

SYLLABI
Programme: B.COM
For the Candidates admitted from the academic year 2019-2020 onwards

NEHRU MEMORIAL COLLEGE

(AUTONOMOUS)

(Nationally Accredited with 'A' Grade)

PUTHANAMPATTI – 621007

TIRUCHIRAPPALLI - DT



SYLLABUS

BACHELOR OF COMMERCE [B.COM.]

Under Graduate (UG) Programmes
Choice Based Credit System [CBCS] Pattern
(Candidates admitted from the year 2019 onwards)

**PG & RESEARCH DEPARTMENT OF
COMMERCE**

2019

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards
NEHRU MEMORIAL COLLEGE (AUTONOMOUS)
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 PUTHANAMPATTI – 621007
 UG PROGRAMME (COMMERCE) – COURSE STRUCTURE (CBCS)
 (For the Candidates admitted from 2019 – 2020 onwards)

PART	COURSES	NO. OF COURSES	NO. INST HRS.	TOT. CREDITS	REMARKS
I	TAMIL	4	24	12	I – IV SEMESTER
II	ENGLISH	4	24	12	I – IV SEMESTER
III	MAJOR/CORE	15	80	61	I – VI SEMESTER
	ELECTIVE I, II, III	3	15	15	V, VI SEMESTER
	ALLIED – I YR	3	14	12	I, II SEMESTER
	ALLIED – II YR	3	11	12	III, IV SEMESTER
IV	SKBC I, SKBC II	2	4	4	II, III SEMESTER
	NMEC I, NMEC II	2	4	4	IV, V SEMESTER
	SOFT SKILLS	1	-	2	IV SEMESTER
	GENDER STUDIES	1	-	1	III SEMESTER
	VALUE EDUCATION	1	2	2	I SEMESTER
	ENVIRONMENTAL STUDIES	1	2	2	II SEMESTER
	EXTN. ACTIVITIES	1	-	1	VI SEMESTER
TOTAL		41	180	140	-
Extra Credit Course(Offered by College)					
	COMPREHENSIVE	1	-	4	-
	SKBC III	1	-	2	-
TOTAL				146	

SYLLABI

Programme: B.COM

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PUTHANAMPATTI – 621007

UG Programme (Commerce) – Curriculum Framework

(For the Candidates admitted from 2019 – 2020 onwards)

Sem.	Code	Title	Hrs/Wk	Credits	Marks		
					Int.	Ext.	Ext.
I	LC	Language Course (Tamil) I	6	3	25	75	100
	ELC	English Language Course I	6	3	25	75	100
	CC	Core Course I	6	4	25	75	100
	CC	Core Course II	5	4	25	75	100
	AC	Allied Course I	5	4	25	75	100
	VE	Value Education	2	2	25	75	100
	Total		6	30	20	150	450
II	LC	Language Course(Tamil) II	6	3	25	75	100
	ELC	English Language Course II	6	3	25	75	100
	CC	Core Course III	5	4	25	75	100
	AC	Allied Course II	5	4	25	75	100
	AC	Allied Course III	4	4	25	75	100
	EVS	Environmental Studies	2	2	25	75	100
	SKBC	Skill Based Course I	2	2	25	75	100
Total		7	30	22	175	525	700
III	LC	Language Course(Tamil) III	6	3	25	75	100
	ELC	English Language Course III	6	3	25	75	100
	CCL	Core Course IV	6	4	40	60	100
	AC	Core Course V	5	4	25	75	100
	AC	Allied Course IV	5	4	25	75	100
	SKBC	Skill Based Course II	2	2	25	75	100
	GS	Gender Studies	-	1	-	100	100
Total		7	30	21	165	535	700

SYLLABI
Programme: B.COM
For the Candidates admitted from the academic year 2019-2020 onwards

Sem.	Code	Title	Hrs/Wk	Credits	Marks		
					Int.	Ext.	Tot.
IV	LC	Language Course (Tamil) IV	6	3	25	75	100
	ELC	English Language Course IV	6	3	25	75	100
	CC	Core Course VI	6	4	25	75	100
	CC	Core Course VII	4	3	25	75	100
	AC	Allied Course V	3	4	25	75	100
	AC	Allied Course VI	3	4	25	75	100
	NMEC	Non Major Elective Course I	2	2	25	75	100
	SSC	Soft Skill Course	-	2	-	100	100
	Total	8	30	25	175	625	800
V	CCL	Core Course VIII	6	5	40	60	100
	CC	Core Course IX	5	4	25	75	100
	CC	Core Course X	6	4	25	75	100
	CC	Core Course XI	6	5	25	75	100
	EC	Elective Course I	5	5	25	75	100
	NMEC	Non Major Elective Course II	2	2	25	75	100
	Total	6	30	25	165	435	600
VI	CC	Core Course XII	5	4	25	75	100
	CC	Core Course XIII	5	4	25	75	100
	CC	Core Course XIV	5	4	25	75	100
	CC	Core Course XV	5	4	25	75	100
	EC	Elective Course II	5	5	25	75	100
	EC	Elective Course III	5	5	25	75	100
	EA	Extension Activities	-	1	-	-	-
	Total	7	30	27	150	450	600
TOTAL	41	180	140	980	3020	4000	

***Exam at the end Academic Year**

SYLLABI
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UG Programme (Commerce) – Curriculum Framework
 (For the Candidates admitted from 2019 – 2020 onwards)

Sem.	Part	Code	Title of the Course	Hrs/ Wk	Credits	Marks		
						Int.	Ext.	Ext.
I	I		LC I - Tamil I	6	3	25	75	100
	II		ELC II - English I	6	3	25	75	100
	III		CC I – Business Accounting	6	4	25	75	100
			CC II – Business Environment and Ethics	5	4	25	75	100
			AC I – Business Economics	5	4	25	75	100
	IV		VE - Value Education	2	2	25	75	100
	Total			6	30	20	150	450
II	I		LC II – Tamil II	6	3	25	75	100
	II		ELC II - English II	6	3	25	75	100
	III		CC III – Statistical Methods	5	4	25	75	100
			AC II – Modern Banking Practices	5	4	25	75	100
			AC III – Principles of Marketing	4	4	25	75	100
	IV		SKBC I – Commercial Correspondence	2	2	25	75	100
			Environmental Studies	2	2	25	75	100
Total			7	30	22	175	525	700
III	I		LC III - Tamil III	6	3	25	75	100
	II		ELC III - English III	6	3	25	75	100
	III		CCL IV – Computer Application in Business	6	4	40	60	100
			CC V – Auditing Principles and Practice	5	4	25	75	100
			AC IV – Commercial Law	5	4	25	75	100
	IV		SKBC II – Advertising and Salesmanship	2	2	25	75	100
			GS - Gender Studies	-	1	25	75	100
Total			7	30	21	165	535	700

SYLLABI

Programme: B.COM

Sem.	Part	Code	Title	Hrs/Wk	Credits	Marks		
						Int.	Ext.	Tot.
IV	I		LC IV - Tamil IV	6	3	25	75	100
	II		ELC IV - English IV	6	3	25	75	100
	III		CC VI – Financial Accounting	6	4	25	75	100
			CC VII –Introduction of GST	4	3	25	75	100
			AC V –Company Law	3	4	25	75	100
			AC VI – Business Management	3	4	25	75	100
	IV		NMEC I – Fundamentals of Accounting	2	2	25	75	100
			SSC - Soft Skill Course	-	2	-	100	100
		Total	8	30	25	175	625	800
V	III		CCL VIII – Computerized Accounting	6	5	40	60	100
			CC IX – Cost Accounting	5	4	25	75	100
			CC X – Income Tax Law and Practice	6	4	25	75	100
			CC XI – Corporate Accounting	6	5	25	75	100
			EC I**	5	5	25	75	100
	IV		NMEC II – General Commercial Knowledge	2	2	25	75	100
	Extra Credit		EXCL 1 – R Programme	2	2	-	100	100
		Total	6+1	30 +2	25+2	165	535	600 +100
VI	III		CC XII – Management Accounting	5	4	25	75	100
			CC XIII –Financial Management	5	4	25	75	100
			CC XIV – Entrepreneurial Development	5	4	25	75	100
			CC XV – Industrial Relations and Regulations	5	4	25	75	100
			EC II**	5	5	25	75	100
			EC III**	5	5	25	75	100
	IV		Extension Activities	-	1	-	-	-
	Extra Credit		EXC 2 – Group Project	-	2	50	50	100
		Total	7+1	30	27+2	150+50	450+100	600+100

SYLLABI

Programme: B.COM

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TOTAL	41+2	180+4	140+4	980+ 50	3020+ 150	4000+ 200
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***Exam at the end Academic Year**

****EC - Elective Course[s]:**

Sem	Elective Code	Course
V	EC I	Services Marketing Principles and Practice of Insurance
VI	EC II	Financial Markets and Services International Trade and Export Management
	EC III	Fundamentals of Capital Markets Human Resource Management

EXC –Extra Credit Course[s]:

Sem	Course
V	R Programme
VI	Group Project

SYLLABI

Programme: B.COM

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Bloom's Taxonomy Based Assessment Pattern

Knowledge Level

K1 – Acquire;	K2 – Understanding;	K3 – Apply;	K4 – Evaluate;	K5 – Analyze
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1. Part I, II&III

(a) Theory (External + Internal = 75 + 25 = 100marks)

External					
Knowledge Level	Section	Marks	Hrs	Total	Passing Mark
K1,K2	A(Answer all)	$10 \times 2 = 20$	3	75	30
K2,K3,K4	B(Either or pattern)	$5 \times 5 = 25$			
K2,K3,K4,K5	C(Answer 3 out of 5)	$3 \times 10 = 30$			
Internal					
Components		Conversion	Hrs	Total	Passing Mark
CIA 1	75	10	3	25	10
CIA 2	75	10	3		
Assignment/Seminar	20	5	-		
Total				100	40

(b) Lab (External + Internal = 60 + 40 = 100 marks)

External					
Knowledge Level	Section	Marks	Hrs	Total	Passing Mark
K3	Part A	20	3	60	30
K4	Part B	30			
K5	Record	10			
Internal					
Knowledge Level	Section	Marks	Hrs	Total	Passing Mark
K3, K4, K5	Model Practical	40	3	40	10
Total				100	40

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

(c) Theory/Lab (External + Internal = 75 + 25 = 100 marks)

External (Theory)					
Knowledge Level	Section	Marks	Hrs	Total	Passing Mark
K1,K2	A(Answer all)	10 × 2 = 20	3	75	36
K2,K3,K4	B(Either or pattern)	5 × 5 = 25			
K2,K3,K4,K5	C(Answer 3 out of 5)	3 × 10 = 30			
External (Lab)					
K3	Part A	30	3	75	28
K4	Part B	35			
K5	Record	10			
Total(External)				150/2=75	64
Internal (Theory)					
Components		Convert Marks	Hrs	Total	Passing Mark
CA 1	75	10	3	25	9
CA 2	75	10	3		
Assignment/Seminar	20	5	-		
Internal (Lab)					
Knowledge Level	Section	Marks	Hrs	Total	Passing Mark
K3, K4, K5	Practical	25	3	25	6
Total(Internal)				50/2=25	15
TOTAL				200/2=100	79

2. Part IV

External (Theory)					
Knowledge Level	Section	Marks	Hrs	Total	Passing Mark
K1, K2, K3	Answer 5 out of 8	100	3	100	40
External (Lab)					
Knowledge Level	Section	Marks	Hrs	Total	Passing Mark
K3, K4, K5	Practical & Record	100	3	100	40

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SYLLABUS REVISION 2019 – 2020 ONWARDS

Department : **COMMERCE**

Academic Programme Offered : **B.COM.**

Year of Implementation : **2019 – 2020 onwards**

OBE ELEMENTS

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: To attain professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.

PEO 2 :To imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup of a Small Scale Industry.

PROGRAMME OUTCOME (PO)

PO 1:To become knowledgeable in the subject of Commerce and apply the principles of the same to the needs of the Employer / Institution/ Enterprise / Society.

PO 2:To gain Analytical skills in the field of accounting and business

PO 3:To understand and appreciate professional ethics, community living and Nation building initiatives.

PO 4: To develop an understanding of commerce and apply the skills in a continuously changing business environment.

PO 5:To train the students with the much needed business education, so that they are more competitive for employment and higher education and they are work ready upon graduation

PO 6:To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

SYLLABI

Programme: B.COM

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PROGRAMME SPECIFIC OUTCOME (PSO)

PSO 1:To apply the knowledge of Commerce in the domain of Accounting/Business/Technology

PSO 2:To solve the complex problems in the field of Commerce with an understanding of the societal, legal and cultural impacts of the solution

PSO 3: To facilitate students with skills and abilities to become competent and competitive to be assured of good careers and job placements

PSO 4:To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively

PSO – 5:To develop self -confidence and awareness of general issues prevailing in the society

PSO – 6:To recognize and understand the ethical responsibility of individual and organization in the society

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

Part 1 Tamil - Proposed Course Structure under CBCS
(For the candidate admitted from the academic year 2019-2020 onwards)

Semester	Course	Course Title	Ins. Hrs/Week	Credits	Exam hrs	Int. Marks	Ext. Marks	Total
I	Language course 1 (LC 1)	செய்யுள் (இக்காலம்), சிறுகதை, பயன்முறைத் தமிழ், தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
II	Language course 2 (LC 2)	செய்யுள் (இடைக்காலம்), உரைநடை, தமிழ்ச் செம்மொழி வரலாறு, மொழிபெயர்ப்பியல், தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
III	Language course 3 (LC 3)	செய்யுள் (காப்பியங்கள்), கட்டுரை இலக்கியம், புதினம் , தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
IV	Language course 4 (LC4)	செய்யுள் (பழந்தமிழ் இலக்கியம்) நாடகம், தமிழ் இலக்கிய வரலாறு, கட்டுரை வரைவியல்	6	3	3	25	75	100
Total			24	12				400

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

இளநிலைப் பட்டப் படிப்பு (கலையியல், அறிவியல், வணிகவியல் மற்றும்
வணிக மேலாண்மையியல்)

முதலாமாண்டு : முதற்பருவம்

பகுதி 1 தமிழ் - தாள் 1

செய்யுள் (இக்காலம்), சிறுகதை, பயன்முறைத் தமிழ்,
தமிழ் இலக்கிய வரலாறு

பாட நோக்கம் (Course Objectives)

தன்னம்பிக்கை, பொறுப்புணர்வு, சமுதாய அக்கறை, மனித உறவுகளைப் போற்றுதல், சுற்றுச்சூழல் விழிப்புணர்வு, உலக அமைதி, அற உணர்ச்சி, தாய்மொழிப் பற்று முதலான இன்றைய இளம் தலைமுறையினருக்குத் தேவையான அடிப்படைப் பண்புகளைக் கற்பித்தல். இக்காலப் படைப்பிலக்கிய வகைமைகளை, படைப்பிலக்கியச் சூழல்களை, படைப்பாளர்களை அறிமுகம் செய்தல்.

பிழையின்றித் தமிழ் எழுதத் தேவையான அடிப்படைகளைக் கற்கச் செய்தல்.

பணித்தேர்வுகளுக்கு உதவக்கூடிய தமிழ்ப் பாடப்பகுதிகளைக் கற்பித்தல்.

அலகு - 1

1. பாரதியார் பாடல்கள் - புதுமைப்பெண் பா.எண்கள் 3,4,5,7,8
2. பாரதிதாசன் பாடல்கள் - எந்நாளோ
3. பெருஞ்சித்திரனார் - தமிழ் நெஞ்சம்
4. தமிழ் ஒளி - மழைக் காலம்
5. முருகுசுந்தரம் - சமுதாய தர்மம்
6. பொன்னடியான் - உள்ளம் உயர்....
7. முடியரசன் - மொழியுணர்ச்சி
8. முத்துலிங்கம் - எது தேசியம்
9. தமிழேந்தி - தொண்டின் பழம்
10. தாரா பாரதி - வெறுங்கை என்பது

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

11. இன்குலாப் – கவலையும் கண்ணீரும் நம்முடன் இருக்கட்டும்
12. நா.காமராசன் - காகிதப்பூக்கள்
13. ஈரோடு தமிழன்பன் – இப்போது நினைந்து
14. தேவதேவன் – நுனிக்கொம்பர் நாரைகள்
15. காசி ஆனந்தன் – தமிழ் மண் வளம்

அலகு – 2

1. அப்துல் ரகுமான் - ஆறாத அறிவு
2. தணிகைச்செல்வன் - சுகம் எங்கே
3. மீரா - உழவன்
4. மு.மேத்தா – கண்ணீரின் கதை
5. சிற்பி - தம்பி உனக்காக
6. வைரமுத்து – கூடு
7. அறிவுமதி - வலி
8. பழநிபாரதி – கண்ணில் தெரியுது வானம், இரத்தத்தின் நிறம் பச்சை
9. பிச்சினிக்காடு இளங்கோ – பகல் நீ, தஸ்லிமா நஸ்ரின்
10. இளம்பிறை – மகளிர் நாள் வாழ்த்துகள், ஆசைகள்
11. சக்தி ஜோதி - நிலவென்று சொல்லாதே, பெண்
12. பாவலர் வையவன் – முறிந்த சிறகு, பாதை மறந்த போதை
13. தாமரை – என்னையும் அழைத்துப் போ, ஒரு கதவும் கொஞ்சம்
கள்ளிப்பாலும்
14. ந.வீ.விசயபாரதி - தன்னம்பிக்கைத் தாமரைகள், புன்னகை மந்திரம்,
அன்புள்ள அம்மா
15. அ.வெண்ணிலா - ஆதியில் சொற்கள் இருந்தன

அலகு : 3

சிறுகதை – சிறுகதை மலர்

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

அலகு : 4

பயன்முறைத் தமிழ்

பிழைகளும், திருத்தங்களும் - வலிமிகுதல், வலி மிகாமை,

மயங்கொலி எழுத்துகளின் வேறுபாடுகள் - தமிழில் பிறமொழிச் சொற்கள்

அலகு : 5

தமிழ் இலக்கிய வரலாறு – இக்காலம்

கற்றல் விளைவுகள் (Course Outcome)

மாணவர்கள் வாழ்வியல் கூறுகளை அறிந்துகொள்வதோடு,
நற்பண்புகளை வளர்த்துக்கொள்வர்.

இன்றைய இலக்கியப் படைப்புச் சூழலை அறிந்து கொள்வதால்
படைப்பிலக்கியவாதிகளாகும் ஆற்றல் பெறுவர்.

சமுதாய, அரசியல், சூழலியல் விழிப்புணர்வு பெறுவர்.

தாய்மொழியில் திறன் பெறுவர்.

பணித்தேர்வுகளுக்கு உரிய தமிழ்த்திறன் பெறுவர்.

