



**PSGR
Krishnammal College for Women**



DEPARTMENT OF B COM (AM) & (FS)

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

BACHELOR OF COMMERCE WITH FINANCIAL SERVICES

2023– 2026



PROGRAMME LEARNING OUTCOMES (PLO's)

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

- PLO1:** Indulge in financial service job market, with a variety of organizations including banks, investment and insurance companies.
- PLO2:** Develop their skills for a successful independent financial services consulting.
- PLO3:** Analyze the firm's performance to determine its strengths and weakness, and be able to utilize financial analysis to improve their performance.
- PLO4:** Impart practical exposure on forecasting a firm's financial analysis to improve their performance.
- PLO5:** Apply the financial instruments in managing the risk of investing and hedging activity at individual and corporate level.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

- PSO1:** To integrate knowledge, skills & attitude that will sustain an environment of Learning and creativity among the students with an assurance for good careers.
- PSO2:** To cater to the manpower needs of companies in accounting, taxation, business laws, banking, insurance, financial services analysis and management.
- PSO3:** To enable them to apply the financial instruments in managing the risk of Investing and hedging activity at the individual and the corporate level.



**BACHELOR OF COMMERCE WITH FINANCIAL SERVICES
2023 – 2026 BATCH**

Scheme of Examination

(Applicable to students admitted during the academic year 2023- 24 onwards)

Semester	Part	Subject Code	Title of the Paper	Course Type	Instr.Hrs /Week	Contact Hrs	TutorialHrs	Duration of Exam	Examination Marks			Credits
									CIA	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I–Tamil I/Hindi I/ French 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	Principles of Accounting	CC	5	73	2	3	25	75	100	3
	III	FS23C02	Principles of Marketing	CC	4	58	2	3	25	75	100	3
	III	CM23C03	Business Management & Ethics	CC	5	73	2	3	25	75	100	3
	III	TH23A07	Allied I - Mathematics forCommerce	GE	6	88	2	3	25	75	100	4
	IV		NME23B1 NME23A1	Basic Tamil I Advanced Tamil I	AEC	2	28	2	-	100	-	100
NME23ES			Foundation Course I –Introduction to Entrepreneurship	AEC	2	30	-	3	100	-	100	
II	I	TAM2302A HIN2302A FRE2302A	Language– IITamil II Hindi II French II	Lan	4	58	2	3	25	75	100	3
	II	ENG2302A	English Paper II	Eng	4	58	2	3	25	75	100	3
	III	CM23C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
	III	CM23C05	Human Resource Management	CC	5	73	2	3	25	75	100	3
		FS23C06	Business Law	CC	4	58	2	3	25	75	100	4
	III	TH23A08	Allied- Statisticsfor Commerce	GE	6	88	2	3	25	75	100	4
	IV			** (Online Course - selfstudy)	AEC	--	--	--	--	--	--	-
NME23B2/ /NME23A2			*Foundation Course Basic Tamil II Advance Tamil II (outside Regular class Hours)	AEC	2*	--	--	--	100	--	100	Gr.

V	23PECM1	Professional English for Commerce and Management	AEC	2	25	5	--	100	--	100	2
VI		Personality Development Programme		-	-	-	-	-	-	-	-
VI	NM23GAW	General Awareness		Self-Study	--	--	Online Test	100	--	100	Gr.

(Applicable to students admitted during the academic year 2023-2024 onwards)

**Outside regular class hours

CC– Core Courses

GE–Generic Elective

SEC - Skill Enhancing Course

CA–Continuous Assessment

ESE - End Semester Examination

AEC– Ability Enhancing Course

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

2023-2024 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		:	45Marks

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

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 x 5 = 10
 One question with a weightage of 5 Marks (Internal Choice at the same CLO level): 5 x 5 = 25

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 =25One

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
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 LEARNING 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 – FS23C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
COURSE – CM23C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S
COURSE–CM23C04					

CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE-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
COURSE-23PECM1					
CLO1	L	M	S	S	S
CLO2	L	L	S	M	M
CLO3	M	L	M	L	M
CLO4	L	M	M	L	M
CLO5	L	M	M	M	M

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM23C01	PRINCIPLES OF ACCOUNTING	Theory	73	2	-	3

Preamble

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

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

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

Unit II (14 Hrs)

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

Unit III (15 Hrs)

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

Unit IV (15 Hrs)

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

Unit V (15 Hrs)

Depreciation (excluding change in method of depreciation) - Investment Account (AS-13).

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2021

Reference Books

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

Skill Components

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

Course Designers

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
FS23C02	PRINCIPLES OF MARKETING	Theory	58	2	-	3

Preamble

- To integrate the knowledge and skill, to uphold an environment of learning and creativity in the field of marketing and 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 pursue 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 Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (12 Hrs)

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives Difference between Selling and marketing – 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 (11 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-Kinds of Pricing. Branding- Labelling –Packaging.

