

**A.VEERIYA VANDAYAR MEMORIAL  
SRI PUSHPAM COLLEGE (AUTONOMOUS)**

**POONDI-613 503, THANJAVUR (DT)**



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**SYLLABUS**

*B.Com.,*

**(From 2020 - 2021 onwards)**

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### **Program Outcomes of B.Com**

Students are made independent to recognize different value systems, moral dimensions and ethics in the due course of the business world and accept the responsibility to improve competency to build them eligible and employable in the job market.

### **Program Specific Outcomes of B.Com**

Upon completion of B.Com Degree Programme the graduates will be able to understand the role of business and its implications on the society, identify the avenues of marketing and banking needed for doing business, develop professional knowledge and skills in finance and taxation. The students are acquainted with entrepreneurial, legal and managerial skills to explore the latest trend in the market.

## B.Com. (2020-2021) Syllabus under CBCS

(Applicable to the candidates admitted from the academic year 2020 -2021 onwards)

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks for Pass			Hours Week	Credits
					CIA	E.E.	Total	CIA	E.E.	Total		
1.	I	Part– I	20U1CMT1/H1	Tamil – I / Hindi – I	25	75	100	10	30	40	6	3
2.		Part II	20U1CME1	English – I	25	75	100	10	30	40	6	3
3.		Core	20U1CMC1	Principles of Accountancy	25	75	100	10	30	40	5	5
4.		Core	20U1CMC2	Principles of Marketing	25	75	100	10	30	40	5	4
5.		Allied	20U1CMA1	Business Economics	25	75	100	10	30	40	5	3
		Allied	20U2CMA2	Business Environment (NS)	-	-	-	-	-	-	3	-
6.		ES	20U1CMES	Environmental Studies	-	100	100	-	40	40	-	1
7.	II	Part – I	20U2CMT2/H2	Tamil – II / Hindi – II	25	75	100	10	30	40	6	3
8.		Part – II	20U2CME2	English – II	25	75	100	10	30	40	6	3
9.		Core	20U2CMC3	Financial Accounting – I	25	75	100	10	30	40	5	5
10.		Core	20U2CMC4	Business Management Practices	25	75	100	10	30	40	4	4
11.		Allied	20U2CMA2	Business Environment (NS)	25	75	100	10	30	40	3	4
12.		Allied	20U2CMA3	Mathematics for Business and Management	25	75	100	10	30	40	5	3
13.		SBE	20U2CMS1	Skill Based Elective – Computer Application in Business	25	75	100	10	30	40	1	1
14.		VBE	20U2CMVE	Value Based Education	-	100	100	-	40	40	-	-
15.	III	Part – I	20U3CMT3/H3	Tamil – III /Hindi – III	25	75	100	10	30	40	6	3
16.		Part – II	20U3CME3	English – III	25	75	100	10	30	40	6	3
17.		Core	20U3CMC5	Financial Accounting – II	25	75	100	10	30	40	5	5
18.		Core	20U3CMC6	Banking Theory, Law and Practice	25	75	100	10	30	40	5	5
19.		Allied	20U3CMA4	Business Communication	25	75	100	10	30	40	5	3
		Allied	20U4CMA5	Indian Financial System (NS)	-	-	-	-	-	-	3	-
20.		GS Online	20U3CMGS -----	Gender Studies Massive Open On Line Course(MOOC)	-	100	100	-	40	40	-	-

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks for Pass			Hours Week	Credits
					CIA	E.E.	Total	CIA	E.E.	Total		
21.	IV	Part – I	20U4CMT4/H4	Tamil – IV/ Hindi – IV	25	75	100	10	30	40	6	3
22.		Part – II	20U4CME4	English – IV	25	75	100	10	30	40	6	3
23.		Core	20U4CMC7	Corporate Accounting – I	25	75	100	10	30	40	5	5
24.		Core	20U4CMC8	Business Law	25	75	100	10	30	40	4	4
25.		Allied	20U4CMA5	Indian Financial System (NS)	25	75	100	10	30	40	3	4
26.		Allied	20U4CMA6	Business Analytics for Managers	25	75	100	10	30	40	5	3
27.		SBE	20U4CMS2	Skill Based Elective – Computerized Accounting	25	75	100	10	30	40	1	1
		Online	-----	Massive Open On Line Course(MOOC)								
28.	V	Core	20U5CMC9	Corporate Accounting – II	25	75	100	10	30	40	5	5
29.		Core	20U5CMC10	Cost Accounting	25	75	100	10	30	40	5	5
30.		Core	20U5CMC11	Income Tax Law and Practice	25	75	100	10	30	40	5	5
31.		Core	20U5CMC12	Company Law & Secretarial Practice	25	75	100	10	30	40	4	5
32.		Major Elective-I	20U5CMEL1A 20U5CMEL1B	Entrepreneurial Development / Retail Management	25	75	100	10	30	40	4	4
33.		Major Elective-II	20U5CMEL2A 20U5CMEL2B	International Trade / Business Ethics and Values	25	75	100	10	30	40	4	3
34.		NME	20U5CMNME	Business and Taxation	25	75	100	10	30	40	2	1
35.		LSD	20U5CMLSD	Life Skill Development	-	100	100	-	40	40	1	-
36.	VI	Core	20U6CMC13	Financial Management	25	75	100	10	30	40	5	5
37.		Core	20U6CMC14	Auditing	25	75	100	10	30	40	5	5
38.		Core	20U6CMC15	Management Accounting	25	75	100	10	30	40	5	5
39.		Core	20U6CMC16	Goods and Service Tax	25	75	100	10	30	40	5	4
40.		Major Elective-III	20U6CMEL3A 20U6CMEL3B	Principles and Practice of Insurance / Industrial Relations and Labour Laws	25	75	100	10	30	40	5	4
41.		Major Elective-IV	20U6CMEL4A 20U6CMEL4B	Sales Management / Investment Management	25	75	100	10	30	40	5	3
42.		CN	20U6CMCN	Comprehensive Knowledge	-	100	100	-	40	40	-	1
43.		GK	20U6CMGK	General Knowledge	-	100	100	-	40	40	-	-
				<b>Extension Activity</b>	-	-	-	-	-	-	-	1
				<b>Total</b>	<b>4300</b>						<b>180</b>	<b>140</b>

## Abbreviations

ESE: Environmental studies	LSD: Life Skill Development
VBE: Value Based Education	GK : General Knowledge
SBE: Skill Based Elective	NME: Non – Major Elective
GS: Gender Studies	EA: Extension Activities
ME: Major Elective	SS: Self Study
CC: Certificate Course	
MOOC-Massive open online course	

Parts	Total No. of course	Total Marks	Total Credits
<b>Part – I</b>	<b>04</b>	<b>400</b>	<b>12</b>
<b>Part – II</b>	<b>04</b>	<b>400</b>	<b>12</b>
<b>Part – III</b>		<b>2600</b>	
Core Major	16		76
Core Allied	06		20
Major Elective	04		14
	.....		.....
	<b>26</b>		<b>110</b>
	.....		.....
<b>Part – IV</b>			
E.S	01	100	01
VBE	01	100	00
SBE	02	200	02
SSD	01	100	00
NME	01	100	01
G.S	01	100	00
G.K	01	100	00
Comp Test	01	100	01
	.....	.....	.....
	<b>09</b>	<b>900</b>	<b>05</b>
	.....	.....	.....
<b>Part – V</b>			
<b>EA</b>			<b>01</b>
	<b>43</b>	<b>4300</b>	<b>140</b>

**Comprehensive Knowledge Test:** Objective type question pattern with 100 compulsory questions carrying 100 marks to be answered in 3 Hours with 2 Credits. The portion is entire core courses.

**MOOC:** Massive open online course is introduced in the third and fourth semester as an extra credit course from this academic year 2020-2021. Students can avail any one or more of the courses available in MOOC to equip their skill and knowledge themselves

Field Visit / Industrial Visit / Hands on training programme having minimum 15 hours of contact time as Extra Credit course is introduced for II year UG students to gain experiential learning

Evaluation of the visit report will be held at the end of IV Semester.

Components of Evaluation

Internal Marks	40
External marks	60
Total	100

Project is introduced for III year students to cater for the needs of advanced learners as extra credit course

Components of Evaluation

Internal Marks	40
External marks	60
Total	100

Soft skill development course prescribed in V semester is changed as Life Skill Development.

This course will be handled by both Internal Staff and External Experts.

Mode of Assessment for this course is oral examination.

Components of Evaluation

Internal Marks	40
External marks	60
Total	100

#### **Skill Based Elective Offered by the Commerce Department**

1. Computer Application in Business.
2. Computerized accounting .

#### **Non – Major Elective paper offered by the Commerce Department**

Business Taxation

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**Question Pattern for UG and PG Programmes for students to be  
admitted during 2020 – 2021 and afterwards**

**Total Marks: 75**

**QUESTIONS PATTERN**

**SECTION – A  
(Question 1 to 10)**

**10 x 2 = 20 Marks**

1. Short Answer Questions
2. Two Questions from each unit (All are answerable)

**SECTION – B  
(Question 11 to 15)**

**5 x 5 = 25 Marks**

1. 5 Paragraph type questions with “either / or” type choice.
2. One question from each unit of the Syllabus.
3. Answer all the questions.

**SECTION – C  
(Question 16 to 20)**

**3 x 10 = 30 Marks**

1. 5 Essay type questions – any three are answerable.
2. One questions from each unit of the Syllabus

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
I	20U1CMT1	<b>இக்கால இலக்கியம்</b> (செய்யுள் , உரைநடை, சிறுகதை, புதினம், நாடகம் இலக்கிய வரலாறு )	6	3

**நோக்கம்**

1. இக்கால இலக்கிய வகைகளைக் கண்டறிவர்
- 2.எழுத்து,சொல் இலக்கணங்களின் அடிப்படைகளைக் கண்டறிவர்.
- 3.புதுக்கவிதை வாயிலாக வெளிப்படும் சமூக,அரசியல்விழுமியங்களை மதிப்பிடுவர்.
4. இக்கால இலக்கியத்தின் மீதான விருப்பத்தை மிகுவித்தல்.

**கூறு: 1 செய்யுள்**

**நேரம்:18**

1. பாரதியார் : கண்ணன் என் காதலன்,கண்ணம்மா என் காதலி (முதல்பாடல் மட்டும்)
2. பாரதிதாசன் : தமிழின் இனிமை,தமிழ் உணர்வு
3. கவிமணி : ஒற்றுமையே ,உயர்நிலை-நாட்டுக்குழைப்போம்
4. சுரதா : சிக்கனம்

**கூறு: 2 செய்யுள்**

**நேரம்:18**

1. பட்டுக்கோட்டை கல்யாணசுந்தரம்:நாட்டுக்கொரு வீரன்
2. கண்ணதாசன் : காலக்கணிதம்
3. மு.மேத்தா: கண்ணீர் பூக்கள் ,ஊர்வலம்,தாய் ,வெளிச்சம் வெளியே இல்லை
4. அப்துல் ரகுமான் : தேவகானம் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்

**கூறு: 3 சிறுகதை**

**நேரம்:18**

1. கேட்டிவி : குரல்கொடுக்கும் வானம்பாடி (1-10 )
2. கேட்டிவி : மனோரஞ்சிதம் (1-10 )

**கூறு: 4 புதினம்**

**நேரம்:18**

புதினம் : துணிந்தவன் - வல்லிக்கண்ணன்

**கூறு:5 நாடகம் ,இலக்கிய வரலாறு**

**நேரம்:18**

- 1.நாடகம் : மாமன்னன் இராசராசன் - கு.வெ.பாலசுப்பிரமணியன்
- 2.இலக்கிய வரலாறு : இருபதாம் நூற்றாண்டு இலக்கியங்கள்

**பயன்கள்**

1. தமிழ் இலக்கியத்தின் மீதான ஆர்வம் மிகும்.
2. புதிய இலக்கிய வளங்களை அறிவர்.
3. கவிதை, சிறுகதை ஆகியவற்றைப் படைக்க முயல்வர்.
4. போட்டித் தேர்வுகளுக்குச் செல்பவர்கள் பயன் பெறுவர்.
5. நாடகக் கலைத்திறனை அறிவர்



**B.Com.**

Semester	Course Code	Title of The Course	Hours of Teaching/ Week	No. of Credits
<b>I</b>	<b>20U1CME1</b>	<b>PART – II - Prose, Poetry and Communication Skills</b>	<b>6</b>	<b>3</b>

**Objective**

- **To initiate the students to understand English through Prose, Poetry and Basic Communicative Grammar.**

**Unit – I**

- Shakespeare - Shall I Compare Thee to a Summer's Day?  
John Milton - On His Blindness  
William Wordsworth - The Solitary Reaper  
P.B.Shelley - Song to the Men of England  
Robert Frost - The Road not Taken  
Nissim Ezekiel - Night of the Scorpion

**Unit – II**

- 1) The Running Rivulets of Man,                      2) Parliament is Marking Time  
3) The Lady in Silver Coat,                              4) Mr. Applebaum at Play

**Unit – III**

- 1) The Feigning Brawl of an Impostor,              2) Thy Life Is My Lesson  
3) Solve the Gamble,                                      4) The Stoic Penalty

**Unit – IV**

- 1) Nobility in Reasoning,                              2) Malu the Frivolous Freak  
3) Bharath! Gird Up Your Loins!                      4) Honesty is the Cream Of Chastity

**Unit – V**

Parts of Speech, Nouns, Pronouns, Conjunctions, Adjectives, Articles, Verbs, Adverbs, Interjection – sentence.

**Course outcomes:**

**After the completion of this course, students will be able to**

- **understand and appreciate the English Prose, Poetry and basic functional communicative Grammar and study on style and substance.**
- **develop interest in appreciation of literature**
- **integrate the use of the four language skills: LSRW.**
- **communicate appropriately and use English effectively**
- **imbibe ethical, moral, national and cultural values**

**Prescribed Texts:**

K.T.V. *A Melodious Harmony*. Thanjavur: Rajendra Publishing House, 2017.  
Natarajan, K. *Flying Colours*. Chennai: New Century Book House (P) Ltd., 2017.  
*Advanced Grammar and Composition*. Chennai: New Century Publishing House, 2017.

***B.Com.***

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I	20U1CMC1	Principles of Accountancy	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To provide knowledge on concepts and conventions of accounting and basic accounting framework.</li><li>To prepare Financial Statements assessing the Final position and aid in decision making with financial data.</li><li>To Ensure that a company's Financial Statements are complete, consistent and comparable of data.</li></ul>				

**Unit - I**

Introduction to Accounting - Book-keeping Vs. Accounting - Accounting Methods - Advantages - Limitations - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary Books - Trial Balance.

**Unit - II**

Final Accounts of Sole Trader - Preparation of Trading Account, Profit & Loss Account and Balance Sheet with adjustments.

**Unit - III**

Average Due Date - Determination of Due Date - Account Current - Procedure for Calculating Days of Interest. Bank Reconciliation Statement - Reasons for Difference between Cash Book and Pass Book - Preparation of Bank Reconciliation Statement.

**Unit - IV**

Single Entry System - Features - Defects - Single Entry Vs. Double Entry System - Statement of Affairs Method - Conversion Method.

**Unit - V**

Depreciation Accounting - Straight Line Method - Diminishing Balance Method - Annuity Method - Depreciation Fund Method - Difference between Provisions and Reserves - Insurance Policy Method- Insurance Policy Method.

