



PSGR Krishnammal College for Women



**DEPARTMENT OF COMMERCE (AIDED & SF)**

**CHOICE BASED CREDIT SYSTEM &  
OUTCOME BASED EDUCATION SYLLABUS**

**BACHELOR OF COMMERCE**

**2022– 2025 BATCH**

**(I & II SEMESTER)**



## **PROGRAMME LEARNING OUTCOMES**

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

**PLO1:** Develop a broad range of knowledge in the accounting field for applying concepts and techniques in Commerce to meet the current and future expectation of business.

**PLO2:** Build a strong foundation in the areas of taxation, finance and corporate laws, thereby they relate their conceptual and analytical skills in business finance and audit

**PLO3:** Exhibit their intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.

**PLO4:** Inculcate the necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

**PLO5:** Acquire advanced knowledge and competency for employment and higher education.

## **PROGRAMME SPECIFIC OUTCOME**

The students at the time of graduation will

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

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



DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION  
SYLLABUS & SCHEME OF EXAMINATION  
BACHELOR OF COMMERCE – 2022-2025 BATCH

Programme & Branch B.Com – Commerce

Scheme of Examination

(Applicable to students admitted during the academic year 2022- 2023 onwards)

Semester	Part	Subject Code	Title of the Paper		Instruction hrs/week	Instruction hrs/sem	Tutorial hrs	Duration of Examination	Examination marks				
									CA	ESE	Total	Credits	
I	I	TAM2201/ HIN2201/ FRE2201	Language – Tamil / Hindi / French – Paper I	Lang	6	86	4	3	50	50	100	3	
	II	ENG2101	English -Paper I	Eng	6	86	4	3	50	50	100	3	
	III		CM22C01	Paper I– Principles of Accounting	CC	5	71	4	3	50	50	100	4
			CM22C02	Paper II –Modern Marketing	CC	5	71	4	3	50	50	100	4
			ES22A01/ ES22A02/	Indian Economic Development/ International Marketing/	GE	6	86	4	3	50	50	100	5
			EG22A01	English Through Classics									
	IV		<b>Non Tamil Students</b>										
			NME22B1	Basic Tamil	AEC	2	28	2	3	50	50	100	2
			NME22A1	Advanced Tamil		2	28	2	3	50	50	100	
			<b>Students with Tamil as Language</b>										
			NME22WS	Women Studies	AEC	2	28	2		100		100	
			NME12AS	Ambedkar Studies									
	NME12GS	Gandhian Studies											
II	I	TAM2202/ HIN2202/ FRE2202	Language – Tamil /Hindi / French – Paper II	Lang	6	86	4	3	50	50	100	3	
	II	ENG2102	English -Paper II	Eng	5	71	4	3	50	50	100	3	
	III		CM22C03	Paper III – Financial Accounting	CC	5	71	4	3	50	50	100	4
			CM22C04	Paper IV- Business Management and Ethics	CC	5	71	4	3	50	50	100	4
			ES22A03	Economic Analysis	GE	6	86	4	3	50	50	100	5
			ES22A04	Basics of Econometrics									
		ES22A05	Money and Banking										
	IV		<b>Non Tamil Students</b>										
			NME22B2	Basic Tamil – outside regular class hours	AEC	--	--	--	--	--	--	--	Gr
			NME22A2	Advanced Tamil – outside regular class hrs		--	--	--	--	--	--	--	
		Open Course Self Study -Online course		--	--	--	--	--	--	--			

V	21PECM1	Professional English for Commerce and Management	AEC	3	45	15	--	50	50	100	2
VI		Personality Development Programme	--	--	--	--	--	--	--	--	
III B	NM12GAW	General awareness		Self Study	---	1	--	100	--	100	Gr

CC – Core Courses

GE – Generic Elective

AEC – Ability Enhancing Course

CA – Continuous Assessment

ESE - End Semester Examination

### Bloom's Taxonomy based Assessment Pattern

#### CIA Question Paper Pattern: 2 x 25 = 50 Marks

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CLO level)

#### ESE Question Paper Pattern: 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CLO level)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

### WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT

#### Theory

	CIA I	CIA II	Model Exam	Assignment / Class Notes	Seminar	Quiz	Class Participation	Application Oriented/Inn. /Creativity Assignment	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50

### RUBRIC ASSESSMENT TOOL ASSIGNMENT

Maximum - 20 Marks (converted to 4 marks) – Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported Throughout	Vague sense	No main idea

<b>Organization:</b> Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style:</b> Details and Examples	Large amounts of specific examples and detailed Description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

### SEMINAR

Maximum - 20 Marks (converted to 5 marks) –Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
<b>Focus</b> Purpose	Clear	Shows Awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organization:</b> Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style</b> Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

### CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks) – Scaled from 5 to 1

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas

<b>Listening Skills</b>	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.
<b>Behavior</b>	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
<b>Preparation</b>	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

### QUIZ

Maximum - 20 Marks (converted to 4 marks)

#### APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

Criteria	Originality	Presentation	References or Library resources	Total Marks
Marks	2	2	1	5

#### MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE – CM22C01</b>					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
<b>COURSE – CM22C02</b>					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
<b>COURSE – CM22C03</b>					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M

<b>CLO4</b>	S	S	S	S	M
<b>COURSE – CM22C04</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	M	S	S

<b>CM22C01</b>	<b>PRINCIPLES OF ACCOUNTING</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>Theory</b>	<b>71</b>	<b>4</b>	<b>-</b>	<b>4</b>

### Preamble

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

### Prerequisite

- Basic Knowledge in Financial Statements

### Course Learning Outcomes

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

<b>Cos</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Define the concepts and conventions in accounting	K1
<b>CLO2</b>	Interpret accounting statement using basic concepts	K2
<b>CLO3</b>	Apply the procedures of recording transactions and preparation of Reports	K3
<b>CLO4</b>	Articulate the accounting concepts to interpret the performance of a firm	K4

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (14 Hrs)

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

#### Unit II (14 Hrs)

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

#### Unit III (15 Hrs)

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

#### Unit IV (14Hrs)

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

#### Unit V(14 Hrs)

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

#### Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

#### Reference Books

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

#### Skill Components

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

#### Pedagogy

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

#### Course Designers

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



CM22C02	MODERN MARKETING	Category	L	T	P	Credit
		Theory	71	4	-	4

### Preamble

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

### Prerequisite

- Basic Knowledge in commerce

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO 1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO 2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CLO3	Identify the marketing mix elements and describe the components of market mix.	K3
CLO4	Illustrate the process and new approaches in Industry	K4

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### SYLLABUS

#### Unit I (15 Hrs)

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

#### Unit II (14Hrs)

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

#### Unit III (14 Hrs)

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

#### Unit IV (14 Hrs)

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

#### Unit V (14Hrs)

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

Note: #Case study for Internals only.