பாட நூல்கள்

1. செய்யுள் திரட்டு, தமிழ்த்துறை வெளியீடு.
2. சிறுகதை மலர் - பிரமி பதிப்பகம், திருச்சி-21.
3. பயன்பாட்டுத் தமிழ் (இலக்கணக் கையேடு), தமிழ் நாதன் பதிப்பகம், சென்னை - 110.
4. தமிழ் இலக்கிய வரலாறு,
முனைவர் கோ.பாக்கியவதி, முனைவர் க.சுந்தரபாண்டியன்,
பிரமி பதிப்பகம், திருச்சி-21.

SYLLABI
Programme: B.COM
For the Candidates admitted from the academic year 2019-2020 onwards

B.A/B.SC/B.COM/ BCA/BBA PART II ENGLISH COURSE PATTERN (FROM 2019-2020)

Sem.	Course	Course Title	Hrs / Week	Credits	MAX.MARKS		
					Int.	Ext.	Total
I	Core Course I	English For Communication I	6	3	25	75	100
	Core Course II	English For Communication II	6	3	25	75	100
	Core Course III	English For Communication III	6	3	25	75	100
	Core Course IV	English For Communication IV	6	3	25	75	100
		TOTAL		24	12	200	300

Programme Educational objectives (PEO)

Programme Educational Objectives are broad statements that describe the career and professional accomplishments that the program is preparing the graduates to achieve. PEO's are measured 4-5 years after graduation. The PEO is measured through employer satisfaction survey (yearly), alumni survey and placement records.

PEO 1: Learners will participate in critical conversations and prepare, organize, and deliver their work to the public

PEO 2: They will appreciate the literary works.

PEO 3: The Graduates will attain phonological and morphological aspects of English.

PEO 4: Learners can express a thorough command of English and its linguistic structures.

Program Outcome (PO)

The POs are narrower statements that describe what the students are expected to know and be able to do by the time of graduation. POs are based on relevance.

PO 1 Become knowledgeable in the subject of English for Communication and apply the principles of the same to the needs of the Employer/Institution/Enterprise/Society.

PO 2: Gain Analytical skills in the field/area of English for Communication.

PO 3: Understand and appreciate professional ethics, community living and Nation Building initiatives.

PO 4: Develop language learning skills like Listening, Speaking, Reading and Writing.

PO 5: Making the Learners to realize their own Identity.

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards
PROGRAMME SPECIFIC OUTCOME (PSO)

PSOs are Statement that describe what the graduates of a specific educational Programme should be able to

PSO1: Design solution to overcome Communication Problems.

PSO 2: Apply Ethical Principles and Commit to Professional Ethics and Responsibilities.

PSO 3: Recognize the need of Extensive Reading Skills.

PSO 4: function as a team and an individual member amicably with other co-workers.

PSO 5: Use English effectively in formal and informal situations.

PSO 6: Develop vocabulary and communicative skills.

Course Code & Title	ENGLISH FOR COMMUNICATION - I		
Class	<u>I YEAR</u>	Semester	<u>I</u>
Cognitive Level	K – 1 Acquire K – 2 Understand K – 3 Apply K – 4 Evaluate K – 5 Analyze		
Course Objectives	The Course aims <ul style="list-style-type: none"> • To expose students to effective communication in the form of prose • To make the learners aware of social issues • To help them to know great personalities • To make them aware of dangers from human carelessness • To help them realize the need for honesty 		
UNIT	Content	No. of Hours	
I	1.Spoken English and Broken English: G.B.Shaw 2. Give us a Role Model : Dr. A.P. J. Abdul Kalam		
II	Water-The Elixir of Life : Sir C. V. Raman No Guarantee Please No Longer : A Newspaper Article		
III	I have a Dream : Martin Luther King Jr. The Gettysburg Address : Abraham Lincoln		
IV	Mosquitoes : Article Polluting the World :Article		

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

V	A Little Incident : Lu Hsun Jimmy Valentine : O. Henry	
	GRAMMAR: 1. Articles 2. Preposition 3. Adjective 4. Adverb	
Reference	Lessons will be edited and compiled.	
Course Outcomes	On completion of the course, students should be able to CO 1: communicate effectively CO 2: aware of social issues CO 3: know great personalities. CO 4: aware of dangers from human carelessness. CO 5: know the need for honesty	

Mapping of COs with PSOs & POs:

CO/PO	PO					PSO					
	1	2	3	4	5	1	2	3	4	5	6
CO1	S	M	S	M	M	M	S	S	M	M	S
CO2	S	M	M	M	M	S	M	S	M	M	M
CO3	S	M	S	M	M	M	S	S	M	M	S
CO4	S	M	M	M	M	S	M	S	M	M	M
CO5	S	M	S	M	M	M	S	S	M	M	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

Course Code & Title	CC I - BUSINESS ACCOUNTING		
I B.Com	Semester – I	Credits : 4	Hrs / Wk : 6
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ✎ Bring into lime-light the students’ aptitude about Accounting ✎ Make the students to understand the accounting principles and its application in business 		

UNIT	Content	No. of Hours
I	FINAL ACCOUNTS FOR SOLE TRADERS Final Accounts of Sole Trader – Adjustments: Outstanding – Prepaid Income and Expenditure – provision on Debtors and Creditors – Interest on Capital and Drawings – Depreciation	16
II	ACCOUNTS OF NON-TRADING CONCERN Accounts of Non-trading Concerns – Bills of Exchange	16
III	BRANCH ACCOUNTS Branch Accounts – Departmental Accounts (including Foreign branch and Independent Branch)	15
IV	DEPRECIATION ACCOUNTS Depreciation – Meaning – Causes – Methods – Straight Line method – Diminishing Balance method – Annuity method – Sinking Fund method – difference between provision and reserves	15
V	HIRE PURCHASE AND INSTALLMENT SYSTEM Hire-purchase and Installment Purchase System – Meaning of Hire-purchase Contract, Legal Provisions regarding Hire-purchase Contract – Accounting Records for Goods of Substantial Sale Value and Accounting Records for Goods of Small Values – Installment Purchase	16

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

	System After Sales Services	
[Note: Theory: 20% Problem: 80%]		
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. Shukla M.C, Grewal S and Gupta S.C : “<i>Advanced Accounting</i>” S.Chand& Co., - New Delhi 2. Gupta R.L and Radhaswamy .M : “<i>Financial Accounting</i>” S.Chand& Co., New Delhi <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. Maheswari S.N &Mahershwary S.K: “<i>Fundamentals of Accounting</i>” Vikas Publishing – New Delhi 2. T.P.Gosh : “<i>Fundamentals of Accounting</i>” Sulthan Chand & Sons, New Delhi 3. “<i>Compendium of Statement of Standards of Accounting</i>” – The Institute of Chartered Accountants (ICA), New Delhi 4. P.C. Tulasian, “<i>Introduction to Accounting</i>” – Pearson Editions <p>Website[s]:</p> <ol style="list-style-type: none"> 1. http://www.ddegjust.ac.in/studymaterial 2. https://www.saylor.org/site/textbooks/FinancialAccounting. 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO – 1: recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.</p> <p>CO – 2: get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.</p> <p>CO – 3: apply students’ demonstrate skills in critical-thinking and problem-solving</p> <p>CO – 4: evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions</p>	

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	S	M	S	M	S	M	S	S	M	M
CO2	S	M	M	M	S	W	M	S	M	S	M	W
CO3	S	S	S	S	S	M	M	S	W	M	M	M
CO4	M	M	S	S	S	S	M	S	M	M	M	W

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

Course Code & Title	CC II - BUSINESS ENVIRONMENT AND ETHICS		
I B.Com	Semester – I	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ☞ Provide knowledge of the environment in which businesses operate the economic operational and financial framework with particular application to the transaction of insurance business. ☞ Examines the principles and practice of business ethics and CSR 		

UNIT	Content	No. of Hours
I	BUSINESS ENVIRONMENT Business and its environment: Nature of business – Scope of business – Objectives of business – Business environment- Importance – Dimensions of business environment: Economic, Social, Cultural, Political, Legal, Demographic, Natural and Technological environment.	13
II	ECONOMIC AND POLITICAL ENVIRONMENT Economic and Political Environment: Economic systems – Capitalism – Socialism – Mixed economy - Features, merits and limitations of each system – Role of Government in business : Regulatory role , Promotional role , Entrepreneurial role and Planning role – Constitution of India – The Preamble – The Fundamental Rights – The Directive Principles.	13
III	INDUSTRIAL POLICY RESOLUTIONS IN INDIA Industrial policy Resolutions in India: Meaning – Need & Importance of Industrial policy - Industrial Policy Resolutions 1948 and 1956 – The New Industrial policy 1991 – Features – Liberalization, Privatization and Globalization (LPG): Features of LPG – Merits and Demerits of LPG	13

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

IV	<p>SOCIAL RESPONSIBILITY OF BUSINESS</p> <p>Social Responsibility of Business: Concept of Social responsibility – Nature and guidelines for social responsibility - Responsibility towards shareholders, employees, customer, Government and community – Social Investment</p>	13
V	<p>BUSINESS ETHICS AND VALUES</p> <p>Business Ethics and values: Concept of Business Ethics – Nature – Elements - Need for ethics in business – factors governing business ethics – Concept of corporate values – Importance of values in business</p>	13
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. Francis Cherunilam, “<i>Business Environment</i>” – Himalaya Publishing House, New Delhi (Ed.2008) <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. Rudder Dutt&Sundaram.KPM, “<i>Indian Economy</i>” – S.Chand& Com., New Delhi (Ed.2007) 2. Michael V.P, “<i>Business Policy and Environment</i>” – S.Chand& Co., New Delhi (Ed.2009) 3. Raj Agarwal, “<i>Business Environment</i>” – Excel Books, New Delhi (Ed.2004) 4. Mishra SK. and Puri VK. “<i>Economic Environment of Business</i>” – Himalaya Publishing House, New Delhi (Ed.2009) <p>Website[s]:</p> <ol style="list-style-type: none"> 1. http://download.nos.org 2. https://greylifestyle.com/introduction-to-business-environment 3. https://www.slideshare.net/business-ethics 	

SYLLABI
Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO – 1: explain the various dimensions of business environment</p> <p>CO – 2: outline how an entity operates in a business environment</p> <p>CO – 3: discuss the effects of government policy on the economic environment</p> <p>CO – 4: identify the ethical practices of business</p>
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	W	M	S	M	S	S	M	W	S
CO2	S	W	M	W	M	S	M	W	S	M	M	M
CO3	M	M	W	S	W	M	S	M	M	S	M	S
CO4	S	S	S	M	S	M	S	M	S	S	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

Course Code & Title	AC I - BUSINESS ECONOMICS		
I B.Com	Semester – I	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ✎ Provide the student with a method of looking at the world of microeconomics through the eyes of an economist and from the perspective of a business person. ✎ Make the students understand the importance and application of economic analysis to business decision making. 		

UNIT	Content	No. of Hours
I	INTRODUCTION TO ECONOMICS Introduction to Economics- Definition of Business Economics–Nature and Scope of Business Economics – Basic tools in Managerial Economics	13
II	DEMAND FORECASTING Law of Demand - Determinants of Demand– Demand Distinction – Indifference Curve Analysis – Consumer's Equilibrium-Elasticity of Demand – Types – Measurement - Demand Forecasting – Methods – Consumer Surplus.	13
III	COST OUTPUT RELATIONSHIP Cost Concepts -Cost Output Relationship – Production Function – Isoquants – Law of Returns- Law of Variable Proportion – Returns to Scale – Producer's Equilibrium- Least Cost Combination.	13
	MARKET STRUCTURE Market Structure: Price and Output Determination under Perfect	

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

IV	Competition – Monopoly – Discriminating Monopoly – Monopolistic Competition – Oligopoly.	13
V	PRICING POLICY AND NATIONAL INCOME Pricing Policy and National Income: Objectives of Pricing Policy – Pricing Methods –National Income – Definition – Concepts of National Income– Methods of Calculating National Income- Uses – Limitations.	13
Reference	<p>Text Book[s]:</p> <p>1. Sankaran,S. (2013), “<i>Business Economics</i>” - Margham Publishers, Chennai.</p> <p>Reference Book[s]:</p> <p>1. AhujaH.L, “<i>Business Economics</i>” - Sultan Chand and Sons Ltd., New Delhi 2.Lekhi,R.K, “<i>Business Economics</i>” – [Reprint 14,2nd Revised Editions] - Kalyani Publishers, New Delhi</p> <p>Website[s]:</p> <p>1. https://www.studocu.com/business-economics 2. http://www.ddegjust.ac.in/studymaterial 3. http://studentzone-ngasce.nmims.edu/content/Business</p>	
Course Outcomes	<p>On completion of the course, students should be able to do</p> <p>CO – 1: recollect the functional areas of economics.</p> <p>CO – 2: understand the basic tools applied in the business economics.</p> <p>CO – 3: apply the various techniques for identifying the market condition of a firm.</p> <p>CO – 4:analyze the concept of economics equilibrium and implications of the business cycle.</p>	

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	W	M	S	M	W	M	W	S	S	M	M	S
CO2	M	M	M	M	M	M	M	W	M	M	M	S
CO3	M	M	M	S	S	S	W	M	M	S	M	W
CO4	S	W	M	M	M	W	S	W	W	S	W	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

இளநிலைப் பட்டப் படிப்பு (கலையியல், அறிவியல், வணிகவியல் மற்றும்
வணிக மேலாண்மையியல்)

Semester	Course	Course Title	Ins. Hrs/Week	Credits	Exam hrs	Int. Marks	Ext. Marks	Total
I	Value Education (VE)	வாழ்வியல் கல்வியும் மனித உரிமைகளும் (Value Education and Human Rights)	2	1	3	-	100	100

முதலாமாண்டு : முதற்பருவம்

**வாழ்வியல் கல்வியும் மனித உரிமைகளும்
(Value Education and Human Rights)**

பாட நோக்கம் (Course Objectives)

தனித்திறன் மேம்பாடு, தன்னம்பிக்கை, நாட்டுப்பற்று, சமுதாயப் பொறுப்புணர்வு, மனித உறவுகளைப் போற்றும் பண்பு, அறச்சிந்தனை முதலான இன்றைய இளம் தலைமுறையினருக்குத் தேவையான அடிப்படை வாழ்வியல் பண்புகளைக் கற்பித்தல்.

கவலை, சினம், பொறாமை, சோம்பல் முதலான தீமை தரும் பண்புகளை விலக்கச் செய்தல். உடல்நலத்தில் அக்கறை கொள்ளச் செய்தல்.

மனித உரிமைகளை அறியச் செய்தல்.

அலகு :1

வாழ்வியல் கல்வி : திறன் மேம்பாடும் உயர் பண்புகளும்

கல்வி, வாழ்வியல் கல்வியின் நோக்கம் - வாழ்வியல் கல்வியின் பரிணாம வளர்ச்சி - வாழ்வியல் கல்வியின் கூறுகள் - சுய முன்னேற்றம் - திறன் மேம்பாடு - உயர்பண்புகள் - தன்மதிப்பீடும் சுயபரிசோதனையும் - பாலினச் சமத்துவத்தை உளமாரப் பின்பற்றுதல் - மாற்றுத் திறனாளிகள், மனவளம் குன்றியோர், வயதில் பெரியவர்கள், அனுபவசாலிகள், சான்றோர்கள், குடும்ப உறுப்பினர்கள், அருகில் வசிப்பவர்கள்,

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

சுற்றத்தார், உடன் பணியாற்றுவோர் இவர்களுக்கு மதிப்பளித்தல் - நற்பண்புகளும் நடத்தை உருவாக்கமும் - உண்மை - ஆக்கத்திறன் - தியாகம் - நேர்மை - கட்டுப்பாடு - உதவி செய்யும் மனப்பான்மை - சகிப்புத்தன்மை - அறிவியல் கண்ணோட்டம்

அலகு : 2

தேசிய, உலக முன்னேற்றத்திற்கான வாழ்வியல் கல்வி

தேசம், சர்வ தேசங்கள் குறித்த எண்ணங்கள் - நமது நாடு - அரசமைப்பு - மக்களாட்சித் தத்துவம் - சமதர்மம் - மதச்சார்பின்மை - சமத்துவம் - சமூக நீதி, தனியுரிமை - சுதந்திரமும் சகோதரத்துவமும் சமூகப் பண்புகள் - இரக்கம் மற்றும் நேர்மை, சுயகட்டுப்பாடு, உலகளாவிய சகோதரத்துவம் - தொழில் சார் பண்புகள் - அறிவு வேட்கை - தொழிலில் நேர்மை - முறைமை - காலந்தவறாமையும் நம்பிக்கையும் - மதம் சார்ந்த பண்புகள் - சகிப்புத்தன்மை, மெய்யறிவு, நன்னடத்தை - அழகியல் பண்புகள் - இலக்கியம், நுண்கலைகள் ஆகியவற்றைப் பயில்தல், சுவைத்தல், மனதாரப் பாராட்டுதல் மதித்தல், பாதுகாத்தல், தேசிய ஒருமைப்பாடும் சர்வதேசப் புரிதலும்.

அலகு : 3

அறப்பண்புகள் மற்றும் வாழ்வியலில் உலகளாவிய பெருவளர்ச்சிகள் ஏற்படுத்தும் தாக்கங்கள்

அறிவியல் வளர்ச்சியின் தாக்கங்கள் - பண்பண்பாட்டு முரண்பாடுகளின் தாக்கங்கள் - பொருளியல் சிந்தனைகள் - மக்கள் தொடர்புச் சாதனங்கள் - இளமை உணர்ச்சி வேக நடத்தையின் நவீன அறைகூவல்கள் - இல்லறமும் நல்லுணர்வும் - ஒப்பீடும் போட்டி இடுதலும் - நேர்மறை, எதிர்மறை எண்ணங்கள் - அகந்தை - சினம் - சுயநலம் - அறைகூவல்கள்

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

அலகு : 4

உடல், உள்ள நலமும்

நோய் தீர்க்கும் செயல்பாடுகளும் உணவுப் பழக்கமும் உணவு முறைகளும் - பொருந்தும் உணவுகள் - பொருந்தா உணவுகள் - மனக் கட்டுப்பாடு - மனத்திண்மை - எளிய உடற்பயிற்சி - தியானம் - மனம், ஆன்மா சார்ந்த விளைவுகள் - யோகா - நோக்கங்கள் - வகைகள் - முறைகள் - ஆசனங்கள் - ஆசைகளை ஒழுங்குபடுத்துதல் - கவலை நீக்குதல் - சினம் தணிதல் - நெடுநீர், மறதி, சோம்பல் தவிர்த்தல் - தூக்கம் முறைப்படுத்துதல் - துக்கம், இழப்புகளை எதிர்கொள்ளல் - புகை, மது முதலானவைகளின் தீங்கு உணர்தல்- வாழ்த்துகளின் பயன்கள்

குறிப்பு : இந்த அலகு உடற்பயிற்சி : தியானம் - யோகா செய்முறைப் பயற்சிகளுடன் கூடியது.

