Business Law	CC	5	73	2	3	25	75	100	3	
		ES23A03	Economic Analysis	GE	5	73	2	3	25	75	100	4	
		ES23A04	Managerial Economics										
		ES23A05	Money and Banking										
		HI23A02A	Indian Constitution										
		EG23A02A	English through Classics - II Commerce and Management										
	IV	Non-Tamil Students											
		NME23B2	Basic Tamil – outside regular class hours	AEC	--	--	--	--	100	--	100	Gr	
		NME23A2	Advanced Tamil – outside regular class hours		--	--	--	--	100	--	100		
			Open Course Self Study -Online course		--	--	--	--	--	--	--		
	V	23PECM1	Professional English for Commerce and Management	AEC	2	25	5	--	100	--	100	2	
	III B	NM12GAW	General awareness		Self Stud y	---	1	--	100	--	100	Gr	

CC – Core Courses
GE – Generic Elective
AECC – Ability Enhancing Compulsory Course

CA – Continuous Assessment
ESE - End Semester Examination
Gr - Grade

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

23-24 Batch onwards

CA Question Paper Pattern and distribution of marks UG

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

UG - 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 – UG

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

UG - 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: $2 \times 5 = 10$

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

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

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 : $2 \times 5 = 10$

One question with a weightage of 5 Marks : $5 \times 5 = 25$

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

Continuous Internal Assessment Pattern

Theory

I Year UG (23 Batch)

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 – 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 – CM23C05					
CLO1	S	S	M	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	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

CM23C04	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		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 Component

- 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

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Designers:

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

CM23CO5	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Core	73	2	-	3

Preamble

- To understand the concept of human resource management and its relevance in organizations.
- To Gain basic understanding of human resource management and its essential role in contemporary organizations
- To analyse the strategies required to select and develop manpower resources.

Prerequisite

- Basic knowledge in Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management	K1
CLO2	Understand the elements relate to various Managerial aspects of human resource management	K2

CLO3	Identify the various essential human resource framework and its role for effective business administration.	K3
CLO4	Analyse HRM related responsibilities and apply suitable strategies to manage the process	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Human Resource Management - Introduction - Characteristics –Objectives - 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 (14Hrs)

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

Unit III (15Hrs)

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 – Evaluating training effectiveness. Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful –Career Development.

Unit IV (15Hrs)

Performance Appraisal – Concept – Objective – Importance – Process – 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.

Unit V (15Hrs)

Employee Welfare- Meaning –Significance – Agencies – Types –. Social Security – Concept – Scope – The employee 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 – e - HRM – Introduction –Types – Advantages and Disadvantages.

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 2017

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 2018
2.	Gary Dessler	Human Resource	Prentice Hall Of India	16 th Edition 2020

		Management		
3.	Rao V.S.P	Human Resource Management	Excel Books	2 nd Edition 2020

Skill Components

- Plan a role play on job analysis for placing right candidate at the right place
- Preparation of a sample framework for awarding and rewarding the employees based on performance appraisal
- Analyse the various strategies to cope up stress among employees in an organization
- Prepare HR planning for an organisation

Pedagogy

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

Course Designers

1. Dr. T. Ambika, Department of Commerce
2. Dr. G. Lekhasree, Department of Commerce

CM23C06	BUSINESS LAW	Category	L	T	P	Credit
		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

Books for Reference:

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.

Pedagogy:

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

Course Designers:

Dr. B.Thulasi Priya, Department of Commerce

Dr. S.Sujatha, Department of Commerce

COURSE NUMBER 23PECM1	COURSE NAME I B Com, BBA SEMESTER – II Professional English for Commerce and Management	Category	L	T	P	Credit
		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

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

Mapping with Programme Outcomes

S- Strong; M-Medium

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: 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 (TANSCH)	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



DEPARTMENT OF COMMERCE
CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME BASED
CURRICULAR FRAMEWORK (LOCF)

BACHELOR OF COMMERCE – 2023-2026 BATCH AND ONWARDS

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examinations	Examination Marks			Credits
									CA	ESE	Total	
III	I	TAM2303A/ HIN2303A/ FRE2303A	Language III – Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2303A	English Paper III	E	4	58	2	3	25	75	100	3
	III	CM23C07	Core VII –Corporate Accounting I	CC	6	88	2	3	25	75	100	4
	III	CM23C08	Core VIII – Company Law	CC	6	88	2	3	25	75	100	4
	III	TH23A33	Mathematics for Commerce	GE	5	73	2	3	25	75	100	4
III/IV	III	CM23SCE1 / CS23SBGP	Skill Based Course: Course Era - Marketing and Business Analytics / GEN AI Course	SEC	3	45/44	-/1	-	100	-	100	3
III	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
	IV	NM22UHR	Universal Human Values and Human Rights (Self Study)	AECC	-	-	-	-	100	-	100	Gr
I – V	VI	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-

L - Language

E – English

CC - Core Courses

GE - Generic Elective

SEC- Skill Enhancement Course

AEC - Ability Enhancement Course

AECC - Ability Enhancement Compulsory Course

ACC - Additional Credit Course

CA - Continuous Assessment

ESE - End Semester Examination

Gr - Grade

Examination System

Evaluation pattern for Gen-AI

Quiz	: 50 Marks (5 quizzes with each 10 marks)
Case study	: 25 Marks
Online Exam	: 25 Marks (Departments to plan and conduct the exam)
Total	: 100 Marks

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C07					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE – CM23C08					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S

CM23C07	CORPORATE ACCOUNTING I	Category	L	T	P	Credit
		Theory	88	2	-	4

Preamble

- To Construct the financial statements of company within the frame work of Companies Act 2013
- To Construct the restructuring of capital structure in the financial statement of Joint stock company
- 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 Learning Outcomes

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

CLOs	CLO Statements	Knowledge Level
CLO1	Define the fundamental concepts of corporate accounting	K1
CLO2	Understand the corporate accounting principles involved in the preparation of financial statements, Demonstrate the accounting procedures and their essentials for Business operation	K2
CLO3	Apply the accounting concepts of company accounts as per the revised Schedule	K3
CLO4	Analyse the procedures and the essentials for different business operation for different business entity	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Issue of Shares – Redeemable Preference Shares – ***Rights Issue – Bonus Capital*** – Issue, Forfeiture and Reissue shares, circumstances for issue of bonus shares - SEBI guidelines for

issue of bonus shares - Surrender of Shares - ***Buy-Back of shares*** (accounting entries only)
- ***Equity shares with differential rights, Employee stock option*** (Theory only)

Unit II (17 Hrs)

Issue and Redemption of Debentures (excluding own debentures) ***Introduction** - **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 (18 Hrs)

Final Accounts of Companies - Statement of Profit and Loss - Balance sheet as per revised schedule of 2013 Companies Act - ***Case study*** - ***Calculation of managerial remuneration ***.