#### Text Book

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

#### Reference Books

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

#### Skill Components:

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

#### Pedagogy

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

#### Course Designers

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

CM22C03	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

### Preamble

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

### Prerequisite

Basic Knowledge in accountancy

### Course Learning Outcomes

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

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

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (16Hrs)

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

#### Unit II (13Hrs)

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

#### Unit III (14Hrs)

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

#### Unit IV (14Hrs)

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

#### Unit V (14Hrs)

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

**Text Book**

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

**Reference Books**

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 <sup>th</sup> ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019

**Skill Component**

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

**Pedagogy**

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

**Course Designers:**

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

CM22C04	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		Theory	71	4	-	4

**Preamble**

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

**Prerequisite**

- Basic Knowledge on Business Management

**Course Learning Outcomes**

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

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (14 Hours)

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

#### Unit II (14 Hrs)

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

#### Unit III (15 Hrs)

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

#### Unit IV (14 Hrs)

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

#### Unit V (14 Hrs)

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

### Text Books

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

### Reference Books

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

### Skill Components

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

### Pedagogy

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

### Course Designers:

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

21PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	Category	L	T	P	Credit
		Theory	40	5	--	2

### Objectives

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

### Course Outcomes

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

CLO Number	CO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3

<b>CLO5</b>	Write simple sentences without committing error of spelling or grammar	K3
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(Outcomes based on guidelines in UGC LOCF – Generic Elective)

### Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
<b>CLO1</b>	L	M	S	S	S
<b>CLO2</b>	L	L	S	M	M
<b>CLO3</b>	M	L	M	L	M
<b>CLO4</b>	L	M	M	L	M
<b>CLO5</b>	L	M	M	M	M

S- Strong; M-Medium; L- Low

### Syllabus

#### UNIT 1: COMMUNICATION (8 Hours)

**Listening:** Listening to audio text and answering question

Listening to Instructions

**Speaking:** Pair work and small group work.

**Reading:** Comprehension passages –Differentiate between facts and opinion

**Writing:** Developing a story with pictures.

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

#### UNIT 2: DESCRIPTION (8 Hours)

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

**Speaking:** Role play (formal context)

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

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

**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

#### UNIT 3: NEGOTIATION STRATEGIES (8 Hours)

**Listening:** Listening to interviews of specialists / Inventors in fields (Subject specific)

**Speaking:** Brainstorming. (Mind mapping).

Small group discussions (Subject- Specific)

**Reading:** Longer Reading text.

**Writing:** Essay writing (250 words)

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

#### UNIT 4: PRESENTATION SKILLS (8 Hours)

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing Recommendations

Interpreting Visuals inputs

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

#### UNIT 5: CRITICAL THINKING SKILLS (8 Hours)

**Listening:** Listening comprehension- Listening for information.

**Speaking:** Making presentations (with PPT- practice).

**Reading :** Comprehension passages –Note making.

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

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

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### Textbook

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

#### Reference Books

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





**DEPARTMENT OF COMMERCE**  
**CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME**  
**BASED CURRICULAR FRAMEWORK (LOCF)**  
**BACHELOR OF COMMERCE – 2022-2025 BATCH**

Programme & Branch B.Com – Commerce												
Scheme of Examination (Applicable to students admitted during the academic year 2022- 2023 onwards)												
SEM	Part	Subject Code	Title of the Paper		Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
III	I	TAM2203A/ HIN2203A/ FRE2203A	Language – Tamil / Hindi / French – Paper III	Lang	4	58	2	3	50	50	100	3
	II	ENG2203A	English -Paper III	Eng	4	58	2	3	50	50	100	3
	IIIA	CM22C05	Paper V –Corporate Accounting I	CC	4	58	2	3	50	50	100	3
	IIIA	CM22C06	Paper VI – Company Law	CC	4	58	2	3	50	50	100	3
	IIIA	CM22C07	Paper VII – Human Resource Management	CC	4	58	2	3	50	50	100	3
	IIIA	TH22A07	Mathematics for Commerce	GE	5	73	2	3	50	50	100	4
	III	CM22SBP1/ CM22SBCE	Skill based subject: Statistical Package – Practical I /Course Era - Marketing and Business Analytics (III/IV SEM)	SEC	3	41	4		100	--	100	3
	III B	NM22EVS	Foundation Course-II (Environmental Studies)*(Self Study)	AECC	-	-	-	-	100	-	100	Gr
	III B	NM22UHR	Foundation Course-III Universal Human Values and Human Rights	AECC	2	30	-	-	100	-	100	2

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

CA – Continuous Assessment  
ESE - End Semester Examination  
SEC – Skill Enhancing Course

## **CA Question Paper Pattern and distribution of marks UG**

### **Question Paper Pattern and distribution of marks UG Language and English**

Language and English

Section A 6 x 2 (No choice) : 12 Marks

Section B 4 x 6 (4 out of 6) : 24 Marks (250 words)

Section C 2 x 12 (2 out of 3) : 24 Marks (500 words)

**Total : 60 Marks**

### **End Semester Examination**

#### **Question Paper Pattern and Distribution of Marks Language and English - UG**

Section A 11 x 2 (11 out of 13) : 22 Marks

Section B 5 x 6 (5 out of 7) : 30 Marks (250 words)

Section C 4 x 12 (4 out of 6) : 48 Marks (600 - 700 words)

**Total : 100 Marks**

### **Bloom's Taxonomy Based Assessment Pattern**

#### **CIA Question Paper Pattern: 3 x 20 = 60 Marks**

One question from each unit with each question comprising of

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

One question with a weightage of 6 Marks (Internal Choice at the same CLO level) :  $6 \times 3 = 15$

One question with a weightage of 12 Marks (Internal Choice at the same CLO level):  $12 \times 3 = 36$

**Total :60 Marks**

#### **ESE Question Paper Pattern: 5 x 20 = 100 Marks**

Question from each unit comprising of

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

One question with a weightage of 6 Marks (Internal Choice at the same CLO level) :  $6 \times 5 = 30$

One question with a weightage of 12 Marks (Internal Choice at the same CLO level):  $12 \times 5 = 60$

**Total : 100 Marks**

#### **ESE Question Paper Pattern:(for Accounts Paper) 5 x 20 = 100 Marks**

Question from each unit comprising of

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

One question with a weightage of 6 Marks :  $6 \times 5 = 30$

One question with a weightage of 12 Marks (Internal Choice at the same CLO level):  $12 \times 5 = 60$

**Total: 100 Marks**

**Skill Based Subject : 100 Marks**

Test 1 (Theory / Practical) : 50marks

Test 2 (Theory / Practical / Project) : 50marks

**Total : 100 Marks****Part IV****Value education / Environmental Studies / Design Thinking**

Quiz : 50marks

Assignment : 25marks

Project / Case study : 25marks

**Total : 100 Marks****MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMMEOUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE –CM22C05</b>					
<b>CLO1</b>	S	M	S	M	S
<b>CLO2</b>	S	M	M	M	S
<b>CLO3</b>	M	M	S	S	S
<b>CLO4</b>	S	M	S	S	S
<b>COURSE –CM22C06</b>					
<b>CLO1</b>	S	S	M	M	M
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	M	S	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE –CM22C07</b>					
<b>CLO1</b>	S	S	M	S	S
<b>CLO2</b>	S	S	S	M	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE – CM22SBP1</b>					
<b>CLO1</b>	S	M	L	M	S
<b>CLO2</b>	S	M	L	M	S
<b>CLO3</b>	S	M	L	M	S
<b>CLO4</b>	S	M	L	M	S

CM22C05	CORPORATE ACCOUNTING I	Category	L	T	P	Credit
		Theory	58	2	-	3

### Preamble

- To Construct the financial statements of company within the frame work of Companies Act 2013
- To Construct the restructuring of capital structure in the financial statement of Joint stock company
- To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception till their liquidation.

### Prerequisite

- Basic Knowledge in Company Accounts

### Course Learning Outcomes

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

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

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (12 Hrs)

Issue of Shares – **\*Rights Issue – Bonus Shares\*** – Issue, Forfeiture and Reissue shares.

#### Unit II (12 Hrs)

Issue and Redemption of Preference shares - **\*Underwriting–Payment of Underwriting Commission\*** - Pure Underwriting – Firm Underwriting.

#### Unit III (12 Hrs)

**\*Final Accounts of Companies\*** –Statement of Profit and Loss-Balance sheet as per revised schedule of Companies Act.