அலகு : 5

மனித உரிமை, மனித உரிமைக் கருத்துகள்

தேசிய மற்றும் பன்னாட்டுக் கண்ணோட்டங்கள் - மனித உரிமையின் பரிணாமம் - மனித உரிமையின் பரந்த வகைப்பாடுகள் வாழ்தற்கான உரிமை, சுதந்திரம், கண்ணியத்துடன் வாழ்வதற்கான உரிமைகள் - கலாச்சாரம் மற்றும் கல்விக்கான உரிமைகள் - பொருளாதார உரிமைகள் - அரசியல் உரிமைகள் - சமூக உரிமைகள் - பெண்கள் மற்றும் குழந்தைகளின் மனித உரிமை - சமூகப் பழக்கங்களும் அரசியலமைப்புப் பாதுகாப்புகளும்.

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

கற்றல் விளைவுகள் (Course Outcome)

மாணவர்கள் வாழ்வியல் கூறுகளை அறிந்துகொள்வதோடு நற்பண்புகளை வளர்த்துக்கொள்வர். தீமை தரும் பண்புகளை அறிந்து அவற்றிலிருந்து தம்மைக் காத்துக்கொள்வர்.

உடல்நலத்தில் அக்கறை கொள்வர்.

மனித உரிமைகளை அறிந்து கொள்வர்.

பாடநூல்

வாழ்வியல் கல்வியும் மனித உரிமைகளும்,
தமிழ்த்துறை வெளியீடு,

நேரு நினைவுக் கல்லூரி, புத்தனாம்பட்டி.

SYLLABI
Programme: B.COM
For the Candidates admitted from the academic year 2019-2020 onwards
முதலாமாண்டு : இரண்டாம் பருவம்

பகுதி 1 தமிழ் - தாள் 2

**செய்யுள் (இடைக்காலம்), உரைநடை, தமிழ்ச் செம்மொழி
வரலாறு, மொழிபெயர்ப்பியல், தமிழ் இலக்கிய வரலாறு**

பாட நோக்கம் (Course Objectives)

பக்தி இலக்கியம், சிற்றிலக்கியங்களை அறிமுகம் செய்தல்.

இக்காலத் தமிழ் உரைநடையை அறிமுகம் செய்தல்.

தமிழ்ச் செம்மொழி வரலாற்றைக் கற்கச் செய்தல்.

ஆங்கிலச் சொற்களுக்கு இணையான தமிழ்ச்சொற்களைப் பயன்பாட்டு முறையில் அறியச்செய்தல்.

பணித்தேர்வுகளுக்கு உதவக்கூடிய தமிழ்ப் பாடப்பகுதிகளைக் கற்பித்தல்.

அலகு - 1 இடைக்கால இலக்கியங்கள்

1.தேவாரம் - திருநாவுக்கரசர் தேவாரம்

திருவையாற்றுப் பதிகம் - 3 பாடல்கள்

1. ஏருமதிக் கண்ணி யானை (பா.எண் -5)

2. விரும்பு மதிக் கண்ணி யானை (பா.எண் -8)

3. திங்கள் மதிக் கண்ணி யானை (பா.எண் -10)

தனித்திருத் தாண்டகம் - 4 பாடல்கள்

1. முடிகொண்டார் முளையிளவெண் (பா.எண் -3)

2. பொக்கணமும் புலித்தோலும் (பா.எண் -4)

3. அணிதில்லை அம்பலமா (பா.எண் -7)

4. கடையொன்றிற் கங்கையையுந் (பா.எண் -10)

2.திருவாசகம் - திருப்பூ வல்லி - 3 பாடல்கள்

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

1. எந்தையெந்தாய் சுற்றம் (பா.எண் -276)
2. தேனாடு கொன்றை (பா.எண் -279)
3. வானவன் மாலயன் (பா.எண் 286)

திருச்சதகம் – 4 பாடல்கள்

1. மெய்தான் அரும்பி (பா.எண் -5)
2. நாடகத்தா லுன்னடியார் (பா.எண் -15)
3. ஆமாறுன் திருவடிக் கே (பா.எண் -18)
4. வானாது மண்ணாது (பா.எண் -19)

3.திருமந்திரம் - 10 பாடல்கள்

1. நான் பெற்ற இன்பம் பெறுக (பா.எண் -85)
2. அன்பும் சிவமும் இரண்டென்ப (பா.எண் -270)
3. என்பே விறகா இறைச்சி (பா.எண் -272)
4. நிற்கின்ற போதே (பா.எண் -292)
5. கல்லாத மூடரைக் காணவும் (பா.எண் -317)
6. உள்ளத்தின் உள்ளே (பா.எண் -509)
7. உள்ளம் பெருங்கோயில் (பா.எண் -823)
8. உடம்பினை யானிருந்து (பா.எண் -725)
9. ஒன்றே குலம் ஒருவனே தேவனும் (பா.எண் -2103)
10. அறிவுக்கு அழிவில்லை (பா.எண் 2358)

4.நாலாயிரத் திவ்ய பிரபந்தம் - 10 பாடல்கள்

குலசேகர ஆழ்வார் - பெருமாள் திருமொழி - நான்காம் திருமொழி

திருவேங்கடத்தில் இருத்தலும் போதியது எனல்

1. ஊனேறு செல்வத்து பா.எண் 677
2. ஆனாத செல்வத்து பா.எண் 678
3. ஒண்பவள வேலை பா.எண் 680
4. மின்னனைய நுண்ணியர் பா. எண் 682
5. வான்ஆளும் மாமதிபோல் பா.எண் 683

வித்துவக்கோட்டு அம்மாளை வேண்டி நின்றல்

1. தருதுயரம் தடாயேல் பா.எண் 688
2. கண்டார் பா.எண் 689
3. மீன் நோக்கும் பா.எண் 690
4. வாளால் அறுத்து பா.எண் 691
5. வெங்களத்தின் பா.எண் 692

5.இயேசு காவியம் - மலைப்பொழிவு

6.தீன் குறள் - இரு அதிகாரங்கள் - நல்லிணக்கம், வரன் தட்சணை

7. கலிங்கத்துப் பரணி - களம் பாடியது - 10 பாடல்கள்

1. தேவாசுரம், இராமாயணம் (பா.எண் -473)
2. உடலின் மேல் பல காயம் (பா.எண் -476)
3. நெடுங்குதிரை மிசைக் கலணை (பா.எண் -477)
4. விருந்தினமும் வறியவரும் (பா.எண் -478)
5. மா மழைபோல் பொழிகின்ற (பா.எண் -480)

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

6. தன் கணவருடன் தாமும் (பா.எண் -482)
7. வாய் மடித்துக் கிடந்ததலை (பா.எண் -483)
8. பொரு தடக்கை வாள் எங்கே (பா.எண் -485)
9. ஆடல் துரங்கம் பிடித்து (பா.எண் -486)
10. சாதூரங்கத் தலைவனைப் போர்க் களத்தில் . . . (பா.எண்-502)

8. குற்றாலக் குறவஞ்சி - குறத்தி கூறும் நாட்டு வளம் - 5 பாடல்கள்

1. சூழ மேதி இலங்குந் துறையில் (பா.எண் -3)
2. தக்க பூமிக்கு முன்புள்ள நாடு (பா.எண் -5)
3. அஞ்சுநூறு மகம்கொண்ட நாடு (பா.எண் -6)
4. மாதம் மூன்றும் மழையுள்ள நாடு (பா.எண் -7)
5. நீங்கக் காண்பது சேர்ந்தவர் பாவம் (பா.எண் -8)

9. தமிழ் விடுதாது - 110 -120 கண்ணிகள்

அலகு : 2

உரைநடை - காற்றின் கையெழுத்து - பழநிபாரதி

அலகு - 3

தமிழ்ச் செம்மொழி வரலாறு

செம்மொழி விளக்கம் - செம்மொழி வரலாறு - உலகச்
செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழிக்கான தகுதிகள்
அல்லது செம்மொழிப் பண்புகள் - தமிழ்ச் செம்மொழி நூல்கள்.

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

அலகு - 4

மொழிபெயர்ப்பியல் - ஒரு மடல்(கடிதம்) , ஒரு பத்தி
ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்.

அலகு - 5

தமிழ் இலக்கிய வரலாறு - இடைக்காலம்

கற்றல் விளைவுகள் (Course Outcome)

மாணவர்கள் ஆன்மீகச் சிந்தனையுடன் கூடிய நற்பண்புகளை
வளர்த்துக்கொள்வர்.

இடைக்கால இலக்கியப் படைப்புச் சூழலை அறிந்து கொள்வதால்
இலக்கிய வரலாற்று அறிவு பெறுவர்.

சமுதாய, அரசியல், சூழலியல் விழிப்புணர்வு பெறுவர்.

தாய்மொழியில் திறன் பெறுவர்.

பணித்தேர்வுகளுக்கு உரிய தமிழ்த்திறன் பெறுவர்.

பாட நூல்கள்

1. செய்யுள் திரட்டு, தமிழ்த்துறை வெளியீடு.
2. தமிழ்ச் சொம்மொழி வரலாறு, முனைவர் மு.சாதிக்கபாட்சா, இராஜா
பப்ளிகேசன், திருச்சி-23.
3. மொழிபெயர்ப்புகள் (கடிதங்களும் பத்திகளும்)
மகிழினி பதிப்பகம், சென்னை- 106.
4. தமிழ் இலக்கிய வரலாறு -பிரமி பதிப்பகம், திருச்சி-21.
5. காற்றின் கையெழுத்து, பழநிபாரதி, தமிழ்நாதன் பதிப்பகம்,
சென்னை.

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

Course Code & Title	ENGLISH FOR COMMUNICATION – II		
Class	<u>I YEAR</u>	Semester	<u>II</u>
Cognitive Level	K – 1 Acquire K – 2 Understand K – 3 Apply K – 4 Evaluate K – 5 Analyze		
Course Objectives	The Course aims To expose students to the wisdom of great men To familiarize students with the danger of modern food and entertainment To make them realize to treat all equally To make them know to use science carefully To make them understand the need to help others		
UNIT	Content		No. of Hours
I	It is Personality that matters : Swami Vivekananda Pele		
II	Fun Food Keep Television at Arm's length		
III	Women not the weaker sex : M.K. Gandhi A Tree Speaks : C. Rajagopalachary		
IV	The Despair of the Ganges : A. Damodharan The Fukushima- Nuclear Disaster :		
V	The Verger : William Somerset Maugham The Selfish Giant : Oscar Wilde		
Reference	Lessons will be edited and compiled.		
Course Outcomes	On completion of the course, students should be able to CO 1: Know the wisdom of great men. CO 2: know the dangers in modern life. CO 3: accept to treat all equally CO 4:realize the need to use science carefully. CO 5: understand the need to help others.		

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

Mapping of COs with PSOs & POs:

CO/PO	PO					PSO					
	1	2	3	4	5	1	2	3	4	5	6
CO1	S	M	M	M	M	S	M	S	M	M	M
CO2	S	M	S	M	M	M	S	S	M	M	S
CO3	S	M	M	M	M	S	M	S	M	M	M
CO4	S	M	S	M	M	M	S	S	M	M	S
CO5	S	M	M	M	M	S	M	S	M	M	M

Strongly Correlating(S) - 3 marks
 Moderately Correlating (M) - 2 marks
 Weakly Correlating (W) - 1 mark
 No Correlation (N) - 0 mark

Course Code & Title	CC III – STATISTICAL METHODS		
I B.Com	Semester – II	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> Acquire the knowledge of measures of central tendency, dispersion, correlation and regression analysis 		

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

UNIT	Content	No. of Hours
I	<p>STATISTICS AND MEASURES OF CENTRAL TENDENCY</p> <p>Statistics: Definition – Functions, Scope and Limitations of statistics - <i>Statistical Enquiry</i> – <i>Stages in conducting a statistical survey</i> – Primary data Vs Secondary data – Data Processing:– Fieldwork validation – Data Editing – Coding - Classification, Tabulation and Presentation of data- Diagrams – Bar diagram, Frequency polygon, Histogram and Ogive</p> <p>Measures of Central Tendency- Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean</p>	13
II	<p>MEASURES OF DISPERSION AND SKEWNESS</p> <p>Measures of Dispersion: Dispersion – Meaning – Properties of a good <i>measure of dispersion</i> – Absolute Vs relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.</p> <p>Skewness – Meaning – <i>Variation</i> Vs Skewness – Measures of Skewness- Karl Pearson’s and Bowley’s Co-efficient of Skewness</p>	13
III	<p>CORRELATION AND REGRESSION ANALYSIS</p> <p>Correlation Analysis: Definition – Types of Correlation – <i>Methods of Studying Correlation</i> – Spearman’s Rank Correlation Co-efficient.</p> <p>Regression Analysis: Definition – Correlation Vs. Regression – <i>Regression lines and Regression Equations</i> – Regression co-efficient - Computation of correlation co-efficient from regression co-efficient</p>	13
IV	<p>INDEX NUMBERS</p> <p>Index Numbers: Definition – Characteristics of Index numbers – Uses – Types of Index numbers – <i>Construction of Price Index numbers</i> – Un-weighted Index numbers – <i>Weighted Index numbers</i> – Time reversal test and Factor reversal test of Index number – Moving Average</p>	13
V	<p>ANALYSIS OF TIME SERIES</p> <p>Analysis of Time Series: Introduction – Uses - Components of time series – <i>Measurement of trend-</i> graphical method, semi-average method, moving average and method of least square.</p>	13
[Note: Theory: 20% Problem: 80%]		

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none">1. R.S.N. Pillai and Bagavathi, “<i>Business Statistics</i>” - S. Chand & Company Ltd., New Delhi. <p>Reference Book[s]:</p> <ol style="list-style-type: none">1. S.P. Gupta and M.P. Gupta, “<i>Business Statistics</i>”, S. Chand & Company Ltd., New Delhi. (2016)2. J.K. Sharma, “<i>Fundamentals of Business Statistics</i>”, Pearson Education India. <p>Website[s]:</p> <ol style="list-style-type: none">1. http://www.ddegjust.ac.in/studymaterial
Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO – 1: collect, process, analyze and present the statistical data.</p> <p>CO – 2: acquire the knowledge of applying various statistical tools</p> <p>CO – 3: apply students’ demonstrate skills in critical-thinking and problem-solving</p> <p>CO – 4: understand the necessity of various techniques for robust statistical inference</p>

SYLLABI

Programme: B.COM

For the Candidates admitted from the academic year 2019-2020 onwards

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	M	S	M	M	M	S	M	S	M	W	W	M
CO2	M	S	M	S	M	S	W	S	M	M	S	M
CO3	W	M	M	M	S	M	M	S	M	M	S	M
CO4	S	M	M	W	M	M	S	M	S	M	S	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	AC II – MODERN BANKING PRACTICES		
I B.Com	Semester – II	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> • The students to understand the concepts, provision relating to banking law and practices • Discuss the role of recent developments of the modern banks in a globalized scenario. • Get clear idea about the modern banking system and recent development / trends in banking 		

UNIT	Content	No. of Hours
I	FUNCTIONS AND SERVICES OF BANKERS Definition of the term Banker and Customer – General Relationship – Special Relationship – Main Functions and Subsidiary Services rendered by Banker – Agency Services and General Utility Services	13
II	OPERATIONS OF BANK ACCOUNTS Operations of Bank Accounts – Fixed Deposits – Fixed Deposits Receipts and its implications – Savings Bank Accounts – Current Accounts – Recurring Deposits Accounts – New Deposit Savings Schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment Plans – Perennial Premium Plan – Non Resident (External) Accounts Scheme	13
III	CLASSIFICATION OF CUSTOMERS Types of Customers – Account Holders – Procedure for Opening and Closing of Accounts of Customers – Particulars of Individuals – Steps to be taken by Banker in the event of death, Lunacy, Bankruptcy – Winding up Garnishee Order	13

IV	<p>RIGHTS AND DUTIES OF BANKERS</p> <p>Paying and Collecting Bankers – Rights, Responsibilities and Duties of Paying and Collecting Banker- Precautions to be taken in Payment and Collection of Cheques - Protection provided to them – Nature of protection and conditions to get protection – Payment in due course – Recovery of Money paid at mistake</p>	13
V	<p>MODERN BANKING PRACTICES</p> <p>Pass Book and Issue of Duplicate Pass Book – Cheques – Definition of Cheque – Requisites of a Cheque – Drawing of a Cheque – Types of Cheque – Alteration – Marking – Crossing – Different forms of Crossing and their significance- Endorsement Loss of Cheques in transit – Legal effect. Modern Banking Practice – e Banking – Internet Banking – Mobile Banking – ATMs – Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT and MICR</p>	13
Reference	<p>Text Book[s]:</p> <p>1. Sundaram&Varshney, “<i>Banking Theory Law and Practice</i>” – Sulthan Chand Company, New Delhi</p> <p>Reference Book[s]:</p> <p>1. E.Goren&N.Natarajan, “<i>Banking Theory Law and Practice</i>” – Himalaya Publications (2013) 23rd Revised Ed.</p> <p>2. B.Santhanam,” <i>Banking Theory Law and Practice</i>” – Margham Publications, Chennai</p> <p>3. M.S.Ramasamy, “<i>Tannan’s Banking Law & Practice in India</i>”– Sulthan Chand Company, New Delhi</p> <p>Website[s]:</p> <p>1. https://www.doccity.com/en/subjects/banking-law-and-practice</p> <p>2. https://www.icsi.in/Studymaterial/bl</p> <p>3. http://www.ddegjust.ac.in/studymaterial</p>	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:keep in mind the relationship between banker and customer. ▪ CO – 2:understand the various products and services offered by the bank. ▪ CO – 3:apply the regulatory issue that arises in banking sector. ▪ CO – 4: evaluate ethical issues in banking and consider their implication for conduct of business.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	S	W	S	M	S	M	W	M	M	S
CO2	S	M	S	S	M	M	M	M	S	M	M	S
CO3	M	M	M	S	M	S	W	S	S	S	S	M
CO4	M	M	W	S	M	S	S	S	M	W	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	AC III – PRINCIPLES OF MARKETING		
I B.Com	Semester – II	Credits : 4	Hrs / Wk : 4
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> • enable the students to get the knowledge about the concepts of marketing • acquaint the students with the present day challenges in marketing 		