Unit IV (17 Hrs)

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

Unit V (18 Hrs)

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

*** Highlighted Content offered in Blended Mode (Link Provided)**

Distribution of Marks: Theory 20% Problem 80%

Links

Unit I

<https://corporatefinanceinstitute.com/resources/knowledge/finance/rights-issue/>
<https://www.investopedia.com/investing/understanding-rights-issues/>
<https://www.nirmalbang.com/knowledge-center/bonus-shares.html>
<https://enterslice.com/learning/process-for-buyback-of-shares-as-per-companies-act-2013/>
<https://enterslice.com/learning/new-norms-of-differential-voting-rights/>
<https://corporatefinanceinstitute.com/resources/careers/compensation/employee-stock-option-eso/>

Unit II

<https://nios.ac.in/media/documents/srsec320newE/320EL26.pdf>

<https://ncert.nic.in/ncerts/l/leac202.pdf>

<https://coursecontent.indusuni.ac.in/wpcontent/uploads/sites/8/2020/04/underwriting-of-shares-and-debentures.pdf>

https://www.bdu.ac.in/cde/SLM/SLM_FULL/B.Com%20B.M%20Books%20Soft%20Copy/Corporate%20Accounting/Unit%203.pdf

Unit III

<https://corporatefinanceinstitute.com/resources/knowledge/accounting/financial-statements-example-amazon-case-study/>

https://www.icsi.edu/media/webmodules/JULYCOMPANY_LAW_CORNER.pdf

https://vinodkothari.com/wp-content/uploads/2021/09/Managerial-Remuneration_Burhanuddin.pdf

Unit IV

<https://egyankosh.ac.in/bitstream/123456789/73966/1/Unit-15.pdf>

<https://www.indiastudychannel.com/attachments/experts/38200-1-chapter-5-internal-reconstruction.pdf>

<https://www.youtube.com/watch?v=Mz4-5U8eONM>

Unit V

<https://corporatefinanceinstitute.com/resources/knowledge/strategy/holding-company/>

<https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>

Text Book

S.No	Author Name	Title	Publishers	Year and Edition
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	Revised Sixth Edition Reprint 2021

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1.	S.P. Jain & K. L. Narang	Corporate Accounting	Kalyani Publishers	2016 th Edition

2.	Gupta. R L and Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand & Sons	2016 th Edition
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S Chand Publisher	2016 th Edition

Skill Component

- Calculate the profit prior and after incorporation of a company using their income and expenditure statement.
- Estimate the market value of rights / bonus issue of a company's share listed in stock market.
- Study a firm's financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report.

Pedagogy

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

Course Designers

1. Dr. C. Gomathy, Department of Commerce
2. Dr. G. Indrani, Department of Commerce

CM23C08	COMPANY LAW	Category	L	T	P	Credit
		Theory	88	2	-	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 Learning Outcomes

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

CLOs	CLO Statements	Knowledge Level
CLO1	Examine the basics in Joint Stock company and its documentation procedures for incorporation.	K1

CLO2	Understand the legal provisions and the overall framework on the administration of the companies.	K2
CLO3	Interpret the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CLO4	Critically analyse and apply the provisions that are prevailing in the current trends of the companies.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Introduction to Company Law - Company – Definition & Features – ***Kinds of Companies– Concept of Corporate Veil - Incorporation of a Company*** – Documents to be filed – Certificate of Commencement of Business. Charter documents of Companies - ***Memorandum of Association– Doctrine of Ultravires – Articles of Association*** – Doctrine of Constructive Notice & Indoor Management – ***Alteration of Charter Documents*** - Alteration of Articles of Association and Memorandum of Association.

Unit II (17 Hrs)

Shares - Transfer and Transmission of Shares – Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders - Membership of Company - Rights of Members - Shareholder Agreement - Subscription Agreements - Veto powers. Directors - ***DIN requirement - Types of Directors*** - Appointment / Reappointment – Disqualifications - Vacation of Office – Retirement - Resignation and Removal and ***Duties of Directors - Rights of Directors - Director’s KYC***.

Unit III (18 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. ***General Meetings – Kinds of Meeting*** – Resolutions, Minutes, Quorum, Proxy - Voting – ***Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings***.

Unit IV (18 Hrs)

An Overview of Corporate Reorganization – ***Oppression and Mismanagement*** - Corporate Restructuring and Winding Up. ***Concept and Modes of Winding Up under Companies Act 2013. Clause 49 (listing and unlisting requirements)***. National Company Law Tribunal and Appellate Tribunal.

Unit V (17 Hrs)

Corporate Governance - Corporate Governance in Indian Scenario – Need – Importance – Scope – Issues - Key features of Corporate Governance in the Companies Act 2013. Corporate Social Responsibility - Applicability of CSR - ***Types of CSR Activities - CSR Committee and Expenditure - Net Profit for CSR*** - Reporting requirements.