#### Unit IV (11 Hrs)

**\*Alteration of Share Capital and Internal Reconstruction\*** – Preparation of Reconstructed Balance Sheets

## Unit V (11 Hrs)

Accounts of Holding Companies - \***Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company\*** - Treatment of unrealised profit on stock and assets(excluding Intercompany Holdings)

**Distribution of Marks: Theory 20% Problem 80%**

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

### Links

#### Unit I

- <https://corporatefinanceinstitute.com/resources/knowledge/finance/rights-issue/>
- <https://www.investopedia.com/investing/understanding-rights-issues/>
- <https://www.nirmalbang.com/knowledge-center/bonus-shares.html>
- <https://www.wallstreetmojo.com/bonus-shares/>

#### Unit II

- [https://www.bmscw.edu.in/files/StudyMaterials/BCom/II-BCom/3rd%20Sem\\_B%20Com\\_C%20A%20UNIT%201.pdf](https://www.bmscw.edu.in/files/StudyMaterials/BCom/II-BCom/3rd%20Sem_B%20Com_C%20A%20UNIT%201.pdf)
- <https://www.yourarticlelibrary.com/accounting/share/underwriting-commission-and-brokerage-on-shares-and-debentures/56838>
- <https://coursecontent.indusuni.ac.in/wp-content/uploads/sites/8/2020/04/underwriting-of-shares-and-debentures.pdf>

#### Unit III

- <https://egyankosh.ac.in/bitstream/123456789/80354/1/Unit-4.pdf>
- <https://www.studocu.com/in/document/indira-gandhi-national-open-university/corporate-accounting/corporate-accounting-chapter-six/26413386>
- <https://www.bdu.ac.in/cde/SLM/B.Com.%20Bank%20Management/Corporate%20Accounting/Unit%205.pdf>

#### Unit IV

- <https://egyankosh.ac.in/bitstream/123456789/73966/1/Unit-15.pdf>
- <https://edurev.in/t/113854/Alteration-of-share-capital-Advanced-Corporate-Acc>
- <https://www.indiastudychannel.com/attachments/experts/38200-1-chapter-5-internal-reconstruction.pdf>
- [https://sgp1.digitaloceanspaces.com/cakart/5947/study\\_contents/Chapter\\_6\\_Internal\\_Reconstruction.pdf](https://sgp1.digitaloceanspaces.com/cakart/5947/study_contents/Chapter_6_Internal_Reconstruction.pdf)

#### Unit V

- <https://cleartax.in/g/terms/holding-company>
- <https://corporatefinanceinstitute.com/resources/knowledge/strategy/holding-company/>
- <https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>

### Text Book

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

Books for Reference				
S.No	Author Name	Title	Publishers	Year and Edition
1.	S.P.Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2016 <sup>th</sup> Edition
2.	Gupta.RL and.Radhasamy.M	Corporate Accounting Vol-II	Sultan Chand & Sons	2016 <sup>th</sup> Edition
3.	Pillai.RSN, Bhagavathy and Uma.S	Advanced Accountancy Vol-II	S Chand Publisher	2016 <sup>th</sup> Edition

### Skill Component

- Estimate the market value of rights/bonus issue of a company's share listed in stock market
- Study a Firm's Financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report

### Pedagogy

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

### Course Designers

1. Dr.D.Vijayalakshmi - Department of Commerce
2. Dr.G.Indrani - Department of Commerce

CM22C06	COMPANY LAW	Category	L	T	P	Credit
		Theory	58	2	-	3

### Preamble

- To familiarize the fundamental concepts of Companies Act 2013.
- To provide an insight into the different types of Companies and their provisions.
- To familiarize with various documents involved in a Joint Stock Company.

### Prerequisite

- Basic Knowledge on Joint Stock Companies.

### Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Examine the basics in Joint Stock company and its documentation procedures for incorporation.	K1
CLO2	Understand the legal provisions and the overall framework on the administration of the companies.	K2
CLO3	Interpret the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CLO4	Critically analyse and apply the provisions that are prevailing in the current trends of the companies.	K4

### Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	M

<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	M	S	S
<b>CLO4</b>	S	S	S	S	S

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (12 Hrs)

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

### Unit II (12 Hrs)

**\*Share – Prospectus- Contents. Directors - \*DIN requirement - Types of Directors\* - Appointment/ Reappointment – Disqualifications - Vacation of Office – Retirement - Resignation and Removal and \*Duties of Directors - Rights of Directors - Director’s KYC\*.**

### Unit III (11 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. **\*General Meetings – Kinds of Meeting\*** – Resolutions, Minutes, Quorum, Proxy – Voting.

### Unit IV (12 Hrs)

Winding Up of a Company**\*Concept and Modes of Winding Up under Companies Act 2013. Liquidators – Types – Powers and Duties – Winding Up Committee. Clause 49 (listing and un listing requirements)\*.** National Company Law Tribunal and Appellate Tribunal.

### Unit V (11 Hrs)

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

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

## Links

### Unit I

- <https://www.youtube.com/watch?v=hfXdDkmBucY>
- <https://www.youtube.com/watch?v=D4jDUz6KTyQ&list=PLQQkuSmBHMY0GvY4MWbi849EefxBdQd-&index=3>
- <https://www.youtube.com/watch?v=7oJRKhwxfvM&list=PLQQkuSmBHMY0GvY4MWbi849EefxBdQd-&index=2>
- <https://taxguru.in/company-law/memorandum-association-moa-companies-act-2013.html>
- <https://youtu.be/aebYX3aZ3Qo>
- <https://www.toppr.com/guides/business-laws/companies-act-2013/doctrine-of-ultra-vires/>
- <https://www.legalserviceindia.com/legal/article-5077-doctrine-of-ultravires.html>

### Unit II

- <https://www.investopedia.com/terms/s/sharecapital.asp>
- <https://cleartax.in/g/terms/prospectus>
- <https://legalraj.com/services/director-identification-number-din>
- <https://www.mca.gov.in/MinistryV2/applyfordin.html>
- <https://cleartax.in/s/types-of-directors-in-a-company>
- <https://youtu.be/TCKq23xBt14>

### Unit III

- <https://www.youtube.com/watch?v=FrXwr4ALjjY>
- <https://www.arsdcollege.ac.in/wp-content/uploads/2020/04/Corporate-Law-meetings.pdf>
- <https://archive.nptel.ac.in/courses/110/105/110105159/>

### Unit IV

- [https://edurev.in/studytube/Concept--Modes-Winding-Up--Company-Law/45b4ae56-ce77-4c1b-90b9-af82de81da96\\_t](https://edurev.in/studytube/Concept--Modes-Winding-Up--Company-Law/45b4ae56-ce77-4c1b-90b9-af82de81da96_t)
- <https://www.taxmann.com/bookstore/bookshop/bookfiles/sample%20chapter%2014%20for%20web.pdf>
- <https://www.investopedia.com/terms/l/liquidator.asp>
- <https://www.wallstreetmojo.com/liquidation/>
- <https://www.youtube.com/watch?v=YNlgOGkzh6Q>

### Unit V

- <https://www.youtube.com/watch?v=SK4Qpm2CZjc&t=1s>
- <https://www.caclubindia.com/articles/importance-of-corporate-governance-and-companies-act-2013-24923.asp>
- <https://www.youtube.com/watch?v=HfNtd2FUIz4>
- <https://www.indiafilings.com/learn/corporate-social-responsibility-companies-act/>
- <https://cleartax.in/s/corporate-social-responsibility>
- <https://www.youtube.com/watch?v=ygPYm5i0JJ4>

### Text Book

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Kapoor N. D	Company Law	Sultan Chand & Sons, New Delhi	Revised Edition 2014
2	Gogna P.P. S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	10 <sup>th</sup> Revised Edition 2013

### Reference Books

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

### Skill Component

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

### Pedagogy



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

### Course Designers

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

CM22CO7	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Core	58	2	-	3

### Preamble

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

### Prerequisite

- Basic knowledge in Business Management

### Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management	K1
CLO2	Understand the elements relate to various Managerial aspects of human resource management	K2
CLO3	Identify the various essential human resource framework and its role for effective business administration.	K3
CLO4	Analyse HRM related responsibilities and apply suitable strategies to manage the process	K4

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (12 Hrs)

Human Resource Management - Introduction - Characteristics - scope of HRM-Objectives -System approach to HRM- **\*Importance and Functions of HRM\*** - Qualities of human resource manager – Role of human resource manager. Human Resource Planning – Concept – Objective - Need and Importance.