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

**Course Outcome:**

After completion of this course students will be able to

- know and apply accounting and finance theory
- learn about international accounting standard
- critically evaluate financial statement information and practice
- use information to support business processes
- acquire qualitative skills to help analyse and solve business problem

**Text book:**

1. Reddy TS and Murthy, Financial Accounting (2019), Margham Publications, Chennai.

**Reference Books**

1. R.L. Gupta & M. Radhaswamy (2018), Financial Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla MC, Grewal TS & Gupta SC, (2017), Advanced Accounts (Vol. I), S.Chand Company Ltd., New Delhi.
3. S.P. Jain & K.L. Narang, (2016), Advanced Accountancy Volume I, Kalyani Publishers, New Delhi.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I	20U1CMC2	Principles of Marketing	5	4
<b>Objective:</b> <ul style="list-style-type: none"><li>To endow students with the understanding of the conceptual framework of marketing.</li><li>To introduce marketing strategy to increase awareness of the strategic and tactical decision behind today's top performing brands.</li><li>How marketers deliver value in satisfying customer needs and wants and create a marketing strategy.</li></ul>				

**Unit - I**

Introduction to Marketing - Meaning- Definition - Evolution of the Concept of Marketing - Objectives - Classification of Markets -Nature and Characteristics of Marketing - Importance - Various Approaches of Marketing - Functions of Marketing - Consumer behavior - Buyer and User - Types of Consumer Behavior - Role of Consumer Behavior - Factors Affecting Consumer Behavior - Buying Decision Behavior - Market Segmentation

**Unit - II**

Product: Meaning and Definition - Features - Classification - Product Planning and Development - Importance of Product - Product Life Cycle - New Product Development Process - Branding: Essentials of a Good Brand - Functions of Brand - Kinds of Brands. Packaging: General Functions - Kinds of Packages.

**Unit - III**

Pricing and Distribution: Pricing Meaning - Objectives of Pricing - Factors Affecting Pricing - New Product Pricing Strategy - Price Adjustment Strategy - Physical Distribution: Channels - Types - Channel Functions - Selection of Channels - Wholesaling - Emerging Trends in Retail Trade - E-Marketing Portals.

**Unit - IV**

Promotion - Nature and Importance of Promotion - Marketing Communication Process - Promotion Mix - Factors Affecting Promotion Mix Decision - Advertising - Sales Promotional Techniques - Personal Selling - Publicity - Public Relations.

**Unit - V**

Innovative Marketing - Online Marketing - Significance - Function - Types - E- Marketing - Online Advertising - Recent Trends in Marketing - Customer Relationship Marketing - M-Business -Relationship Marketing - Direct Marketing - Green Marketing - Customer Delight Ma

**Course Outcome:**

After completion of this course students will be able to

- know the buying decision behaviour.
- learn about how to develop new product in market
- know e-marketing process
- use the sales promotional techniques
- acquaint themselves with the recent trends in practically , digital and virtual marketing.

**Text Book**

- Pillai, R.S.N and Bagavathi,(2019) V, Marketing Management, S.Chand Co.Ltd., New Delhi.

**Reference Books**

- Gupta, C.B. and Rajan Nair, N, (2018) Marketing Management, Sultan Chand & Sons, New Delhi.
- Memoria, C.B. Suri, R.K. and Satish Memoria, (2018) Marketing Management, Kitab Mahal Agencies, Allahabad.
- Philip Kotler, (2016) Marketing Management, Prentice-Hall Pvt. Ltd., New Delhi.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I	20U1CMA1	Business Economics	5	3
<b>Objective:</b> <ul style="list-style-type: none"><li>• To know the significance and application of economic concepts for business decisions.</li><li>• To interpret law of demand, elasticity of demand and demand forecasting</li><li>• To define business economics and its importance and compare the Business economics and other disciplines and also state the responsibilities of business.</li></ul>				

**Unit - I**

Economics - Definition - Economic Analysis - Micro and Macro Economics - Business Economics - Definition - Scope - Economic Concepts Used in Business Economics -Micro and Macro Economics Applied to Business Environment - Role and Responsibilities of a Business Economists.

**Unit - II**

Demand Analysis - Meaning - Law of Demand - Factors Influencing Demand - Types of Demand - Exemptions to the Law of Demand - Elasticity of Demand - Price Elasticity of Demand - Measurement of Elasticity of Demand - Total Outlay Method - Factors Influencing Elasticity of Demand. Supply - Schedule - Supply Curve - Law of Supply - Elasticity of Supply.

**Unit - III**

Production and Cost Analysis - Law of returns - Production Function - Law of Variable Production Return to Scale - Economics of Scale - Assumptions - Causes - Production Function - Uses - Returns to Scale - Cost Analysis - Cost Concepts - Kinds of Cost - Cost and Output Relationship. Revenue - Total Revenue - Average Revenue - Marginal Revenue - Curves Under Perfect and Imperfect Competition.

**Unit - IV**

Market Structure Analysis - Perfect Competition - Features - Pricing Under Perfect Competition - Monopoly - Kinds - Determination of Price in Monopoly - Price Discrimination - Monopolistic Competition - Assumptions and Features - Price Determination Under Monopolistic Competition - Duopoly, Oligopoly.

**Unit - V**

National Income - Components - Methods and Difficulties in the Measurement of National Income - Factors Determining National income - Inflation and Deflation - Business Cycle - Monetary and Fiscal Policy.

**Course Outcome:**

After completion of this course students will be able to

- know the laws of demand, elasticity of demand and different kinds of elasticity.
- understand the techniques of demand forecasting.
- get the ideas of estimation of production and cost functions.
- study the pricing and output determination under different Market.
- understand the concepts of national income and business cycle.

**Text Book**

1. Sundaram KPM & Sundaram EN (2017), Business Economics, Sultan Chand and sons, New Delhi

**Reference Books**

1. Ahuja H.L., Business Economics, Microeconomic Analysis, S.Chand Publishers, New Delhi
2. Raddar Dutt and Sundaram, K.P.M, Indian Economy, S.Chand & Co. Ltd., New Delhi.
3. Dhingra, I.C, Indian Economy, S.Chand & Sons, New Delhi.
4. Sankaran, S. Business Economics. Margham Publications, Chennai.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I&II	20U2CMA2	Business Environment (NS)	3	4
<b>Objective:</b> <ul style="list-style-type: none"><li>To understand the different environment in the business climate</li><li>To know the minor and major factors affecting the business in various streams</li><li>To know the different environment like, political, technological and economic environment in the business</li><li>To acquire in-depth knowledge about legal environment etc.</li></ul>				

**Unit - I**

Business Environment - Nature - Significance - Internal and External Environment -Elements of External Environment - Impact of Environment on Strategic Decisions. Environmental Analysis - Process - Importance - Techniques - Approaches to Environment Analysis - Michael Porter's Five Forces Model - Coping with Environmental Changes.

**Unit - II**

Economic Environment - Economic Systems - Characteristics - Types of Economic System - Economic Planning - Economic Policies - Monetary and Fiscal Policies - Foreign Trade Policy.

**Unit - III**

Political Environment - Functions of the State - Economic Role of Government -Rationale of State Intervention - Extend of State Intervention - FEMA - Environment Production Act - Patents Act - Trade Marks Act - Government and Business Relationship in India - Government and Regulatory Environment - Legal Environment - Industries Act - Competition Act - Consumer Protection Act - Foreign Exchange management Act - Patents Act - Trade marks Act.

**Unit - IV**

Social and Demographic Environment - Size of Population - Age Structure - Human Development. Cultural Environment - Culture and Business - Elements of Culture - Cultural Heritage - Cultural Adaptation - Cultural Transmission - Cultural Conformity - Cultural Lag - Cultural Traits - Impact of Foreign Culture on Business - Social Attitudes.

**Unit - V**

Natural Environment - Components - Impact of Natural Environment on Business - Guidelines for Developing Natural Environment Resources. Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

**Course Outcome:**

After completion of this course students will be able to

- familiarize themselves with then selves nature of business environment and its components.
- demonstrate basic knowledge and skill of the economic environment.
- develop the conceptual framework of the political and legal environment.
- understand the importance of the social and cultural environment.
- gain insight into various aspects of natural and technological environments.

**Text book:**

- Gupta, C.B. (2019), Business Environment. Sultan Chand & Sons, New Delhi.

**Reference Books**

- Francis Cherunilam, J. (2018) Business Environment. Himalaya Publishing House, New Delhi.
- Aswathappa, K. (2019) Business Environment. Himalaya Publishing House, New Delhi.
- Ghosh, P.K. (2018) Business Environment. Sultan Chand & Sons, New Delhi.
- Francis Cherunilam (2017), Business Environment, Himalaya Publishing House, Mumbai

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
II	20U2CMT2	இடைக்கால இலக்கியம் - பயன்முறைத் தமிழ் -இலக்கண இலக்கிய வரலாறு,	6	3

**நோக்கம்**

1. தமிழிலக்கிய வரலாற்றில் பக்தி இலக்கியங்கள் பெறும் சிறப்பை உணர்வர்.
2. சமய வழிச் சமூக மாற்றத்தின் பெறுவர்.
3. சமய நல்லிணக்க உணர்வை மாணவர்கள் பெறுவர்.

**கூறு: 1**

**நேரம்:18**

1. திருஞானசம்பந்தர் தேவாரம் : சீகாழி திருப்பதிகம்—  
அடலேற அமருங்கொடி அன்ன (பா.எ.360—370)
2. திருநாவுக்கரசர் தேவாரம் : திருவையாற்றுப் பதிகம்  
விடகிலேன், அடிநாயேன்; வேண்டியக் கால் யாதொன்றும் (பா.எ.124—133 )
3. சுந்தரர் தேவாரம் : திருமழபாடி பதிகம்  
பொன் ஆர் மேனியனே! புலித்தோலை அரைக்கு அசைத்து,(பா.எ.1-10 பாடல்கள் )
4. மாணிக்கவாசகர் : திருவாசகம் - பிடித்த பத்து

**கூறு: 2**

**நேரம்:18**

1. பெரியாழ்வார் : திருமொழி - தாய்ப்பால் உண்ண அழைத்தல் 129—138 வரை  
10 பாசுரங்கள்
2. குலசேகர ஆழ்வார்: பெருமாள் திருமொழி- இராமர் தாலாட்டு - 719—729  
11 பாசுரங்கள்
3. ஆண்டாள் நாச்சியார்: நாச்சியார் திருமொழி - திருமணக்கனவை உரைத்தல்
4. திருப்பாணாழ்வார் : அமலனாதிபிரான் - 10 பாசுரங்கள்

**கூறு: 3**

**நேரம்:18**

1. குமரகுருபரர் : வருகைப் பருவம் - 10 பாடல்கள்
2. திரிகூடராசப்பக்கவிராயர் :குற்றாலக் குறவஞ்சி - குறத்தி மலைவளம் கூறல்
3. வீரமாமுனிவர் : தேம்பாவணி - காட்சிப்படலம் முழுவதும்
4. உற்றுப்புலவர் : சீறாப்புராணம்-விலாதத்துக் காண்டம்-கதீஜா கனவு கண்ட படலம்

**கூறு: 4 பயன்முறைத்தமிழ்**

**நேரம்:18**

எழுத்தியல்: உயிரெழுத்து, மெய்யெழுத்து, உயிர்மெய்யெழுத்து,முதலெழுத்து, சார்பெழுத்து, மொழிக்கு முதலாகவும் இறுதியாகவும் வரும்எழுத்துக்கள்,போலி. சொல்லியல்: இலக்கண, இலக்கிய வகையிலான சொற்கள். பொதுவியல் : எழுத்துப் பிழைகளை நீக்குதல்,எழுத்துப் பிழைகளும் திருத்தங்களும்,வலி மிகுதல்,வலிமிகாமை ,வாக்கிய அமைப்புக்கள், நிறுத்தற் குறியீடுகள்.

**கூறு:5இலக்கணஇலக்கிய வரலாறு**

**நேரம்:18**

1. இலக்கண வரலாறு (தமிழ்த்துறை வெளியீடு)
2. தமிழ் இலக்கிய வரலாறு: இடைக்கால இலக்கியம்

**பயன்கள்**

1. பல்வகை சமய இலக்கியப் போக்குகளை அறிந்து கொள்வர்.
- 2.சமயவழித் தமிழரின் வாழ்வியலை அறிவர்.
3. பல்வகை சமயக் கோட்பாட்டினை அறிந்துகொள்வர்.
4. பிழையின்றி எழுதப் பழகுவர்.
5. சமயங்களின் இன்றியமையாமையை உணர்வர்

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Semester	Course Code	Title of The Course	Hours of Teaching/ Week	No. of Credits
<b>II</b>	<b>20U2CME2</b>	<b>PART – II- Extensive Readers and Communicative Skills</b>	<b>6</b>	<b>3</b>

**Objective**

- **To impart language and communicative skills through short stories, one- act plays and communicative grammar.**

**Unit – I**

- Shakespeare – The Seven Stages of Man
- Longfellow – A Psalm of Life
- Nissim Ezakiel – Enterprise
- William Wordsworth – The world is too much with us

**Unit – II**

- Anton Chekhov - The Bear
- Cedric Mount - The Never-Never Nest
- Farrell Mitchell - The Case of the Stolen Diamonds
- M.V. Rama Sharma - The Mahatma

**Unit - III**

- Fyodor Dostoyevsky - The Christmas Tree and the Wedding
- The Duchess - The Jewelry
- O. Henry - The Romance of a Busy Broker

**Unit – IV**

Tense, Question Tag, Dialogue Writing, Paragraph Writing, Adjectives, Adverb

**Unit – V**

Voices, Degrees of Comparison, Direct and Indirect

**Course outcomes**

**After the completion of this course students will be able to**

- **promote the linguistic and communicative objectives through the study of poems, short stories and the communicative grammar.**
- **gain language and communicative skills through short stories**
- **identify and differentiate different forms of literature.**
- **engage in reflective writing after learning the prescribed lessons.**
- **enhance the communicative skills through LSRW**

**Prescribed Texts:**

- *Voices of Vision*, Board of Editors, NCBH, Chennai, 2016.
- *Communicative Grammar*, The Department of English Course Material.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
II	20U2CMC3	Financial Accounting - I	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To expose the students to the accounting procedure of allied aspects of accounting.</li><li>To gain practical knowledge of bills related transactions and understand about maintaining books of accounts in non-trading concerns.</li></ul> To understand the terms used in royalty accounting system.				

**Unit - I**

Consignment - Meaning - Features - Sale Vs. Consignment - Account Sales - Accounting Treatment in the Books of Consignor and Consignee. Joint Venture - Meaning - Features - Joint Venture Vs. Consignment - Separate Sets of Books - Own Books - Journal Entries.

**Unit - II**

Final Accounts of Non-Trading Concerns - Receipts and Payments Account - Income and Expenditure Account - Balance sheet.

**Unit - III**

Hire Purchase and Instalment System - Meaning - Definition - Features - Hire Purchase Vs. Instalment System - Accounting Treatments - Calculation of Interest - Cash Price - Default and Repossession - Hire Purchase Trading account.

**Unit - IV**

Royalties - Minimum Rent - Short Workings - Recoupment - Strike Period (Excluding Sub-lease) - Voyage Accounts.