*** Highlighted Content offered in Blended Mode (Link Provided)**

Links

Unit-I

<https://cleartax.in/s/types-of-company>
<https://www.pw.live/exams/commerce/corporate-veil-theory/>
<https://www.toppr.com/guides/business-laws/companies-act-2013/registration-and-incorporation-of-a-company/#:~:text=Section%203%20of%20the%20Companies,can%20form%20a%20private%20company.>
<https://unacademy.com/content/ca-foundation/study-material/business-laws/doctrine-of-indoor-management/>
<https://www.youtube.com/watch?v=evxUfAt3of0>
https://www.youtube.com/watch?v=ADNVpECJt_I
https://taxguru.in/company-law/alteration-charter-documents-company-alteration-moa.html#google_vignette

Unit-II

<https://egyankosh.ac.in/bitstream/123456789/67951/1/Unit-11.pdf>
<https://cleartax.in/glossary/prospectus/>
<https://blog.ipleaders.in/director-companies-act-2013/>
<https://caa-ahm.org/Pdf/Legal/Legal-55.pdf>
<https://www.youtube.com/watch?v=4JHVMKNQxPY>
<https://cleartax.in/s/directors-kyc-mca>

Unit-III

<https://egyankosh.ac.in/bitstream/123456789/13588/1/Unit-13.pdf>

<https://taxguru.in/company-law/digitalisation-board-meetings-companies-act-2013.html>

<https://taxguru.in/company-law/virtual-meetings-companies-act-2013.html#:~:text=With%20respect%20to%20every%20meeting,proceedings%20at%20the%20meeting>

Unit-IV

<https://cleartax.in/s/oppression-mismanagement>

<https://ssrana.in/corporate-laws/company-laws-india/oppression-and-mismanagement/>

<https://edurev.in/t/115648/Concept--Modes-Winding-Up--Company-Law>

<https://www.icsi.edu/media/webmodules/Corporate Restructuring Insolvency LiquidationandWindingUp.pdf>

<https://www.youtube.com/watch?v=TptNwYvbmRc>

Unit-V

<https://www.brillopedia.net/post/the-present-scenario-of-corporate-governance-in-india>

<https://aklegal.in/importance-of-corporate-governance-and-compliances/>

<https://blog.iplayers.in/corporate-governance-companies-act-2013/>

<https://lawbhoomi.com/corporate-governance-under-companies-act-2013/>

<https://cleartax.in/s/corporate-social-responsibility>

<https://archive.nptel.ac.in/courses/110/105/110105159/>

<https://www.youtube.com/watch?v=0Hp2qv3yBLc>

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	10 th Revised Edition 2013

Reference Book

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

Skill Component

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

Pedagogy

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

Course Designers

1. Dr. B. Thulasipriya, Department of Commerce
2. Ms.V. Bala Thripurasundari, Department of Commerce

DEPARTMENT OF COMMERCE

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED
CURRICULAR FRAMEWORK (LOCF) AND SCHEME OF EXAMINATION
BACHELOR OF COMMERCE 2023-2026 BATCH**

SEM	Part	Course Code	Title of the Course	Course Type	Instruction Hours/ Week	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	Total	
IV	I	TAM2304A/ HIN2304A/ FRE2304A	Tamil Paper IV/ Hindi Paper IV/ French Paper IV	L	4	58	2	3	25	75	100	3
IV	II	ENG2304A	English Paper IV	E	4	58	2	3	25	75	100	3
IV	III	CM23C09	Corporate Accounting II	CC	7	103	2	3	25	75	100	5
IV	III	CM23C10	Business Finance	CC	5	73	2	3	25	75	100	4
IV	III	TH23A35	Statistics for Commerce	GE	5	73	2	3	25	75	100	4
III/IV	III	CM23SCE1/ CS23SBGP	Marketing and Business Analytics / GEN AI	SEC	3	45	-	-	100	-	100	3
IV	IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	--	100	2
IV	IV	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr.
IV	V	COCOACT	Co-Curricular Activities	GC	--	-	-	--	100	--	100	1
I - IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	--	--	--	--	--	-
I-V	VI	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-

L- Language
CC–Core Course
SEC- Skill Enhancement Course
GC- General Courses
CA– Continuous Assessment
Gr - Grade

E- English
GE–Generic Elective
AECC–Ability Enhancement Compulsory Course
ACC- Additional Credit Course
ESE-End Semester Examination
SS- Self Study

Proposed Assessment Pattern Entrepreneurship and Innovation (Ignite X):

Components	Marks
3 Quizzes (25 questions in each quiz)	50
30 Venture Activities (Assignment)	30
Milestone 3 (pitch deck presentation)	20
Total	100

Mapping with Programme Outcomes**MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –CM23C09					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE –CM23C10					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23C09	CORPORATE ACCOUNTING II	Theory	103	2	-	5

Preamble

- To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies
- To Understand the concept related to Government Accounting and Inflation Accounting
- To enable the students to have a comprehensive practice in the preparation of Corporate accounting suitable to the corporate sector.

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concept and provisions of financial statements relating to companies	K1
CLO2	Understand the prescribed formats and adjustments pertaining to different companies	K2
CLO3	Examine the legal procedures and accounting process of the companies	K3
CLO4	Apply the latest provisions for preparation of financial reports of various companies	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (20 Hours)

Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration- Lump sum method, Net Asset method, Net payment method, Intrinsic value method–Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company.

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 - Rebate on bills discounted. Classification of Bank Advances –Non Performing Assets- Meaning – Provision for NPA.

Unit III (21 Hours)

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

Unit IV (21 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 (21 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 (AS 1-6,10-15,20-23) - Elementary introduction to International Financial Reporting Standards.** * (Theoretical Aspects only)

Distribution of Marks: Problems 80% Theory 20%

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	Reedition 2021

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2018
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand& sons	2018
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol -II	S.Chand& Co	2018

Skill Component

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

Pedagogy

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

Course Designers :

1. Dr.C.Gomathy, Department of Commerce
2. Dr. G.Indrani, Department of Commerce

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
CM23C10	BUSINESS FINANCE	Theory	73	2	-	4

Preamble

- To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.
- To analyse the short term and long term decision making techniques
- To examine the various determinants of dividends

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the concepts and approaches in finance	K1
CLO2	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K2
CLO3	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3
CLO4	Apply the concepts and tools of the financial decisions for adequate returns to the shareholders	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hours)

Business Finance : Meaning and Definition – ***Approaches to Finance Function*** – Scope – Financial Decisions - Profit Maximization Vs Wealth maximization. Sources of Finance. **Financial Planning**: Objectives –Characteristics – ***Steps in financial planning – Limitations of Financial Planning. Role of Financial Manager***. **Time Value of money** – Practical Applications of Time Value Techniques – AI for TVM Calculation

Unit II (15 Hours)

Capital Budgeting: – Meaning – Need–***Importance – Kinds and Process of Capital Budgeting***– Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present

Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index. **Cost of Capital:** Meaning – ***Significance – Classification of Cost***–Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted Average Cost of Capital – Integration of AI to estimate cost of capital.