#### Unit II (12Hrs)

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

### Unit III (11 Hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages –  
\*Contents – Steps to make induction effective\* Employee Training – Concept –Need –Importance-  
Types –Objective –Design– Methods – \*Evaluating training effectiveness\*. Career Planning and  
Development – Meaning – Objective – Process – Advantages – Limitations.

### Unit IV (12 Hrs)

\*Strategic HRM- Definition of Strategy - Strategic Human Resource Management (SHRM)-  
Importance of SHRM\* - Difference between Traditional and Strategic Human Resource  
Management - “Best Fit” Approach Vs. Best Practices of SHRM - Role of HR Strategy - Practices in  
National, Sectorial and Organizational Context - Investment Perspective of SHRM - \*Porter’s 5 P’s  
Model\*.

### Unit V (11 Hrs)

Employee welfare – Meaning – Objectives – Philosophy – Scope – Limitations - \*Types of  
Employee Welfare - Statutory and Non-Statutory Welfare Measures - and Labour Welfare  
Theories\*- Social Security - Health, Retirement & Other Benefits.

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

## Links

### Unit I

- <https://www.yourarticlelibrary.com/hrm/human-resource-management-meaning-objectives-scope-and-functions/35229>
- <https://www.yourarticlelibrary.com/human-resources/importance-and-functions-of-human-resource-management-with-diagram/32363>
- <https://www.edureka.co/blog/qualities-of-hr-manager/>

### Unit II

- <https://www.managementstudyguide.com/job-description-specification.htm>
- <https://www.managementstudyguide.com/job-description-purpose.htm>
- <https://www.youtube.com/watch?v=gEkoR1yKkK4>
- <https://egyankosh.ac.in/bitstream/123456789/6777/1/Unit-6.pdf>
- <https://egyankosh.ac.in/bitstream/123456789/14941/1/Unit-2.pdf>
- <https://www.youtube.com/watch?v=fmdohlNLVaQ>

### Unit III

- <https://www.economicdiscussion.net/human-resource-management/induction/what-is-induction/32405>
- <https://gladtutor.com/placement-and-induction-in-hrm/>
- <https://www.simplilearn.com/how-to-measure-effectiveness-corporate-training-article>
- <https://egyankosh.ac.in/bitstream/123456789/10172/1/Unit-2.pdf>

### Unit IV

- <https://www.youtube.com/watch?v=Q7PSXX0ARhc>
- <https://hr.university/shrm/strategic-human-resource-management/>
- <https://www.mindtools.com/at7k8my/porter-s-five-forces>

### Unit V

- <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>
- <https://www.whatishumanresource.com/employee-welfare>
- [https://www.researchgate.net/publication/366598199\\_An\\_Overview\\_of\\_Various\\_Theories\\_of\\_Labour\\_Welfare](https://www.researchgate.net/publication/366598199_An_Overview_of_Various_Theories_of_Labour_Welfare)

**Text Book**

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

**Reference Books**

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

**Skill Components**

- Plan a role play on job analysis for placing right candidate at the right place
- Design a poster for Strategic HRM practices in India
- Prepare HR planning for an organisation

**Pedagogy**

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

**Course Designers**

1. Dr. S. Sujatha, Department of Commerce
2. Dr. M. Raja Rajeswari, Department of Commerce

CM22SBP1	STATISTICAL PACKAGE	Category	L	T	P	Credit
		Practical	-	4	41	3

**Preamble**

- To identify the suitable variables for research
- To apply the various statistical tools and interpret the result.
- To analyse the outcome of the result

**Prerequisite**

- No prerequisite required

**Course Outcomes**

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

CLOs	CLO Statement	Knowledge Level
CLO1	Acquire basic knowledge of Statistical Package	K1
CLO2	Understand the application of Statistical Package	K2
CLO3	Use appropriate statistical tools for analyzing the data	K3
CLO4	Analyze and interpret the results	K4

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

### **List of Practicals**

1. Creating a data file and defining variables
2. Creation of Google form for data collection
3. Entering the data and saving the data
4. Computation of basic statistics
5. Computation of Pearson's coefficient of correlation
6. Computation of spearman's rank correlation
7. Calculation of regression equation
8. Calculation of one sample t-test
9. Calculation of paired t-test
10. Analysis of variance ( one way classification ANOVA)
11. Analysis of variance ( Multiple classification ANOVA)
12. Calculation of chi square test using cross table
13. Calculation of Mann Whitney U-test
14. Calculation of McNemar's Test
15. Calculation of Kruskal Wallis H –test
16. Calculation of Kendall's Coefficient of Concordance

### **Pedagogy**

- Demonstration, System, Hands on Training

### **Course Designers**

1. Dr. S. Sujatha, Department of Commerce
2. Dr. C.Gomathy, Department of Commerce



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Programme & Branch B.Com – Commerce												
Scheme of Examination (Applicable to students admitted during the academic year 2022- 2023 onwards)												
SEM	Part	Subject Code	Title of the Paper		Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
IV	I	TAM2204A/ HIN2204A/ FRE2204A	Language – Tamil / Hindi / French –Paper IV	Lang	4	58	2	3	50	50	100	3
	II	ENG2204A	English -Paper IV	Eng	4	58	2	3	50	50	100	3
	IIIA	CM22C08	Paper VIII –Corporate Accounting II	CC	4	58	2	3	50	50	100	3
	IIIA	CM22C09	Paper IX – Business Finance	CC	4	58	2	3	50	50	100	3
	IIIA	CM22C10	Paper X – Business Law	CC	4	58	2	3	50	50	100	3
	IIIA	TH22A08	Allied - Statistics for Commerce	GE	5	73	2	3	50	50	100	4
	III	CM22SBCE	Course Era - Marketing and Business Analytics (IV SEM)	SEC	3	45	-	---	--	--	100	3
	III A	CM22SBP1/ CM22SBCE	Skill based subject: Statistical Package –Practical I /Course Era - Marketing and Business Analytics (III/IV SEM)	Part A	2	30	--	-	100	-	100	2
	V		<b>Extension Activities</b> NSS / NCC/Co curricular		-	-			-	--	--	1
V		Community Oriented Service									Gr	

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

CA – Continuous Assessment  
ESE - End Semester Examination  
SEC – Skill Enhancing Course

### MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE –CM22C08</b>					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
<b>COURSE –CM22C09</b>					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
<b>COURSE –CM22C10</b>					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

CM22C08	CORPORATE ACCOUNTING II	Category	L	T	P	Credit
		Theory	58	2	-	3

#### **Preamble**

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

#### **Prerequisite**

- Basic Knowledge in Company Accounts

#### **Course Outcomes**

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

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

## Mapping with Programme Outcomes

CLOs	PO1	PO2	PO3	PO4	PO5
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (13 Hours)

**\*Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration under different methods\***–Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company (Simple & Basic Problems)

### Unit II (10 Hours)

**Valuation of Goodwill - Meaning – Need for valuation of Goodwill – Factors affecting Valuation of Goodwill\***– Methods of Valuation – Average Profit Method – Super Profit Method – Capitalization Method. Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair value

### Unit III (13 Hours)

**\*Accounts of Banking Companies. - Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet\***– Items requiring Special Attention in Preparation of Final Accounts - Classification of Bank Advances - Non Performing Assets.

### Unit IV (12 Hours)

**\*Accounts of Insurance Companies: Types of Insurance – Life Insurance** –Accounts of Life Insurance – Form A – RA Revenue Account –Form A - BS Balance Sheet. Accounts of General Insurance - Form B – RA Revenue Account –Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.

### Unit V (10 Hours)

**Liquidation of Companies: Types of Liquidation** \*–Preparation of Liquidator's Final Statement of Accounts – Order of Payment – Liquidator's Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs).

