



**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	<b>Non Tamil Students8</b>												
			NME23B1	Basic Tamil I	AEC	2	28	2	2	100	--	100	2	
			NME23A1	Advanced Tamil I		2	28	2	3	100	--	100		
		<b>Students with Tamil as Language</b>												
			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
<b>COURSE – CM23C01</b>					
<b>CLO1</b>	S	M	S	M	S
<b>CLO2</b>	S	M	S	M	M
<b>CLO3</b>	S	M	M	M	M
<b>CLO4</b>	S	M	S	M	S
<b>COURSE – CM23C02</b>					
<b>CLO1</b>	S	S	M	M	S
<b>CLO2</b>	S	S	M	S	M
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	M	M	S
<b>COURSE – CM23C03</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	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

Cos	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 <sup>th</sup> 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 <sup>th</sup> reprint, 2016
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 <sup>th</sup> 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	Lang	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 50<sup>th</sup> day from the date of reopening. The Model exam will be conducted after completing 85<sup>th</sup> 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)
	<b>Total</b>	:	<b>45 Marks</b>

### **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)
	<b>Total</b>	:	<b>75 Marks</b>

**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 x 5=10

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

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

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

**Question from each unit comprising of**

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

One question with a weightage of 5 Marks : 5 x 5 =25

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

**Continuous Internal Assessment Pattern**

**Theory**

**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
<b>Total</b>	:	<b>25 Marks</b>

**Part IV**

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

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

**MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE – CM23C04</b>					
<b>CLO1</b>	S	S	M	M	S
<b>CLO2</b>	S	S	M	M	S
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	S	M
<b>COURSE – CM23C05</b>					
<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	S	M	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE – CM23C06</b>					
<b>CLO1</b>	S	M	S	S	M
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	M	S	S	M
<b>CLO4</b>	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 <sup>th</sup> 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

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

### Mapping with Programme Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	S	M	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	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

<b>S.No</b>	<b>Author Name</b>	<b>Book Name</b>	<b>Publisher</b>	<b>Year and Edition</b>
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	15 <sup>th</sup> Edition 2017

### Reference Books

<b>S.No</b>	<b>Author Name</b>	<b>Book Name</b>	<b>Publisher</b>	<b>Year and Edition</b>
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	6 <sup>th</sup> Edition 2018
2.	Gary Dessler	Human Resource	Prentice Hall Of India	16 <sup>th</sup> Edition 2020

		Management		
3.	Rao V.S.P	Human Resource Management	Excel Books	2 <sup>nd</sup> 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

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

<b>CLO</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
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

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
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**

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

**Reference Books**

<b>S. No.</b>	<b>Authors</b>	<b>Title of the Book</b>	<b>Publishers</b>	<b>Year of Publication</b>
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