Unit III (15 Hours)

Capital Structure: Introduction – Importance – Factors Determining the Capital Structure***Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach***. **Leverage:** Meaning – Types of Leverage – Impacts of Financial Leverage – Integration of AI for Trading and Equity.

Unit IV (15 Hours)

Capitalisation: Concept – Need- Theories of Capitalisation – ***Fair capitalization – Over Capitalization – Under Capitalization – Watered Stock – Over Trading and Under Trading.***
Working Capital Management: Meaning – Classification-***Importance- Factors Determining the Working Capital Requirements***– Management of Working Capital – Methods of Estimating Working Capital Requirements – Integration of AI for estimation of working capital.

Unit V (14 Hours)

Receivables Management: Forming of credit policy. Inventory Management – Tools and Techniques. **Dividend Policy:** Determinants of Dividend Policy – ***Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance***and Irrelevance - IKS principles in Dividend Policy - IKS inspired Dividend Policy Strategies.

***Distribution of marks : Theory 40 % Problems 60 %**

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

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

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year & 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
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

Skill Components

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

Pedagogy

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

Course Designers:

- 1.Dr. B. Thulasipriya, Department of Commerce
2. Dr.S.Sujatha, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM23EII	Entrepreneurship and Innovation (Ignite X	THEORY	30	-	-	2

Ignite Course

1	Inspire; develop entrepreneurial mind-set and attributes; entrepreneurial skill sets for venture creation and intrapreneurial leadership
2	Apply process of problem-opportunity identification and validation through developing a macro perspective of the market, industries and customers while using design thinking principles.
3	Understand and analyse Customer and Market segmentation, estimation of Market size, Customer personae development and validation
4	Understand and Initiate Solution design, Prototyping for Proof of Concept. Understand MVP development and validation to determine Product-Market fit
5	Craft initial Business and Revenue models, financial planning and pricing strategy for profitability and financial feasibility of a venture. Understand relevance and viability of informal and formal funding with respect to different business models.
6	Understand and develop Go-to-Market strategies with a focus on digital marketing channels.
7	Understand and apply story telling skills in presenting a persuasive and defensible Venture Pitch.

Course Learning Objectives

Course Content

Unit I: Entrepreneurship Fundamentals & Context

Meaning and concept, attributes and mindset of entrepreneurial and intrapreneurial leadership, role models in each and their role in economic development. Gamified role play based exploration aligned to one's short term career aspiration and ambition. An understanding of how to build entrepreneurial mindset, skillsets, attributes and networks while on campus.

Core Teaching Tool: Simulation, Game, Industry Case Studies (Personalized for students – 16 industries to choose from), Venture Activity

Unit II: Problem & Customer Identification

Understanding and analysing the macro-Problem and Industry perspective, technological, socio-economic and urbanization trends and their implication on new opportunities. Identifying passion, identifying and defining problem using Design thinking principles. Analysing problem and validating with the potential customer. Iterating problem-customer fit. Understanding customer segmentation, creating and validating customer personas. Competition and Industry trends mapping and assessing initial opportunity.

Core Teaching Tool: Several types of activities including Class, game, Gen AI, 'Get out of the Building' and Venture Activity.

Unit III : Solution design & Prototyping, Opportunity Assessment and Sizing

Understanding Customer Jobs-to-be-done and crafting innovative solution design to map to customer's

needs and create a strong value proposition. Developing Problem-solution fit in an iterative manner. Understanding prototyping and MVP. Developing a feasibility prototype with differentiating value, features and benefits. Initial testing for proof-of-concept and iterate on the prototype.

Core Teaching Tool: Venture Activity, no code Innovation tools, Class activity

Unit IV : Business & Financial Model, Go-to-Market Plan

Introduction to Business model and types, Lean approach, 9 block lean canvas model, riskiest assumptions to Business models. Importance of Build - Measure – Lean approach Business planning: components of Business plan- Sales plan, People plan and Financial plan, Financial Planning: Types of costs, preparing a financial plan for profitability using financial template, understanding basics of Unit economics and analysing financial performance. Introduction to Marketing and Sales, Selecting the Right Channel, creating digital presence, building customer acquisition strategy. Choosing a form of business organization specific to your venture, identifying sources of funds: Debt & Equity, Map the Start-up Lifecycle to Funding Options.

Core Teaching Tool: Founder Case Studies – Sama and SecurelyShare; Class activity and discussions; Venture Activities.

Unit V: Scale Outlook and Venture Pitch readiness

Understand and identify potential and aspiration for scale vis a vis your venture idea. Persuasive Storytelling and its key components. Build an Investor ready pitch deck.

Core Teaching Tool: Class activity and discussions; Venture Activities.

References

1. Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha (2020).Entrepreneurship, McGrawHill, 11th Edition.
2. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Business
3. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. John Wiley & Sons.
4. Chowdhry Ajay, (2023) Just Aspire: Notes on Technology, Entrepreneurship and theFuture,
5. Simon Sinek (2011) Start With Why, Penguin Books limited
6. Brown Tim (2019) Change by Design Revised & Updated: How Design Thinking Transforms Organizations and Inspires Innovation, Harper Business
7. Namita Thapar (2022) The Dolphin and the Shark: Stories on Entrepreneurship, Penguin Books Limited
8. Collins Jim, Porras Jerry, (2004) Built to Last: Successful Habits of Visionary Companies
9. Burlington Bo, (2016) Small Giants: Companies That Choose to Be Great Instead of Big
10. Saras D. Sarasvathy, (2008) Effectuation: Elements of Entrepreneurial Expertise, Elgar Publishing Ltd

Web Resources

- Learning resource- IgniteX Course Wadhvani platform (Includes 200+ components of custom created modular content + 500+ components of the most relevant curated content



**PSGR
Krishnammal College for Women**



**DEPARTMENT OF COMMERCE
(Aided & Self Finance)**

**CHOICE BASED CREDIT SYSTEM
& OUTCOME BASED EDUCATION SYLLABUS (LOCF)**

BACHELOR OF COMMERCE

2023 – 2026 BATCH

SEMESTER V



**BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED CURRICULUM
FRAMEWORK (LOCF)
SYLLABUS AND SCHEME OF EXAMINATION
2023-2026 BATCH**