UNIT	Content	No. of Hours
I	EVOLUTION OF MARKETING Introduction – Meaning – Needs, Wants, Demand, Products, Value, Satisfaction, Quality, Exchange, Transaction, Relationship – Market – Marketing – Evolution of the concept of Marketing. Consumer Behaviour – Factors – Buying Decision Behaviour – Buying Decision Making Process – Market Segmentation	11
II	PRODUCT PLANNING AND DEVELOPMENT Product – Features – Classification – Product Planning and Development – Product Life Cycle – Branding – Packaging	10
III	PRICING AND DISTRIBUTION CHANNELS Pricing – Meaning – Objectives – Factors affecting pricing – New Product Pricing Strategy – Pricing Adjustment Strategy. Physical Distribution – Channels – Types – Channel Functions – Selection of Channels – Wholesaling – Emerging Trends in Retail Trade	11
IV	PROMOTION Meaning, importance, Promotion Mix; Advertising: Meaning, objectives and advantages; Publicity and Personal Selling: Meaning and importance; Sales Promotion: Meaning and tools, Public Relations	10

V	<p>IMPACT OF TECHNOLOGY IN MARKETING</p> <p>E-Marketing: Meaning – Business Models associated with e-marketing – Websites associated with e-marketing – benefits of e-marketing – limitations – Scope of e-marketing – E-Business: Introduction – Telemarketing – Automatic Vending Machine – Electronic Data Interchange (EDI) – E-Auctioning</p> <p>Retail Marketing – Rural Marketing – Green Marketing (Meaning and features)</p>	10
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. Philip Kotler & Gary Armstrong, “<i>Principles of Marketing</i>”- Printice Hall of India, New Delhi <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. E Stanton, “<i>Principles of Marketing</i>” 2. R.S.N.Pillai & Bhagawathi, “<i>Marketing Management</i>” - Sulthan Chand & Co., New Delhi 3. C.B. Memoria, “<i>Marketing Management</i>” 4. Pingali Venugopal, “<i>Marketing Management</i>” - Ed.-1 SAGE Publication, New Delhi <p>Website[s]:</p> <ol style="list-style-type: none"> 1. http://www.uobabylon.edu.iq 2. http://www.pondiuni.edu.in 3. https://www.studocu.com 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: remember the key concept and elements of marketing management. ▪ CO – 2: understand the role of marketing in a business context. ▪ CO – 3: deploy awareness and consideration of tools available to a marketer. ▪ CO – 4: analyze the global marketing environment and opportunities.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	M	W	S	W	S	S	M	M	S
CO2	M	S	S	M	M	S	S	M	S	M	M	S
CO3	W	M	M	S	M	M	S	M	M	S	M	M
CO4	M	W	M	W	S	M	S	M	M	S	M	W

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	SKBC I –COMMERCIAL CORRESPONDENCE		
I B.Com	Semester – II	Credits : 2	Hrs / Wk : 2
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> • Bring about effective writing skills in commercial world. • Enable the students to write business letters effectively and develop communication skills • Gain deeper knowledge of how technology can improve business today 		

UNIT	Content	No. of Hours
I	INTRODUCTION OF BUSINESS COMMUNICATION Nature and Scope of Business Communication – Meaning and Importance of Communication in Business – “You Attitude” – Characteristics of an effective Letter – Kinds of Business Letters – Lay out – Barriers of Communication	5
II	ENQUIRIES AND REPLIES Enquiries and Replies – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments	5
III	BUSINESS CORRESPONDENCE Collection Letters – Circular Letters – Sales Letters – Bank Correspondence – Import and Export Correspondence – Agency Correspondence	6
IV	REPORTS WRITING Application for Jobs – Resume Writing – Report Writing – Kinds of Reports – Press Reports – Market Reports	5

V	INFORMATION TECHNOLOGY IN COMMUNICATION	5
	<p>Information Technology and the Future trends in Communication – Online Communication – Internet – email – e-Commerce – Teleconference</p>	
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. R.S.N. Pillai&Bhagavathy, “<i>Modern Commercial Correspondence</i>” – Sulthan Chand, New Delhi <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. P.D.Chaturvethi and MukeshChadurvethi, “<i>Business Communication</i>” 2. M.S.Ramesh and CC.Pattanshetti, “<i>Effective Business English Correspondence</i>” 3. Rajendra Pal &J.S.Korlohalli, “<i>Essentials of Business Communication</i>” – Sulthan Chand & Sons, New Delhi (10th Edition) 4. Dr.S.SrinivasanVallabhan, “<i>Computer Application in Business</i>” – Sulthan Chand & Sons, New Delhi (3rd Edition) <p>Website[s]:</p> <ol style="list-style-type: none"> 1. https://lecturenotes.in/subject/47/business-communication-bc 2. https://examupdates.in/mba-business-communication 3. http://www.cakart.in/subjects/business-communication 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:remember the concept and business communication models. ▪ CO – 2:understand the role of communication as an avenue for business. ▪ CO – 3:deploy students understand how to write business letter and improve written communication ▪ CO – 4:interpret the ability to communicate effectively 	

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	S	M	M	S	M	M	W	M	M	S
CO2	S	M	S	M	M	S	M	W	M	M	M	M
CO3	S	S	S	S	M	S	M	M	S	W	M	M
CO4	M	S	W	W	S	M	M	S	S	M	W	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

இரண்டாமாண்டு : மூன்றாம் பருவம்
பகுதி 1 தமிழ் - தாள் 3
செய்யுள் (காப்பியங்கள்), கட்டுரை இலக்கியம், புதினம்,
தமிழ் இலக்கிய வரலாறு

பாட நோக்கம் (Course Objectives)

பண்டைத் தமிழரின் அரசியல் நேர்மை, குடிமக்களின் உரிமை, குடிமக்களின் பொறுப்புணர்வு, அறச்சிந்தனைகளை அறியச்செய்தல். நேர்மை, பிறருக்கு உதவும் பண்பு, நன்னெறிகளைப் பின்பற்றுதல் முதலான வாழ்வியல் பண்புகளை வளர்த்தல்.

வாழ்வின் எல்லா நிலைகளிலும் திறம்படச் செயலாற்றக் கற்றுத்தருதல்.

பெண்களை மதிக்கச் செய்தல், சொல்லாடல் திறன் வளர்த்துக்கொள்ள உதவுதல்.

மிகச் சிறந்த தமிழ் உரைநடைகளை அறிமுகம் செய்தல்.

பணித்தேர்வுகளுக்கு உதவக்கூடிய தமிழ்ப் பாடப்பகுதிகளைக் கற்பித்தல்.

அலகு - 1

1. சிலப்பதிகாரம் : வழக்குரை காதை
2. மணிமேகலை : சிறைக்கோட்டத்தை அறக்கோட்டம் ஆக்கிய காதை
3. கம்பராமாயணம் - வாலி வதைப் படலம் – 106 பாடல்கள்

அலகு - 2

1. வில்லிபாரதம் : கன்னபருவம் – பதினேழாம் போர்ச்சருக்கம்-104பா-ள்
2. சீறாப் புராணம் : மானுக்குப் பிணைநின்ற படலம் - 30 பாடல்கள்
3. தேம்பாவணி - வளன் சனித்த படலம் - 30 பாடல்கள்
4. இராவண காவியம் : இலங்கைக் காண்டம்-அரசியற்படலம் -40 பா-ள்

அலகு : 3 கட்டுரை இலக்கியம் - 'கட்டுரை இலக்கியம்', பிரமி பதிப்பகம்

அலகு : 4 புதினம் - வேரில் பழுத்த பலா, சு.சமுத்திரம்

அலகு : 5

தமிழ் இலக்கிய வரலாறு - காப்பிய காலம்

கற்றல் விளைவுகள் (Course Out Come)

மாணவர்கள் நேர்மைப் பண்பு, துணிவுடைமை, சமுதாய அக்கறை உள்ளவர்களாக வளம்பெறுவர்.

இல்லற வாழ்வில் பெண்களை மதித்தல் வேண்டும் என்ற உணர்வு பெறுவர்.

சமுதாய, அரசியல், சூழலியல் விழிப்புணர்வு பெறுவர்.

நல்ல தமிழ் உரைநடையில் பயிற்சி பெறுவர்.

பணித்தேர்வுகளுக்கு உரிய தமிழ்த்திறன் பெறுவர்.

பாடநூல்கள்

1. செய்யுள் திரட்டு, தமிழ்த்துறை வெளியீடு.
2. கட்டுரை இலக்கியம் - பிரமி பதிப்பகம், திருச்சி-21.
3. வேரில் பழுத்த பலா, சு.சமுத்திரம் என்.சி.பி.எச்.வெளியீடு, சென்னை.

தமிழ் இலக்கிய வரலாறு – பிரமி பதிப்பகம், திருச்சி-21.

Course Code & Title	ENGLISH FOR COMMUNICATION III		
	Class	Semester	III
Cognitive Level	II YEAR K – 1 Acquire K – 2 Understand K – 3 Apply K – 4 Evaluate K – 5 Analyze		
Course Objectives	The Course aims <ul style="list-style-type: none"> • To expose students to vocabulary • To familiarize students with different levels of meaning. • To help them to think logically • To read and analyze a passage • To make them competent to face an interview 		
UNIT	Content	No. of Hours	
I	1. Synonyms : 100 2. Antonyms : 100 3. Words that Confuse : 50 4. Single Word Substitution : 100		

SYLLABI
Programme: B.COM
For the Candidates admitted from the academic year 2019-2020 onwards

II	5. Phrasal verbs : 50 6. Idioms : 50	
III	7. Errors and How to avoid them :100 8. Spotting Errors :100 9. Jumbled Sentences :25	
IV	10. Reading Comprehension : 15 11. Dialogue Writing : 20	
V	12. Letter Writing (Application, Business & Complaints): 15 13. Report Writing : 10 14. Interview Skills 15. Group Discussion	
Reference	Lessons will be edited and compiled.	
Course Outcomes	On completion of the course, students should be able to CO 1: use words correctly. CO 2: understand different levels of meaning. CO 3: think logically. CO 4: analyze a passage. CO 5: face an interview successfully	

Mapping of COs with PSOs & POs:

CO/PO	PO					PSO					
	1	2	3	4	5	1	2	3	4	5	6
CO1	S	M	S	M	M	M	S	S	M	M	S
CO2	S	M	M	M	M	S	M	S	M	M	M
CO3	S	M	S	M	M	M	S	S	M	M	S
CO4	S	M	M	M	M	S	M	S	M	M	M
CO5	S	M	S	M	M	M	S	S	M	M	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	CCL IV – COMPUTER APPLICATION IN BUSINESS		
II B.Com	Semester – III	Credits : 4	Hrs / Wk : 6
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> • Enable the students to understand the applications of computer in business environment 		

UNIT	Content	No. of Hours
I	MS – WORD 2016	16
II	MS- EXCEL 2016	15
III	MS – POWER POINT 2016	15
IV	PHOTOSHOP CS6	16
V	COREL DRAW AND PAGEMAKER 7.0	16
Reference	Text Book[s]: 1. “Essentials of Business Communication”, Rajendra pal & J.S.Korlohalli, Sultan Chand & Sons , New Delhi, 10 TH Edition. Reference Book[s]: 1. “Computer Application in Business” Dr.S.V.SrinivasaVallabhan, Sultan Chand & Sons, New Delhi, 3 RD Editon	
Course Outcomes	On completion of the course, students should be able to CO – 1: gain the basic knowledge of Microsoft Office CO – 2: apply designs to enhance the looks of the presentation CO – 3: analyze the use of Microsoft Word, Excel, PowerPoint, Photoshop and PageMaker	

List of Practical

CCL IV – COMPUTER APPLICATION IN BUSINESS

MS-WORD

1. Text & Table Manipulations
2. Bio-data using Templates
3. Bullets & Numbering
4. Newspaper Format
5. Mail Merge

MS-EXCEL

1. Students Mark List Preparation
2. Employees Pay Bill Preparation
3. Electricity Bill Preparation
4. Invoice Preparation
5. Inventory Report

MS-POWER POINT

1. Creating new slide, formatting slide layout, Slide and Sorter, Inserting New Slide No., date, time, chart, formatting slide, tool operation.

PHOTOSHOP 7.0

1. Creating New Images
2. Working with Layers
3. Creating Shapes and Painting
4. Working With Transforming and Retouching
5. Working with Color and Tonal Adjustments
6. Filters and their special
7. Working with Type
8. Working With Channels and Masking
9. Working with Automation
10. Printing with Color Separations
11. Creating Slices, Image and Maps and Rollovers
12. Animation

COREL DREW

1. Getting Started with Corel Draw
2. Drawing and Coloring
3. Mastering with Text
4. Applying Effects
5. Working with Bitmap Commands
6. C orel Draw – Web Resources

PAGEMAKER

1. Create a Greeting Card for New Year
2. Create a Visiting Card
3. Create Resume
4. Create an advertisement for job in well-known form
5. Create a Newspaper Report
6. Create a document by importing Graphics image clip art
7. Create a Wedding Card

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	S	W	M	M	M	S	M	S	S
CO2	S	M	S	M	M	M	S	S	M	S	M	S
CO3	M	S	S	S	M	W	S	M	S	M	M	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	CC V – AUDITING PRINCIPLES AND PRACTICE		
II B.Com	Semester – III	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> • Impart deep knowledge in the entire system of auditing • Familiarize the students with the audit terminology, process of audit and basics of International Reporting Standards • Learn linkage between auditing, accounting and financial statement analysis. 		

UNIT	Content	No. of Hours
I	AUDIT AND INVESTIGATION Introduction – meaning – Definition – Evolution – Objectives – Advantages and Limitation of Auditing – Classification of Auditing: General Audit, Specific audit continuous and Periodical audit - Investigation: Circumstances – Distinction between Audit and Investigation – Types of Investigations	13
II	AUDIT PLANNING Audit Planning – organization of audit – Audit Programme – Audit Files- Audit note book – Working papers – Routine checking – Evidence and Testing	13
III	INTERNAL CONTROL AND VOUCHING Internal control – Internal check – vouching – vouching of cash transactions – vouching of trading transaction – verification and valuation of Assets and Liabilities	13

IV	<p>COMPANY AUDIT</p> <p>Company Audit: Preliminaries – Share Capital Audit – Audit of Financial Statements and Audit Reports – Audit of Public Sector Undertakings – Company Auditor: Qualification and disqualification – Appointment and Removal of Auditors – Rights and duties of auditor – Auditors Reports</p>	13
V	<p>SPECIALIZED AND GREEN AUDIT</p> <p>Specialized Audits: Educational Institution, Hospitals, Clubs, Hotels, Publishers – Auditing transactions in an EDP Environment: Problems in EDP environment – Control in an EDP environment – Computer Assisted Auditing techniques - Green (Environmental) Audit: Definition – Objectives – Stages of Green Auditing</p>	13
Reference	<p>Text Book[s]:</p> <p>1. Tandon B.N., “Principles of Auditing” - S.Chand& Co., New Delhi</p> <p>Reference Book[s]:</p> <p>1.Sharma, “Practical Auditing” – Sulthan Chand & Sons, New Delhi</p> <p>2. DinkerPagare, “Principles and Practice of Auditing” – Sulthan Chand & Sons, New Delhi</p> <p>3.Kamal Gupta, “Contemporary Auditing”</p> <p>Website[s]:</p> <p>1.http://www.ftms.edu.my/images/Document/auditing.</p> <p>2.https://www.cpa-tac.com/us/courses/pdf/input/becker_txt_aud.pdf</p>	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: keep in mind current auditing concepts, standards and acceptable practices. ▪ CO – 2:comprehend preventative internal control measures. ▪ CO – 3:implement the audit process from planning of audit to completion of audit. ▪ CO – 4:interpret audit issue and make significant on computer assisted audit techniques
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	S	M	S	M	M	S	M	S	S
CO2	M	M	M	S	M	S	M	M	S	M	S	S
CO3	W	S	M	M	W	M	M	S	W	S	M	W
CO4	S	M	S	S	S	W	S	S	W	S	W	W

- Strongly Correlating(S) - 3 marks
- Moderately Correlating (M) - 2 marks
- Weakly Correlating (W) - 1 mark
- No Correlation (N) - 0 mark

Course Code & Title	AC IV – COMMERCIAL LAW		
II B.Com	Semester – III	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> • Familiarize the students with laws relating to business • Understand the fundamental principles and basic components of few special contracts 		

UNIT	Content	No. of Hours
I	INDIAN CONTRACT ACT 1872 Law – Sources of Indian Law – Indian Contract Act 1872 – Essentials of Contract – Types of contract – Offer – Acceptance – Consideration – Free consent – Capacity Void Agreements -Performance of contracts – Discharge of contract – Breach of contract – Remedies for breach of contract – Quasi contract.	13
II	SPECIAL CONTRACTS Special Contracts: Contract of Indemnity and Guarantee - Contract of Indemnity versus Contract of Guarantee - Kinds of Guarantee – Rights of Surety – Discharge of Surety. Bailment and Pledge – Requisites of bailment – Classification of Bailment - Duties and Rights of Bailer and Bailee -- Pledge –Essentials of Pledge - Pledge versus Bailment – Rights and Duties of Pawnor and Pawnee - Law relating to Lien – Types of Lien	13
III	AGENCY CONTRACT Contract of Agency: Essentials of Agency – Rules of Agency - Creation of Agency – Classification of Agents – Duties and Rights of Agent – Duties and Rights of Principal – Sub-agent – Personal Liability of Agent – Termination of Agency.	13

IV	<p>LIMITED LIABILITY PARTNERSHIP ACT 2008</p> <p>The Limited Liability Partnership (LLP) Act 2008: Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and designated partners – Partners and their relations - Incorporation document - Incorporation - Registered office of LLP – Advantages and Disadvantages of LLP.</p>	13
V	<p>SALE OF GOODS AND CONSUMER PROTECTION ACT</p> <p>Sale of Goods Act 1930 – Sale – Difference between sales and Hire purchase – Difference between sale and Agree to sell – Types of goods – Rules relating to delivery of goods – Implied Condition and Warranties – Caveat Emptor – Exception to the rule Caveat Emptor – Rights of an unpaid seller - Consumers Protection Act 1986: Salient Features – Definition of Consumers – Grievance Redressal</p>	13
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. N.D.Kappor, “<i>Business Law</i>” – Sulthan Chand & Sons, New Delhi (Ed.2014) <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. Pillai&Bhavathi R.S.N, “<i>Business Law</i>” – Sulthan Chand Co., New Delhi (Ed.2013) 2. Arun Kumar Sen. “<i>Commercial Law</i>” – The World Press Pvt. Ltd, Kolkata (Ed.2013) 3. Chawla&Garg, “<i>Commercial Law</i>” – Kalyani Publishers, Chandigarh <p>Website[s]:</p> <ol style="list-style-type: none"> 1. https://ais.ku.edu.tr/course/businesslaw 2. https://www.iare.ac.in/sites/files 3. https://www.studdco.com/businesslaw 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:remember rules and issues relating to the business. ▪ CO – 2:understand the fundamentals of commercial law ▪ CO – 3:apply the knowledge and skills in the elective area of the business law. ▪ CO – 4: evaluate the legal; principles and employ legal techniques to analyze competing consideration and resolve practical problems in the area of commercial law.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	S	M	S	S	W	M	S	S	S	S
CO2	S	S	S	S	S	M	M	M	M	S	M	M
CO3	S	S	S	S	M	M	M	M	S	W	W	S
CO4	S	M	S	M	W	W	M	S	S	M	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	SKBC II – ADVERTISING AND SALESMANSHIP		
II B.Com	Semester – III	Credits : 2	Hrs / Wk : 2
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> • Equip the students with the necessary skills for employment in the middle level cadre • Explore the application in sales situations including the psychology of selling and the importance of relationship building 		

UNIT	Content	No. of Hours
I	INTRODUCTION TO ADVERTISING Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy – Advertising Media – Kinds of Media.	5
II	ADVERTISING AGENCIES Advertising Agencies- Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout – Different Types of Layout	5
III	ELEMENTS OF ADVERTISING Basic elements of Advertising- Print Production – Methods of Printing – Print Production Process – Broadcast vs. Print Production – Television Production - Radio Production	5
IV	ADVERTISING CAMPAIGN Advertising Campaign - Campaign Planning – Media Planning – Scheduling the Message – Advertising budget – Methods	6

V	DUTIES AND RESPONSIBILITIES SALESMANSHIP	5
	<p>Sales Promotion - Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service - Qualities of Goods Salesman - Functions – Duties – Responsibilities of a Salesmanship</p>	
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. P.Saravanavel, “<i>Advertising and Salesmanship</i>” - Margham Publications, Chennai <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1.Rajan Nair, “<i>Marketing</i>” – Sulthan Chand & Sons, New Delhi 2.Sherlakhar.S.A, “<i>Marketing Management</i>” 3.V.S.Ramasamy and S.Namakumari , “<i>Marketing Management</i>” – Macmillan Publication <p>Website[s]:</p> <ol style="list-style-type: none"> 1. https://download.nos.crs/srsec 2. https://www.pondiuni.edu.i/storage/dde/download/asp 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:keep in mind the communication objectives behind advertisement and promotion. ▪ CO – 2:point out the advertising and promotion strategies and tactics utilized by communicating agencies. ▪ CO – 3: implement skills in selecting and integrating element to create effective communication campaigns. ▪ CO – 4: analyze current and past advertising and promotion campaigns. 	