Unit III (12 Hrs)

Promotion Mix: Sales Promotion – Objectives – Factors influencing sales promotion – Kinds. Advertising – Objectives – Functions – Advantages – Limitations – Types of Advertising Difference between Advertising and Sales promotion. Physical Distribution Mix: Middlemen in Distribution-Wholesalers-Retailers - Functions – Kinds – Importance.

Unit IV (12 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 – Use of Plano gram in marketing.

Unit V (11 Hrs)

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.

Text Book

S. No	Authors	Title	Publishers	Year and Edition
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 and Edition
1.	Dr.N.Rajan Nair & Sanjith R.Nair	Marketing	Sultan Chand & Sons	2018reprint
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 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.
- Identifying the ethics and green initiative followed in packaging and labeling of a product
- Preparing an advertisement copy for a product

Course Designer

1. Dr.K.Pavithra, Assistant Professor
2. Mrs. M.Shobana, Assistant Professor

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
CM23C03	BUSINESS MANAGEMENT AND ETHICS	Theory	73	2	-	3

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
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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 Hrs)

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

Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture
- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization

- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

Course Designers:

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

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
NME23ES	INTRODUCTION TO ENTREPRENEURSHIP	Theory	30	-	-	2

Unit I (6 Hrs)

Introduction: Entrepreneurship-Introduction-Factors-Barriers-Entrepreneurial Traits and Types- Steps for starting a Small Industry- MSMEs – Social entrepreneurship.

Unit II (6 Hrs)

Entrepreneurship Development Programmes-Institutional Framework (IFCI,ICICI,IDBI,IRBI,EXIM Bank,NSIC,SIDBI,SFC,SIPCOT AND TIIC)- Role of Incentives and Subsidies

Unit III (6 Hrs)

Innovation - Types –Role- Creative Problem Solving -Incubators - Angel Investors - Venture Capital.

Unit IV (6 Hrs)

Intellectual Property-Meaning-Copy Right Registration-Patents-Trademark-Design and Procedure for registration.

Unit V (6 Hrs)

Project Preparation - Project identification and Classification - Project Formulation-Project Appraisal- Project Report Presentation.

Text Books

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Gupta. C.B and Srinivasan.N. P	Entrepreneurial Development	Sultan Chand and Sons	2020
2	Sauhari Vinnie and Bhushan Sudhashu	Innovation Management	Oxford	2014

Reference Books

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1	Kolb Bonita M	Entrepreneurship for the creative and cultural industries	Routledge	2015
2	P.T.Vijayashree & M.Alagammai	Entrepreneurship and Small Business Management	Margham	2020

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23C04	FINANCIAL ACCOUNTING	CORE	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 (15 Hrs)

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 (14 Hrs)

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(VoII)	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

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

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM23CO5	HUMAN RESOURCE MANAGEMENT	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 frame work 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 (14 Hrs)

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 (15 Hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make induction effective. **Employee Training – Concept – Need –Importance- Types –Objective – Evaluating training effectiveness. Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful –Career Development.**

Unit IV (15 Hrs)

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 (15 Hrs)

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
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House-Noida	6 th Edition 2018
2.	Gary Dessler	Human Resource Management	Prentice Hall of India	16 th Edition 2020
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 organization

Pedagogy

- Power Point presentations, Group Discussion, Seminar, Quiz, Assignment

Course Designers

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

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
FS23C06	BUSINESS LAW	CORE	58	4	-	4

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 Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO 5
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 (12 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 (11 Hrs)

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

Unit III (12 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. **Bailment & Pledge – Rights & Duties of Bailor & Bailee.**

Unit IV (12 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – **Rules Regarding Passing of Property in Goods**– Conditions & Warranties - 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 (11 Hrs)

Contract of Insurance - Principles of Insurance – functions, features & Types of Life Insurance , Fire insurance, **Marine Insurance - IRDA and its functions.**

Text Book

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

Reference Books

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

Skill Components

- 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.
- Analyze 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

1. Dr.G.Rekha, Assistant Professor.
2. Ms.K.JanciJenitha, Assistant Professor.

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
23PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	AEC	25	5		2

Objectives

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

Course Learning Outcomes

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium, L- Low

Syllabus**UNIT 1: COMMUNICATION****5 hours**

Listening: Listening to audio text and answering question-Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific – Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION**5 hours**

Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets. **Writing:** Process Description –Compare and Contrast Paragraph-Sentence Definition andExtended 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 (Subjectspecific)

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.

Text Book

S. No.	Authors	Title of the Book	Publishers	Year of Publication
1	Tamil Nadu State Councilfor Higher Education (TANSCHE)	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