SEM	Part	Course Code	Title of the Course	Course Type	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
V	III	CM23C11	Management Accounting	CC	5	73	2	3	25	75	100	4
	III	CM23C12	Direct Taxation	CC	6	88	2	3	25	75	100	4
	III	CM23C13	Financial Technologies	CC	5	73	2	3	25	75	100	4
	III	CM23E01/ CM23E02/ CM23E03	Financial Markets and Services/ Banking Theory Law and Practice/ Performance Management	DSE	5	73	2	3	25	75	100	5
	III	CM23PROJ	Project and Viva voce	CC	4	-	-	-	25	75	100	4
	III	CM23SBP1	Statistical Package	SEC	3	41	4	-	100	-	100	3
	III	CM21AC1/ CM21AC2	Customer Relationship Management / International Business	ACC	--	-	-	3	25	75	100	5s
	IV	NM21CS1	Cyber Security I	AECC	2	30	-	-	100	-	100	Gr
	IV	CM23INST	Fieldwork/ Institutional Training	DSE	-	-	-	-	100	-	100	2
	VI	CM23COM	Comprehensive Examination	GC	-	-	-	-	100	-	100	Gr
I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	16BONL1 16BONL2	Online Course Online Course	ACC	-	-	-	-	-	-	-	-

CC – Core Courses

DSE – Discipline Specific Elective

AECC- Ability Enhancement Compulsory Course

ACC-Additional Credit Course

GC- General Courses

CA – Continuous Assessment

ESE - End Semester Examination

SEC- Skill Enhancement Course

Gr-Grade

\$Credits applicable to candidates who take up the Advanced level Course examination

Bloom's Taxonomy Based Assessment Pattern

UG - Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 3 = 6$

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

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

Total : 45 Marks

CA Question Paper Pattern:(for Accounts Papers - Mgt A/c,Direct Taxation)

Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 3 = 6$

One question with a weightage of 5 Marks : $5 \times 3 = 15$

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

Total : 45 Marks

ESE Question Paper Pattern: $5 \times 15 = 75$ Marks

Question from each unit comprising of

One question with a weightage of 2 Marks: $2 \times 5 = 10$

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

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

ESE Question Paper Pattern:(for Accounts Papers - Mgt A/c,Direct Taxation) $5 \times 15 = 75$ Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 5 = 10$

One question with a weightage of 5 Marks : $5 \times 5 = 25$

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

CA Question Paper Pattern - Advance Learner Courses

- Section A: 4 questions out of 6 - open choice 4×4 : 16 marks
- Section B: 1 question out of 2 -open choice 1×9 : 9 marks

Total: 25 marks

End Semester for - Advance Learner Courses

- Section A: 5 questions out of 8 - open choice 5×5 : 25 marks
- Section B: 5 questions out of 8 - open choice 5×10 : 50 marks

Total: 75 marks

Skill based Practical Courses

Test I	30 Marks (Conducted for 50 Marks and converted to 30 Marks)
Test II	50 Marks
Lab Performance	10 Marks
Regularity	10 Marks
Total	100 Marks

Cyber Security I

- Quiz : 60 Marks
- Case Study : 20 Marks
- Poster : 20 Marks

Total : 100 Marks

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.

INSTITUTIONAL TRAINING:

Internship for a period of 21 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 : 15Marks

Report : 50 Marks

Viva Voce : 25 Marks

Total: 100 Marks

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 fourth semester allowing scope for the students to gather relevant literature during the vacation. The research work can be carried at the college or anyother 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 - 10 Marks

Total - 25 Marks

END SEMESTER EXAMINATION:

Evaluation of the project report - 25 Marks

Viva Voce - 50 marks

Total - 75 Marks

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

Attendance Marks

91 - 100 % : 3 Marks

81 – 90 % : 2 Marks

75 – 80 % : 1 Mark

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –CM23C11					
CLO1	S	S	S	M	S
CLO2	S	S	M	S	S
CLO3	S	M	S	M	S
CLO4	M	S	S	S	M
COURSE –CM23C12					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	M	M
COURSE –CM23C13					
CLO1	S	S	S	M	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE –CM23E01					
CLO1	S	S	M	L	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
COURSE –CM23E02					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE –CM23E03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – CM23SBP1					
CLO1	M	M	S	M	S
CLO2	M	M	S	M	S
CLO3	M	M	S	M	S
CLO4	M	M	S	M	S

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C11	MANAGEMENT ACCOUNTING	THEORY	73	2	-	4

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 Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the fundamental concept of management accounting and its objectives in facilitating decision making	K1
CLO2	Understand the different types of activity-based management tools through the preparation of estimates.	K2
CLO3	Analyze cost-volume-profit techniques using relevant costing and benefits to determine optimal managerial decisions.	K3
CLO4	Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(15 Hrs)

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

Unit II**(15 Hrs)**

Ratio Analysis - Significance of Ratios - Uses and Limitations of Ratios – Classification of Ratios -Analysis of Short-Term Financial Position - Analysis of Long-Term Financial Position
Profitability Ratios– Leverage Ratios – Preparation of Financial statement from ratios.

Unit III**(14 Hrs)**

***Fund Flow Analysis: Meaning and Concept of Funds and Flow of Funds- Difference between Fund Flow Statement, Income Statement and Balance Sheet- Uses, Importance and Limitations of Fund Flow Statement *** - Statement / Schedule of Changes in Working Capital- Funds from Operation -Statement of Sources and Application of Funds. ***Cash Flow Analysis: Meaning- Classification of Cash Flows - Comparison between Fund Flow and Cash Flow Statement – Uses, Importance and Limitations of Cash Flow Statement-**
***Preparation of Cash Flow Statement Using Direct and Indirect methods -Accounting Standard AS 3**

Unit IV**(15 Hrs)**

Budgeting and Budgetary Control: Definition, Importance, Essentials and Classification of Budgets- Preparation of Cash Budget, Sales Budget, Production Budget, Direct Labour Budget, Purchase Budget, Material Budget, Overhead Budgets–Flexible Budget -Master Budget***Budgetary control – Steps in Budgetary Control–Zero Base Budgeting***.