**Unit - V**

Sale or Return - Meaning - Purpose - Methods of Recording - Transactions of Few, Frequent and Large. Fire Insurance Claims - Needs - Types - Claims for Loss of Stock and Profits.

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

**Course Outcome:**

After completion of this course students will be able to

- understand the nuances of consignment and joint venture from accounting perspective.
- gain knowledge about Consignment and joint venture.
- understand the techniques of non-trading concerns; to develop student skills in solving problems.
- obtain knowledge in Hire-purchase transactions and its accounting treatment.
- acquire knowledge about royalties' accounts and sale or return and fire insurance claims.

**Text book:**

- Gupta R.L. and Radhasamy, M. (2018) Advanced Accountancy, Sulthan Chand & Sons, New Delhi.

**Reference Books**

- Shukla MC, Grewal TS & Gupta SC, (2019), Advanced Accounts (Vol. I), S.Chand Company Ltd., New Delhi.
- S.P. Jain & K.L. Narang, (2017), Advanced Accountancy Volume I, Kalyani Publishers, New Delhi.
- Shukla M.C., T.S. Grewal, Gupta S.C., (2018) Advanced Accounts, S Chand & Co Ltd, New Delhi.
- Reddy, T. S. and Murthy, A. (2019) Financial Accounting, Margham Publications, Chennai.



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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
II	20U2CMC4	Business Management Practices	4	4
<b>Objective:</b> <ul style="list-style-type: none"><li>•To provide expert knowledge on various functions of management.</li><li>•To understand the proper area of management and also analyze about training process. \</li><li>•To develop skills of students in management of business.</li></ul>				

**Unit - I**

Introduction to Management - Definition - Nature - Scope - Process - Characteristics - Role and functions of a Manager - Importance of management - Management and Administration - Management As Profession - Levels of Management - Functions - Contributions of F.W.Taylor, Henri Fayol, Elton Mayo and Peter Drucker - Hawthorne Experiments - Approaches of management.

**Unit - II**

Planning - Meaning - Definition - Features - Objectives - Nature of planning - Importance - Steps - Kinds - Elements - Planning process - Advantages - Limitations - Decision Making - Characteristics - Steps - Types. MBO - Definition - Features - Steps in MBO - Merits – MBE – Definition – Features – Merits.

**Unit - III**

Organization - Nature and Importance of Organization - Organization Theory - Types - Principles- Span of control - Departmentation - Need and Importance- Factors in departmentation - Methods - Advantages - Disadvantages. Delegation - Definition - Process of Delegation - Types of Delegation - Barriers to Delegation - Centralization and decentralization.

**Unit - IV**

Direction - Principles - Essentials - Motivation - Importance - Theories of Motivation - Maslow's Theory, McGregor Theory and Z Theory. Leadership - Styles - Qualities - Functions of a Leader. Communication - Meaning and importance - Elements of Communication Process - Types of communication - Problems or Barriers in Communication - Effective Communication.

**Unit - V**

Co-ordination - Need - Types - Principles - Techniques. Control - Characteristics - Need - Process - Control Devices. Recent trends in Business Management - Introduction- Virtual Organization and Global Organization: Finance: Block chain - Data Analytics, Human Resource Management: HR Analytics - Gig Economy, Marketing: Big Data in Marketing Analytics - Search Engine Optimization - CRM, Production Management: TQM - Lean management - Six Sigma - Management Information System - IOT (Internet of things).

**Course Outcome:**

After completion of this course students will be able to

- gather adequate knowledge about evaluation, concept and principles of management.
- understand about various functions of management.
- knowledge towards methods of Planning and Decision making.
- obtain knowledge about organization Structure.
- gain adequate knowledge about various techniques of Co-ordination.

**Text Book:**

1. Dinkar Pagare, (2019), Business Management, Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Gupta, C.B, (2018) Business Organisation and Management, Sultan Chand & Sons, New Delhi.
2. Prasad LM, (2017), Principles & Practice of Management, Sultan Chand & Sons New Delhi.
3. Chandan, D, (2018) Management Concepts, Himalaya Publishing House, Mumbai.
4. Drucker Peter F, (2019), Practice of Management, Harper Collins Publishers of India Ltd., New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
II	20U2CMA2	Business Environment (NS)	3	4
<b>Objective:</b> <ul style="list-style-type: none"><li>To understand the different environment in the business climate</li><li>To know the minor and major factors affecting the business in various streams</li><li>To know the different environment like, political, technological and economic environment in the business</li><li>To acquire in-depth knowledge about legal environment etc.</li></ul>				

**Unit - I**

Business Environment - Nature - Significance - Internal and External Environment -Elements of External Environment - Impact of Environment on Strategic Decisions. Environmental Analysis - Process - Importance - Techniques - Approaches to Environment Analysis - Michael Porter's Five Forces Model - Coping with Environmental Changes.

**Unit - II**

Economic Environment - Economic Systems - Characteristics - Types of Economic System - Economic Planning - Economic Policies - Monetary and Fiscal Policies - Foreign Trade Policy.

**Unit - III**

Political Environment - Functions of the State - Economic Role of Government -Rationale of State Intervention - Extend of State Intervention - FEMA - Environment Production Act - Patents Act - Trade Marks Act - Government and Business Relationship in India - Government and Regulatory Environment - Legal Environment - Industries Act - Competition Act - Consumer Protection Act - Foreign Exchange management Act - Patents Act - Trade marks Act.

**Unit - IV**

Social and Demographic Environment - Size of Population - Age Structure - Human Development. Cultural Environment - Culture and Business - Elements of Culture - Cultural Heritage - Cultural Adaptation - Cultural Transmission - Cultural Conformity - Cultural Lag - Cultural Traits - Impact of Foreign Culture on Business - Social Attitudes.

**Unit - V**

Natural Environment - Components - Impact of Natural Environment on Business - Guidelines for Developing Natural Environment Resources. Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

**Course Outcome:**

After completion of this course students will be able to

- familiarize themselves with then selves nature of business environment and its components.
- demonstrate basic knowledge and skill of the economic environment.
- develop the conceptual framework of the political and legal environment.
- understand the importance of the social and cultural environment.
- gain insight into various aspects of natural and technological environments.

**Text book:**

- Gupta, C.B. (2019), Business Environment. Sultan Chand & Sons, New Delhi.

**Reference Books**

- Francis Cherunilam, J. (2018) Business Environment. Himalaya Publishing House, New Delhi.
- Aswathappa, K. (2019) Business Environment. Himalaya Publishing House, New Delhi.
- Ghosh, P.K. (2018) Business Environment. Sultan Chand & Sons, New Delhi.
- Francis Cherunilam (2017), Business Environment, Himalaya Publishing House, Mumbai

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No.of Credits
II	20U2CMA3	Allied – Mathematics for Business and Management	5	3

**Objectives:**

- To introduce the concepts of correlation and regression.
- To impart the knowledge of spread of the distribution using measure of central tendency & dispersion.
- To teach the concepts of central tendency, measures of dispersion.

**Unit I**

**15 Hrs**

**Matrices:** Different types of matrices – addition and subtraction of matrices – Multiplication of matrices – Transpose of matrix - elementary operations – Determinants – solution of system of linear equation by Cramer’s rule.

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**Unit II**

**15 Hrs**

**Set Theory:** Definition – Notation – Description of sets – types of sets – Venn diagram – Set operations – Laws and properties of sets – Commutative laws – Associative Laws – Distributive Laws – De Morgan’s Laws

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**Unit III**

**15 Hrs**

**Measures of Central Tendency:** Arithmetic Mean (step deviation method excluded), Median, Mode, Geometric Mean and Harmonic Mean

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**Unit IV**

**15 Hrs**

**Measures of Dispersions:** Range – Quartile deviation – mean deviation – standard deviation (Direct methods and simple problems only).

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**Unit V**

**15 Hrs**

**Correlation and Regression Analysis:** Correlation – Karl Pearson coefficient of correlation – Spearman’s rank correlation – Simple linear regression – two regression lines.

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**Course Outcomes:**

After completion of the course, the students will be able to

- acquire the knowledge about the concepts of matrix.
- draw venn diagram and use venn diagram to solve problems.
- correlate the relations between variables.
- analyze statistical data using measures of central tendency and dispersion.
- understand subsets and proper subsets that can be formed from a universal set without listing them.

**Text Book:**

***Business Mathematics and Statistics (Part - I Business Mathematics),***

*PA. Navaneethan, Jai Publishers, 2014*

Unit – I : Chapter 4 (Relevant portion only)

Unit –II : Chapter 3 (Pages: 104 -126)

***Business Mathematics and Statistics (Part - II Business Mathematics),***

*PA. Navaneethan, Jai Publishers, 2014*

Unit – III : Chapter 7 (Pages:159-181, 196-209, 212-227, 251-260)

Unit – IV : Chapter 8 (Pages: 301-328, 331-332, 336-337)

Unit – V : Chapter. 12, 13 (Pages:506 – 521, 540 - 553)

**Reference**

1. *S.P. Gupta – Statistical Methods – Sultan Chand & Sons*
2. *C.B. Gupta – Statistical Methods – Vikas Publications*

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>II</b>	<b>20U2CMS1</b>	<b>Skill Based Elective - Computer Application in Business</b>	<b>1</b>	<b>1</b>

**Objective:**

- To enable the students to know the importance of computer application in business.

**Unit - I**

Computer - Meaning - Characteristics - Areas of application - Components - Memory control unit - Input and output devices - MsWord - Creating Word Documents - Creating Business Letters Using Wizards - Editing Word Documents - Inserting Objects - Formatting Documents - Spelling and Grammar Check - Word Count - Thesaurus, Auto Correct Working with Tables - Opening, Savings and Closing Documents - Mail Merge.

**Unit - II**

Spread Sheet - Spread Sheet Programmes and Applications - Ms Excel and Features - Building Work Sheets - Entering Data in Work Sheets, Editing and Formatting Work Sheets - Creating and Formatting Different Types of Charts - Application of Financial and Statistical Function - Creating, Analyzing and Organizing Data - Opening and Closing Work Books - Introduction to Pivot Tables.

**Course Outcomes:**

After completion of the course, the students will be able to

- understand the fundamental knowledge about the use of MS-Word in business
- familiarize the students with creating tables, mail merging, converting word document with PDF files and printing document
- grasp the knowledge with the applications of MS-Excel for business decision making
- develop the skill of students for preparing pivot tables

**Reference Books**

1. Srinivasa Vallabhan.S.V., (2019) Computer Applications in Business, Sultan & Chand Publication, New Delhi.
2. Paramasivam R., (2018) Computer Application in Business, S.Chand & Co, New Delhi.
3. Jones & Derek, (2019) Microsoft Office, John Wiley & Sons Inc.

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
III	20U3CMT3	காப்பியங்கள், கட்டுரைகள், இலக்கிய வரலாறு	6	3

### நோக்கம்

1. காப்பியங்களின் உள்ளடக்கம், உத்திகளைக் கற்றுக்கொடுத்தல்.
2. காலந்தோறும் காப்பியங்களில் காணலாகும் பாடுபொருள்களின் மாற்றங்களை எடுத்துரைத்தல்.
3. காப்பியச்சுவையை மாணவர்கள் அறிந்து கொள்ளச் செய்தல்.

#### கூறு: 1 காப்பியங்கள்

நேரம்:18

1. சிலப்பதிகாரம்: மதுரைக்காண்டம்-வழக்குரைகாதை
2. மணிமேகலை: மலர்வனம் புக்ககாதை
3. சீவக சிந்தாமணி: சுரமஞ்சரியார் இலம்பகம்
4. கம்பராமாயணம்: கங்கைப் படலம்

#### கூறு: 2 காப்பியங்கள்

நேரம்:18

1. பெரியபுராணம் : மெய்ப்பொருள் நாயனார் புராணம்-முழுவதும்
2. அரிச்சந்திரபுராணம்: மயான காண்டம்
3. தேம்பாவணி: திருமணப் படலம்-1-10 பாடல்கள்
4. சீறாப்புராணம் : நபி அவதாரப் படலம்-1-10 பாடல்கள்

#### கூறு: 3 கட்டுரைத் தொகுப்புகள்

நேரம்:18

1. கேட்டிவி - இராகபாவம் (1-10 )
2. கேட்டிவி - பயணங்கள் தொடரும்

#### கூறு:4 கட்டுரைக் கடிதங்கள் மொழிபெயர்ப்புப் பயிற்சிகள்

நேரம்:18

பயிற்சிக்கட்டுரைகளும் கடிதங்களும் -பாவை வெளியீடு  
கட்டுரைப் பயிற்சி - 10 மதிப்பெண்கள்  
மொழிபெயர்ப்புப் பயிற்சி - 5 மதிப்பெண்கள்

#### கூறு:5 இலக்கிய வரலாறு

நேரம்:18

காப்பிய இலக்கியங்கள் - சிற்றிலக்கியங்கள்

#### பயன்கள்

1. காப்பியங்கள் வாயிலாக அக்காலச் சமுதாயச் சூழலை அறிவார்.
2. பல்வேறு காப்பியங்களையும் ஒப்பிட்டு அவற்றின் தனித்தன்மைகளை அறிந்துகொள்வார்.
3. மீட்டுருவாக்கச் சிந்தனைகளை அறிவார்.
4. கட்டுரை எழுதும் திறன் பெறுவார்.
5. கடிதங்கள் எழுதும் பயிற்சி பெறுவார்.

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Semester	Course Code	Title of The Course	Hours of Teaching /Week	No. of Credits
<b>III</b>	<b>20U3CME3</b>	<b>PART - II Shakespeare, Extensive Readers And Communicative Skills</b>	<b>6</b>	<b>3</b>

**Objective**

- **To introduce the language and creativity of the world-renowned dramatists and novelists to enhance the communicative skills of the learners.**

**Unit – I**

Julius Caesar  
The Merchant of Venice

**Unit – II**

Macbeth  
Twelfth Night

**Unit – III**

Romeo and Juliet  
Tempest

**Unit – IV**

Thomas Hardy – The Mayor of Casterbridge

**Unit – V**

Note making, Hints Developing, Expansion of Ideas and Proverbs, Clauses and Sentence, Structure: Simple, Compound and Complex.

**Course outcomes**

**After the completion of this course students will be able to**

- **promote their communicative skills through the study of Shakespeare and modern communicative methods.**
- **expand their perception interacting with the culture across the world**
- **imbibe moral and ethical prescriptions**
- **appreciate the creative genius and affluent expressions of Shakespeare**
- **develop the creative and analytical faculty**

**Prescribed Texts:**

Natarajan, K.ed. *Selected Scenes from Shakespeare*. Chennai: NCBH, 2017.  
Hardy, Thomas.*The Mayor of CasterBridge*.(abridged)Chennai: Macmillan Publishers,2012.  
*Communicative Grammar*.Department of English Edition. 2017.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>III</b>	<b>20U3CMC5</b>	<b>Financial Accounting - II</b>	<b>5</b>	<b>5</b>

**Objective:**

- To understand the detailed accounting knowledge about branch and partnership accounts.

**Unit - I**

Branch Accounts - Types - Debtors System - Stock and Debtors System - Final Account System - Independent Branches (Excluding Foreign Branches). Departmental Accounts - Needs - Advantages - Departments Vs. Branches - Methods and Techniques - Apportionment of Expenses - Calculation of Purchases - Inter-departmental Transfers.