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

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

## Links

### Unit I

- [https://www.mca.gov.in/Ministry/notification/pdf/AS\\_14.pdf](https://www.mca.gov.in/Ministry/notification/pdf/AS_14.pdf)
- <https://www.caclubindia.com/articles/accounting-for-amalgamation-as-per-as-14--25966.asp>

- <https://egyankosh.ac.in/bitstream/123456789/73965/1/Unit-14.pdf>

### Unit II

- <https://www.geeksforgeeks.org/goodwill-meaning-factors-and-need-for-valuation/>
- <https://www.yourarticlelibrary.com/accounting/goodwill/valuation-of-goodwill-need-factors-and-methods-enterprises/68248>

### Unit III

- <https://taxguru.in/rbi/basics-banking-items-profit-loss-account.html>
- <https://gfgc.kar.nic.in/virajpet/FileHandler/216-5ad4f046-23a3-4cb3-9dfd-61469d51ed2f.pdf>
- <https://egyankosh.ac.in/bitstream/123456789/73970/1/Unit-17.pdf>
- <https://www.wallstreetmojo.com/banks-balance-sheet/>

### Unit IV

- <https://germaniainsurance.com/blogs/post/germania-insurance-blog/2022/02/28/insurance-definitions-45-basic-insurance-terms-everyone-should-know>
- <https://www.coverfox.com/life-insurance/articles/life-insurance-terms/>
- <https://keydifferences.com/difference-between-double-insurance-and-reinsurance.html>

### Unit V

- <https://www.wallstreetmojo.com/liquidation/>
- <https://indiafreenotes.com/preparation-of-liquidators-final-statement-of-account/>
- <https://www.studocu.com/in/document/annamalai-university/corporate-accounting/liquidation-i-liquidators-final-statement/32836811>
- <https://assignmentpoint.com/concept-of-liquidators-final-statement/>

#### Text Book:

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

#### Books for Reference:

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



### Skill Component

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

### Pedagogy

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

### Course Designers:

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

CM22C09	BUSINESS FINANCE	Category	L	T	P	Credit
		Theory	58	2	-	4

### Preamble

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

### Prerequisite

- No prerequisite required

### Course Outcomes

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

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

### Mapping with Programme Outcomes

CLOs	PO1	PO2	PO3	PO4	PO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M

<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	M	M

S- Strong; M-Medium; L-Low

## Syllabus

### Unit I (12Hrs)

Business Finance – Meaning and Definition – **\*Approaches to Finance Function – objectives of Financial Management\*** – Scope – Financial Decisions. Financial Planning – Objectives – Characteristics –Time Value of Money – Practical Applications of Time Value Techniques.

### Unit II (11Hrs)

Capital Budgeting – Meaning–**\*Importance**– Methods of Capital Budgeting. Cost of Capital – Meaning – **\*Significance – Classification of Cost\***–Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.

### Unit III (11Hrs)

Capital Structure –Importance –**\*Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach\***.Leverage – Meaning – Types of Leverage – Impacts of Financial Leverage

### Unit IV (12 Hrs)

Capitalisation –Theories of Capitalisation–Working Capital Management – Meaning – Classification–**\*Importance- Factors Determining the Working Capital Requirements\***– Management of Working Capital – Methods of Estimating Working Capital Requirements.

### Unit V (12Hrs)

Dividend Policy – Determinants of Dividend Policy – **\*Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance\***and Irrelevance.

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

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

## Links

### Unit-1

- <https://www.businessmanagementideas.com/financial-management/finance-function-meaning-and-approaches/3746>
- <https://mgcub.ac.in/pdf/material/202004101433178abb4fd6e5.pdf>
- <https://www.wallstreetmojo.com/finance-functions/>
- [https://static.careers360.mobi/media/uploads/froala\\_editor/files/Scope-and-Objectives-of-Financial-Management.pdf](https://static.careers360.mobi/media/uploads/froala_editor/files/Scope-and-Objectives-of-Financial-Management.pdf)
- <https://intellipaat.com/blog/objectives-of-financial-management/>

### Unit-2

- <https://www.wallstreetmojo.com/capital-budgeting-importance/>

- <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
- <https://www.youtube.com/watch?v=E1JqSB5rnIs>
- [https://www.srcc.edu/sites/default/files/Eco\(hons.\)\\_BCH%202.4\(b\)\\_GE-FINANCE\\_RuchikaChoudhary-converted.pdf](https://www.srcc.edu/sites/default/files/Eco(hons.)_BCH%202.4(b)_GE-FINANCE_RuchikaChoudhary-converted.pdf)
- <https://www.financestrategists.com/accounting/management-accounting/cost-of-capital/>

### Unit-3

- <https://www.taxmann.com/post/blog/guide-to-capital-structure-definition-theories-and-approach>
- <https://study.com/learn/lesson/capital-structure-theories-importance.html>
- <https://www.investopedia.com/terms/m/modigliani-millertheorem.asp>
- [https://www.youtube.com/watch?v=X0iRd\\_BDXGU](https://www.youtube.com/watch?v=X0iRd_BDXGU)
- <https://www.slideshare.net/JITHINKT/capital-structure-theories-59564872>

### Unit-4

- <https://www.investopedia.com/ask/answers/100715/why-working-capital-management-important-company.asp#:~:text=Working%20capital%20management%20is%20essentially,but%20also%20boost%20their%20earnings.>
- <https://www.youtube.com/watch?v=P9u5HIQFS8Q>
- <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles/wcm.html>
- <https://www.smfindiadcredit.com/knowledge-center/factors-that-determine-requirements-of-working-capital.aspx>
- <https://www.smfindiadcredit.com/knowledge-center/factors-that-determine-requirements-of-working-capital.aspx>

### Unit-5

- <https://www.wallstreetmojo.com/dividend-policy-types/>
- <https://corporatefinanceinstitute.com/resources/equities/dividend-policy/>
- <https://www.businessmanagementideas.com/financial-management/advantages-and-disadvantages-of-stable-dividend-policy/3992>
- <https://corporatefinanceinstitute.com/resources/accounting/stable-dividend-policy/>
- <https://www.youtube.com/watch?v=gELwTc-fi5o>

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

### Reference Books

Sl.No	Author name	Title of the book	Publisher	Year & Edition
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15 <sup>th</sup> Edition 2019
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

### Skill Components

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

### Pedagogy

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

### Course Designers:

- 1.Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. B. Thulasi Priya, Department of Commerce

CM22C10	BUSINESS LAW	Category	L	T	P	Credit
		Theory	58	2	-	3

### Preamble

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

### Prerequisite

- Basic Knowledge on Indian contract Act

### Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business	K1

	context	
<b>CLO2</b>	Understand the different elements of business and legal terminology of procedures in this current business scenario	<b>K2</b>
<b>CLO3</b>	Examine the rules regarding the administration of agreements relating to the business activities	<b>K3</b>
<b>CLO4</b>	Apply the various principles of contracts and interpret the legal issues	<b>K4</b>

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (12 Hrs)

Indian Contract Act 1872 – **\*Meaning of Contract – Definition\***–Obligation & Agreement – Nature of Contract & Classification– **\*Components of Valid Contract- Offer & Acceptance\***-Consideration.

#### Unit II (11 Hrs)

Free Consent – Unlawful Agreements – **\*Quasi Contracts - Different Modes of Discharge of Contract\*** – Remedies of Breach.