Unit V**(14 Hrs)**

Marginal Costing: Meaning – Features – Marginal Costing Vs Absorption Costing* -** Managerial Applications of Marginal Costing including transfer pricing- Significance and limitations of Marginal Costing- Marginal Cost Equation - ***Cost-Volume-Profit Analysis and Break-Even Analysis-Decision Making – Make or buy Decision. ***Standard Costing-Meaning, suitability as a management tool-limitation***-Variance Analysis-Material and Labour Variances only

Distribution of Marks - Theory 20% and Problems 80%

***Highlighted Content offered in Blended Mode (Link Provided)**

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 2017, 4 th Edn

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	2020, 21 st Edn
2	Dr. Maheswari S. N & Dr. S. N. Mittal	Management Accounting	Sultan Chand and Sons	2020
3	Reddy T.S and Reddy H. P	Management Accounting	Margham Publications	2020, 8 th Edn

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

Skill Component

- Identify the financial tools for analyzing the financial reports
- Apply the different types of ratios to income & expenditure and balance sheet statement
- Analyse the working capital position of the company
- Prepare the different types of budgets for any of the business entity
- Calculate the breakeven point for a company

Course Designers

1. Dr. G. Kavitha – Department of Commerce
2. Dr. G. Indrani - Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C12	DIRECT TAXATION	THEORY	88	2	-	4

Preamble

- To gain expert Knowledge of the provisions of Income tax Act under different heads of incomes.

Prerequisite

No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic principles of the Income Tax Act	K1
CLO2	Understand the assessment procedure of different heads of incomes	K2
CLO3	Apply the various procedures for submission of income tax return	K3
CLO4	Analyse the taxable income of an assessee	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(18 Hrs)

Basic Concepts - Assessment Year, Previous Year, Person, Assessee, Types of Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Exempted Incomes, Incomes which do not form part of Total Income, Tax Rates, Difference between exemption and deduction, ***Capital and Revenue – Receipts, Expenditure, Losses***, - Problems on distinguishing between agricultural and non-agricultural income, capital and revenue- Residential Status and Incidence of Tax - Relationship between residential status and incidence of tax – Simple problems.

Unit II

(18 Hrs)

Income under the head ‘Salaries’: *Income under the head ‘Salaries’: Meaning, Basis of charge, Forms of Salary*, Allowances, Perquisites, Provident Fund, *Permissible deductions under section 16*, Retirement benefits – *Death-cum-retirement Gratuity*, Leave Salary, Pension, Commuted pension.

Unit III

(18 Hrs)

Income under the head ‘Income from House property’: *Definition of House Property, Basis of charge, Annual Value, Deductions out of annual value*, Income from let-out house property, income from self-occupied house property, unrealized rent, vacancy allowance, interest on loan, pre-construction interest, arrears of rent. *Profits and Gains of Business or Profession - Meaning of Business or Profession* - Computation of Profits and Gains of Business or Profession of Individual - Expenses Expressly Allowed –Expense 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. Permissible deductions from gross total income:**

Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U*. Computation of total income and tax liability- Assessment of Individuals. Old regime vs New regime. **Assessment: Procedure for Assessment. Filing of Return – Due Dates of Filing – Voluntary Filing. *Introduction to e-Filing. Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN). e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). *

Distribution of Marks - Theory 20% and Problems 80%***Highlighted Content offered in Blended Mode (Link Provided)****** Theory Only****Text Book**

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 Edn

Books for Reference

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

Pedagogy

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

Skill Component

- Identify various sources of incomes that are of revenue and capital in nature.
- To apply various concepts and practical calculations with reference to provisions.
- Collect the list of scientific research institutions under Business/Professions.
- Preparations of Tax statement for sample income.
- Filling of Demo Returns.

Course Designers

1. Dr. B. Thulasipriya– Department of Commerce
2. Dr. S. Sujatha - Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C13	FINANCIAL TECHNOLOGIES	THEORY	73	2	-	4

Preamble

- To understand the fundamentals of financial technology and the creation of business model for Fintech
- To offer exposure to the students about Internet of Things, block chain technology and crypto currency
- To attain expertise in the field of Fintech Applications

Prerequisite

- Basic Knowledge in Financial Services

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Remember and Understand the importance and role of financial technology in different financial services	K1
CLO2	Classify the types of fin tech innovation and understand the role of IOT and block chain technology	K2
CLO3	Expertise in the field of Fintech Applications	K3
CLO4	Develop the Fin Tech business model for various financial services	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(15 Hrs)

Introduction to Fintech : Definition of Fintech – History of Fintech - Importance of Fintech – Fintech stages – An overview of fintech – Fintech ecosystems – ***Downsides of Disruptive fintech initiatives - A Business Model for Fintech. Fintech innovation – Types of innovation – Product innovation: Mobility – Process innovation: Big data analytics*** – Organization innovation: Robots – Business Models innovation: Tech Organisations – Other fin tech initiatives: Artificial Intelligence, Cloud computing and social network.

Unit II

(14 Hrs)

Next Generation Commerce in a Flash : Changes in customer shopping behaviour – Point of Sales (POS) - Evolution – Understanding MPOS – MPOS Business model- Key Players - ***The Internet of things in a Flash – Drivers of growth of IOT – The impact of IOT on businesses – The IOT in categories – Combining IOT and Block Chain – The IOT in Financial Services*** – O2O and IOT in Fintech – Challenges faced by IOT – Successful IOT use cases in the financial Sector.

Unit III

(15 hrs)

Digital Lending Innovation in a Flash: Short History of Lending - Peer-to-Peer Lending - P2P Marketplace Lending Business Model - Key Players – ***Consumer Lending - Key Players- Digital Lending for Students - Key Players - Digital Lending for MSME - Key Players - Digital Mortgages - Key Players- The Future in a Flash***.

Unit IV

(15 Hrs)

Block chain and distributed ledgers: The components of block chain – Types of block chain - Main Potential applications of block chain - Top crypto currencies – Impact of block chain on Financial services – Investment in block chain – Uses cases for Block Chain – Smart contracts – Payments – Digital Medical Records - Electronic Voting – Clearing and Settlement – Smart Assets – Digital identity – The Future in a flash.

Unit V

(14 Hrs)

Commercial Banking Transformation: Introduction- the Impact of Fin tech on business banking – The impact of fintech on corporate banking – ***The rise of insurtech in a flash – How insurance works – Market size – Drivers of disruption – Peer to Peer insurance*** – Block chained insurance – Machine learning – Wearables in insurance- ***What traditional insurance firms can do interesting insur tech ideas – Micro insurance – Key players in Insurtech – Regtech*** - Regulatory compliance.