**Unit - II**

Partnership Accounts - Partnership Deed - Rules - Adjustment in Accounts - Interest on Capital - Interest on Drawings - Capital Accounts of Partners - Fixed Capital - Fluctuating Capital - Past Adjustments and Guarantees.

**Unit - III**

Partnership Accounts - Admission of a Partner - Profit Sharing Ratios - Sacrificing Ratio - Treatment of Goodwill - Retirement of a Partner - Profit Sharing Ratios - Sacrificing and Gaining ratios - Death of a Partner - Joint Life Policy.

**Unit - IV**

Dissolution of a Partnership Firm - Modes of Dissolution - Settlement of Accounts - Insolvency of a Partner - Garner Vs. Murray - Insolvency of All Partners - Piecemeal Distribution of Cash - Proportionate Capital Methods - Maximum Loss Method.

**Unit - V**

Sale to a Company - Accounting Treatments - Journal Entries - Amalgamation of Partnership Firms - Accounting Treatments.

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

**Course Outcomes:**

After completion of the course, the students will be able to

- apply the concept of branch account and demonstrate the preparation of trading and profit and loss account in departmental account.
- define and examine the concept of Partnership firm, divisible profit among partners, accounting methods of maintaining partners' capital.
- interpret the financial result after admission, retirement and death of a partner and explain different accounting policies.
- associate the accounting treatment of dissolution of partnership firm and insolvency of all partners.
- apply the concept of Amalgamation and to solve the problems of Amalgamation of Partnership Firms and sale to a company

**Text book:**

1. Gupta R.L. and Radhasamy, M. (2019) Advanced Accountancy, Sulthan Chand & Sons, New Delhi.

**Reference Books**

1. Shukla MC, Grewal TS & Gupta SC, (2018), Advanced Accounts (Vol. I), S.Chand Co. Ltd., New Delhi.
2. S.P. Jain & K.L. Narang, (2017), Advanced Accountancy Volume I, Kalyani Publishers, New Delhi.
3. Jain, S. P and Narang, K, (2019) Advanced Accountancy, Kalyani Publishers, New Delhi.
4. Reddy, T. S. and Murthy, A. (2019) Financial Accounting, Margham Publications, Chennai.



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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
III	20U3CMC6	<b>Banking Theory, Law and Practice</b>	<b>5</b>	<b>5</b>
<b>Objective:</b> <ul style="list-style-type: none"><li>• To provide the knowledge on basics of banking system and operations.</li></ul>				

**Unit - I**

Banking - Origin - Banking System- Components - Classification of Banks - Commercial Banking - Meaning - Definition - Structure and Functions of Commercial Banks – Role of Banks in Economic Development - Universal Banking - Importance and inspection - Clearing House - Creation of Credit - Merchant Banking - Meaning and Functions.

**Unit - II**

Central Banking - Need - Principles - Central Bank Vs. Commercial Banks - Functions of Central Bank - Central Bank and Economic Development - RBI - Organization Structure - Functions - Credit Control - Quantitative and Qualitative Methods.

**Unit - III**

Banker and Customer - Definition - General Relationship - Special Relationship - Statutory Obligation to Honour of Cheques - Banker's Lien - Secrecy Maintenance of Customers' Account - Opening of New Account - Savings - Current - Fixed and Recurring - Special Types of Customers - Minor - Married Women - Illiterate Persons - Lunatic - Drunkard - Negotiable Instruments - Cheque, Bills of Exchange and Promissory Note - Crossing of Cheque - Endorsement - Types.

**Unit - IV**

Paying Banker and Collection Banker - Meaning of Paying Banker- Payment in Due Course - Duties and Responsibilities of Paying Banker in Honouring Cheques - Dishonour and Consequences of Wrongful Dishonour by Paying Banker - Statutory Protection to Paying Banker - Collecting Banker - Meaning - Capacity - Conversion - Statutory Protection. Loans and Advances - Principles of Sound Lending - Forms of Advances - Secured and Unsecured Advances - CIBIL - Merits and demerits - Know Your Customer Norms - SARFAESI Act

**Unit - V**

Electronic Banking - E-Banking - Meaning - Benefits- Internet Banking Services - Features - Drawbacks - Mobile Banking - Features - Drawbacks- Automated Teller Machine (ATM) - Features - Benefits - Challenges - Credit Cards - Benefits - Constraints- Cash Deposit Machine(CDM) - Coin Vending Machine - MICR Cheques - Benefits - Recent Trends - RBI Guidelines - Benefits of Electronic Clearing Systems - E-Cheques - E-Money - Real Time Gross Settlement (RTGS) - National Electronic Fund Transfer (NEFT) - Indian Financial System Code (IFSC) - Benefits to Banker and Customer - Core Banking Solutions (CBS) - Benefits - Single Window Concepts - Features- Demat account - Application Supported by Blocked Amount (ASBA) - Digital Signature Certificate.

**Course Outcomes:**

After completion of the course, the students will be able to

- understand Growth, Reforms, Functions, Credit control devices & Customer
- acquire knowledge about banker and customer relationship, banker's rights, duties and obligations.
- grasp the knowledge about opening of accounts in banks & various aspects in banks& various aspects of cheque.
- explain the knowledge about various forms of advance and Statutory protection available to paying and collecting bankers
- analyze the knowledge of E-banking Concept.

**Text book:**

1. Gordon. E, & Natarajan. K, (2019), Banking Theory Law and Practice, Himalaya Publishing House, Mumbai.

**Reference Books**

1. M. L.Tannan, (2018), Banking Law and Practice in India - India Book House, New Delhi.
2. Sundaram, K.P.M. & Varshney P.N., (2019), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi. Theory Law & Practice, Himalaya Publishing House, Mumbai.
3. Gurusamy.S, (2019), Banking Theory Law and Practice, Tata McGraw Hill, New Delhi
4. Sundaram K.P.M., (2018) Banking Theory Law and Practice, Sree Meenakshi Publications, Karaikudi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>III</b>	<b>20U3CMA4</b>	<b>Business Communication</b>	<b>5</b>	<b>3</b>

**Objective:**

- To develop the written and oral business communication skills.

**Unit - I**

Communication - Meaning - Definition - Purpose of Communication - Characteristics - Need - Importance - Process - Principles - Types - Non-Verbal Communication - Barriers - Business Letters - Functions - Kinds - Essentials - Structure of a Business Letter - Layout.

**Unit - II**

Kinds of Business - Letter of Enquiry - Offer - Quotations - Status Enquiry - Order and Execution - Complaints and their Adjustments - Collection Letters - Sales Letters - Circular Letter - Application for Situation - Preparation of Resume - Interview - Meaning - Objectives and Techniques of Various Types of Interviews. Public Speech - Characteristics of a Good Speech - Strategies for Delivering the Speech in Effective Way.

**Unit - III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

**Unit - IV**

Company Secretarial Correspondence with Shareholders and Directors (Including Meeting, Agenda, Minutes). Report Writing - Meaning Importance - Features - Purpose of Report writing - Types - Preparation of Report - Report by Individual - Report by Committee.

**Unit - V**

Modern Methods of Communication - Social Media - Direct Message (DM) - Instant Message (IM) - SMS - Text Messaging - E-Mail Marketing - Direct Mail Blogging - Voice Calling - Listening and Communication - Importance of Listening and Communication - Classification of Listening - Purpose of Listening - Principles of effective Listening - Online Communication - Fax, E-mail, Voice Mail, SMS, Internet, Tele Conference, Electronic Bulletin Boards - Telex - Facsimile - Intercom apparatus.

**Course Outcomes:**

After completion of the course, the students will be able to

- acquire knowledge about communication, barriers, need and functions of business letter and preparation of resume.
- exposed in applying business letters.
- gain knowledge about the Business Correspondence out of the Business concern.
- Promoting the students to become a business report writer.
- Creating awareness among the students about notices, meetings, resolutions, minutes and modern technology used in business correspondence

**Text book:**

1. Pillai, R.S.N and Bagavathi, V. (2019) Commercial Correspondence. Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Rajendrapal and Korla Halli, J.S., (2017), Business Communication, Sultan Chand & Sons, New Delhi.
2. Sachdeva S, Business Communication, (2018) Lakshmi Narain Agarwal, Agra.
3. Varinder Kumar & Bodhraj, (2017) Business Communication, Kalyani Publishers, New Delhi.
4. Moniply, M.M., (2018) Business Communication Strategies, Tata McGraw Hill Publishing Company Ltd., New Delhi.
5. Sharma, (2016) Business Correspondence & Report Writing, (2008), Tata McGraw-Hill Education (India) Ltd., New Delhi.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
III& IV	20U4CMA5	<b>Indian Financial System (NS)</b>	<b>3</b>	<b>4</b>

**Objective:**

- To make the student to understand the conceptual framework underlying the Indian financial system and its constituents.

**Course Outcome:**

- Appreciate the various investment avenues those benefit the individuals and the nation as a whole.

**Unit - I**

Indian Financial System - Significance - Segments - Financial Rate of Return - Financial yield - Difference Between Financial Rate of Return and Financial yield- Components - Functions - Financial Services - Importance - Characteristics - Functions - Problems of Financial Service Sector - Financial Market - Role - Functions - Types - Players in Financial Markets - Interest Rate Determination - Financial Institutions – Types.

**Unit - II**

Indian Money Market - Features - Importance - Constituents - Functions - Difference between Money Market and Capital Market - London and New York Money Market- Causes for Slow Growth - Difference Between money lender and indigenous banker.

**Unit - III**

Indian Capital Market - Features - Importance - Classification of Capital Market in India - Constituents of Primary Market (New Issue Market) - Advantages - Equity Shares - Preference Shares - Debentures - Function of New Issue Market - Organization - Underwriting - Types - Advantages - Secondary Market - Functions of Capital Market - Growth of Capital Market in India.

**Unit - IV**

Securities and Exchange Board of India (SEBI) - Features - Objects - Powers - Functions - Listing of securities - Measures of SEBI in Safe Guarding the Interest of Investors - Guidelines for Primary and Secondary Market - SEBI Guidelines for issue of Debentures - DEMAT and REMAT - Union Budget.

**Unit - V**

Mutual Funds - Introduction - Need - Benefits - Types of Mutual Funds - Classification of Mutual Funds - UTI - Factoring - Elements - Types - Benefits - Housing Finance - Advantages - Methods of Housing Finance.

**Course Outcomes:**

- After completion of the course, the students will be able to
- acquire knowledge about the working of financial markets in India
- understand the functioning of various financial institutions operating in India.
- familiarize the students with the role of participant in capital market.
- Understand the different approaches to analyse the securities
- know the types of mutual funds,

**Text Book:**

1. Gordon E. & Natarajan K, (2018) Indian Financial Market & Services, Himalaya Publishing House, New Delhi.

**Reference Books**

1. Vasant Desai, (2019) Indian Financial System, Himalaya Publishing House, New Delhi.
2. Varshney PN, & Mittal D.K., (2019) Indian Financial System, Sultan Chand & Sons, New Delhi.
3. Gurusamy, S., (2019) Financial Markets and Institutions, Vijay Nichole Imprints Pvt. Ltd., Chennai.
4. Bhole L.M., & Jitendra Mahakud, (2017) Financial Market, McGraw Hill, New Delhi.
5. Natarajan L, (2016), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
<b>IV</b>	<b>20U4CMT4</b>	<b>சங்க இலக்கியம் - அறு இலக்கியம் - செம்மொழி தம்ழ்- இலக்கிய வரலாறு</b>	<b>6</b>	<b>3</b>

**நோக்கம்:**

- 1.பழந்தமிழ் இலக்கியங்களின் திணைத்துறைக் கோட்பாடுகளை அறிதல்.
- 2.திணைசார் சமுதாய வாழ்வின் பல்வேறுபட்டப் பரிமாணங்களைப்
- 3.புலவர்கள் வாயிலாகவும் திணை இலக்கியத்தின் வாயிலாகவும் அறிதல்.
- 4.பழந்தமிழ் இலக்கியங்களின் உயர்தனித்தன்மை வாய்ந்த சிறப்பியல்புகளை அறிதல்.

**கூறு: 1 எட்டுத்தொகை  
குறுந்தொகை**

**நேரம்:18**

- 1.குறிஞ்சி : தலைவன் கூற்று-யாயும் ஞாயும் யாராகியரோ - பா.எ.-40
- 2.முல்லை : தலைவி கூற்று-கருங்கால் வேம்பின் ஒண்பூ யாணர் - பா.எ.-24
- 3.மருதம் : தோழி கூற்று-யாய் ஆகியளே விழவு முதலாட்டி - பா.எ.-10
- 4.நெய்தல் : தலைவி கூற்று :நள்ளன் றன்றே யாமம் - பா.எ.-6
- 5.பாலை: செவிலி கூற்று-பறைபடப் பணிலம் - பா.எ.-15

**நற்றிணை**

1. குறிஞ்சி-நின்ற சொல்லர் பா.எ. 1
2. முல்லை:இறையும் அருந்தொழில் -பா.எ.161
3. மருதம்:அறியாமையின் அன்னை - பா.எ.50
4. நெய்தல்:இவளே கானல் நண்ணிய - பா.எ.45
5. பாலை:புணரில் புணராது பொருளே-பா.எ.16

**கலித்தொகை**

1. பாலை: எறித்தரு கதிர் தாங்கி- பா.எ.9
2. குறிஞ்சி : காமர் கடும்புனல்- பா.எ.39

**அகநானூறு**

1. குறிஞ்சி:நீர்நிறம் கரப்ப-பா.எ.18
2. முல்லை: வந்துவினை- பா.எ.44

**கூறு: 2 எட்டுத்தொகை**

**நேரம்:18**

1. ஐங்குறுநூறு : குறிஞ்சி -அன்னாய் வாழிப்பத்து -பா.எ.201-210
2. புறநானூறு : பாடல் எண்கள் - 9,16,20,51,109
3. பதிற்றுப்பத்து:ஆறாம் பத்து-  
பா.எ.1 வடுவடு நுண்ணுயிர், பா.எ.2.கொடி நுடங்கு நிலைய
4. பரிபாடல் : ஏழாம்பாடல் - வையை

**கூறு: 3 பத்துப்பாட்டு**

**நேரம்:18**

1. குறிஞ்சிப்பாட்டு: முழுவதும்

**கூறு: 4 அறநூல்கள்**

**நேரம்:18**

1. திருக்குறள்: செய்ந்நன்றியறிதல் ,வினைத்திட்டம்,நெஞ்சொடு கிளத்தல்
2. மூதுரை: 1-10 பாடல்கள்
- 3.நல்வழி: 11-20 பாடல்கள்
- 4.நீதிநெறி விளக்கம்: 51-60 பாடல்கள்

அ. செம்மொழித் தமிழ்— இலக்கிய வரலாறு :  
செம்மொழி வரலாறு : மொழி விளக்கம்-மொழிக்குடும்பங்கள்-உலகச் செம்மொழிகள் -இந்தியச் செம்மொழிகள் — செம்மொழித் தகுதிகள் - வரையறைகள் - தமிழின் தொன்மை -தமிழ்ச் செம்மொழி நூல்கள்.  
ஆ. இலக்கிய வரலாறு: சங்க இலக்கியங்கள் ,பதினெண் கீழ்க்கணக்கு நூல்கள்

**பயன்கள்**

- 1.பழந்தமிழ் இலக்கியங்களை ஆய்வியல் நோக்கில் அணுகுவதற்கான வழிமுறைகளை உணர்த்துதல்.
- 2.பண்டைத்தமிழரின் அக, புற வாழ்வியலை மாணவர்கள் அறியச் செய்தல்
- 3.அறத்தின் பெருமையை உணர்வார்
- 4.ஒழுக்க நெறிகளைப் பின்பற்றுவார்
- 5.தமிழ் செம்மொழியின் பண்புகளை உணருதல்
- 6.சங்க இலக்கியத்தின் தொன்மை உணர்தல்

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Semester	Course Code	Title of The Course	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>20U4CME4</b>	<b>PART - II English For Competitive Examinations</b>	<b>6</b>	<b>3</b>

**Objective**

- **To prepare the learners for competitive examinations and to teach the fundamentals of practical communication.**

**Unit – I**

**Grammar** – Number, Subject, Verb, Agreement, Articles, Sequence of Tenses, Common Errors

**Unit – II**

**Word Power** - Idioms & Phrases, one-word substitutes, Synonyms, Antonyms, Words we often confuse, foreign words & phrases, spelling.