#### Unit III (12 Hrs)

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

#### Unit IV (12 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – **\*Rules Regarding Passing of Property in Goods\***– Conditions & Warranties -Principle of “Caveat Emptor” and its Limitations.Law of Agency – Kinds of Agency –**\*Rights & Liabilities of Principal and Agent.\***

#### Unit V (11 Hrs)

Consumer Protection Act 1986, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark. –**\* IRDA and its functions.\***

#### \*Theory Only

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

### Links

#### Unit I

- <https://study.com/academy/lesson/conditions-in-contracts-definition-forms.html>
- <https://www.youtube.com/watch?v=Yd1Vu40eqT8>

- <https://www.indiafilings.com/learn/valid-contract/>
- <https://accountlearning.com/essential-elements-of-a-valid-contract/>
- <https://www.youtube.com/watch?v=9dHHeAI2h7g>
- <https://blog.ipleaders.in/offer-acceptance/>
- <https://www.taxmann.com/post/blog/faqs-offer-and-acceptance-under-indian-contract-act-1872/>
- <https://lawshelf.com/videocoursesmoduleview/elements-of-a-contract-offer-and-acceptance--module-2-of-5->

### Unit II

- [https://www.law.cornell.edu/wex/quasi\\_contract\\_\(or\\_quasi-contract\)](https://www.law.cornell.edu/wex/quasi_contract_(or_quasi-contract))
- <https://cleartax.in/g/terms/quasi-contract>
- <https://www.youtube.com/watch?v=55FP7qstXgA>
- <https://thelawexpress.com/modes-of-discharge-of-contract>
- <https://legalkatta.in/modes-of-discharge-of-contract/>
- <https://slideplayer.com/slide/7326571/>

### Unit III

- <https://blog.ipleaders.in/bailment-and-pledge/>
- <https://www.indiafilings.com/learn/contract-of-bailment-and-pledge/>
- <https://www.youtube.com/watch?v=z77oHTzpUNY>
- <https://lawblog4u.in/contract-of-bailment-rights-and-duties-of-bailor-and-bailee/>
- <https://legalstudymaterial.com/bailment/>
- <https://legalstudymaterial.com/bailment/>

### Unit IV

- <https://blog.ipleaders.in/passing-of-property-under-soga-1930/>
- <https://legalpaathshala.com/passing-of-property/>
- <https://marketmoney.in/2021/06/rights-and-duties-of-principal/>
- <https://lawbhoomi.com/rights-duties-of-agents/>

### Unit V

- <https://www.policybazaar.com/commercial-insurance/marine-insurance/>
- <https://www.dripcapital.com/en-in/resources/blog/marine-insurance-meaning-types-benefits>
- <https://www.acko.com/insurance/what-is-irda/>
- <https://enterslice.com/learning/functions-of-irda/>
- <https://financialservices.gov.in/insurance-divisions/Insurance-Regulatory-&-Development-Authority>

### Text Book:

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

**Books for Reference:**

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

**Skill Component**

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

**Pedagogy:**

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

**Course Designers:**

1. Dr. L.Nithya, Department of Commerce
2. Dr. T.Ambika, Department of Commerce



DEPARTMENT OF COMMERCE  
CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED CURRICULAR  
FRAMEWORK (LOCF)  
SYLLABUS AND SCHEME OF EXAMINATION  
BACHELOR OF COMMERCE – 2022-2025 BATCH

SEM	Part	Subject Code	Title of the Paper	Course Type	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
V	III	CM21C11	Paper X I-Management Accounting	CC	5	73	2	3	50	50	100	4
	III	CM21C12	Paper XII-Direct Taxation	CC	6	88	2	3	50	50	100	4
	III	CM21C13	Paper XIII-Financial Technologies	CC	5	73	2	3	50	50	100	4
	III	CM22E01	Paper XIV- Financial Markets and Services	GE	5	73	2	3	50	50	100	4
		CM22E02	Paper XIV-Banking Theory Law and Practice									
		CM22E03	Paper XIV – Performance Management									
	III	CM21PROJ	Project and Viva voce	DSE	4	-	-	-	50	50	100	5
	III	NM21CS1	Cyber Security I	AECC	2	30	-	-	100	-	100	Gr
	III	CM21AC1/ CM21AC2	Advanced Learner Course # Customer Relationship Management / International Business	ACC	-	-	-	3	25	75	100	5 <sup>§</sup>
	III	CM21SBP2	<b>Skill Based Subject</b> Accounting Package Practical- II	SEC	3	41	4	-	100	-	100	3
	III	CM22COM	Comprehensive Examination	GC	-	-	-	-	-	100	100	Gr
III	CM22 INST	Fieldwork/Internship (15Days)	DSE	-	-	-	-	100	-	100	2	
		COM15SER	Community Services - 30 Hours	GC	-	-	-	-	-	Completed or not)	-	
I-V	VI	16BONL1 16BONL2	Online Course - 1 Online Course - 2	ACC	-	-	-	-	-	-	-	-

CC – Core Courses

DSE – Discipline Specific Elective

AEC – Ability Enhancement Course

ACC-Additional Credit Course

GC- General Courses

# - Self Study

§Credits applicable to candidates who take up Advanced level Course examination

CA – Continuous Assessment

ESE - End Semester Examination

SEC- Skill Enhancement Course

AECC- Ability Enhancement Compulsory Course

Gr-Grade



## **Bloom's Taxonomy Based Assessment Pattern**

### **CIA Question Paper Pattern: 3 x 20 = 60 Marks**

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks :  $2 \times 3 = 6$
- One question with a weightage of 6 Marks (Internal Choice at the same CLO level) :  $6 \times 3 = 18$
- One question with a weightage of 12 Marks (Internal Choice at the same CLO level):  $12 \times 3 = 36$

**Total :60 Marks**

### **ESE Question Paper Pattern: 5 x 20 = 100 Marks**

Question from each unit comprising of

- One question with a weightage of 2 Marks :  $2 \times 5 = 10$
- One question with a weightage of 6 Marks (Internal Choice at the same CLO level) :  $6 \times 5 = 30$
- One question with a weightage of 12 Marks (Internal Choice at the same CLO level):  $12 \times 5 = 60$

**Total :100 Marks**

### **ESE Question Paper Pattern:(for Accounts Papers - Mgt A/c,Direct Taxation) 5 x 20 = 100 Marks**

- Question from each unit comprising of
- One question with a weightage of 2 Marks :  $2 \times 5 = 10$
- One question with a weightage of 6 Marks :  $6 \times 5 = 30$
- One question with a weightage of 12 Marks (Internal Choice at the same CLO level):  $12 \times 5 = 60$

**Total: 100 Marks**

### **End Semester for - Advance Learner Courses**

- Section A : 5 questions out of 8 - open choice  $5 \times 5 = 25$  marks
- Section B : 5 questions out of 8 - open choice  $5 \times 10 = 50$  marks

**Total: 75 marks**

### **Cyber Security I**

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

### **ADVANCED LEARNERS COURSE:**

**Eligibility-** The student should secure 75% in Part III subjects till IV semester (Optional not included for grant total and total credits earned). Extra credit 5 per paper.

### **INTERNSHIP TRAINING:**

Internship for a period of 15 days at the end of the semester IV during the vacation and report to be submitted in semester V which will be evaluated for 100 marks divided as follows:

### **EVALUATION:**

Attendance	: 10 Marks
Work Diary	: 15 Marks
Report	: 50 Marks
Viva Voce	: 25 Marks
<b>Total</b>	<b>: 100 Marks</b>

## INDIVIDUAL/GROUP PROJECT & VIVA VOCE

Each group will comprise of 5 members and will be allotted to staff co-ordinator. A specific problem will be assigned to the students or they will be asked to choose a problem/area of their interest. The topic/area of work will be finalized at the end of fourth semester allowing scope for the students to gather relevant literature during the vacation. The research work can be carried at the college or any other organisation approved by the staff co-ordinator and the HoD.