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	M	S	S	M	S	M	S	S	M	W	S	M
CO2	S	S	S	M	S	M	S	S	M	S	W	M
CO3	S	S	M	M	M	S	M	S	M	M	S	S
CO4	M	W	M	M	W	S	W	M	M	W	S	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

இரண்டாமாண்டு : நான்காம் பருவம்

பகுதி 1 தமிழ் - தாள் 4

**செய்யுள் (பழந்தமிழ் இலக்கியம்) நாடகம், தமிழ் இலக்கிய
வரலாறு, கட்டுரை வரைவியல்**

பாட நோக்கம் (Course Objectives)

பழந்தமிழரின் வாழ்வியல் அறம், வாழ்வியல் நுட்பங்கள், அக வாழ்வுச் சிந்தனைகளை அறியச்செய்தல்.

தனித் திறன்களை மேம்படுத்திக் கொள்ள உதவுதல்.

கடமை உணர்ச்சி, பெரியோரை மதித்தல் முதலான உயர்பண்புகளை வளர்த்தல்.

தமிழர்தம் இயற்கை வளம், செல்வ வளம், இலக்கிய வளங்களை அறிமுகம் செய்தல்.

நிகழ்கால வாழ்வியல் சிக்கல்களில் தெளிவுபெறச் செய்தல், சமுதாய அக்கறை கொள்ளச்செய்தல்.

பணித்தேர்வுகளுக்கு உதவக்கூடிய தமிழ்ப் பாடப்பகுதியைக் கற்பித்தல்.

அலகு - 1

1. குறுந்தொகை - 10 பாடல்கள்

குறிஞ்சி

1. நிலத்தினும் பெரிதே (பா.எண் -3)
2. வேரல் வேலி (பா.எண் -18)
3. யாயும் ஞாயும் (பா.எண் -40)
4. இடிக்கும் கேளிர் (பா.எண் -58)

நெய்தல்

1. அணிற்பல் அன்ன (பா.எண் -49)
2. ஞாயிறு பட்ட அகல்வாய் (பா.எண் -92)
3. கடும்புனல் தொடுத்த (பா.எண் -103)

மருதம்

1. தச்சன் செய்த சிறுமா (பா.எண் -61)
2. நன்நலம் தொலைய (பா.எண் -100)
3. வேம்பின் பைங்காய் (பா.எண் -205)

2. நற்றிணை – 5 பாடல்கள்

1. நின்ற சொல்லர் ,... . . . (குறிஞ்சி) . (பா.எண் -1)
2. விளம்பழம் கமழும் (பாலை) . (பா.எண் -12)
3. தடமருப்பு எருமை (மருதம்) . (பா.எண் 120)
4. விளையாடு ஆயமொடு (நெய்தல்) . (பா.எண் -172)
5. அம்ம வாழி தோழி (முல்லை) . (பா.எண் -289)

3. கலித்தொகை - 5 பாடல்கள்

1. பாலைக் கலி - வயக்குறு மண்டிலம் (பா.எண் 24)
2. குறிஞ்சிக் கலி - பாடுகம் வா வாழி தோழி (பா.எண் 05)
3. மருதக்கலி - ஈண்டு, நீர்மிசைத் தோன்றி (பா.எண் 24)
4. முல்லைக் கலி - தனி பெறு தண் புலத்துத் (பா.எண் 1)
5. நெய்தற் கலி - மா மலர் முண்டகம் (பா.எண் 16)

4. ஐங்குறுநூறு - 10 பாடல்கள்

வேழப்பத்து

1. மனைநடு வயலை வேழம் (பா.எண் 11)
2. பரியுடை நன்மான் (பா.எண் 13)
3. ஓங்குபூ வேழத்துத் (பா.எண் 16)
4. இருஞ்சாய் அன்ன (பா.எண் 18)
5. நெகிழ்பு ஓடும் வளை (பா.எண் 20)

அன்னாய் வாழிப் பத்து

1. அன்னாய் வாழி! வேண்டு அன்னை! நம் படப்பை (பா.எண் 203)
2. அன்னாய் வாழி! வேண்டு அன்னை! அஃதெவன்கொல்?.. (பா. 204)
3. அன்னாய் வாழி! வேண்டு அன்னை! எந்தோழி (பா.எண் 206)
4. அன்னாய் வாழி! வேண்டு அன்னை! நன்றும் (பா.எண் 208)

5. அன்னாய் வாழி! வேண்டு அன்னை! கானவர் (பா.எண் 208)

5. புறநானூறு - 5 பாடல்கள்

1. இரும்பனை வெண்தோடு. . . (பா.எண் 54)
2. உண்டாலம்ம இவ்வுலகம்... (பா.எண் 14)
3. யாண்டு பலவாக . . . (பா.எண் 191)
4. யாதும் ஊரே... (பாடல் எண் 192)
5. செய்குவம் கொல்லோ நல்வினை... (பா.எண் 214)

6. பத்துப்பாட்டு - பட்டினப்பாலை முழுவதும்

அலகு - 2

1. திருக்குறள் - 3 அதிகாரங்கள்

1. மடியின்மை
2. இடுக்கண் அழியாமை
3. சொல்வன்மை

2. நாலடியார் - 12 பாடல்கள்

பொறையுடைமை

1. காதலர் சொல்லுங் (பா.எண் 73)
2. அறிவதறிந்தடங்கி (பா.எண் 74)
3. இன்னா செயினும் (பா.எண் 76)
4. தான்கெடினும் தக்கார். . . (பா.எண் 80)

தீவினையச்சம்

1. அக்கே போல் அங்கை . . . (பா.எண் 123)
2. நெருப்பழல் சேர்ந்தக் கால் . . . (பா.எண் 124)
3. பெரியவர் கேண்மை . . . (பா.எண் 125)
4. யாஅர் ஒருவர் (பா.எண் 127)

பெரியாரைப் பிழையாமை

1. பொறுப்பரென் . . . (பா.எண் 161)
2. அவமதிப்பும் ஆன்ற . . . (பா.எண் 163)
3. நளிகடல் தண்ணீர்ப்ப (பா.எண்166)
4. பெரியார் பெருமை (பா.எண் 170)

3.பழமொழி - 12 பாடல்கள்

அறிவுடைமை

1. அறிவின் மாண்பு (பா.எண் 27)
2. அறிவினர் மாண்பு(பா.எண் 28)
3. அறிவுடையாருடன் அறிவுடையார் சேர்தல் (பா.எண் 30)
4. அறிவிலாரை அறிவுடையார் புகவிடாமை(பா.எண் 31)

இன்னா செய்யாமை

1. முற்பகல் செய்யின் பிற்பகல் விளையும்(பா.எண்- 47)
2. நலியப் பெற்ற எளியர் அழுத கண்ணீர்(பா.எண் 48)
3. மதிப்பு மிக்கவரை அழிக்க முயலுதல்(பா.எண்-49)
4. நலிந்தாரை நலியாமை(பா.எண் 50)

சான்றோர் இயல்பு

1. சான்றோர் பெருமை(பா.எண் 70)
2. வறுமையினும் நின்ற நிலையில் வழுவாமை(பா.எண் 71)
3. பீடிலாவிடத்தும் பெருந்தகைமையில் வழுவாமை(பா.எண் 72)
4. இடருற்ற விடத்தும் மதிப்பிற் குறையாமை(பா.எண் 73)

4. இன்னா நாற்பது – 5 பாடல்கள்

1. அறமனத்தர் கூறும் கடுமொழி (பா.எண் 6)
2. உண்ணாது வைக்கும் பெரும் பொருள் . . . (பா.எண் 16)
3. குலத்துப் பிறந்தவன் கல்லாமை யின்னா . . . (பா.எண் 19)
4. யானையின் மன்னரைக் கண்டால் . . . (பா.எண் 22)
5. பிறன் மனையாள் பின்னோக்கும் பேதைமை யின்னா . . . (பா.எண் 38)

5. இனியவை நாற்பது – 5 பாடல்கள்

1. பிச்சை புக்காயினும் கற்றல் (பா.எண் 1)
2. மானமழிந்தபின் வாழாமை முன்னினதே . . . (பா.எண் 13)
3. குழவிதளர் நடை காண்டல் இனிதே . . . (பா.எண் 14)
4. வருவா யறிந்து வழங்கல் . . . (பா.எண் 22)
5. பத்து கொடுத்தும் பதியிருந்து (பா.எண் 40)

அலகு : 3

நாடகம் - பிசிராந்தையார் - பாரதிதாசன்

அலகு : 4

கட்டுரை வரைவியல் - பொதுக்கட்டுரைகள்

அலகு : 5

தமிழ் இலக்கிய வரலாறு – சங்க காலம், சங்கம் மருவிய காலம்

கற்றல் விளைவுகள் (Course Outcome)

மாணவர்கள் வாழ்வியல் நுட்பங்களில் வல்லமை பெறுவர்.

சமுதாய அக்கறை உள்ளவர்களாக மனவளம் பெறுவர்.

சமுதாய, பொருளியல், சூழலியல் விழிப்புணர்வு பெறுவர்.

பணித்தேர்வுகளுக்கு உரிய தமிழ்த்திறன் பெறுவர்.

பாடநூல்கள்

1. செய்யுள் திரட்டு, தமிழ்த்துறை வெளியீடு.

2. பிசிராந்தையார் - பாரதிதாசன், தமிழ் நாதன் பதிப்பகம், சென்னை – 110
3. பொதுக்கட்டுரைகள், மகிழினி பதிப்பகம், சென்னை- 106.
4. தமிழ் இலக்கிய வரலாறு,
பிரமி பதிப்பகம், திருச்சி-21.

Course Code & Title	ENGLISH FOR COMMUNICATION IV		
Class	<u>II YEAR</u>	Semester	<u>IV</u>
Cognitive Level	K – 1 Acquire K – 2 Understand K – 3 Apply K – 4 Evaluate K – 5 Analyze		
Course Objectives	The Course aims <ul style="list-style-type: none"> • To make the students to live meaningfully • To Familiarize students with various great personalities • To understand qualities like freedom • To know human values like patriotism and universal brotherhood • To realize the value of comradeship 		
UNIT	Content		No. of Hours
I	A Poison Tree : William Blake King Bruce and the Spider : Eliza Cook The Character of a Happy Life : Henry Wotton		
II	Ulysses : Lord Alfred Tennyson Money Madness : D. H. Lawrence I wove to thee my Country		
III	The Ocean : Lord Byron The Unknown Citizen : W. H. Auden Night of the Scorpion : Nissim Ezekiel		
IV	The Rising of the Moon : Lady Gregory The Little Man : John Galsworthy The Path Finder : Herman Ould		
V	A Tale of two cities : Charles Dickens		
Reference	Lessons will be edited and compiled.		
	On completion of the course, students should be able to		

SYLLABI
 Programme: B.COM
 For the Candidates admitted from the academic year 2019-2020 onwards

Course Outcomes	CO 1: live meaningfully. CO 2: know great qualities like leadership. CO 3: understand qualities like freedom and parenthood CO 4: live as a group in unity CO5: realize the value of comradeship
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Mapping of COs with PSOs & POs:

CO/PO	PO					PSO					
	1	2	3	4	5	1	2	3	4	5	6
CO1	S	M	M	M	M	S	M	S	M	M	M
CO2	S	M	S	M	M	M	S	S	M	M	S
CO3	S	M	M	M	M	S	M	S	M	M	M
CO4	S	M	S	M	M	M	S	S	M	M	S
CO5	S	M	M	M	M	S	M	S	M	M	M

- Strongly Correlating(S) - 3 marks
 Moderately Correlating (M) - 2 marks
 Weakly Correlating (W) - 1 mark
 No Correlation (N) - 0 mark

Course Code & Title	CC VI – FINANCIAL ACCOUNTING		
II B.Com	Semester – IV	Credits : 4	Hrs / Wk : 6
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ✎ Expose the students to the Accounting procedure of Partnership Firms ✎ Focuses on the accounting for all the types of transactions that are unique to a partnership 		

UNIT	Content	No. of Hours
I	PARTNERSHIP ACCOUNTS Partnership – Meaning, Partnership Deed, Capital Accounts – Accounting Treatment – Distribution of Profits – Interest on Partner’s Loans – Interest on Capital and Drawings – Salary and Commission of Partner – Profit and Loss Appropriation Account – Capital Accounts of Partners – Fixed – Fluctuating – Past Adjustment and Guarantee	16
II	ADMISSION OF A PARTNER Admission of Partner, Calculation of Profit Sharing Ratio, Revaluation of Assets and Liabilities, Treatment of Goodwill – Adjustments in Partner’s Capital Accounts, Revaluation of Asset and Liabilities – Accumulated Profits and Losses, Partner’s Capital Accounts and Balance Sheet	16
III	RETIREMENT OF A PARTNER Retirement of a Partner, Calculation of Gaining Ratio, Treatment of Goodwill, Revaluation of Assets and Liabilities, Accumulated Reserves and Profits – Adjustments regarding Partner’s Capital Account, Calculation of Profit up to the Date of Death of Partner, Preparation of Capital Accounts and Balance Sheet	16
IV	DISSOLUTION OF PARTNERSHIP FIRM Dissolution of Partnership Firm, Realization of Asset and Making Payment of Liabilities – Treatment of unrecorded Assets and Liabilities – Preparation of Realization Accounts, Partner’s Capital Accounts and	

	Bank Accounts – Insolvency of a Partner – Garner Vs Murray – Insolvency of all Partners – Piece-meal Distribution – Proportionate Capital – Maximum Possible Loss	15
V	AMALGAMATION AND PURCHASE CONSIDERATION Amalgamation of Firms – Computation of Purchase Consideration – Conversion of Sale of a Partnership Firm to a Company	15
[Note: Theory 20% Problem: 80%]		
Reference	Text Book[s]: <ol style="list-style-type: none"> 1. Grewal and Shukla, “<i>Advanced Accounting</i>” – S.Chand Publishers, New Delhi Reference Book[s]: <ol style="list-style-type: none"> 1. Dr.S.N. Maheswari, “<i>Financial Accounting</i>” – Vikas Publishing House, New Delhi 2. Jain & Narang, “<i>Financial Accounting</i>” - Kalyani Publishers, Chennai 3. T.S.Reddy&A.Murthy, “<i>Financial Accounting</i>” – Margham Publishers, Chennai 4. A.Mukherjee&M.Hanif, “<i>Modern Accountancy</i>” – TMH Publishing House Company , New Delhi Website[s]: <ol style="list-style-type: none"> 1. http://www.jimssouthdelhi.com/studymaterial 2. http://www.ddegjust.ac.in/studymaterial 3. https://www.saylor.org/site/textbooks/FinancialAccounting 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: recollect the rules for admission, retirement and death of the partner in a firm. ▪ CO – 2: get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners. ▪ CO – 3: apply the rule of Garner Vs. Murray for settlement of accounts among partners after dissolution. ▪ CO – 4: analyses the accuracy in the preparation, presentation and interpretation of final settlement of amount to partners.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	M	M	M	S	S	M	S	W	M
CO2	S	S	M	S	S	S	M	M	M	S	M	M
CO3	S	S	S	S	M	W	M	S	M	S	S	S
CO4	S	M	W	S	W	S	S	M	M	M	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	CC VII – INTRODUCTION OF GST		
II B.Com	Semester – IV	Credits : 4	Hrs / Wk : 3
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ☞ Acquaint with the latest amendments made in connection with indirect taxation ☞ Understand the basic concepts related to GST ☞ Update the procedural part of GST 		

UNIT	Content	No. of Hours
I	INTRODUCTION TO INDIRECT TAX Introduction to Indirect Tax: Meaning – Features-Types- Objectives – Principles- Cannon of Taxation – Tax system in India - Pros and Cons of Indirect tax- Contribution to government Revenues- Development of Indirect Taxation.	8
II	CUSTOMS LAW CONCEPTS AND PROCEDURES Customs Law: Basic Concepts of Customs Law- Different types of Customs Duty - Abatement of duty in damaged or deteriorated goods- Valuation –Customs procedure- Exemptions- Customs Duty drawback- Duty Free Zones- Offense and Penalties.	8
III	INTRODUCTION TO GOODS AND SERVICES TAX Introduction to Goods and Services Tax (GST): Meaning of GST – Basic Concepts – Features of GST- Benefits of GST- GST working Mechanism – GST rate and taxes on GST – Goods and Service Tax Network (GSTN) – Constitutional Framework of GST – Model GST	8

	Law – Chargeability for GST – Composition Scheme.	
IV	PROVISIONS TO RELATING TO SUPPLY Supply: Meaning and Scope- Types of Supply – Time of Supply – Provision relating to time of Supply – Place of supply – Provision relating to place of supply – Valuation mechanism – Input tax credit mechanism – Payment mechanism – Registration under GST-Rules	8
V	REGISTRATION UNDER GST Registration under GST: Return Filing- Rules- Refund Provision in GST – E –commerce- operators- TDS/TCS - Small scale exemption.	7
Reference	<p><u>Text Book[s]:</u></p> <ol style="list-style-type: none"> 1. Datey, V.S. “<i>Indirect Taxes</i>” - Taxmann Publications Private Limited, Mumbai (2015) 2. “<i>Simplified Approach to GST – A Ready Reference</i>” (2017) <p><u>Books for Reference:</u></p> <ol style="list-style-type: none"> 1. Balachandran, V, “<i>Indirect Taxation</i>” - New Delhi, Sultan Chand and Sons., New Delhi 2. Mittal, J.K. (2015), “<i>Law Practice and Procedures of Service Tax</i>” - New Delhi, Jain Book Agency, New Delhi (2015) 3. RadhaKrishnan, R., “<i>Indirect Taxation</i>” - New Delhi, Kalyani Publishers, New Delhi 4. Sethurajan , “<i>Indirect Taxation including Wealth Tax</i>” - Speed Publications <p><u>Websites:</u></p> <ol style="list-style-type: none"> 1. https://icmai.in/upload/Students/Study_Material 2. http://www.nesto.in/wp-content/uploads 3. https://www.thesis scientist.com/docs/StudyNotes 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: remember the rules and regulation of indirect taxation. ▪ CO – 2: understand the rules for registrations and its exemptions in taxation. ▪ CO – 3: implement GST and its working mechanisms. ▪ CO – 4: analyze and resolve tax problems.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	M	M	M	S	S	M	S	W	M
CO2	M	S	M	S	S	S	M	M	M	S	M	M
CO3	S	S	S	S	M	W	M	S	M	S	S	S
CO4	S	M	W	S	W	S	S	M	M	M	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	AC V – COMPANY LAW		
II B.Com	Semester – IV	Credits : 4	Hrs / Wk : 3
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> • Impart the students, the corporate management, control, the remedies and government regulation of corporate business and winding up of companies. 		