**Unit – III**

Reading & Reasoning – Comprehension, Jumbled Sentences.

**Unit – IV**

**Writing Skills** – Paragraph, Précis Writing, Expansion of an idea, Report Writing, Essay, Letters, Reviews (Film & Book)

**Unit – V**

**Speaking**- Public speaking, Group Discussion, Interview, Spoken English.

**Course outcomes**

**After the completion of this course students will be able to**

- **develop English language skills by equipping themselves to face competitive exams**
- **improve English language abilities and gain the skills of writing and vocabulary building**
- **gain confidence to face competitive exams**
- **assimilate grammatical rule clearly and precisely**
- **hone their presentation and public speaking skills**

**Prescribed Text:**

*English for Competitive Examinations*, NCBH, Chennai, Dec. 2019.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
IV	20U4CMC7	Corporate Accounting - I	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To enable the students to be aware on the corporate accounting in conformity with the provision of the Companies Act.</li><li>Construct the financial statements of company within the frame work of Industries.</li><li>Develop a process for redemption of preference shares.</li></ul>				

**Unit - I**

Issues of Shares - Legal Provisions regarding Issues of Shares - At Par, Premium and Discount - Forfeiture of Shares - Pro-rata Allotment on Forfeiture of Shares - Reissue - Surrender of Shares - Right Issue - Underwriting Shares.

**Unit - II**

Issue of Debentures - Accounting Procedures - Debentures Issued as Collateral Security - Redemption of Debentures - Methods - Redemption of Preference Shares - Capital and Revenue Profits - Minimum Fresh Issue of Shares.

**Unit - III**

Final Accounts of Companies - Managerial Remuneration - Statement of Profit and Loss - Balance Sheet - Divisible profits and dividend - Bonus shares.

**Unit - IV**

Profit Prior to Incorporation - Treatment of Profit or Loss of Pre and Post Incorporation. Valuation of Goodwill - Definition - Nature - Needs - Factors - Methods of Valuation - Valuation of Shares - Needs - Factors - Methods of Valuation.

**Unit - V**

Accounting for Price Level Changes - Financial Reporting Practices - Accounting Standards: AS 1, AS 2, AS 4, AS 5 and AS 10 - Human Resource Accounting - Social Responsibility Accounting - Environment Accounting and Reporting - Forensic Accounting - Government Accounting - Inflation Accounting (Theory only).

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

**Course Outcome:**

After completion of this course students will be able to

- make accounting entries for the issue of equity and preference shares and redemption of preference shares.
- learn about the Journal entries issue of Shares and Debentures.
- know about the Meaning of Companies and working Styles of Companies
- know about the Final Accounts of Companies
- work with Profit Prior to Incorporation and Post incorporation Profits in Company

**Text Book:**

- Gupta R.L. and Radhasamy, M. (2019), Advanced Accountancy, Sulthan Chand & Sons, New Delhi.

**Reference Books**

- Jain, S. P and Narang, K. (2019), Advanced Accountancy, Kalyani Publishers, New Delhi.
- Shukla M.C., T.S. Grewal, Gupta S.C., (2017), Advanced Accounts, S Chand & Co Ltd, New Delhi.
- Reddy, T.S. and Murthy, A. (2019), Corporate Accounting, Margham Publications, Chennai.

***B.Com.***

<b>Semester</b>	<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Hours of Teaching/ Week</b>	<b>No. of Credits</b>
<b>IV</b>	<b>20U4CMC8</b>	<b>Business Law</b>	<b>4</b>	<b>4</b>
<b>Objective:</b> <ul style="list-style-type: none"><li>• To activities enable the students to understand the fundamentals of law relating to commercial.</li><li>• Knowledge basic and broad knowledge in business law in management ability to apply concepts principles and theories to understand simple business laws.</li><li>• Awareness of the different business laws.</li></ul>				

**Unit - I**

Law - Meaning - Objects - Indian Contract Act, 1872 - Law of Contract - Formation of Contracts - Essentials of Valid Contract - Classification of Contracts. Offer, Acceptance, Legality of Object and Consideration - Void Agreement.

**Unit - II**

Capacity to Contract - Free Consent - Contingent Contracts - Performance of Contract - Discharge of Contract - Remedies for Breach of Contract - Quasi Contracts.

**Unit - III**

Contract of Indemnity and Guarantee - Essentials - Rights of Indemnity Holder - Right of Indemnifier - Contract of Guarantee - Essential - Invalid Guarantee - Difference between Contract of Indemnity and Contract of Guarantee – Kinds – Revocation of Continuing Guarantee - Surety - Rights and Liabilities of Surety - Discharge of Surety - Bailment - Rights and Duties of Bailor and Bailee - Particular Lien – General Lien – Particular and General Line Distinguished - Pledge Vs Pawn - Rights and Duties Pawnor and Pawnee- Pledge by Non-Owners- Rights and Liabilities of Finder of Lost Goods.

**Unit - IV**

Contract of Agency - Kinds of Agency - Rights and Liabilities of Principal and Agent - Termination of Agency. Indian Partnership Act 1932 - Rights and Liabilities of Partners - Dissolution of Partnership Firm - Limited Liability Partnership Act 2008.

**Unit - V**

Law of Sale of Goods - Caveat Emptor - Distinction Between Sale and Agreement to Sell - Conditions and Warranties to Sell - Transfer of Ownership - Transfer of Title by Non-owners - Performance of Contract of Sale - Rights and Duties of Buyer and Seller - Rights of Unpaid Seller.

**Course Outcome:**

After completion of this course students will be able to

- gain exposure on the frame work of Indian Contract Act and know the significant aspects of contingent contracts and special contracts.
- demonstrate an understanding of the legal environment of business
- apply basic legal Knowledge to Business transition
- communicate effectively using standard business and legal technology
- classify various negotiable instrument and reason of its Dishonors.

**Text Book:**

1. Kapoor N.D., (2019), Business Laws, Sultan Chand & Son, New Delhi.

**Reference Books**

1. Kuchhal M.C., (2018), Mercantile Law, Vikas Publications Ltd,
2. Bulchandani K.R, (2018) Business Law, Himalaya Publishing House, New Delhi.
3. Pillai R.S.N. & Bagavathi V, (2019) Legal Aspects of Business, Sultan Chand & Company Ltd, New Delhi.
4. Garg K.C. & Sareen V.K., (2018) Commercial Law, Kalyani Publishers, New Delhi.



**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
IV	20U4CMA5	Indian Financial System (NS)	3	4

**Objective:**

- To make the student to understand the conceptual framework underlying the Indian financial system and its constituents.

**Course Outcome:**

- Appreciate the various investment avenues those benefit the individuals and the nation as a whole.

**Unit - I**

Indian Financial System - Significance - Segments - Financial Rate of Return - Financial yield - Difference Between Financial Rate of Return and Financial yield- Components - Functions - Financial Services - Importance - Characteristics - Functions - Problems of Financial Service Sector - Financial Market - Role - Functions - Types - Players in Financial Markets - Interest Rate Determination - Financial Institutions – Types.

**Unit - II**

Indian Money Market - Features - Importance - Constituents - Functions - Difference between Money Market and Capital Market - London and New York Money Market- Causes for Slow Growth - Difference Between money lender and indigenous banker.

**Unit - III**

Indian Capital Market - Features - Importance - Classification of Capital Market in India - Constituents of Primary Market (New Issue Market) - Advantages - Equity Shares - Preference Shares - Debentures - Function of New Issue Market - Organization - Underwriting - Types - Advantages - Secondary Market - Functions of Capital Market - Growth of Capital Market in India.

**Unit - IV**

Securities and Exchange Board of India (SEBI) - Features - Objects - Powers - Functions - Listing of securities - Measures of SEBI in Safe Guarding the Interest of Investors - Guidelines for Primary and Secondary Market - SEBI Guidelines for issue of Debentures - DEMAT and REMAT - Union Budget.

**Unit - V**

Mutual Funds - Introduction - Need - Benefits - Types of Mutual Funds - Classification of Mutual Funds - UTI - Factoring - Elements - Types - Benefits - Housing Finance - Advantages - Methods of Housing Finance.

**Course Outcomes:**

- After completion of the course, the students will be able to
- acquire knowledge about the working of financial markets in India
- understand the functioning of various financial institutions operating in India.
- familiarize the students with the role of participant in capital market.
- Understand the different approaches to analyse the securities

know the types of mutual funds

**Text Book:**

Gordon E. & Natarajan K, (2018) Indian Financial Market & Services, Himalaya Publishing House, New Delhi.

**Reference Books**

1. Vasant Desai, (2019) Indian Financial System, Himalaya Publishing House, New Delhi.
2. Varshney PN, & Mittal D.K., (2019) Indian Financial System, Sultan Chand & Sons, New Delhi.
3. Gurusamy, S., (2019) Financial Markets and Institutions, Vijay Nichole Imprints Pvt. Ltd., Chennai.
4. Bhole L.M., & Jitendra Mahakud, (2017) Financial Market, McGraw Hill, New Delhi.
5. Natarajan L, (2016), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.

Semester	Subject code	Title of the course	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>20U4CMA6</b>	<b>Business Analytics for Managers</b>	<b>5</b>	<b>3</b>

**Objective**

- ❖ To know about various information systems required to design Business.

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**Unit I**

The Business Analytics Model: Overview of the Business Analytics Model - Strategy Creation - Business Processes and Information Use - Types of Reporting and Analytical Processes - Data Warehouse - Deployment of the Business Analytics Model.

Business Analytics at the Strategic Level - Link between Strategy and the Deployment of Business Analytics - Strategy and Business Analytics - Four Scenarios.

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**Unit II**

Development and Deployment of Information at the Functional Level: A Trip to the Summerhouse - Specification of Requirements - Technical Support - Off We Go to the Summerhouse - Lead and Lag Information - More about Lead and Lag Information - Establishing Business Processes with the Rockart Model - Optimizing Existing Business Processes - Concept of Performance Management - Customer Relationship Management Activities - Campaign Management - Product Development - Web Log Analyses - Pricing - Human Resource Development - Corporate Performance Management - Finance - Inventory & Supply Chain Management.

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**Unit III**

Business Analytics at the Analytics Level: Data, Information, and Knowledge - Analyst's Role in the Business Analytics Model - Three Requirements the Analyst Must Meet - Tool Kit Must Be in Order (Method Competencies) - Technical Understanding (Data Competencies) - Required Competencies for the Analyst - Analytical Methods - Hypothesis-Driven Methods - Data Mining with Target Variables - Explorative Methods - Business Requirements.

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**Unit IV**

Business Analytics at the Data Warehouse Level: Data Warehouse - Architecture and Processes in a Data Warehouse - Tips and Techniques in Data Warehousing.

The Company's Collection of Source Data: What Are Source Systems, and What Can They Be Used For? - Which Information Is Best to Use for Which Task? - When There Is More Than One Way to Get the Job Done - When the Quality of Source Data Fails.

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**Unit V**

Structuring of a Business Analytics Competency Center: What Is a Business Analytics Competency Center? - Why Set Up a Business Analytics Competency Center? - Tasks and Competencies - Centralized or Decentralized Organization - Applying the Analytical Factory Approach.

Assessment and Prioritization of Business Analytics Projects: Is It a Strategic Project or Not? - When Projects Run Over Several Years - When the Uncertainty Is Too Big - Projects as Part of the Bigger Picture - Strategy Roadmap - Business Analytics in the Future.

**Course Outcome :**

After completion of this course students will be able to

- describe the concepts and components of Business Intelligence (BI).
- critically evaluate use of BI for supporting decision making in an organisation
- understand and use the technologies and tools that make up BI
- understand and design the technological architecture that underpins BI systems
- plan the implementation of a BI system.

**Reference:**

1. "Business Analytics for Managers", Gert H. N. Laursen, Jesper Thorlund, Second Edition.

***B.Com.***

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
IV	20U4CMS2	Skill Based Elective - Computerized Accounting	1	1
<b>Objective:</b> <ul style="list-style-type: none"><li>To enlighten the students' knowledge on computerized accounting..</li><li>To introduce the students to the usage of Tally for accounting purpose.</li><li>To assist the students to work with the internet technologies.</li></ul>				

**Unit - I**

Fundamentals of Computerized Accounting - Computerized Accounting Vs. Manual Accounting - Architecture and Customization of Tally - Features of Tally - Latest Version - Configuration of Tally - Tally Screens and Menus - Creation of Company - Creation of Groups - Editing and Deleting Groups - Creation of Ledgers - Editing and Deleting Ledgers - Introduction to Vouchers - Vouchers Entry - Payment Vouchers - Receipt Vouchers - Sales Vouchers - Purchase Vouchers - Contra Vouchers - Journal Vouchers - Editing and Deleting Vouchers.

**Unit - II**

Introduction to Inventories - Creation of Stock Categories - Creation of Stock Groups - Creation of Stock Items- Configuration and Features of Stock Item - Editing and Deleting Stocks - Usage of Stocks in Vouchers Entry. Purchase Orders - Stock Vouchers - Sales Orders - Stock Vouchers - Introduction to Cost - Creation of Cost Category - Creation Cost Centres - Editing and Deleting Cost Centres and Categories - Usage of Cost Category and Cost - Centres in Vouchers Entry - Budget and Controls - Creation of Budgets - Editing and Deleting Budgets - Generating and Printing Reports in Detailed and Condensed Format.

**Course Outcome :**

After completion of this course students will be able to

- summarize the components of computers.
- inculcate an understanding of accounting theory
- apply Accounting Procedures using Micro Computer Soft ware
- communicate Effectively using Standard Accounting Technology
- demonstrate an understanding of accounting Report and Records

**Reference Books**

1. Ashok K. Nadhani, Implementing Tally, BPB Publications, New Delhi.
2. Vidhu. P. Singh, Tally ERP: Theory & Practical, Asian Publishers, Muzaffarnagar, Uttar Pradesh.

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMC9	Corporate Accounting – II	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To enable the students to be aware on the advanced corporate accounting in conformity with the provision of the Companies Act.</li><li>To provide knowledge in the preparation of consolidated financial statements of holding company and its subsidiary.</li><li>To impart knowledge in the preparation of banking company Accounts and Insurance companies Act.</li></ul>				

**Unit - I**

Amalgamation - Purchase Consideration - Purchase and Merger Methods - Closing entries in the books of vendor Company - Opening Entries in the Books of Purchasing Company as per AS14 - Absorption - External Reconstruction.