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Agustin Rubini	Fintech in a Flash– Financial Technology Made Easy	Simtac Ltd. www.fintechflash.co.uk London, United Kingdom	Current Edn

Books for Reference

S. No	Authors	Title	Publishers	Year of Publication
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1.	Theo Lynn John G. Mooney Pierangelo Rosati Mark Cummins	Disrupting Finance - Fintech and Strategy in the 21st Century	Palgrave Macmillan	2019 Edn
2	Bernardo N icoletti	The Future of FinTech – Integrating Finance and Technology in Financial Services	Palgrave Macmillan	2017 Edn

Pedagogy

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

Skill Component

- Analyse the application of IoT in Fintech.
- Prepare a list of basic usage of Fintech application in Banking services
- Analyse and Evaluate the components of Insur tech of different insurance companies
- Analyse the application of block chain technology in Cryptocurrency exchanges
- Analyse and interpret the digital lending practices in MSME

Course Designers

1. Dr. D. Vijayalakshmi – Department of Commerce
2. Dr. B. Thulsipriya – Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23E01	FINANCIAL MARKETS AND SERVICES	THEORY	73	2	-	5

Preamble

- To acquire knowledge on the Indian financial system.
- To understand about capital market and money market operations.
- To know about the merchant banking, venture capital, derivatives and leases.

Prerequisite

- No prerequisite required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on the Indian Financial System.	K1
CLO2	Understand about capital market and money market operations	K2
CLO3	Demonstrate the secondary market operations in detail	K3
CLO4	Critically analyse and apply the recent trends in the financial system	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

Financial system: Functions - Financial concept – Financial Intermediaries -Financial Institutions: IDBI-IFCI-LIC-GIC-UTI - ***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***. Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE.

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 (15 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***. Market Participants - Stock Market Indices. Role of AI in Stock Market.

Unit IV (15 Hrs)

Merchant Banking: Meaning - Definition - Scope and Objectives - Functions - Merchant Banker's Code of Conduct. ***Factoring: Types – Modus Operandi of Factoring – Factoring as a Source of Finance***. **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***. Investment Companies.

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***. **Leasing:** Types of Leases – Evaluation of Leasing Option Vs. Borrowing. Securitisation of assets – Mechanics of Securitisation -Utility of Securitisation – Securitisation of India.

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

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

Books for Reference

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 Edn 2015
2.	Bhole .N	Financial Institutions & Markets	Tata McGraw-Hill Education	2015 Edn

Pedagogy

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

Skill Component

- Analyse the Structure of financial markets
- Analyse and evaluate the secondary market operations
- Examine the performance of various venture capital funds and mutual fund schemes
- Investigate the different types of derivatives in future market
- Evaluate the role of AI in Stock market

Course Designers

1. G. Deebikaa – Department of Commerce
2. K. Pavithra – Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23E02	BANKING THEORY LAW AND PRACTICE	THEORY	73	2	-	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 Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand and explain the conceptual framework of banking	K1
CLO2	Classify and Demonstrate the types of deposit, cheques, loans and advances	K2
CLO3	Illustrate the various electronic payment methods	K3
CLO4	Analyse the models of E-banking	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus**Unit I****(15 Hrs)**

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 –***Types of deposit accounts – Opening Bank Account-Jan Dhan Yojana***- Account Statement vs Passbook vs e-statement- Banker Customer Relationship- Special Types of Customers-***KYC Norms***

Unit III**(15 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 IV**(15 Hrs)**

Negotiable Instruments Act: Definition and types. **Endorsement** – meaning, definition and kinds. ***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 V**(14 Hrs)**

Digital Banking: 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.

***Highlighted Content offered in Blended Mode (Link Provided)**

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 2020

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 Edn 2016

2	E.Gordan and K. Natarajan	Banking Theory, Law and Practice	Himalaya publishing house	26 th Revised 2017 Edn
3.	Kandasami. K.P	Banking Law and Practices	S Chand & Company	Revised 2010 Edn

Pedagogy

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

Skill component

- Analyse the role of public and private sector banks in India
- Collect the guidelines of public and private sector bank for opening of different types of bank accounts
- Collect the different types of cheques and analyse it
- Analyse the documentation procedures for different types of loans offered by commercial banks
- Apply the different types of e payment system in your day-to-day transaction

Course Designers

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23E03	PERFORMANCE MANAGEMENT	THEORY	73	2	-	5

Preamble

- To provide an in-depth study of the both financial and non-financial performance measures in management and the difficulties in assessing performance in divisionalized businesses

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques of costing in industrial settings	K1
CLO2	Illustrate how a business should be managed and controlled and how information systems can be used to facilitate this	K2
CLO3	Examine the problems surrounding scarce resource, pricing and make or buy decisions.	K3
CLO4	Apply how scarce resource and pricing relates to the assessment of performance	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14 Hrs)

ABC, Calculate costs per driver and per unit using ABC, Compare ABC and traditional methods of overhead absorption based on production units, labour hours or machine hours. ***Target costing*** - Derive a target cost in manufacturing and service industries; Explain the difficulties of using target costing in service industries; ***Suggest how a target cost gap might be closed. Life cycle costing*** - ***Identify the costs involved at different stages of the life-cycle***; Derive a life cycle cost in manufacturing and service industries; Identify the benefits of life cycle costing.

Unit II

(15 Hrs)

Specialist Management Accounting Techniques – Throughput accounting - Discuss and apply the theory of constraints, Calculate and interpret a throughput accounting ratio (TPAR), Suggest how a TPAR could be improved, ***Apply throughput accounting to a multi-product decision making problem***. Environmental accounting - Discuss the issues business face in the management of environmental costs; ***describe the different methods a business may use to account for its environmental costs***.

Unit III

(15 Hrs)

Decision Making Techniques – Relevant cost analysis - ***Cost volume profit analysis*** – Limiting Factors Pricing decisions - ***Make-or- buy and other short-term decisions*** - Dealing with risk and uncertainty in decision making.