UNIT	Content	No. of Hours
I	NEW COMPANIES ACT 2013 New Companies Act, 2013- An Introduction: Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company.	8
II	INCORPORATION OF A COMPANY Incorporation of a Company: Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company –Promotion- Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business – lifting of corporate veil	8
	LEGAL DOCUMENTS Legal Documents: Memorandum of Association – Contents – Articles of	

III	Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus –Red-herring Prospectus – Private Placement.	8
IV	<p style="text-align: center;">COMPANY MANAGEMENT AND ADMINISTRATION</p> <p>Company Management and Administration: Structure of Company Management- Board of Directors- Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors - Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.</p>	8
V	<p style="text-align: center;">MEETINGS AND PROCEEDINGS</p> <p>Introduction – Meetings – Definition – General Meeting of Share Holders – Statutory Meeting – Annual General Meeting – Extra Ordinary General Meeting – Class Meeting – Quorum for Meeting – Proxy – Resolutions – Minutes - Dissolution of Company – Winding up by Court – Voluntary Winding up – General Provisions on Winding up</p>	7
Reference	<p><u>Text Book[s]:</u></p> <p style="padding-left: 40px;">1. Ashok and Bagrial AK, “<i>Company Law</i>” – Vikas Publishing House (Ed.2014)</p> <p><u>Books for Reference[s]:</u></p> <p style="padding-left: 40px;">1. M.D.Kapoor, “<i>Guide to the Companies Act</i>”, Wadwa& Co., Nagpur (Ed.29th)</p> <p style="padding-left: 40px;">2. Avtar Singh, “<i>Company Law</i>” – Easter Book Company, Lucknow (Ed.204)</p> <p style="padding-left: 40px;">3. PK.Ghosh and V.Balachandran, “<i>Company Law and Secretarial Practice</i>” – Sulthan Chand Co., New Delhi (Ed.2000)</p>	

	<p><u>Website[s]:</u></p> <ol style="list-style-type: none"> 1. http://www.dphu.org/uploads 2. https://www.studocu.com/en/document/university-of-southampton/company-law 3. https://www.scribd.com/document/-Company-Law
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:remember the concept about company and its promoters under Companies Act 2013 ▪ CO – 2:understand legal reasoning and analysis through study of statutes and regulatory practice relating to company law ▪ CO – 3 deploy the documents maintained under Companies Act 2013 • CO – 4:evaluate the process from formation of company to winding up of the company under company law

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	M	M	S	W	M	M	S	M	M	W
CO2	S	M	M	S	S	M	S	M	S	S	M	S
CO3	M	S	S	S	W	W	M	M	W	M	M	W
CO4	M	S	S	M	M	M	M	W	S	W	S	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	AC VI – BUSINESS MANAGEMENT		
II B.Com	Semester – IV	Credits : 4	Hrs / Wk : 3
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to ☞ Enable the students to gain knowledge relating to basic principles and functional aspects of management		

UNIT	Content	No. of Hours
I	SCOPE OF BUSINESS Business – Nature and Scope – Profession – Features of Profession – Employment – Difference between Business, Profession and Employment – Objectives of Modern Business – Scope of Business – Industry – Types – Trade and Aids to Trade. Management – Definition – Evolution of Management Thoughts – Nature, Scope and Functions – Management Vs Administration	8
II	PLANNING PROCESS Planning – Nature, Scope and Purpose – Process of Planning – Types of Planning – Merits and Demerits – Planning Premises – MBO	7
III	ORGANIZING AND AUTHORITY DELEGATION Organizing – Nature – Types – Departmentation – Span of Control – Delegation of Authority – Centralization – Decentralization – Committee form of Organization	8
IV	STAFFING AND MOTIVATION Staffing – Nature – Elements – Importance of Staffing – Techniques – Directing – Leadership – Meaning – Styles – Motivation – Theories (Maslow’s, Herzberg’s, McGregor’s, Vroom’s)	8
V	COORDINATION AND CONTROLLING Coordination – Nature of coordination – Problems of Coordination – Effective Coordination – Controlling – Process – Fixation of Standards – Measurement of Performance	8

Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none">1. L.M.Prasad, “<i>Principles of Management</i>” <p>Books for Reference[s]:</p> <ol style="list-style-type: none">1. C.B.Gupta, “<i>Business Management</i>”2. Peter F.Drucker, “<i>Essence of Management</i>”3. P.C.Tulsian and Vishal Pandey, “<i>Business Organization and Management</i>”4. M.C.Shukla, “<i>Business Organization and Management</i>” <p>Website[s]:</p> <ol style="list-style-type: none">1. https://www.studocu.com/en/introduction-to-business-management/lecture-notes2. http://www.ednet.ns.ca/files/curriculum/businessmgmt3. http://www.businessmanagementideas.com/management/principles-of-management
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none">▪ CO – 1:recollect the general framework and understand the key functions in management as applied in practice.▪ CO – 2:understand the managerial performance of an organization.▪ CO – 3:execute the strength, weakness, opportunities and threat of business management.▪ CO – 4:evaluate organizational decision with consideration of the political, legal and ethical aspects of business.

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	S	M	M	S	W	S	M	M	M	M
CO2	S	M	W	M	M	S	M	S	S	S	M	W
CO3	M	W	M	M	S	S	S	M	M	S	M	S
CO4	S	S	M	W	S	M	S	M	S	M	W	W

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	NMEC I – FUNDAMENTALS OF ACCOUNTING		
II B.Com	Semester – IV	Credits : 2	Hrs / Wk : 2
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to ☞ Know the meaning and importance of basic aspects of business studies and accountancy, forms of business organization and ascertainment of profit or loss and financial positions of business and industrial units.		

UNIT	Content	No. of Hours
I	INTRODUCTION TO ACCOUNTING Definition of Accounting – Meaning and Objectives – Basics Terms used in Book Keeping – Advantages of Book Keeping - Accounting Concepts and Conventions	5
II	DOUBLE ENTRY SYSTEM Rules of Double Entry System - Journal – Ledger – Account – Posting of Journal to Ledger – Balancing of Ledger Accounts – Distinction between Journal and Ledger	5
III	TRIAL BALANCE AND SUBSIDIARY BOOK Trial Balance - Subsidiary Books (Purchase Book, Purchase Return Book, Sales Book and Sales Return Book)	5
IV	CASH BOOK Cash Book – Single and Double Column Cash Book only	5
	FINAL ACCOUNTS OF SOLE TRADERS Final Accounts of Sole Traders with simple adjustments – Closing stock,	

V	outstanding expenses and incomes, prepaid expenses and income, Depreciation only	6
[Note: Theory 40% Problem: 60%]		
Reference	<p><u>Text Book[s]:</u></p> <p>1. M.C.Shukla, T.S.Grewal and S.C.Gupta “<i>Advanced Accounts</i>” – S.Chand& Sons</p> <p><u>Books for Reference[s]:</u></p> <p>1.S.P.Jain and K.L.Narang, “<i>Advanced Accounting</i>” – Kalyani Publishers 2.Arulanandam, “<i>Advanced Accountancy</i>” – Himalaya Publications 3.Finnery.H.A and Miller.H.E. “<i>Principles of Accounting</i>” – Prentice Hall</p> <p><u>Website[s]:</u></p> <p>1.http://www.ddegjust.ac.in/studymaterial 2.https://nios.ac.in/media/documents 3.https://icmai.in/upload/students 4.https://iws.collin/ost/pdfs/acnt 1303</p>	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:recollect the general framework and understand the key functions in accounting in practice. ▪ CO – 2:understand the accounting methods used in business. ▪ CO – 3: execute the skills to prepare different types of accounts. ▪ CO – 4:analyze new approach in implementation of financial statement. 	

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	W	S	M	M	S	W	W	S	S
CO2	S	W	M	M	S	M	M	M	M	S	M	S
CO3	M	M	M	W	M	W	S	S	M	M	M	M
CO4	S	S	S	S	M	W	M	M	S	M	M	S

SYLLABI
Programme: B.COM
For the Candidates admitted from the academic year 2019-2020 onwards

Strongly Correlating(S)	-	3 marks
Moderately Correlating (M)	-	2 marks
Weakly Correlating (W)	-	1 mark
No Correlation (N)	-	0 mark

Course Code & Title	CCL VIII – COMPUTERIZED ACCOUNTING		
III B.Com	Semester – V	Credits : 5	Hrs / Wk : 6
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ☞ Introduces computer software commonly used in business today ☞ Enables the students to create practical knowledge in accounting aspect 		

UNIT	Content	No. of Hours
I	Fundamentals of Tally ERP 9 – Accounting Masters in Tally. ERP.	16
II	Voucher Entry in Tally ERP 9 – Advance Accounting in Tally ERP 9	16
III	Advance Inventory in Tally. ERP 9 – Order Processing	16
IV	Point of Sale (POS) – POS Reports - Payroll Accounting and Compliance	15
V	Advance Tally Work with Excel – Data transfer from Excel to Tally – Data transfer from Tally to other Spread Sheet	15

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none">▪ CO – 1: understand the basic accounting concepts.▪ CO – 2: get the idea about tally accounting software from the business perspective▪ CO – 3: apply the basic rules and tricks to drill the transaction▪ CO – 4: analyze exposure to latest technology.
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List of Practical

CCL VIII – COMPUTERIZED ACCOUNTING

UNIT – 1

1. Accounting Masters in Tally .ERP 9
2. Company creation
3. Creating a Single Ledger and Multiple Ledgers
4. Creating Accounting Vouchers

UNIT – 2

1. Creating single stock groups and multiple stock groups
2. Creating inventory vouchers
3. Creating Bill-wise Details
4. Creating Cost Centre and Cost Categories
5. Prepare a Cost Centre Report
6. Creating BRS Report

UNIT – 3

1. Purchase order processing and Sales Order Processing
2. Display Order Position
3. Display Column Orders and Stock Details
4. Adjusting Orders
5. Defining Re-order Levels
6. Display Re-order Status

UNIT – 4

1. Creating Point of Sale (Bill Voucher)
2. Configuring POS
3. POS Reports
4. Creating Excise Dealers and Manufactures
5. Creating Payroll and Reports
6. Creating Job Costing and Reports

UNIT – 5

1. Making the data report to export in Excel Sheet form
2. Printing Configuration
3. Print Preview

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	S	W	M	M	M	S	M	S	S
CO2	S	M	S	M	M	M	S	S	M	S	M	S
CO3	M	S	S	S	M	W	S	M	S	M	M	M
CO4	S	M	W	S	W	S	S	M	M	M	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	CC IX – COST ACCOUNTING		
III B.Com	Semester – V	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ✎ Expose the students to the tools and techniques used in cost accounting ✎ Examines the concepts and procedures underlying the development of a cost accounting system for managerial decisions, control, and performance reporting. 		

UNIT	Content	No. of Hours
I	NATURE AND SCOPE OF COST ACCOUNTING Definition, Scope and nature of cost Accounting – Cost concepts – Classification objectives and advantages – Demerits of Cost Accounting – Methods and Techniques – Cost Units – Cost centers – Cost Sheets & Tender.	13
II	MATERIALS CONTROL Materials cost – purchase procedure – Receipt of issue of materials – Stores organization and layout – Inventory control – Levels of stock, Perpetual inventory ABC analysis, EOQ – stores Ledger – Pricing of Material issues, FIFO, LIFO, Simple Average & Weighted Average	13
III	LABOUR COST Labour cost –Time recording and Time booking – Methods of remuneration and incentives schemes – Overtime and idle time – Labour turnover – Types, causes and remedies.	13
	OVERHEADS	

IV	Overheads – Collection, Classification, allocation, apportionment, absorption – Primary Distribution and secondary Distribution of overhead - Reconciliation of cost and financial accounts	13
V	COSTING METHODS Costing Methods – Job Costing, Process Costing (Normal Loss, Abnormal Loss and gains) – Operating Costing – Activity Based Costing (ABC)	13

[Note: Theory 20% Problem: 80%]

Reference	<p>Text Book[s]:</p> <p>4. <i>Accounting</i> “,Jain and Narang, Kalyani Publishers, New Delhi, <i>“Cost</i></p> <p>5. <i>“Cost Accounting</i> “, S.N.Maheswari, Sultan Chand & Sons, New Delhi</p> <p>Reference Book[s]:</p> <p>1. <i>“Cost Accounting</i> “,Jawaharlal, Tata McGraw Hill, New Delhi</p> <p>2. <i>“Cost Accounting</i> “,S.P.Iyengar, Sultan Chand & Sons, New Delhi</p> <p>3. <i>“Cost Accounting</i> “,Bhagawati and Pillai, S.Chand& Co. New Delhi</p> <p>4. <i>“Cost Accounting</i> “,M.N.Arora, KannaAhuja&Pandey, S.Chand& Co New Delhi,</p> <p>Website[s]:</p> <p>1. https://nptel.ac.in/courses/module8</p> <p>2. https://www.docsity.com/ea/subjects/costaccounting</p> <p>3. https://www.studocu.com/costaccounting</p>
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Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:keep in mind, the place and role of cost accounting in the modern economic environment. ▪ CO – 2:Understand the costing system, cost management system. ▪ CO – 3:Execute overheads problems in the allocations and apportionment. ▪ CO – 4:Analyze the common cost and revenues
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	M	M	S	M	S	S	M	M	S	W
CO2	S	M	M	S	W	S	M	S	M	S	S	M
CO3	M	S	S	W	S	W	W	S	W	S	W	S
CO4	M	M	S	W	S	W	W	M	M	M	W	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	CC X – INCOME TAX LAW AND PRACTICE		
III B.Com	Semester – V	Credits : 4	Hrs / Wk : 6
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	<p>This Course aims to</p> <ul style="list-style-type: none"> ☞ Make the students to understand the competition of Taxable Income and Tax Liability of individuals. ☞ Provide you with the ability to interpret and apply taxation legislation, judicial interpretations and policy, and taxation practice. 		

UNIT	Content	No. of Hours
I	<p>INCOME TAX ACT 1961</p> <p>Introduction: Meaning of Tax - Income Tax Act 1961 – Previous year , Assessment year and other Basic concepts – Exempted incomes – Agricultural income and Non- Agricultural income – Tax treatment to Agricultural income - Heads of incomes - Gross Total Income-Tax rate for individuals - Residential status of individuals and HUFs – Incidence of tax</p>	16
II	<p>INCOME UNDER HERADS OF SALARY</p> <p>Income from salaries: Meaning of salary – Taxability of Allowances, Perquisites, Provident Fund, and Leave salary and retirement benefits - Deductions from salary income u/s 16 – Computation of income from salary.</p>	16
III	<p>INCOME UNDER THE HEADS OF HOUSE PROPERTY</p> <p>Basis of charge – Exempted house property incomes – Computation of Gross Annual Value (GAV) of Let out house property –Net Annual Value (NAV)-Treatment of unrealized rent recovered and arrears of rent – Deductions u/s 24 – Pre construction period Interest - Loss from self-</p>	16

	occupied property – Computation of total Income from house property.	
IV	<p>INCOME FROM BUSINESS AND PROFESSION</p> <p>Expenses expressly admissible and inadmissible - Weighted deduction - Deemed profits- Valuation of stock- Computation of Income from Business- Professional Receipts and Payments - Cash system and mercantile system of accounting - Computation of Income from Profession</p>	15
V	<p>INCOME FROM CAPITAL GAINS AND OTHER SOURCES</p> <p>Income from Capital gains - Basis of charge – Meaning of capital assets – Types of capital gains- Transactions not regarded as transfer – Indexed cost of acquisition- Indexed cost of Improvement- Computation of capital gain - Exempted capital gains u/s.54. Income from Other Sources – Incomes chargeable – TDS - Grossing up – Treatment of gifts received – Computation of Income from other sources.</p>	15
[Note: Theory 20% Problem: 80%]		
Reference	<p>Text Book[s]:</p> <p>1. Gaur and Narang ,(2015), “<i>Income Tax Law and Practice</i>” , [43rd Edition] - Kalyani Publishers, New Delhi</p> <p>Reference Book[s]:</p> <p>1.Bhagawathi Prasad (2015), “<i>Law & Practice of Income Tax in India</i>”, - NavmanPrakashan Aligarh, New Delhi</p> <p>2.Mehrotra, HC. (2015), “<i>Income-tax Law and Account</i>”, - SahithyaBhavan Publisher, New Delhi</p> <p>3.Vinod K.Singhania, “<i>Income Tax</i>” - Taxman Publications</p> <p>Website[s]:</p> <p>1.https://raakasc.edu.in/incometaxlawandpractice</p> <p>2.https://www.icsi.edu/docs/webmodules/taxlaw</p>	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:recollect the fundamental concept of income tax act 1961 ▪ CO – 2:get the idea of the various sources of incomes ▪ CO – 3:apply the income tax laws for computation of an individual’s adjusted gross incomes ▪ CO – 4:evaluate computation tax liability of an individuals
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	M	M	M	M	M	S	M	S	M	W	W	M
CO2	W	M	W	M	M	W	W	S	M	M	S	M
CO3	M	M	M	S	M	M	M	S	M	M	S	M
CO4	M	M	S	W	M	S	S	M	S	M	S	S

- Strongly Correlating(S) - 3 marks
- Moderately Correlating (M) - 2 marks
- Weakly Correlating (W) - 1 mark
- No Correlation (N) - 0 mark

Course Code & Title	CC XI – CORPORATE ACCOUNTING		
III B.Com	Semester – V	Credits : 4	Hrs / Wk : 6
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ✎ Develop awareness about Corporate Accounting in conformity with the provisions of Companies Act ✎ Gain an understanding of how to apply the accounting standards in the preparation of consolidated financial statements. 		