**Unit - II**

Alteration of Share Capital - Kinds of Alteration - Journal Entries - Internal Reconstruction - Reduction of Share Capital. Liquidation of Companies - Modes of Winding Up - Liquidator Final Statement of Accounts.

**Unit - III**

Banking Company Accounts - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit and Loss Account and Balance Sheet - Rebate of Bills Discounted - Classification of Advances and Investments (New Format).

**Unit - IV**

Insurance Companies Accounts - Life Insurance and General Insurance Under IRDA Act 2000 (New Format).

**Unit - V**

Holding Companies - Consolidated Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (Excluding Chain and Cross Holding) - Accounts of Electricity Companies - Features - Double Account System Vs. Double Entry System - Double Account System Vs. Single Account System - Advantages and Limitations - Revenue Accounts - Receipts and Expenditure Account - Replacement of Assets.

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

**Course Outcome:**

After completion of this course students will be able to

- prepare consolidated financial statements of Holding company and able to accumulate the knowledge of double accounting system
- develop the skills of preparation of accounts for company which are going for acquisition, merger and reconstruction as per legal requirements.
- know legal formats and pertaining to Valuation of Shares and goodwill and liquidation etc...
- understand the essential knowledge about Banking Company Account Rebate on Bills discounted and Non-Performing Assets (NPA).
- develop the ability to Insurance Company Accounts, Life Insurance and General Insurance.
- acquire the knowledge with the Accounts of Holding and Electricity Companies and Accounting Standard

**Text Book:**

- Gupta R.L. and Radhasamy, M (2018). Advanced Accountancy, Sulthan Chand & Sons, New Delhi.

**Reference Books**

- Jain, S. P and Narang, K (2018). Advanced Accountancy, Kalyani Publishers, New Delhi.
- Shukla M.C., T.S. Grewal, Gupta S.C. (2016), Advanced Accounts, S Chand & Co Ltd, New Delhi.
- Reddy, T.S. and Murthy, A. (2019) Corporate Accounting, Margham Publications, Chennai.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMC10	Cost Accounting	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>• To enlighten the students on the various costing techniques adopted in practice.</li><li>• To make an understanding on the principles of cost accounting.</li><li>• To provide knowledge in various costing methods.</li></ul>				

**Unit - I**

Cost Accounting - Nature - Scope - Cost Concepts - Classification - Objectives, Advantages and Limitations - Methods and Techniques - Cost accounting Vs. Financial Accounting - Cost sheet - Tender and Quotation.

**Unit - II**

Materials - Purchase Procedure - Store Procedure - Receipt and Issue of Materials - Storage Organization and Layout - Inventory Control - Levels of Stock - EOQ - ABC Analysis - Stores Ledger - Pricing of Material Issues - Methods.

**Unit - III**

Labour Cost - Time Recording and Time Booking - Methods of Remuneration and Incentive Schemes. Overheads - Collection - Classification - Allocation - Apportionment and Reapportionment - Machine Hour Rate.

**Unit - IV**

Reconciliation of Cost and Financial Accounts - Needs - Causes - Procedure and Presentation. Job Costing - Features - Objectives - Merits and Limitations - Procedures - Contract Costing - Features - Job Vs. Contract Costing - Procedures of Contract Costing.

**Unit - V**

Operating Costing - Transport – Hospital Costing - Hotel - Process Costing - Costing Procedures - Process Loss (Excluding Inter Process, Joint and By-products and Equivalent Production).

**Distribution of Marks:** Problem 70%    Theory 30%

**Course Outcome:**

After completion of this course students will be able to

- Acquaint the meaning, scope and methods of costing ,its relationship with other branches of Accounting ,ascertainment of Cost
- Perceive the Techniques of handling materials, the first elements of cost, recording its movement and treating wastages.
- Classify the manpower, computation of Remuneration and incentives by using suitable methods.
- Observe the importance of overheads, its classifications, methods of absorption of overheads.
- Apply the proper methods of costing for different types of production

**Text book:**

1. Jain, S.P and Narang, K (2019), Cost Accounting, Kalyani Publishers, New Delhi.

**Reference Books**

1. Maheswari S.N., (2019) Cost Accounting, Sultan Chand & Sons, New Delhi
2. Reddy, T.S. and Hari Prasad Reddy, Y (2019). Cost Accounting, Margham Publication, Chennai.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMC11	Income Tax Law and Practice	5	5

**Objective:**

- To make an understanding on the principles of Income tax.
- To make known the students about the provisions of IT ACT 1961.
- To impact knowledge in Income tax Act.

**Unit - I**

Income Tax Act 1961 - Definitions - Agricultural Income, Assessee, Person, Income, Gross Total Income, Assessment Year, Previous Year, Capital and Revenue Receipts - Capital and Revenue Expenses - Basis of Charge - Resident - Ordinary and Not Ordinarily Resident - Non-Resident - Incidence of Taxation - Exempted Incomes.

**Unit - II**

Salaries - Allowances, Perquisites, Profit in lieu of Salary - Income from House Property - Annual Value, Determination of Annual Value in Different Situations, Deduction u/s 24.

**Unit - III**

Income from Profit and Gains of Business or Profession - Admissible Deductions, Deduction u/s 36, General Deductions, Expenses Expressly Disallowed Depreciation - Capital Gains - Short Term Capital Gains, Long term Capital Gains - Exempted Capital Gains - Tax on Capital Gains.

**Unit - IV**

Income from Other Sources - Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and Carry Forward Losses - Aggregation of Income - Deductions under Section 80.

**Unit - V**

Tax Administration - Income Tax Authorities - Powers - Appointment - CBDT - Powers - Assessing Officer - Powers Provisions Relating to Search and Seizure - Filing of Return - Prescribed Forms for Filing of Return - PAN - Electronic Filing of Tax Return - Modes of Filing - Procedure for Assessment - Self Assessment - Best Judgment Assessment.

**Distribution of Marks:** Problem: 70%    Theory: 30%

**Course Outcome:**

After completion of this course students will be able to

- have knowledge of the basic concepts of Income Tax Act, 1961 and rules 1962 taxable salary and compute it.
- become an assistant commissioner of income tax
- become a Tax consultant
- calculate taxable incomes that is income from salary, house property, Business & Profession, capital gain and other sources.
- have in-depth knowledge in income tax and procedures.

**Text book:**

1. Gaur, V.P and Narang, D.B. Income Tax Law and Practice. Kalyani Publishers, New Delhi.

**Reference Books**

1. Dr.Vinod K Singhania, "Students Guide to Income Tax", Taxmann Publications Pvt. Ltd., New Delhi, (Latest Edition).
2. Bagavathi Prasad, "Income Tax Law and Practice", WishwaPrakashan, New Delhi (Latest Edition).
3. Mehrotra H.C, Income Tax Law and Accounts, Sahitya Bhawan Publications, Agra.
4. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw-Hill Management, New Delhi.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMC12	Company Law and Secretarial Practice	4	5
<b>Objective:</b> <ul style="list-style-type: none"><li>• To enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to Corporate Entities.</li><li>• To impart Knowledge in the companies Act.</li><li>• To provide knowledge in the technology of secretarial practice.</li></ul>				

**Unit - I**

Company - Definition - Characteristics - Kinds - One-person Company - Differences between a Company and Partnership Firm - Differences between a Public Company and Private Company - Company Registration - Corporate Veil and its Exceptions - Formation of a Company - Electronic Filing of Forms - Incorporation of Company - Promoter - Memorandum of Association - Articles of Association.

**Unit - II**

Prospectus - Contents - Misstatements in Prospectus - Shares - Book Building - Share Capital and Debentures - Kinds - Differences between Shares and Debentures - Secretarial Duties and Procedure - Depository - Concept of Dematerialized Shares.

**Unit - III**

Company Management - Appointment of Directors - Rights and Duties, Powers of Directors - Register of director - Qualification - Disqualification - Vacation of Office Directors - Removal of Directors - Appointment and Remuneration of Managerial Personnel.

**Unit - IV**

Company Secretary - Who is a Secretary - Importance - Types of Secretaries - Position - Qualities - Qualification - Appointment - Powers - Rights - Duties - Liabilities - Legal Position - Dismissal of a Company Secretary.

**Unit - V**

Kinds of Meeting - Notice - Agenda - Minutes - Quorum - Chairman's speech - Types of Resolution - Secretarial Duties and Procedure - Winding up - Types - Procedures - Official Liquidator - Powers and Duties of Liquidator.

**Course Outcome:**

After completion of this course students will be able to

- acquainted with significant aspects of joint stock companies and their formation and registration and have acquired knowledge of new companies Act 2013
- acquire knowledge from the companies Act.
- help in the formation of the company with the provisions of the companies Act.
- organise any meetings of business.

**Text book:**

1. Kapoor, N.D (2019), 'Elements of Company Law', Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Gogna, P.P.S., (2019) Company Law. S.Chand & Sons, New Delhi.
2. Badri Alam, S and Saravanavel, P. (2017), Company Law. Himalaya Publications, New Delhi.
3. Tulsian, P.C (2017), Company Law, S.Chand & Co. Ltd., New Delhi.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMEL1A	Entrepreneurial Development	4	4
<b>Objective:</b> <ul style="list-style-type: none"><li>To make the students to become a successful entrepreneur and to know the process involved in entrepreneurship.</li><li>Student's welfare in entrepreneurial development.</li><li>The purpose of course in those students acquires necessary knowledge and skills in Entrepreneurial development.</li></ul>				

**Unit - I**

Entrepreneurship - Meaning - Definition - Concept - Features - Problems in Growth of Entrepreneurship - Nature and Characteristics of an Entrepreneur - Theories - Difference between Entrepreneur and Manager - Qualities, Types, and Functions of an Entrepreneur - Role of Entrepreneur in Economic Development - Role of the Government in Entrepreneurial Growth.

**Unit - II**

Business Ideas - Sources of Idea - Idea Processing and Selection - Start up Process - Opportunity Analysis - Project Identification and Selection - Project Formulation - Project design and Network - PERT and CPM.

**Unit - III**

Factory Design and Layout - Importance - Factors Affecting Factory Design - Factory Layout - Objectives - Types. Project Appraisal - Concept - Methods - Sources of finance - Feasibility Plan - Social cost Benefit Analysis - Meaning - Distinction Between Social Cost Benefit Analysis and Financial Analysis.

**Unit - IV**

Small Scale Industries - Steps for Starting Small Industry - Incentives and Subsidies from State and Central Government - Consultancy Services - Machinery on Hire Purchase - Transport Subsidy and Seed Capital Assistance - New venture Expansion - Women Entrepreneurship.

**Unit - V**

Institutions Assisting Entrepreneurs - DIC - SIDCO - NSIC - SISI - SIPCOT - TIIC - KVIC - TCO - ITCOT - Commercial Banks - Venture Capital and New Entrepreneurial Development Agency - Government Schemes - MUDRA Banking/MSME Loans.

**Course Outcome:**

After completion of this course students will be able to

- appreciate the significant sources of ideas and techniques used to generate them and Know the procedures of drafting projects
- develop oral and visual presentation skill of project
- advance their skill in problems solving in project
- mobilize people and resources.
- run business in the competitive world.

**Text Book:**

1. Gupta C.B. & Srinivasan N.P.,(2019) Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Arya Kumar (2018), Entrepreneurship, Pearson, Delhi.
2. Poornima M.CH (2018), Entrepreneurship Development -Small Business Enterprises, Pearson, Delhi,
3. Khanka S.S., (2017)Entrepreneurial Development, S.Chand & Co, New Delhi.
4. Renu Arora, Sood S.K., (2017) Fundamentals of Entrepreneurship and Small Business, Kalyani Publications, Ludhiana.



**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMEL1B	Retail Management	4	4
<b>Objective:</b> <ul style="list-style-type: none"><li>To understand the conceptual framework of retail business and issues involved in managing retail business.</li><li>Understand the impact of retailing on the economy.</li><li>Comprehend retailing's role in society and conversely, society's impact on retailing.</li></ul>				

**Unit - I**

Retailing -Definition - Functions of Retailer - Global Retail Market - Challenges in Global Retailing - Retail as a Career. Retail in India - Theories of Retail Development - Characteristics - Types of Retailers - Evolution - Drivers of Retail Change - Foreign Direct Investments in Retail - Challenges to Retail Development in India.

**Unit - II**

Retail Consumer Behaviour - Need - Factors Influencing the Retail Shopper - Customer Decision Making Process. Retail Store Location - Types - Steps Involved in Choosing Retail Location. Retail Store Design - Importance - Exterior and Interior Store Design. Layout - Types - Chief Consideration in Layout Selection.

**Unit - III**

Retail Store Operations - Elements - Financial Aspects of Retail - Retail Economics - Measures of Performance - Performance Evaluation - Strategic Profit Model - Ethics in Retailing - Ethics in Retailing - Retail Store Brands.

**Unit - IV**

Retail Merchandising - Meaning - Factors Affecting Merchandising Function - Role and Responsibilities of Merchandiser - Roles and Responsibilities of Buyer - Life Style Merchandising - Visual Merchandise Management.

**Unit - V**

Retail Management Information System - Need and Importance of Technology in Retail - Limitation of MIS - Factors Affecting the Use of Technology - E-tailing - G-tailing- Online Retailing - Supply Chain Management - Concept - Need - Evolution - Issues - Retail Logistics - Emerging Concepts in Logistics.

**Course Outcome:**

After completion of this course students will be able to

- understand the function of retail business and various retail formats and retail channels.
- understand key drivers of retail supplies chain and select a retail store location Understand the difference between retail and manufacturing supply chain.
- analyse retail market and financial strategy including new product pricing
- integrate the various supply chain partners and how to collaborate with the merchandiser.

**Text book:**

- Harjit Singh, (2019), Retail Management - A Global Perspective, Text and Cases, S.Chand & Company Ltd., New Delhi.

**Reference Books**

- Gibson G Vedamani, (2018), Retail Management: Functional Principles and Practices, Jaico Publishing House, New Delhi.
- Gourav Ghosal, (2018), Retail Management, Maxford Books Publishing House, New Delhi.
- Chetan Bajaj. (2017)Retail Management. Oxford University Press, New Delhi.
- L. Natarajan (2016), Retail Management, Margham Publications, Chennai.

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMEL2A	International Trade	4	3
<b>Objective:</b> <ul style="list-style-type: none"><li>To impart knowledge on international business and regional economic integrations.</li><li>To understand the motivation for international trade.</li><li>Summarize and discuss the differences among the classical country based theories of international trade.</li></ul>				

**Unit - I**

International Trade - Meaning - Features - Evolution and Growth - International Business - Objectives - Problems - International Orientations - International Trade Vs. Domestic Trade- Advantages of international trade - Arguments against international trade - Foreign Trade Entry Strategies - International Business Environment - EXIM Policy - Counter Trade.

**Unit - II**

Theories of International Trade - Classical Theories of Trade - Mercantilism Philosophy - Absolute Cost Theory - David Ricardo's Theories - Modern Theories of international Trade - Comparative Cost Theory - Opportunity Cost Theory - Factor Endowment Theory – Objectives – Features -Foreign Exchange Management Act(FEMA) - Objectives – Features.