### INTERNAL EVALUATION:

**I Review** – Selection of the field of study, Topic & Literature Collection - 15 Marks

**II Review** – Research Design & Data Collection - 15 Marks

**III Review** – Analysis & Conclusion, Preparation of Rough Draft - 20 Marks

**Total - 50 Marks**

### END SEMESTER EXAMINATION:

Evaluation of the project - 30 Marks

Viva Voce - 20 marks

**Total - 50 Marks**

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

### MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE –CM21C11</b>					
<b>CLO1</b>	S	S	S	M	S
<b>CLO2</b>	S	S	M	S	S
<b>CLO3</b>	S	M	S	M	S
<b>CLO4</b>	M	S	S	S	M
<b>COURSE –CM21C12</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	M	M
<b>COURSE –CM21C13</b>					
<b>CLO1</b>	S	S	S	M	S
<b>CLO2</b>	S	S	S	M	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	S	M	S

<b>COURSE –CM22E01</b>					
<b>CLO1</b>	S	S	M	L	S
<b>CLO2</b>	S	S	M	S	M
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	S	M	S
<b>COURSE –CM22E02</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE –CM22E03</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	S	M
<b>COURSE – CM21SBP2</b>					
<b>CLO1</b>	S	S	S	S	M
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	M	M

CM21C11	MANAGEMENT ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	4

### Preamble

- To provide the fundamental knowledge and techniques in Management Accounting
- To apply the tools and techniques used to plan, control and make decisions
- To learn the Budgetary control procedures, reporting of organizational performance and calculation of variances

### Prerequisite

- Basic Knowledge in Financial Statements

### Learning Outcomes

On the successful completion of the course, students will be able to prepare and present information for management decision making and control process

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

### Mapping with Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (15 Hrs)

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

#### Unit II (15 Hrs)

**\*Ratio Analysis - Significance of Ratios - Uses and Limitations of Ratios – Classification of Ratios\*** -Analysis of Short Term Financial Position - Analysis of Long Term Financial Position -Profitability Ratios– Leverage Ratios.

#### Unit III (14 Hrs)

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

**Unit IV (15 Hrs)**

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

**Unit V (14 Hrs)**

**\*Marginal Costing–Cost-Volume-Profit Analysis and Break-Even Analysis\*,** Managerial Applications of Marginal Costing including transfer pricing- Significance and limitations of Marginal Costing.**\*Standard Costing-Meaning, suitability as a management tool-limitation-Variance Analysis\*-**Material and Labour Variances only

**Distribution of Marks - Theory 20% and Problems 80%**

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

**Text Book :**

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Sharma R.K Sashi K.Gupta Neeti Gupta	Management Accounting	Kalyani Publishers	Reprinted 2017, IV edition

**Books for Reference:**

Sl.No.	Author Name	Title of the book	Publishers	Year and Edition
1	Jain and Narang	Cost and Management Accounting	Kalyani Publishers	2013, 21 <sup>st</sup> Edition
2	Dr. Maheswari S.N & Dr.S.N.Mittal	Management Accounting	Sultan Chand and Sons	2020, Reprint
3	Reddy T.S and Reddy H.P	Management Accounting	Margham Publications	2013, VIII Edition

**Pedagogy**

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

### Skill Component

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

### Course Designers

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

CM21C12	DIRECT TAXATION	Category	L	T	P	Credit
		Theory	88	2	-	4

### Preamble

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

### Prerequisite

No prerequisite Knowledge required

### Learning Outcomes

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

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

### Mapping with Learning Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (DL 18 Hrs)

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

#### Unit II (DL 18 Hrs)

Income under the head ‘Salaries’: **\*Income under the head ‘Salaries’: Meaning, Basis of charge,Forms of Salary\***, Allowances, Perquisites, Provident Fund, **\*Permissible**

deductions under section 16\*, Retirement benefits – \*Death-cum-retirement Gratuity\*, Leave Salary, Pension, Commuted pension.

### Unit III (DL 18 Hrs)

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

### Unit IV (DL 17 Hrs)

Income from Capital Gains - \*Computation of Capital Gains\* - Income from Other Sources -Computation of Income from Other Sources.

### Unit V (DL 17 Hrs)

Permissible deductions from gross total income : \*Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U\* – Set off and Carry Forward Set off losses - Computation of total income and tax liability- Assessment of Individuals. Introduction to e-Filing, Penalties, prosecution and appeals.

**Distribution of Marks - Theory 20% and Problems 80%**

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

#### Text Book

Sl. No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gaur V.P. and Narang D.B	Income Tax and Practice	Kalyani Publishers	Current Edition

#### Reference Books

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

#### Pedagogy

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

#### Skill Component

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

#### Course Designers

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

CM21C13	FINANCIAL TECHNOLOGIES	Category	L	T	P	Credit
		Theory	73	2	-	4

### Preamble

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

### Prerequisite

- Basic Knowledge in Financial Services

### Course Outcomes

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

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

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (15 Hrs)

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

#### Unit II (14 Hrs)

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

#### Unit III (15 hrs)

Digital Lending Innovation in a Flash - Short History of Lending - Peer-to-Peer Lending - P2P Marketplace Lending Business Model - Key Players – **\*Consumer Lending - Key Players- Digital Lending for Students - Key Players - Digital Lending for SMEs - Key**



## Players - Digital Mortgages - Key Players- The Future in a Flash\*.

### Unit IV (15 Hrs)

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

### Unit V (14 Hrs)

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

**\*Theory Only**

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

### Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Agustin Rubini	Fintech in a Flash– Financial Technology Made Easy	Simtac Ltd. <a href="http://www.fintechflash.co.uk">www.fintechflash.co.uk</a> London, United Kingdom	2017

### Reference Books

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

### Pedagogy

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

### Skill Component

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

### Course Designers

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

CM22E01	FINANCIAL MARKET AND SERVICES	Category	L	T	P	Credit
		Theory	73	2	-	4

### Preamble

- To acquire knowledge on the capital market sector.
- To understand about investments funds and foreign exchange.
- To know about the equities, risk of owning shares and types of capital market.

### Prerequisite

- No prerequisite required

### Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on the capital market sector.	K1
CLO2	Understand about investments funds and foreign exchange.	K2
CLO3	Demonstrate the theoretical foundation of capital market	K3
CLO4	Critically analyse and apply the provisions that are prevailing in the current trends in the market.	K4

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (15 Hrs)

**Capital Market: \*Meaning – Features – Functions - Primary Market – Secondary Market\*** - Reasons for the sale of securities by Govt and companies – Why do investors buy securities? – Return on investment – Who invest in securities – Market participants – Issuers – Investors – Regulators - Intermediaries – **\*Stock Exchange - Stock Broker – Sub-Broker - Prime Broker\*** – Investment Banking (IB) – Underwriter - Investment Management (IM) – Depository & Depository Participants – Custodian - **\*Clearing Agency – Registrar and Transfer Agents (R&TA) – Credit Rating Agency - Data Vendors – Stock Market Indices\***.

#### Unit II (14 Hrs)

**Asset Classes:** Introduction to Financial Securities – Equity – Fixed Income – **\*Money Market – Treasury Bill – Commercial Paper – Certificate of Deposit – Derivatives – Warrants\*** – Investment Funds – Introduction to Investment Fund and Mutual Fund – Fund structure – **\*Open Ended Fund , Closed Ended Fund\***, Exchange traded fund – Pension Fund – Insurance -Funds - Hedge fund – Private equity – Foreign Exchange (FX) – Introduction – **\*Spot Vs Forward Market\*** – Reading Currency Pair – Bid, Ask, Spread,

PIP and Lot Size – Buying and Selling Forex.

### Unit III (15 Hrs)

**\*Equities: Introduction, Features & Benefits – Types of Equity Capital\*** - Common stock & Preferred stock – Risk of Owning shares – Corporate Action – Mandatory corporate action, Voluntary corporate action and mandatory with choice – Corporate Action Dates – Declaration date, CUM Date, Ex-date, Record Date & Payment Date – Introduction to EPS & PE Ratio – Procedures to invest in stock based on Price-earnings ratio (PE) – Over valued or Undervalued – Depository Receipts – Introduction – **\*American Depository Receipt (ADR) – Global Depository Receipt (GDR)\*** – Securities identifiers – Introduction - Committee on Uniform Securities Identification Procedures (CUSIP) - **\*stock exchange daily official list (SEDOL) - International Securities Identification Numbering system (ISIN)\*** – Types of Order – Market, Limit & Stop order - Equity trade ticket.