Unit IV

(15 Hrs)

Budgeting and Control: Budgetary systems and types of budget - ***Quantitative analysis in budgeting Standard costing*** - ***Material mix and yield variances*** - ***Sales mix and quantity variances*** - Planning and operational variances

Unit V

(14 Hrs)

Performance Measurement and Control Performance management information systems - ***Sources of management Information*** - ***Management reports*** - Performance analysis in private sector organizations - ***Divisional performance and transfer pricing*** - ***Performance analysis in not***- for - profit organizations and the public sector - ***External considerations*** and behavioral aspects

Distribution of Marks: Theory: 20% Problems: 80%

***Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1	Performance Management(ACCA),-	Kaplan Publishing		Current Edn

Books for References

S. No	Authors	Title	Publishers	Year of Publication
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1	R K Sahu	Performance Management System	Excel Books	Current Edn
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2 nd Edn 2016
3	Prem Chandha	Performance Management: It's About Performing - Not Just Appraising	Laxmi Publication	2003

Pedagogy

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

Skill Component

- To Examine about business and financial modelling for Cost Volume and Profit Analysis
- To Interpret about Environmental Cost issues faced by business organization
- To Apply Throughput Accounting to a multi – product decision making problem
- To identify the difficulties of using target Costing in service industries
- To analyse about material mix and yield variances through Budgetary control.

Course Designers

1. Dr. G. Kavitha– Department of Commerce
2. Dr. B. Thulasipriya – Department of Commerce.

ADVANCED LEARNERS COURSE – SELF-STUDY PAPER

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM21AC1	CUSTOMER RELATIONSHIP MANAGEMENT	ALC	-	-	-	5

Objectives

- To know CRM and e-CRM Concepts.
- To integrate the CRM with ERP and Data Warehouse.
- To understand the CRM Process.

Syllabus

UNIT I

Introduction and significance of CRM-Benefits-CRM strategies for building relationship- the emerging trends and issues –CRM in the Internet ERA- CRM issues and problems.

UNIT II

e- CRM: CRM to E-CRM- Differences- Web experience- Market dynamics relating to CRM- Need to adopt E-CRM- Basic requirements- Three dimensions –Customer interaction- Problems with E-CRM solutions – E-CRM tools.

UNIT III

CRM process: Introduction and objective of a CRM process- CRM Business transformation- CRM Implementation- The warnings of implementation-A framework for successful CRM.

UNIT IV

Integration of CRM with ERP systems: Benefits of ERP – Supply Chain Management (SCM) – Supplier Relationship management (SRM) – Partner Relationship Management (PRM).

UNIT V

Implementing CRM in Indian Service Sectors: A step by step process - CRM service in Hospitality Industry, Banking, Insurance Indian Telecom Industry, Entertainment and Aviation Industry.

Text Book

S.No	Author/s	Title of the book	Publishers	Year of publication
1	Peeru Mohammed. H, Sagadevan. A	Customer Relationship Marketing: A step by step approaches	Vikas Publishing House	Current revised Edn

Books for Reference

S.No.	Author/s	Title of the book	Publishers	Year of publication
1	Venkata Ramana.V & Somayajulu.G	Customer Relationship Management: A key to Corporate Success	Excel Books	Current Edn
2.	Dr. Shamsher Singh,	Customer Relationship Management	Himalaya Publishing Company	1 st Edn, 2018
3.	Sheth, Parvatiyar, Sha	Customer Relationship Management: Emerging Concepts,	Tata McGraw Hill Publishing Ltd	Latest Edn

Course Designers

1. Dr. S. Sujatha–Department of Commerce
2. Dr. G. Indrani - Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM21AC2	INTERNATIONAL BUSINESS	ALC	-	-	-	5

Objective

- To provide students with the knowledge, skills, and abilities of international business
- To understand the global economic, political, cultural and social environment within which firms operate.
- To provide insight on Global trade and liberalisation

Syllabus

UNIT – I

IB an overview – Reasons for International Business-Types of International Business-Constraints of International Business-. International Business Orientation - International Commercial Terms.

UNIT – II

Definitional dimensions – Globalization of world economy – essential conditions for Globalisation – Factors favouring globalization – Globalization strategies – implications and Impact – Comparisons between the old and new Globalisation–Policy options.

UNIT – III

International of International Business and its significance- Economic Environment - Socio /cultural environment- Demographic environment- Political environment - Technological environment.

UNIT – IV

Bretton Woods system- EMS, ECU and Euro, Foreign exchange market- Determinants of exchange rates- Classifications and convertibility-Currency exchange risk- Foreign exchange management.

UNIT – V

India- An emerging market- India in Global Trade- Libéralisation and integration with Global Economy.

Text Book

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Francis Cherunilam	International Business-Text and Cases	PHI Learning Private Ltd	2020

Books for Reference

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
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1	Charles W L Hill & ArunKumarJain	International Business: Competing in the Global market place	McGraw Hill Education India Pvt Ltd	2014
2	C.B.Gupta	International Business	Sultan Chand & Sons.	2014
3	Rakesh Mohan Joshi	International Business	Oxford University press India	2009

Course Designers

1. Mrs. K. Pavithra – Department of Commerce
2. Ms. A. Divya – Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23SBP1	COMPUTER APPLICATIONS PRACTICAL – STATISTICAL PACKAGE	PRACTICAL	-	4	41	3

Preamble

To enable the students to

- Train in basic statistical applications
- Undertake the statistical applications in social science research

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the different levels of scales and validation technique	K1
CLO2	Analyse the data with visualization	K2
CLO3	Application of Descriptive and Inferential statistics for social science research	K3
CLO4	Explore the Interpretation of data and report writing	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium; L-Low

1. Levels of measurement of scales
 - a. Nominal level
 - b. Ordinal level
 - c. Scale level
2. Entering variables and data and validating data
 - a. Entering variables and assigning attributes
 - b. Entering data for each variable
 - c. Validating data
3. Working with data and variables
 - a. Computing new variables
 - b. Recoding scale data into string variables
 - c. Inserting new variables and cases into an existing database
4. Creating basic graphs and charts
5. Basic descriptive statistics and multiple responses
6. Chi-square test
7. One-sample, independent sample and paired sample t-test
8. One-way ANOVA and Post Hoc test
9. Correlational Analysis
10. Regression analysis

Pedagogy

- Demo in System, Hands-on training.

Course Designers

1. Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. A. Amudha, Department of Commerce