**Unit - III**

Foreign Direct Investment (FDI) - Meaning - Factors - Reasons - Costs and Benefits - Trends - FDI in India - Globalisation - Features - Process - Drivers - Advantages and Disadvantages - Globalisation of Markets - Production - Technology - Investments - Globalisation and India - Multinational Corporations (MNCs) - Factors responsible for the Growth of MNCs-Advantages and Disadvantages. Control over MNCs - Organisation Structure - Role of MNCs in India - World Trade Organisation (WTO) - Organisation - Role-Functions.

**Unit - IV**

International Monetary Fund (IMF) - Origin - Organisation Structure of IMF - Objectives - Functions - Benefits from IMF Membership to India - World Bank - IBRD - IDA - IFC - MIGA - ICSID - ADB - UNCTAD - UNIDO - General Agreement on Trade and Tariffs (GATT)

**Unit - V**

Foreign Trade Policy of India - Salient Features - Foreign Trade Act - Export Promotion - EOUS - EPZS - SEZS - Institutional Finance for Export - EXIM Bank - ECGC - Forex - Currency Trade / Bitcoins - Gold Rate.

**Course Outcome:**

After completion of this course students will be able to

- understand the basic concepts of international trade environment India.
- know the concepts in trade documentation in international business with respect to foreign trade.
- evaluate the global business environment in terms of economic, social and legal aspects.
- analyze the principle of international business and strategies adopted by firms to expand global level
- analyze emerging trends in bitcoins.

**Text book:**

- Francis Cherunilam, (2019) International Trade and Management, Himalaya Publishing House, Mumbai.

**Reference Books**

- Aswathappa, K, (2019) International Business, Tata Mc Graw Hill Publishing Company Ltd., New Delhi.
- Anant, K.Sundaram, (2018) International Business Environment, Prentice Hall of India, New Delhi.
- Bhalla. V.K. and Shiva Ramu. S, (2017) International Business, Anmol Publishers, New Delhi.
- Ajay Pataki (2015), Export Import Management (Practical Workbook), Educreation Publishing, New Delhi.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMEL2B	Business Ethics and Values	4	3
<b>Objective:</b> <ul style="list-style-type: none"><li>• To understand main types of ethics and consequence of its influence on business practice, economy and society in general.</li><li>• Profit maximization sales maximization, increased market share/market dominance.</li><li>• Strategic goals are generally developed by higher level managers.</li></ul>				

**Unit - I**

Ethics - Definition - Role of Ethics - Morality - Characteristics Features of Moral Standards - Value Systems - Categorization of Values - Desired and Desirable Values - Changing Values - Indian Ethos in Ethic, Morality and Culture - Ancient Ethical Philosophy and Modern Philosophy of India.

**Unit - II**

Business Ethics - Role and Importance - Historical Accountability - Importance of Ethics in Business - Arguments for and against business units - Impact of Ethics on Business Policies and Strategies - Role of CEOs - Qualities of CEOs - Role of CEO in Shaping Business Culture - Ethical Leadership - Characteristics - Transactional and Transformational Leadership - Differences in Leadership Approaches.

**Unit - III**

Internal Ethics of Business: Hiring Employees - Screening Practices - Promotions - Wages - Job and Exploitation of Employees - Discipline - Concepts - Causes of Indiscipline - Suggestions for Implementing to Ensure More Discipline - Whistle Blowing.

**Unit - IV**

External Ethics of Business: Consumer Rights - Unethical Practices in Marketing - Ethics of Competition and Fair Prices - Perfect Competition - Ethics of Perfectly Competitive Markets - Limitations - Monopoly Market - Features - Price Fixing in Monopoly Market - Ethics of Monopoly Market - Monopoly Price and Profit - Oligopolistic Market - Features - Ethics of Oligopolistic Market.

**Unit - V**

Social Responsibilities of Business - Concept - Arguments for and Against Social Responsibility - Social Responsibility towards Shareholders, Employees, Customers, Community and Government - Social Audit - Social Responsibility in Business in India.

**Course Outcome:**

After completion of this course students will be able to

- understand ethical principles in business activities as a responsible person
- define example and illustrate the theoretical foundations of business ethics.
- re-examine their knowledge of business concepts from an ethical perspective.
- illustrate the importance of ethical conduct for business and the community.
- analyze various ethical code in corporate governance.

**Text book:**

1. Sankaran S., (2019) Business Ethics and Values, Margham Publications, Chennai

**Reference Books**

1. Parul Khanna & Rinku Sanjeev, (2017) Ethics and Values in Business Management, ANE Publications, New Delhi.
2. Sekhar R.C., (2016) Ethical Choices in Business, Sage Publications Inc.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CMNME	<b>Non Major Elective - Business and Taxation</b>	<b>2</b>	<b>1</b>

**Objective:**

- To provide knowledge on basic concepts of commerce and taxation.

**Course Outcome:**

- Demonstrate knowledge of the concepts, principles and rules of taxation of individuals and business and prepare tax forms for individual and firms.

**Unit I:**

Business - Objective of Modern Business - Features - Qualities of a successful Businessman - Differences between Business and Profession - Industry - Commerce - Functions - Scope - Importance - Trade - Aids - Differences between Industry, Commerce and Trade - Establishment of a Business - Development or Growth of Various Forms of Business Organization - Business Ethics - Problems in Starting a Business.

**Unit II:**

Taxation - Meaning of Tax - History of Indian Tax System - Features of Income Tax - Agricultural Income - Assessee - Person - Income - Features - Rates of Tax - Assessment Year - Previous Year - Exempted Income - Differences Between Direct Tax and Indirect Tax - Tax Administration - Income Tax Authorities - Powers - Appointment - CBDT - Powers - Assessing Officer - Powers Provisions Relating to Search and Seizure - Filing of Return - Prescribed Forms for Filing of Return - PAN - Electronic Filing of Tax Return - Modes of Filing - Procedure for Assessment - Self Assessment - Best Judgment Assessment.

**Course outcome:**

After completion of this course students will be able to

- follow the ethics pertaining to business transactions.
- understand the application of business knowledge in both theoretical and practical aspects.
- file Income tax return and compute the tax liability of individuals
- learn the basic skills for the effective utilization of funds.

**Text book:**

1. Bhushan. Y.K, (2018) Business Organization and Management, Sultan & Sons, New Delhi.
2. Gaur, V.P and Narang, D.B. (2019) Income Tax Law and Practice. Kalyani Publishers, New Delhi.

**Reference Books:**

1. Balaji. C.D, (2019) Business Organization and Management, Margam Publications, Chennai.
2. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw-Hill Management, New Delhi.
3. T.S. Reddy & Y. Hari Prasad & Reddy (Latest edition), Income Tax Law and Practice, Margham Publications, Chennai.
4. Dinkar Pagare, Law & Practice of Income Tax, Sultan Chand and Sons, New Delhi.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
V	20U5CMLSD	Life skill development	1	

**Course objectives**

- To enhance one's ability to be fully self aware by helping oneself to overcome all fears and insecurities and to grow fully from inside out and outside in.
- To increase one's knowledge and awareness of emotional competency and emotional intelligence at place of study/work.
- To provide opportunity for releasing one's potential through practical experience.
- To develop interpersonal skills and adopt good leadership behaviour for empowerment of self and others.
- To set appropriate goals, manage stress and time efficiently.
- To manage competency- mix at all levels for achieving excellence with ethics.

**Unit – I (30 hrs)**

**Communication and Professional skills**

1. Writing and different modes of writing. (4 hrs)
2. Digital Literacy. (4 hrs)
3. Effective use of social media. (3 hrs)
4. Non verbal communication. (2 hrs)
5. Resume skills. (3 hrs)
6. Presentation skills. (4 hrs)
7. Listening as a Team skill. (2 hrs)
8. Brainstorming. (2 hrs)
9. Social and cultural Etiquettes. (4 hrs)
10. Internal communication. (2 hrs)

**Unit – II (30 hrs)**

**Leadership, management and Universal Human Value**

1. Leadership skills. (4 hrs)
2. Managerial skills. (4 hrs)
3. Entrepreneurial skills. (4 hrs)
4. Innovative Leadership and Design thinking. (4 hrs)
5. SWOT Analysis (4 hrs)
6. EQ (2 hrs)
7. Love and Compassion. (4 hrs)
8. Truth. (1 hr)
9. Non Violence. (1 hr)
10. Righteousness. (1 hr)
11. Ethic and Integrity. (1 hr)

**Course outcomes**

At the end of the programme learners will be able to:

- Gain Self Competency and Confidence.
- Practice Emotional Competency.
- Gain Intellectual Competency.
- Gain an edge through Professional Competency.
- Aim for high sense of Social Competency.
- Be an integral Human Being.

**References:**

1. Bailey, Stephen, Academic Writing : A handbook for International Students, 2010 Rourlege.
2. Shlpa Sablok Bhardwaj (2018). Computer Applications for Class 9 MS Office Blueprint Education (Contributor).
3. [http:// WWW.lyfemarketing.com / blog / how-digital – marketing – works/](http://WWW.lyfemarketing.com/blog/how-digital-marketing-works/)
4. [http:// WWW.thoughtco.com/what-is-nnverbasl - communication - 1691351](http://WWW.thoughtco.com/what-is-nnverbasl-communication-1691351)
5. [http:// WWW.wikihow.com/Write-a-Neat-Resume](http://WWW.wikihow.com/Write-a-Neat-Resume)
6. [http:// WWW.gildabonanno.com/presentation-skill-coaching-videos](http://WWW.gildabonanno.com/presentation-skill-coaching-videos)
7. [http:// blog.vantagecircle.com/active-listening/](http://blog.vantagecircle.com/active-listening/)
8. Osborn, A.F. (1963) Applied imagination: Principles and procedures of creative problem solving (Third Revised Edition). New York, NY: Charles Scribner's Sons.
9. [http:// WWW.thespruce.com/what - is - etiquette – and – why – is- it- important – 1216650](http://WWW.thespruce.com/what-is-etiquette-and-why-is-it-important-1216650)
10. [http:// WWW.talkfreely.com/blog/internal-and-eternal-communication](http://WWW.talkfreely.com/blog/internal-and-eternal-communication)

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CMC13	Financial Management	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To provide knowledge on intricacies in management of funds in business.</li><li>To help the students to develop the cognizance of the importance of accounting in organization.</li><li>To give an insight into the basics of accounting concepts and principles.</li><li>To enable the students to combine practice and theoretical knowledge of financial accounting.</li></ul>				

**Unit - I**

Financial Management - Nature - Scope - Objectives - Importance - Functions - Financial Planning and Forecasting - Factors Affecting the Financial Planning - Time Value of Money - Present Value and Compound Value Techniques (Theory Only).

**Unit - II**

Cost of Capital - Concept - Significance - Types - Cost of Debt - Cost of Preference Shares - Cost of Equity - Cost of Retained Earnings - Combined and Weighted Average Cost of Capital.

**Unit - III**

Capital Structure - Significance - Types - Determinants - Optimum Capital Structure - Theories of Capital Structure - Leverage - Financial, Operating and Composite Leverage.

**Unit - IV**

Working Capital Management - Concept of working capital - Types of working Capital - Determinants of Working Capital Requirements - Forecasting of Working Capital Requirements - Operating Cycle Method - Cash Method - Cash Management - Receivables Management - Inventory Management.

**Unit - V**

Dividend - Types - Dividend Policy - Nature - Objectives - Determinants of Dividend Policy - Types of Dividend Policy - Dividend Theories - Walter's Model - Gordon's Model - MM Model.

**Distribution of Marks:** Problem 60% Theory 40%

**Course Outcome:**

After completion of this course students will be able to

- understand the role of financial managers in business corporations
- demonstrate basic finance management knowledge
- communicate effectively using standard business terminology.
- demonstrate knowledge of profit maximization as well as wealth maximization.
- understand the assumptions of Walter's Model - Gordon's Model and MM Model.

**Text book:**

- Shashi K. Gupta and R.K. Sharma (2019) Financial Management: Theory and Practice. Kalyani Publishers, New Delhi

**Reference Books:**

- Maheswari S.N (2019), Financial Management, Sultan Chand & Sons, New Delhi.
- M.Y.Khan and P.K.Jain, (2019) Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna Chandra, (2019) Financial Management Theory and Practice - Tata McGraw Hill, New Delhi.
- Murthy, A. (2018) Financial Management, Margham Publications, Chennai.

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CMC14	Auditing	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To make the students gain adequate knowledge on principles and practice of auditing.</li><li>Understand intuitively the demand for auditing and the desired characteristic of auditors and audit services through an analogy to a house inspector and a house inspection service.</li><li>Understand the basic financial statement auditing process and the phases in which an audit is carried out.</li></ul>				

#### **Unit - I**

Auditing – Meaning – Definition – Differences between Book Keeping, Accountancy and Auditing , Auditing and Investigation - Scope – Objectives - Kinds of Audit - Role of Auditors in detecting errors and frauds - Basic Principles governing an audit - Advantages and Limitations of Audit - Audit Programme - Audit Note Book and Working Papers - Auditing and EDP Environment.

#### **Unit - II**

Internal Control - Meaning - Object - Characteristics - Benefits - Need for Evaluation of Internal Control - Internal Control and the Auditor - Limitations of Internal Control - Internal Check - Meaning - Object - Principles of Internal Check - Advantages - Disadvantages of Internal Check - Internal Check and the Auditor - Internal Check With Regarding Cash, Purchases, Sales and Payment of Wages - Internal Audit - Nature - Scope – Objectives - Functions – Internal Check Vs Internal Audit.

#### **Unit - III**

Vouching - Objects - Features of a Good Voucher - Vouching Procedure and Importance - Examination of Vouchers - Vouching of Cash Transactions - Vouching of Trading Transactions - Verification and Valuation of Assets and Liabilities.

#### **Unit - IV**

Audit of Joint Stock Companies - Requirements of CARO as per Companies Act – Qualification, Disqualification - Appointment of Auditor – Qualities– Rights, Duties and Powers of an Auditor - Rotation and Removal of Auditor - Remuneration of an Auditor- Liabilities of an Auditor - Liabilities of an Auditor to Third Parties - Audit Report - Characteristics - Types of Audit Report - Latest Trends in Auditing - Information System Audit.

#### **Unit - V**

Specialized Audits - Charitable Institutions, Club, Cinema, Educational Institutions, Hospital and Hotel. Special Features of the Audit of Trading Concerns, Bus Companies, Cinemas, Theatres, Circuses - Co-Operative Societies - Finance and Trust Companies - Railway Companies - New areas of Auditing - Cost Audit - Management Audit - Tax Audit - Environment (Green) Audit.

#### **Course Outcome:**

After completion of this course students will be able to

- understand general audit terminology
- evaluate internal control system
- know how to prepare audit report
- apply auditing practices to various business organization
- identify the step needed for specialized audit.

#### **Text book:**

1. Dinker Pagare (2019), Principles and Practices of Auditing, Sultan Chand & Sons, New Delhi.

#### **Reference Books**

1. Tandan, B.N. (2019) , Practical Auditing, Sultan Chand & Sons, New Delhi.
2. Kamal Gupta, Auditing (2019) Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. Krishnadwala, V.H and Shetty, M.V (2017), Auditing, Sultan Chand & Sons, New Delhi.
4. Ravinderkumar and Virender Sharma, (2018) Auditing Principles and Practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi.