### Unit IV (15 Hrs)

**Fixed Income: \*Introduction – features and benefits of bond – Why do people Invest in Bond – Who will issue Bonds? - Types of Bonds (Zero coupon, Callable, Puttable, Convertible, Floating rate, Step-up & step-down, Government, Corporate, Asset-backed securities – ABS & Mortgage-backed securities – MBS)\*** – Influence of market interest rate on the bond price– Introduction to risk – Types of risk (Interest Rate, credit, liquidity, inflation etc.) – Accrued Interest of the Bond – Day Count Convention - Present Value of a Single payment received/paid in Future - Present Value of an Annuity - Basic Relationships for Premiums and Discounts - Selling Price of a Bond - **\*Components of Bond Trade Ticket\***.

### Unit V (14 Hrs)

**Derivatives: Introduction – \*Spot Vs Derivative Market – Players in Derivative Market – Hedgers , Speculators , Arbitrageurs – Forwards – Non-deliverable forward, Deliverable forward\***, Sample trade – Futures – Underlying instruments – Market to market margin – Sample Trade - Futures Trade Ticket – Option – Types of Option – Call & Put Option – **\*Exchange Traded Vs OTC Option\*** – Swaption – Option on futures – Interest Rate Option – Option Exercising – Option Strategies – Option Trade Ticket – Swaps – Interest rate, Currency, Credit Default Swaps

**\*Theory Only**

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

### Text Book

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

### Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gurusamy . S	Financial markets and Institutions	Vijay Nicole Imprints Pvt Ltd	4th edition 2015
2.	Bhole .N	Financial Institutions & Markets	Tata McGraw-Hill Education	2015

### Pedagogy

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

### Skill Component

- Analyse the Structure of capital markets
- Analyse and Evaluate the components of Equity capital
- Collect the components of Bond trade tickets
- Prepare the underlying instruments such as Currency, Credit Default Swaps

### Course Designers

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

CM22E02	BANKING THEORY LAW AND PRACTICE	Category	L	T	P	Credit
		Theory	73	2	-	4

### Preamble

- To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues
- To provide exposure to the students with the latest developments in the banking field
- To acquire specialized knowledge of law and practice relating to Banking

### Prerequisite

- Basic Knowledge in Banking

### Course Outcomes

On the successful completion of the course, students will be able to prepare and present information regarding banking and technologies used

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

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### Syllabus

#### Unit I (15 Hrs)

Banking-Meaning and Definition- **\*Classification of Banks\***-Functions of Commercial Banks - Regional Rural banks – Concessions –Progress. Credit Creation – meaning – technique - limitation-Nationalization and Privatizations of banks in India- **\*Role of banks in Money Market and Economic Development.\***

#### Unit II (14 Hrs)

Central Banking – Meaning –Nature - Functions of Central Bank. **\*Definition of banker and customer – General relationship\*** - Rights and obligations of a banker - Ombudsman Scheme– General Precautions for opening accounts – **\*KYC Norms\*** - Types of deposit accounts – Negotiable Instruments Act – Definition and types.

Endorsement – meaning, definition and kinds.

### Unit III (15 Hrs)

Cheques- **\*Crossing of cheques –types\*** – payment of cheques – **\*precautions by paying bankers – statutory protection of the paying banker\*** – collection of cheques – legal status – conversion – RBI instruction to banks. Truncated cheque and Electronic cheque.

### Unit IV (15 Hrs)

Loans and advances- **\*Principles of sound lending\***- style of credit - types of loans – Modes of creating charge - Lien, mortgage, pledge and hypothecation- **\*General principles of secured advances –Advances against goods and advances against document of title to goods\***

### Unit V (14 Hrs)

E –banking- Electronic delivery channels – Facets of E-banking – E-banking transactions – Mobile Banking - Inter-bank mobile payment (IMPS) – **\*virtual currency\*** – Models of E-banking – Advantages – Constraints – Security measures – **\*Electronic payment system\*** – NEFT, RTGS, SWIFT, WIRE.

**\*Theory Only**

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

#### Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	Varshney. P. N	Banking Theory Law and Practice	Sultan Chand & sons	20 <sup>th</sup> Revised 2014

#### Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr. S. Gurusamy	Banking Theory, Law and Practice	Vijay Nicole Imprints(p) Ltd	4 <sup>th</sup> Edition 2016
2	E.Gordan and K.Natarajan	Banking Theory, Law and Practice	Himalaya publishing house	26 <sup>th</sup> Revised ed 2017
3.	Kandasami. K.P	Banking Law and Practices	S Chand & Company	Revised ed 2010

#### Pedagogy

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

#### Skill Component

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

#### Course Designers

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

CM22E03	PERFORMANCE MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	4

#### Preamble

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

#### Prerequisite

- No prerequisite Knowledge required

#### Course Outcome

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

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

#### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

#### Syllabus

##### Unit I (14 Hrs)

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

##### Unit II (15 Hrs)

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

##### Unit III (15 Hrs)

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

##### Unit IV (15 Hrs)

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

**Unit V (14 Hrs)**

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

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

**Text Book:**

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

**Books for References:**

S. No	Authors	Title	Publishers	Year of Publication
1	R K Sahu	Performance Management System	Excel Books	2007
2	T V Rao	Performance Management: Toward Organizational Excellence	Sage Publications Pvt Ltd	2 <sup>nd</sup> Edition 2016
3	PremChandha	Performance Management: It's About Performing - Not Just Appraising	Laxmi Publication	2003

**Pedagogy**

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

**Skill Component**

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

**Course Designers**

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

**ADVANCED LEARNERS COURSE – SELF STUDY PAPER**

CM21AC1	CUSTOMER RELATIONSHIP MANAGEMENT	Category	L	T	P	Credit
		ALC	-	-	-	5

**Objectives**

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

## Syllabus

### UNIT I

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

### UNIT II

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

### UNIT III

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

### UNIT IV

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

### UNIT V

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

## Text Book

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

## Reference Books:

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

## Course Designers

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



CM21AC2	INTERNATIONAL BUSINESS	Category	L	T	P	Credit
		ALC	-	-	-	5

### Objective

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

### Syllabus

#### UNIT – I

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

#### UNIT – II

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

#### UNIT – III

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

#### UNIT – IV

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

#### UNIT – V

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

### Text Book:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Francis Cherunilam	International Business-Text and Cases	PHI LearningPrivate Ltd	2014

### Reference Books:

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

### Course Designers:

1. Mrs.K.Pavithra, Assistant Professor
2. Ms.A.Divya, Assistant Professor

CM21SBP2	ACCOUNTING PACKAGE	CATEGORY	L	T	P	CREDIT
		Practical	-	4	41	3

### Preamble

- To impart knowledge regarding the concept of financial accounting
- To acquire knowledge in inventory management
- To familiarize statutory features

### Prerequisite

- No prerequisite required

### Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To create accounting transactions and reports	K1
CLO2	To manage accounting and inventory	K2
CLO3	To explain statutory features	K3
CLO4	To create accounting voucher entries including advance voucher entries	K4

### Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

### List of Programmes

1. To Create Company, Groups and Ledgers
2. To prepare Receipt & Payment voucher entries
3. To prepare Purchase Order, Purchase voucher and Debit Note for a given list of transactions
4. To prepare Sales Order, Sale voucher and Credit Note for a given list of transactions
5. To prepare Contra and Journal vouchers
6. To prepare final accounts for a given trial balance
7. To prepare accounts with inventory
8. To prepare Stock Summary and Godown wise summary
9. To prepare simple Payroll voucher and to display payroll report (pay slip report, pay sheet report and payroll statements report)
10. Recording GST Invoices at Company Level
11. Recording GST invoices at Stock Group & Stock Item Level
12. Recording Sales to Consumers
13. Recording interstate sales to unregistered dealers
14. Filling up of GST Returns

### Course Designers

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