UNIT	Content	No. of Hours
I	AMALGAMATION OF COMPANIES ACCOUNTS OF HOLDING COMPANIES Accounting for Amalgamation and Absorption of Companies – Acquisition of Companies - Final Account of Joint Stock Companies	16
II	INTERNAL RECONSTRUCTION AMALGATION OF COMPANIES Accounting for Reconstruction of Companies- Internal (Excluding preparation of scheme) and External as per AS14	16
III	BANKING COMPANY ACCOUNTS Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet.	16
	LIQUIDATION OF COMPANIES	

IV	Liquidation of Companies: Meaning of Liquidation – Modes of Liquidation – Order of Payment – Preferential Creditors – Preparation of Statement of Affairs – Lists to be attached to the statement of affairs – Deficiency / Surplus Accounts – Liquidator’s final statement of account.	15
V	HOLDING COMPANY ACCOUNTS Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding intercompany holdings)	15
[Note: Theory 20% Problem: 80%]		
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. M.C.Shukla, T.S.Grewal&S.C.Gupta “<i>Advanced Accounts, Vol.II</i>”, - S.Chand& So, New Delhi 2. T.S.Reddy&A.Murthy, [Reprint 2018] “<i>Corporate Accounting</i>” - Margham Publications, Chennai -17. <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. R.L.Gupta&Radhaswamy, “<i>Advanced Accounts</i>” - Sultan Chand & Co. New Delhi 2. Jain &Narang “<i>Advanced Accounts,</i>” - Kalyani Publishers, New Deli 3. S.N.Maheswari, “<i>Advanced Accounts</i>” - Sultan Chand & Co., New Delhi <p>Website[s]:</p> <ol style="list-style-type: none"> 1. https://scribd.com/doc/courses/corporateaccounting 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:remember the terms of accounting for amalgamation, absorption, acquisition of Companies, Internal and external reconstruction of companies. ▪ CO – 2:prepare consolidated accounts for a corporate group. ▪ CO – 3:execute the skill to prepare final accounts for a corporate group like banking companies and insurance companies. ▪ CO – 4:evaluate the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	M	M	M	W	M	S	S	M	S	W	S	M
CO2	M	M	M	M	M	S	S	M	S	S	M	M
CO3	W	M	S	M	M	W	M	M	M	S	M	S
CO4	M	M	W	S	S	M	M	M	W	S	M	S

- Strongly Correlating(S) - 3 marks
- Moderately Correlating (M) - 2 marks
- Weakly Correlating (W) - 1 mark
- No Correlation (N) - 0 mark

Course Code & Title	EC I (a) – SERVICES MARKETING		
III B.Com	Semester – V	Credits : 5	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ☞ Understand the concept of marketing in services sectors ☞ Examine the theoretical foundations and practical application of marketing of services 		

UNIT	Content	No. of Hours
I	INTRODUCTION TO SERVICES MARKETING Introduction – Services – Meaning – Characteristics – Types – Differences between Services and Goods – Services Marketing – Needs & significance of Service Marketing.	13
II	SERVICE MARKETING MIX Marketing Mix – Concepts – 7P's – Marketing of Bank and Insurance Products.	13
III	CONSUMERS IN SERVICE INDUSTRY Consumer in service industry – Customer retention – Enhancement on Internal & External relationship – 7s Frame work – Determining the value of customers – Types of relationship marketing.	13
IV	MAREKTING SERVICE FIRMS Types of marketing services firms – External and internal marketing –	13

	Role of Internal marketing – Components – Steps in Implementation – Service Quality – Dimensions – TQM & measurement	
V	GLOBALIZATION OF SERVICES Globalization of Services – Elements – Problems – Challenges to Global marketing Services – Future Scenario	13
Reference	Text Book[s]: <ol style="list-style-type: none"> 1. B. Balaji, “<i>Service Marketing and Management</i>” 2. S.M.Jha, “<i>Service Marketing</i>” Reference Book[s]: <ol style="list-style-type: none"> 1. VasanthiVenugopal and Raghu V.N., “<i>Service Marketing</i>” 2. John M.Rathwell,” <i>Marketing in Services Sector</i>” 3. Dr.L.Natarajan, “<i>Services Marketing</i>” Website[s]: <ol style="list-style-type: none"> 1. https://www.studocu.com/servicesmarketingmanagement 2. https://examupdates.in/servicesmarketing 	
Course Outcomes	On completion of the course, students should be able to <ul style="list-style-type: none"> ▪ CO – 1:remember the various financial products, services, and strategies offered by various institutions. ▪ CO – 2:understand how the financial services component industries (insurance, banking, securities) interact. ▪ CO – 3:analyze the structure of the financial markets. ▪ CO 4: apply the knowledge of various financial products. 	

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	M	M	M	M	M	S	M	M	W	W	S	S
CO2	W	M	M	W	M	W	S	M	M	S	M	S
CO3	S	W	M	M	S	W	M	S	M	S	M	M
CO4	W	M	M	M	M	M	M	W	S	S	M	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	EC I (b) – PRINCIPLES AND PRACTICE OF INSURANCE		
III B.Com	Semester – V	Credits : 5	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	<p>This Course aims to</p> <ul style="list-style-type: none"> ☞ Provide students with the knowledge of general principles and practices of insurance. ☞ Help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products 		

UNIT	Content	No. of Hours
I	PRINCIPLES OF INSURANCE Principles of Insurance: Insurance - Meaning – Definition – Essentials of insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable interest – At most good faith – Indemnity – Subrogation – Contribution – Proximate clause – Mitigation of loss.	13
II	LIFE INSURANCE Life Insurance : Meaning of life insurance – Insurance versus Assurance – Features of life insurance – Procedure for effecting life insurance – Life Insurance policies –Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount – Money back policies – Group insurance scheme – Partnership insurance – Employer - Employee Insurance-Features of each policy.	13
III	MARINE INSURANCE Marine Insurance– Important Definitions – Subject Matter of Marine Insurance – Characteristics of Marine Insurance – Elements of Marine	13

	Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out a Marine Policy – Important Clauses in Marine Policy – Kinds of Marine Losses.	
IV	FIRE INSURANCE Fire Insurance- Common policies in Fire Insurance – Average Clause in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – Types of Losses due to Fire – Procedures for calculating claim for loss of stock.	13
V	MARKETING OF LIFE INSURANCE BUSINESS Marketing of Life Insurance Business: Characteristics of Life Insurance Services – Objectives of Life Insurance Marketing – Importance of Life Insurance Marketing – Market segmentation in Insurance business – Distribution channels in Life Insurance business – Scope of Life Insurance Marketing.	13
Reference	Text Book[s]: 1. P. Periasamy, , “ <i>Fundamentals of Insurance</i> ” - Vijay Nicole Imprints Pvt Ltd Reference Book[s]: 1. P.K. Gupta, “ <i>Insurance and Risk Management</i> ” - Himalaya Publishing House. 2. Inderjit Singh, RakeshKatyal and Sanjay Arora, - Kalyani Publishers, Chennai. Website[s]: 1. https://www.academica.edu/lecture/insurance 2. https://www.sfu.ca/lecturenotes/insurance 3. https://www.scribd.com/doc/insurance	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: explain the basic principles of insurance and its importance in real life ▪ CO – 2: identify with the various kinds of insurance, needs and scope of each insurance policy ▪ CO – 3: compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view. ▪ CO 4: familiarize themselves with major insurance products, such as life insurance, health insurance, property and liability insurance.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	M	M	S	W	S	S	M	M	S
CO2	W	W	M	W	M	S	S	M	S	M	M	S
CO3	M	M	M	M	S	W	S	M	M	S	M	M
CO4	M	M	S	M	M	W	S	M	M	S	M	W

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	NMEC II – GENERAL COMMERCIAL KNOWLEDGE		
III B.Com	Semester – V	Credits : 2	Hrs / Wk : 2
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to ☞ To impart the basic knowledge of general commercial practices		

UNIT	Content	No. of Hours
I	FORMS OF BUSINESS ORGANIZATION Definition of trade, commerce and industry – economic basis of commerce – forms of business organization – sole trader – partnership – joint stock company – cooperative public enterprises – features, advantages and limitations.	6
II	ROLE OF BANKS Banking – meaning and kinds of banks – Functions of Commercial and Central banks – RBI – its role in controlling banks in India	5
III	MODES OF TRANSPORTATION Transport – Kinds – road-rail-air-marine-features-advantages and limitations.	5
IV	GENERAL INSURANCE CONTRACTS Insurance – meaning – principles – types – life-fire-marine – other general insurance contracts.	5
	FINANCING OF BUSINESS	

V	Financing of business – shares – debentures – types – features – stock exchange – functions – Explanation of NSE, OTCEI and SEBI	5
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. “General Commercial Knowledge”, K.Vinayagam and Others, S.Chand& Co., New Delhi <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. “Banking”, Varshney and Sundaram, Sultan Chand & Co., New Delhi, 2003 2. “Transport”, Bhatnagar, KitabMahal, New Delhi 1998 3. “Investment Management”, V.A.Avadhani, Himalaya Publishers, Ludhiana. <p>Website[s]:</p> <ol style="list-style-type: none"> 1. http://www.studocu.com/commercial 2. https://www.icai.org 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:understand the basic concepts of business organization ▪ CO – 2:familiarize the theoretical aspects of transportation and insurance sectors ▪ CO – 3:identify the basic idea about financing of business 	

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	S	M	S	M	W	S	M	M	S	W
CO2	M	M	S	M	W	M	M	S	M	S	S	S
CO3	M	W	S	S	M	W	S	M	W	W	M	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	EXCL 1 – R PROGRAMME		
III B.Com	Semester – V	Credits : 2	Hrs / Wk : 2
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ☞ Impart the basic knowledge of application of software in the data analysis ☞ Know all needed about R programming and also to meet the global requirement in software industries 		

LIST OF PRACTICAL

R Programme

1. Basic Statistical and Mathematical Commands
2. Measure of Central Tendency
3. Measure of Dispersion
4. Skewness, Moments and Kurtosis
5. Standard Distribution
6. Diagrams
7. Plotting the curve
8. Regression
9. Correlation
10. Analysis of time series

Reference	Text Book[s]: 1. P. Periasamy, , “ <i>Fundamentals of Insurance</i> ” - Vijay Nicole Imprints Pvt Ltd Reference Book[s]: 1. P.K. Gupta, “ <i>Insurance and Risk Management</i> ” - Himalaya Publishing House.
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	<p>2. Inderjit Singh, RakeshKatyayal and Sanjay Arora, - Kalyani Publishers, Chennai.</p> <p>Website[s]:</p> <p>1. https://www.academica.edu/lecture/insurance</p> <p>2. https://www.sfu.ca/lecturenotes/insurance</p> <p>3. https://www.scribd.com/doc/insurance</p>
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:gain knowledge about different data types and different data structures in R ▪ CO – 2: understand basic regular expressions in R ▪ CO – 3:apply the various graphs in R for data visualization ▪ CO - 4:analyze the uses of R for descriptive statistics and inferential statistics

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	M	M	S	W	M	M	S	M	M	S
CO2	M	M	S	M	W	M	M	S	M	S	M	S
CO3	M	W	S	M	M	M	S	M	M	M	M	M
CO4	W	S	M	S	M	W	S	M	M	S	M	S

- Strongly Correlating(S) - 3 marks
- Moderately Correlating (M) - 2 marks
- Weakly Correlating (W) - 1 mark
- No Correlation (N) - 0 mark

Course Code & Title	CC XII – MANAGEMENT ACCOUNTING		
III B.Com	Semester – VI	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to <ul style="list-style-type: none"> ✎ Introduces managerial decision making at an introductory level and the changing role of management accounting in a dynamic business environment ✎ Familiarize the students with various concepts and application of management Accounting. 		

UNIT	Content	No. of Hours
I	FINANCIAL STATEMENT ANALYSIS Management Accounting – Definition – Objectives – Nature – Scope – Merits and Limitations – Difference between Management Accounting and Financial Accounting – Financial Statement Analysis – Comparative Statement – Common Size Statement – Trend Percentage – Ratio Analysis – Meaning – Classification – Liquidity, Solvency, Turnover and Profitability Ratio – DuPont Chart – Construction of Balance Sheet	13
II	FUND FLOW AND CASH FLOW STATEMENT Fund Flow Statement – Meaning – Preparation – Schedule of Changes in Working Capital – Funds From Operation – Sources and Applications – Cash Flow Statement – Meaning – Difference between Fund Flow Statement and Cash Flow Statement – Preparation of Cash Flow Statement (as per Accounting Standard 3)	13
III	BUDGETORY CONTROL Budget and Budgetary Control – Meaning – Advantages – Preparation	

	of Sales, Production, Production Cost, Purchase, Sales, Overhead Cost, Cash and Flexible Budgets – Standard Costing – Meaning, Advantages and Limitations	13
IV	CAPITAL BUDGETING Capital Budgeting – Meaning – Importance – Appraisal Methods – Payback Period – Accounting Rate of Return – Discounted Cash Flow – Net Present Value – Profitability Index – Internal Rate of Return	13
V	VARIANCE ANALYSIS Variance Analysis – Significance – Computation of Variance (Material and Labour Variance only) – Marginal Costing – CVP Analysis – Break Even Analysis – BEP – Managerial Applications – Margin of Safety – Profit Planning	13
[Note: Theory 20% Problem: 80%]		
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> Sharma & Gupta, “<i>Management Accounting</i>” – Kalyani Publishers, Chennai (2014) <p>Reference Book[s]:</p> <ol style="list-style-type: none"> R.Ramachandran & R.Srinivasan, “<i>Management Accounting</i>” – Sriram Publishers A.Murthi & S.Gurusamy, “<i>Management Accounting</i>” – Vijay Nicole Publications, Chennai S.N.Maheswari, “<i>Management Accounting</i>” – Sulthan Chand & Sons Publications, New Delhi (2014) R.S.N.Pillai & V.Baghavathi, “<i>Management Accounting</i>” – S.Chand & Co., Mumbai <p>Website[s]:</p> <ol style="list-style-type: none"> https://studocu.com/managementaccounting https://icmai.in/upload/studymaterial https://ocw.mit.edu/managementaccounting 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:remember the concepts and importance of management accounting in decision making. ▪ CO – 2:understand the preparation of various types of budgets. ▪ CO – 3:apply the idea and practices of budgeting in a business decisions ▪ CO – 4:analyze financial data from annual reports of companies.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	M	M	S	S	S	S	W	M	M	M
CO2	M	M	M	S	S	S	S	S	M	M	S	S
CO3	W	M	S	M	M	W	M	M	M	W	M	S
CO4	M	M	S	W	M	M	M	S	W	S	S	M

- Strongly Correlating(S) - 3 marks
- Moderately Correlating (M) - 2 marks
- Weakly Correlating (W) - 1 mark
- No Correlation (N) - 0 mark

Course Code & Title	CC XIII – FINANCIAL MANAGEMENT		
III B.Com	Semester – VI	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to ☞ Enable the students to understand the basic concept of financial management and the role of financial manager in decision making.		

UNIT	Content	No. of Hours
I	FINANCIAL DECISIONS Financial Management: Meaning and Scope – Objectives – Functions – Approaches – Types – Financial Decisions – Cost of Capital – Meaning – types – Simple and Weighted Average Cost of Capital (Overall Cost of Capital)	13
II	FINANCIAL PLANNING Financial Planning – Meaning and Scope – Capital Structure – Net Income Approach – Net Operating Income Approach – MM Approach – Arbitrage Process – Traditional Approach – Capital Structure Planning	13
III	LEVERAGES AND DIVIDEND POLICY Leverage – Meaning and Types – Significance – Operating Leverages, Financial Leverages and Combined Leverages – Dividend Policy – Types of Dividend – Theories – Bonus Issue – Stock Splits	13
IV	WORKING CAPITAL AND CASH MANAGEMENT Working Capital Management – Determinants of Working Capital – Forecasting of Working Capital requirements - Cash Management – Cash Budget – Concentration Banking and Lock Box System	13

V	RECEIVABLES MANAGEMENT	13
<p style="text-align: center;">[Note: Theory 20% Problem: 80%]</p>		
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. S.N.Maheswari, “<i>Elements of Financial Management</i>” – Sulthan Chand & Sons, New Delhi <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. R.K.Sharma, “<i>Financial Management</i>” – Kalyani Publishers, New Delhi 2. R.Ramachandran&R.Srinivasan, “<i>Financial Management</i>” – Sriram Publication, Trichy 3. Khan & Jain, “<i>Theory and Problems of Financial Management</i>” – McGraw Hill Publication, New Delhi 4. S.P.Gupta, “<i>Financial Management</i>” – SahityaBhavan Publication, New Delhi <p>Website[s]:</p> <ol style="list-style-type: none"> 1. http://www.crectirupati/lecturenotes 2. https://www.esun.ecu/lecturenotes 3. http://scribd.com/financialmanagement 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:remember the concepts and tools of finance ▪ CO – 2:understand the importance of working capital and cash budgeting techniques ▪ CO – 3: apply techniques to project financial statements for forecasting long-term financial needs. ▪ CO – 4:evaluate capital investment decisions and financial policies to business valuation 	

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	M	M	M	M	M	M	M	S	S	M	S	S
CO2	M	M	M	M	S	M	M	M	S	M	M	M
CO3	M	S	M	S	M	S	S	M	M	M	S	M
CO4	W	M	S	M	W	S	W	S	S	M	W	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	CC XIV- ENTREPRENEURIAL DEVELOPMENT		
III B.Com	Semester – VI	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to ☞ Examines the nature of entrepreneurship from the perspective of a start-up, as well as an established enterprise.		

UNIT	Content	No. of Hours
I	<p>ENTREPRENEURSHIP</p> <p>Concepts of Entrepreneurship – Entrepreneur and Enterprise – Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the Economic Development – Classification of Entrepreneurs – Factors affecting Entrepreneurial Growth - Entrepreneurial Development Programme (EDP) – Programs Small Entrepreneurs Development. Self-Employment Schemes – Government Policies on Entrepreneurial Development – Entrepreneurial Behaviour: Innovation and Entrepreneur – Entrepreneurial Behavioural and Psycho – Theories Social Responsibilities</p>	13
II	<p>SOURCES OF IDEAS</p> <p>Sources of Ideas – Preliminary Evaluation and Testing of Ideas – Project Identification – Demand based Industries and Resource based Industries – Import Substitution and Export Oriented Items – Project Formulation – Stage – Constraints – Criteria for selecting a project - Feasibility Study</p>	13
III	<p>PROJECT APPRAISAL</p> <p>Project Appraisal – Methods - Technical – Commercial Appraisal – Information required – Demand Forecasting – Sources of Market Information – Financial Appraisal – Capital Cost of Project – Sources of Finance – Financial Problems – Project Report – Components – contents – Planning Commission guidelines</p>	13
IV	<p>LICENSING PROCEDURE</p> <p>Licensing Procedures – Procedures to start an Industrial Unit – Financial and other Assistance SMEs</p>	13
V	<p>INCENTIVES AND SUBSIDIES</p> <p>Incentives and Subsidies of State and Central Governments – Aims – Backward Areas – Industrial Estates – DICs – Role of Financial Institutions in the Entrepreneurial Growth – Project Financing – Sources of Finance – IDBI, IFCI, ICICI and IRCI – Role of Promotional and Consultancy Organizations of State and Central Government</p>	13

<p>Reference</p>	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. Desai, Vasant, “<i>Entrepreneurial Development</i>” – Himalaya Publishing House, New Delhi <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. Awasthi.D& Sebastian, “<i>Evaluation of Entrepreneurial Progress</i>” – Sage Publications, New Delhi 2. Panda, ShibaCharan, “<i>Entrepreneurial Development</i>” – AnmolPublicaitons, New Delhi (Latest Edition) 3. Kao, John.J, “<i>The EntrepreneurialOrganziation</i>” – Englewood Cliffs, New Jercy: Prentice Hall (Ed.2001) 4. C.B.Gupta&N.P.Srinivasan, “<i>Entrepreneurial Development</i>” – Sulthan Chand & Co., New Delhi 5. C.S.V. Murthy, “<i>Small Scale Industries and Entrepreneurial Development</i>” <p>Website[s]:</p> <ol style="list-style-type: none"> 1. https://lecturenotes.in/entrepreneurship 2. http://iare.ac.in/lecturenotes 3. http://doccity.com/entrepreneurship
<p>Course Outcomes</p>	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: remember the legal and financial conditions as well as the importance of the entrepreneurial infrastructure for starting a business venture. ▪ CO – 2: understand the effectiveness of different entrepreneurial strategies. ▪ CO – 3: execute the entrepreneurial project and its essential elements. ▪ CO - 4: analyze the elements of success of entrepreneurial ventures

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	S	S	S	S	M	S	S	S	M	S
CO2	S	M	S	S	S	M	M	S	M	S	M	M
CO3	S	M	M	W	S	S	S	W	M	S	M	S
CO4	M	M	M	M	M	M	S	W	W	W	S	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	CC XV – INDUSTRIAL RELATIONS AND REGULATIONS		
III B.Com	Semester – VI	Credits : 4	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to ☞ Enable the students to understand the various laws relating to Industrial labor.		

UNIT	Content	No. of Hours
I	PAYMENT OF WAGES ACT 1936 Definitions; Responsibility for payment of wages; fixation of wage period; time of payment of wages; mode of payment; Deductions from wages for absence from duty, damage or loss, for services rendered, recovery of advances & loans; Maintenance of registers and records; Penalty for offences; Payments of undisbursed wages in case of death.	13
II	PAYMENT OF BONUS ACT 1965 Definitions, eligibility for bonus, payment of minimum and maximum bonus, disqualification for bonus, set on and set off allocable surplus, time limit for payment of bonus.	13
III	EMPLOYEE STATE INSURANCE ACT 1948 Contributions: who is to be insured, principle employer to pay contribution in the first instance, general provisions as to payment of contributions, method of payment. Benefits: Sickness benefit, maternity benefit, disablement benefit, presumptions as to accidents arising in course of employment dependents benefit, medical benefits. Penalties: punishment for false statement, punishment for failure to pay contributions and prosecutions.	13
	WORKMEN COMPENSATION ACT	

IV	Introduction, scope, accidents during and in the course of employment, circumstances when the workmen are basic or not basic for compensation	13
V	<p>FACTORIES ACT 1948</p> <p>Health: cleanliness, disposal of waste, ventilation, dust and fume, artificial humidification, overcrowding, lighting, drinking water, toilets, spittoons</p> <p>Safety: Fencing of machinery, work on or near machinery in motion, employment of young persons on dangerous machines, safety officer.</p> <p>Welfare: Washing facilities, facilities for storing and drying clothing, facilities for sitting, first aid appliances canteens, shelters and restrooms, crèches. Working hours for adults, annual leave with wages.</p>	13
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. N.D. Kapoor, “<i>Industrial Law</i>” 2. B.D. Singh, “<i>Industrial relations</i>” <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. AM Sarma, “<i>Aspects of Labour Welfare & Social Security</i>” 2. MS Pandit&ShobhaPandit, “<i>Business law</i>” 3. P.L. Malik, “<i>Industrial Law</i>” <p>Website[s]:</p> <ol style="list-style-type: none"> 1. http://www.pondiuniv.edu.in/hrmiii 2. http://studocu.com/industrialrelations 3. https://ppg.edu.in/bschool/notes 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: demonstrate descriptive knowledge of the field of industrial relations ▪ CO – 2: apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels. 	

	<ul style="list-style-type: none"> ▪ CO – 3:recognize and consider the social, historical and equity issues within industrial relations. ▪ CO - 4:investigate solutions to industrial relations problems based on research and assessment of current practices.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	M	W	M	S	M	M	S	S	M	S
CO2	S	S	S	M	M	M	M	W	M	S	S	M
CO3	M	S	S	M	W	S	S	M	S	W	S	S
CO4	M	S	S	S	M	W	S	S	S	W	S	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	EC II (a) – FINANCIAL SERVICES AND DERIVATIVES MARKETS		
III B.Com	Semester – VI	Credits : 5	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to ☞ Provide students with a conceptual framework of financial markets, functionalities of these markets and their mode of trading		

UNIT	Content	No. of Hours
I	INTRODUCTION TO FINANCIAL SERVICES Meaning and Definitions of financial services, Importance, Essentials of an Ideal Financial Services Industry, Types of financial Services, Constituents of the financial service sectors, financial services in India- Difficulties and Regulations – Merchant Banking – Meaning – origin – functions – scope – SEBI guidelines	13
II	VENTURE CAPITAL Venture capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry.	13
III	MUTUAL FUNDS Mutual Funds: Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial Banks – Entry of Private Sectors- Performance – Growth of Mutual Funds in India – SEBI Guidelines – AMC	13
IV	LEASE FINANCING AND FACTORING Lease Financing: The Concept – Merits and Demerits of Leasing – Types – the Indian Leasing Scenario. Hire Purchase: Meaning – RBI Guidelines – Hire Purchase and Transport Industry – Lease Vs Hire	13

	<p>Purchase – Problems and Prospects of Hire Purchase in India</p> <p>Factoring: Concepts – Significance – Types – Factoring Mechanism – Factoring Vs Leasing – Factoring in India – Forfeitures – Kalyanasundaram Committee Recommendations</p>	
V	<p>DERIVATIVES</p> <p>Derivatives: Meaning – definition – Kinds of financial Derivatives – Forwards – features of forwards – Futures – features of Futures – Types of Futures – Commodity Futures – Financial Futures – Forward Vs. Futures – Advantages of Forwards and Futures – Options – features of Options – Share option – Currency option – Benefits – Swap – features of Swap – kinds of Swap – advantages – Importance of Derivatives – Derivatives in India – Recent Developments</p>	13
Reference	<p>Text Book[s]:</p> <p>1. E.Gordon&K.Natarajan, “<i>Emerging Scenario of Financial Services</i>” – Himalaya Publishing House</p> <p>Reference Book[s]:</p> <p>1. E.Dharmaraj, “<i>Financial Services</i>” – S.Chand& Co., 2. Vinod Kothari, “<i>Lease Financing and Hire Purchase</i>” – Wadhaw and Co., Nagpur 3. M.Y.Khan, “<i>Financial Services</i>” – Tata McGraw Hill, New Delhi 4. V.K.Bhoominathan& Others, “<i>Financial Services</i>” – SulthanChand& Co., New Delhi</p> <p>Website[s]:</p> <p>1.http://researchgate.net/lecturenotes 2.http://rose.hulman.edu/lecturenotes 3.http://studocu.com/financialmarkets</p>	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: remember the various financial products, services, and strategies offered by various institutions. ▪ CO – 2: think of the various derivatives products available in the markets ▪ CO – 3: analyze the structure of the financial markets ▪ CO - 4: apply the knowledge of various financial products.
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	M	M	M	S	S	S	W	S	M	W
CO2	S	M	M	S	M	M	S	M	S	M	S	S
CO3	S	M	M	M	S	M	W	W	S	M	S	S
CO4	M	W	S	W	S	W	M	S	W	M	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	EC II (b) – INTERNATIONAL TRADE AND EXPORT MANAGEMENT		
III B.Com	Semester – VI	Credits : 5	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to Expose the students to the International trade procedure.		

UNIT	Content	No. of Hours
I	INTRODUCTION TO INTERNATIONAL TRADE Introduction to International Trade: Meaning – Features – Objectives – Motives - Domestic Trade Vs International Trade – Arguments for and against international trade – Trade Policy - Free trade – Protection – Trade barriers – Tariffs and its types – Non Tariff barriers and its types.	13
II	INTERNATIONAL TRADING ENVIRONMENT International Trading Environment: World Trade Organization (WTO) – Objectives and Functions of WTO- Salient Features of Uruguay Round Agreement –Concept of Balance of Trade and Balance of Payment – Foreign Exchange Market – Functions and Dealings on the Foreign Exchange Market – Exchange Rate systems and classifications.	13
III	FOREIGN TRADE POLICY AND REGULATION Foreign Trade Policy and Regulation: The Foreign Trade (Development and Regulation) Act 1992- Foreign Trade Policy – Objectives, Strategies, Features and Promotional Measures -- Export Promotion in India – Importance and Objectives – Export Promotion Measures – EOU, EPZ, and SEZ.	13
IV	EXPORT FINANCE Export Finance: Institutional Finance for Export – Pre Shipment Credit – Post Shipment Credit - EXIM Bank – ECGC – Quality Control and Pre- shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO.	13

V	<p>EXPORT FINANCE</p> <p>Export Finance: Institutional Finance for Export – Pre Shipment Credit – Post Shipment Credit- EXIM Bank – ECGC – Quality Control and Pre- shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO.</p>	13
Reference	<p>Text Book[s]:</p> <p>1. Francis Cherunilam, “<i>International Trade and Export Management</i>” 16TH Edition, Himalaya Publishing House, Mumbai.</p> <p>Reference Book[s]:</p> <p>1. S.Sankaran, “<i>International Trade</i>” - Margham Publications, Chennai.</p> <p>2. T.A.S.BalaGopal, “<i>International Marketing and Export Management</i>” - Himalaya Publishing House, Mumbai.</p> <p>Website[s]:</p> <p>1. http://econtent/Uploads/Import_Export_Management.pdf</p> <p>2. http://Exportszerzodesek/Handbook/internationaltrade.</p> <p>3. http://rafael.glendale.edu/poorna/ib/seyoum_book</p>	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:remember the concepts and policies related to international business. ▪ CO – 2:understand the history and impact of international business ▪ CO – 3:execute the opportunities and challenges offered by international business. ▪ CO – 4:estimate various modes of entering international markets. 	

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	S	M	M	M	S	M	S	S	W	S
CO2	S	S	S	M	S	W	S	S	M	M	S	S
CO3	W	M	M	S	W	W	M	S	W	M	S	M
CO4	M	W	M	S	S	S	W	M	W	W	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	EC III (a) – FUNDAMENTALS OF CAPITAL MARKET		
III B.Com	Semester – VI	Credits : 5	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	<p>This Course aims to</p> <ul style="list-style-type: none"> ✎ Get a basic introduction to stocks as well as learn practical applications of how to invest. This course aims to help students build the ability and knowledge to make their own decisions with their investment decisions in the stock market. 		

UNIT	Content	No. of Hours
I	INDIAN FINANCIAL SYSTEM The Indian financial system- meaning, Components, Role and functions - Recent development in the Indian financial system, Capital Market-significance and functions of capital market, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market	13
II	CAPITAL MARKET Capital Market – Meaning – Classification – Primary Market – Methods of Issue – Merits and Demerits of Primary Market- Secondary Market – Origin and Growth of Stock Exchanges – Functions of Stock Exchanges - SEBI – Objectives – Functions - Powers – Investor Protection Measures of SEBI.	13
III	PRIMARY MARKET FUNCTIONS Primary market, Functions of new issue market,-Methods of floating new issue, IPO, FPO, Public issue, bonus issue, Right issue, Private placement, Book building, ESOP, Intermediaries in the new issue market, Registrars to the Issue, brokers to the issue, Bankers to the issue, Underwriters.	13

IV	SECONDARY MARKET TRADING Secondary market, Members of the Stock Exchange, listing of securities, Classification of listed securities.	13
V	GLOBAL INVESTMENT MARKETS Global Investments Benefits, Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds- Relationship between trends in global markets and the domestic markets.	13
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. Dr. S Gurusamy : “<i>Capital Markets</i>”, Tata McGraw Hill Education Private Limited, West Patel Nagar, New Delhi 2. Natarajan.L –“<i>Investment Management</i>”, Margham Publishers, Chennai. <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. Prasanna Chandra –“<i>Investment Analysis and Portfolio Management</i>”, Tata McGraw-Hill Education, New Delhi. 2. Preetisingh- “<i>Investment Management</i>” - Himalaya Publishing House. 3. Bharat Kulkarni : “<i>Commodity Markets and Derivatives</i>”, Excel Books, A-45, Naraina, Phase I, New Delhi <p>Website[s]:</p> <ol style="list-style-type: none"> 1. https://www.nseindia.com/content/us/ismr2010ch4.pdf 2. https://www.business.illinois.edu/finance_dev/syllabus.asp 3. https://www.icsi.edu/media/webmodules 	

Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1: creating awareness on SEBI, its objectives, powers, management & functions. ▪ CO – 2: familiarizes the students with the mechanism of capital market operations. ▪ CO – 3: understanding the practical aspects of primary market operations & book building process ▪ CO – 4: familiarize the students about investment decisions and portfolio decisions
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Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	M	S	S	S	S	S	M	W	S	S
CO2	S	W	M	W	M	M	S	S	M	S	S	M
CO3	M	S	S	S	M	S	W	M	S	W	M	S
CO4	M	W	S	S	S	W	M	M	S	W	W	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	EC III (b) – HUMAN RESOURCE MANAGEMENT		
III B.Com	Semester – VI	Credits : 5	Hrs / Wk : 5
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	<p>This Course aims to</p> <ul style="list-style-type: none"> ✎ Introduced to the management of an organization’s workforce through the design and implementation of effective human resource policies and procedures. ✎ Expose the students to the human resource management. 		

UNIT	Content	No. of Hours
I	PRINCIPLES OF HUMAN RESOURCE MANAGEMENT Human Resource Management – Definition – Personnel Principles and Policies	13
II	HUMAN RESOURCE PLANNING Human Resource Planning – Characteristics – Needs for Planning – HRP Process – Job Analysis – Job Design – Job Description – Job Specifications	13
III	SELECTION AND TRAINING PROCESS The Selection Process – Placement and Induction – Training and Development – Promotion – Demotions – Transfers – Separation – Attrition	13
IV	COMPENSATION MANAGEMENT Compensation Management – Fringe Benefits – Job Evaluation Systems	13

V	EMPLOYEE WELFARE AND SAFETY	13
	<p>Employee Maintenance and Integration – Welfare and Safety – Accident Prevention – Employee Motivation – Morale – Need and Measures Industrial social Work</p>	
Reference	<p>Text Book[s]:</p> <ol style="list-style-type: none"> 1. Aswathappa, “<i>Human Resources and Personnel Management – Text and Cases</i>”, - Tata McGraw Hill Publishing Ltd, New Delhi 7th Ed. (2013) 2. Khanka, “<i>Human Resource Management</i>” <p>Reference Book[s]:</p> <ol style="list-style-type: none"> 1. BiswanathGhosh, “<i>Human Resource Development and Management</i>” – Vikas 2. C.S.Venkatraman and Srinivasan, “<i>Personnel Management and Human Resources</i>” 3. Tripathi.PC., “<i>Human Resource Development</i>” – Sulthan Chand & Sons, New Delhi (7th Ed.) (2013) <p>Website[s]:</p> <ol style="list-style-type: none"> 1. http://studocu.com/humanresourcemanagement 2. http://docsity.com//lecturenotes/hrm 3. http://waljob.net/download/hrm 	
Course Outcomes	<p>On completion of the course, students should be able to</p> <ul style="list-style-type: none"> ▪ CO – 1:remember the importance of human resource management in organizations. ▪ CO – 2:get the idea about training and development needed to the human resource. ▪ CO – 3:execute the nature and sources of conflict and different strategies, approaches used in the resolution of conflict. ▪ CO – 4:analyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training. 	

Mapping of COs with PSOs & POs:

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	M	S	W	S	M	S	M	S	W	S	M
CO2	S	M	M	S	S	M	S	M	M	M	W	M
CO3	M	M	M	S	M	S	W	S	S	M	M	M
CO4	M	W	S	W	M	S	W	S	W	W	S	S

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

Course Code & Title	EXC 2 – GROUP PROJECT		
III B.Com	Semester – VI	Credits : 2	Hrs / Wk : --
Cognitive Level	K -1 : Acquire K- 2: Understand K- 3: Apply K -4: Evaluate K -5: Analyze		
Course Objectives	This Course aims to Provide a wider practical exposure to the students in the operational areas. This group project helps the students to make close and comparative study of different areas often proves useful to identify the area of interest where he/she may be interested to start his/her career.		

Note:

Group Project Report to be submitted as per Specifications and Format (to be collected from the College)

Mark would be awarded as follows by a Panel of Examiner: (One External and One Internal)

	Internal (Panel - I)	External (Panel – II)
(a) Performance Appraisal	10	--
(b) Project Report	10	10
(c) Presentation	--	10
(d) Viva Voce 30	30	
Total	100 Marks	