**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CMC15	Management Accounting	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To provide knowledge on analyzing the financial statements and application of management accounting tools for business decisions.</li><li>To enhance the abilities of learners to analyze the financial statements.</li><li>To make the students develop competence with their usage in managerial decision making and control.</li></ul>				

**Unit - I**

Management Accounting - Nature and Scope - Objectives - Functions - Merits - Limitations - Management Accounting Vs. Financial Accounting and Cost Accounting - Financial Statement Analysis - Comparative and Common Size - Trend Percentages.

**Unit - II**

Ratio Analysis - Modes of Expression - Advantages and Limitations - Classifications - Liquidity - Solvency - Turnover - Profitability - Construction of Balance Sheet.

**Unit - III**

Funds Flow Statement - Preparation - Schedule of Changes in Working Capital - Funds From Operation - Sources and Applications. Cash Flow Statement - Funds Flow Vs. Cash Flow Statement - Preparation of Cash Flow Statement as per AS 3.

**Unit - IV**

Budget and Budgetary Control - Advantages - Classification - Sales Budget - Production Budget - Purchase Budget - Flexible Budget - ZBB. Standard Costing - Advantages and Limitations - Variance Analysis - Material Variance only.

**Unit - V**

Marginal Costing - CVP Analysis - Break Even Analysis - Managerial Applications - Make or Buy Decision - Selection of Suitable Product Mix - Key Factor - Profit Planning. Capital Budgeting - Importance and Methods - Pay back Period - Accounting rate of Return (ARR) - Method - Discounted cash flow (DCF) Method - Net present value (NPV) method - Internal rate of return method - Profitability Index Method.

**Distribution of Marks:** Problem 70% Theory 30%

**Course Outcome:**

After completion of this course students will be able to

- know the various tools and techniques of management accounting.
- obtain the knowledge of various Accounting concepts.
- appreciate the accounting side prevailing in management . Accounting to decision making
- make or buy decisions
- select suitable product ,mix(or) key factors.
- analyze the budgeting techniques

**Text book:**

- Sharma, R.K and Shasi, K(2005). Gupta, Management Accounting, Kalyani Publications, Ludhiana.

**Reference Books:**

- Reddy, T.S and Hariprasad Reddy, Y (2019), Management Accounting, Margham Publications, Chennai.
- Pillai, R.S.N. and Bhagavathi, V (2015), Management Accounting, S.Chand & Company Ltd., New Delhi.
- Maheshwari, S.N (2019), Management Accounting, Sultan Chand & Sons, New Delhi.
- Khan M. Y. and Jain P. K. (2018), Management Accounting, Tata McGraw Hill Company Ltd., New Delhi.

Semester	Subject Code	<i>B.Com.</i> Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CMC16	Goods and Service Tax	5	4
<b>Objective:</b> <ul style="list-style-type: none"> <li>To understand the concept of GST and rules of input tax credit.</li> <li>To acquire the theoretical knowledge of GST and its evolution in India.</li> <li>To enable the students to understand the GST Law and its structure in India.</li> </ul>				

### Unit - I

Introduction about GST- GST Concepts - Background behind implementing GST - Structure of GST-The Need for GST - Business Impact - Benefits of GST - SGST - CGST and IGST - Taxes Covered by GST - Definitions - Scope and Coverage - Scope of Supply - Levy of Tax - Rate Structure - Taxable Events - Cascading of Taxes on account of Levy of GST inter - State Purchases - One Nation - One Tax - Dual GST Model - General Goods.

### Unit - II

Central Goods and Services Tax Act, 2017 (CGST) - State Goods and Services Tax Act, 2017 (SGST) - Union Territory Goods and Services Tax Act, 2017 (UTGST) - Integrated Goods and Services Tax Act, 2017 (IGST) - Goods and Services Tax Network (GSTN) - Functions of GSTN (i.e. Role assigned to GSTN) - Constitution (101st Amendment) Act, 2016 - GST Council - Guiding principle of the GST Council - Functions of the GST Council - Definitions under CGST Laws.

### Unit - III

GST - Taxation / Assessment Proceedings - Return - Refunds - Input Tax Credit - Reverse Charge Mechanism, Transitional Provisions - Composition under GST - Administrative Structure of GST - Officers as per CGST Act - Officers as per SGST Act - Jurisdiction - Appointment - Powers.

### Unit - IV

Registration under GST Law - Persons not liable for registration - Compulsory registration - Procedure for registration - Deemed registration - Casual taxable person - Non-resident taxable person - Cancellation Vs Revocation of registration - E-way Bill - Features - Significance- Functions - E-way Bill System - Registration Process of E-way Bill System - Benefits.

### Unit - V

GST Audit - Assessment and Audit under GST - Demands and Recovery - Appeals and Revision - Advance Ruling - Offences and Penalties - Filing of GST Returns - Types - Due Dates to of GST Return.

**Distribution of Marks:** 100% Theory

### Course Outcome:

After completion of this course students will be able to

- gain an effective understanding of the latest GST law.
- familiarize with the origin of GST
- To impact knowledge of GST replaced by various Indirect taxes
- understand the concept of GST & SGST and the principle and behind
- know the various governing body in GST.

### Text Book:

- S.S. Gupta, "GST - Laws and Practice", Taxman's Publications, New Delhi.

### Reference Books

- Ghousia Khatoon, Naveen Kumar and Venkatesh. S.N(Latest edition). Goods and Service Tax. Himalaya Publishing House, Mumbai.
- Datey V.S(Latest edition), GST Ready Reckoner, Taxmann's Publications, New Delhi.
- Gupta S(Latest edition), GST - Law and Practice, Taxmann's Publications, New Delhi
- Keshav Garg(Latest edition), GST Ready Reckoner, Bharat Law House, Delhi.
- Radha(Latest edition), Indirect Taxes, Prasanna Publications, Chennai.
- Gurukripa (2017) - "GST Self Learning", Gurukripa Publications. Chennai.

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CMEL3A	Principles and Practice of Insurance	5	4
<b>Objective:</b> <ul style="list-style-type: none"><li>To acquire the basic knowledge on various types of insurance and to understand the importance of insurance to individuals and business.</li><li>To make the students aware of the insurance business and various kinds of insurance.</li><li>To develop knowledge about General Insurance and Regulations of Insurance business in India.</li></ul>				

**Unit - I**

Insurance - Meaning - Definition - Nature - Characteristics of Insurance Contract -Difference Between Contract and Wagering Agreement - Functions - Importance of Insurance - Principles - Uses of Insurance - Classification of Insurance - Recent Development in the Insurance industry in India.

**Unit - II**

Life Insurance - Meaning - Definition - Characteristics of Life Insurance - Fundamental Principles of Life Insurance - Difference Between Insurance and Assurance - Features of Life Assurance - Classification of Policies - Assignment of Life Policies - Procedures -Nomination of Life Policy - Assignment Vs. Nomination - Surrender Value - Paid Up Value - Payment of Claim.

**Unit - III**

Fire Insurance - Meaning - Definition - Features - Scope - Principles - Distinction between Life Insurance and Fire Insurance - Types of Fire Policies - Fire Insurance Claims - Types of Losses - Procedure for Calculating Claim.

**Unit - IV**

Marine Insurance - Characteristics - Elements - Types of Marine Insurance - Principles - Double Insurance - Reinsurance - Kinds - Clauses in Marine Policy - Marine Loss.

**Unit - V**

Insurance Legislation in India - Insurance Act 1938 - Insurance Regulatory and Development Authority Act 1999 - Insurance Regulatory and Development Authority(Protection of Policyholder Interests) Regulation 2002 - Licensing of Corporate Agents Regulations 2002 - Marketing of Life Insurance Business - Characteristics of Life Insurance Services - Objectives of Life Insurance Marketing - Importance of Life Insurance Marketing - Market Segmentation in Insurance Business - Distribution Channels in Life Insurance Business - Scope of Life Insurance Marketing.

**Course Outcome:**

After completion of this course students will be able to

- know the through practical knowledge on insurance.
- know the insurance regulations
- insurance as a tool to avoid losses and reduce risk of life as well as business
- familiarize themselves with a major insurance products such as life insurance and general insurance
- compare various known of insurance plans as well as policies.

**Text book:**

- M.N. Mishra (2019), Insurance Principles and Practice, S.Chand & Co. Ltd.

**Reference Books**

- P. Periasamy, (2017) Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd
- Inderjit Singh and Rakesh Katyal (2019). Fundamentals of Insurance. Kalyani Publishers, Ludhiana.
- Panda Ghanshyam (2015). Principles and Practice of Insurance. Kalyani Publishers, Ludhiana.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CMEL3B	Industrial Relations and Labour Laws	5	4
<b>Objective:</b> <ul style="list-style-type: none"><li>• To make the students gain adequate knowledge in industrial relations and labour legislations.</li><li>• To learn about the Factories Act and Industrial Disputes Act.</li><li>• To understand the concepts of wages and compensation to employees.</li></ul>				

**Unit - I**

Industrial Relations - Need - Importance - Nature and Scope - Characteristics - Role of Industrial Relations towards Industrial Expansion - Difference between Industrial Peace and Labour Harmony, Production Activities - Advantages - Limitations - Role of Government in Establishing Good Industrial Relation.

**Unit - II**

Factories Act, 1948 - Definitions - Factory - Manufacturing Process - Worker -Approval, Licensing and Registration - Notice by Occupier - Inspecting Staff - Health of Workers -Safety of Workers - Hazardous Processes: Site Appraisal Committees -Welfare of Workers - Working Hours of Adults - Employment of Women - Employment of Young Persons - Holidays and Leave - Overtime Wages - Obligations and Rights of Employees and Employers.

**Unit - III**

The Workmen's Compensation Act, 1923 - Definition - Defense Available to Employers before Passing of the Act - Scope and Coverage - Rules - Amount of Compensation - Distribution of Compensation - Notice and Claim - Miscellaneous

**Unit - IV**

The Employees' State Insurance Act, 1948 - Applicability of the Act - Exemption - Temporary Employees - Exempted Employee - Casual Employee - Administration - Officers and Staff - Employees' State Insurance Fund - Contributions - Benefits - Scheme for Other Beneficiaries - Adjudication of Disputes and Claims - Penalties - Miscellaneous.

**Unit - V**

The Provident Fund Act 1952 - Definition - Scope - Nature - Objects - Establishment - Payment of Gratuity Act of 1972 - Definition - Scope and applicability - Maximum Gratuity- The Payment of Wages Act, 1936 - Rules - Deductions - Maintenance of Registers and Records - Rules for Payment of Wages - Deductions from Wages - Enforcement of the Act - Offences and Penalties - Miscellaneous.

**Course Outcome:**

After completion of this course students will be able to

- elaborate the concept of labours legislations
- examine trends of industrial disputes and trade unions and ways of settlement disputes.
- illustrate the role of trade union in the industrial set up.
- know the elaborate industrial dispute settlement procedures.
- gain the knowledge about the provident fund.

**Text Book:**

1. Kapoor N.D, (2019) Industrial Law, Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Sreenivasan M.R, (2019) Industrial Law, Margham Publications, Chennai.
2. Porwal L.M. & Sanjeev Kumar, (2017) Industrial & Labour Legislations, Vrinda Publication, New Delhi.

***B.Com.***

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CMEL4A	Sales Management	5	3
<b>Objective:</b> <ul style="list-style-type: none"><li>To develop an in depth understanding of the modern concepts and latest techniques of sales force management which constitute a fast growing area of marketing.</li><li>To provide basic knowledge in the domain of sales management.</li><li>To develop the student to acquaint the knowledge towards sales planning and organization.</li></ul>				

**Unit - I**

Sales Management - Definition - Characteristics - Importance - Objectives - Principles - Functions - Difference between Sales Management and Marketing Management - Salesmanship - Characteristics - Concepts - Importance - Kinds - Limitations.

**Unit - II**

Salesman - Definition - Types - Qualities - Duties and Responsibilities - Recruitment - Definition - Internal Source - External Source, Principles of Selection - Selection Procedure.

**Unit - III**

Sales Organization - Objectives - Principles - Importance - Functions - Types - Factors Determining Structure - Sales Manager - Types - Qualities - Functions - Responsibilities and Liabilities.

**Unit - IV**

Sales Policy - Definition - Need - Principles. Sales Planning - Components - Types - Scope - Importance - Salesman's Report - Objectives - Utilities - Types.

**Unit - V**

Sales Budget - Definition - Objectives - Advantages - Importance. Sales Forecasting - Definition - Objectives - Influencing Factors - Advantages - Limitations.

**Course Outcome:**

After completion of this course students will be able to

- know the selling process in detailed manner.
- familiarize themselves with a major sales management foundation.
- obtain basic knowledge in the domain of sales manager.
- analyze the core of sales budget and variance in strategic planning.
- develop an effective sales forecasting.

**Text book:**

1. Agarwal R.C, (2018) Sales Management, Lakshmi Narain Agarwal Publication.

**Reference Books**

1. Chunnawalla S.A, (2019) Advertising, Sales and Promotion Management, Himalaya Publications
2. Varshney R.L.V. & Gupta S.L. (2019) Marketing management: An Indian Perspective, Sultan Chand & Sons.
3. Jayasankar J. (2017) Sales and Distribution Management, Margam Publication, Chennai.

**B.Com.**

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CMEL4B	Investment Management	5	3
<b>Objective:</b> <ul style="list-style-type: none"><li>To enables the students to acquire knowledge towards concepts of investment management, investment alternatives available in the market.</li><li>To develop knowledge about Securities market, security analysis and the risk and return analysis.</li><li>To enlighten knowledge about portfolio analysis and management.</li></ul>				

**Unit - I**

Investment - Importance - Classification of Investment - Investment and Speculation - Investment and Gambling - Investment Process - Factors Favoring Investment - Investment Media - Features of Investment Programme - Investment Alternatives.

**Unit - II**

Securities Market - Primary Market - Functions - Organization - Role - Mechanics of Floating New Issues - Relationship Between Primary Market and Secondary Market -Players involved in NIM - Problems in NIM. Secondary Market - Stock Exchanges - Functions - Characteristics - Method of Trading in a Stock Exchange - Organization and Management - Listing of Securities.

**Unit - III**

Risk and Return - Historical and Expected Return - Measurement - Risk and its Measurement - Systematic and Unsystematic Risk - Types. Security Valuation - Bond, Equity and Preference Share Valuation - Yield to Maturity - Bond Value Theorems.

**Unit - IV**

Fundamental and Technical Analysis - Economy, Industry and Company Analysis - Tools for Technical Analysis - Efficient Market Theory.

**Unit - V**

Portfolio Selection, Performance Evaluation and Portfolio Revision - Formula Plans - Portfolio Management - Markowitz Model Sharpes Portfolio Model - Capital Asset Pricing Model (CAPM).

**Course Outcome:**

After completion of this course students will be able to

- know the various investment avenues available in India.
- use time value of money methodology.
- use of adjusted financial statements for valuation purposes.
- develop the investments policy .
- acquire the Basic knowledge an appropriate combination of final assets.

**Text book:**

1. Natarajan L, (2019), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.

**Reference Books**

1. Punithavathi Pandian, (2018), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. Avadhani VA, (2018), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
3. Bhalla VK, (2017), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi..
4. Preeti Singh (2018), Investment Management, Himalaya Publications, Mumbai.
5. Rustagi, R.P(2017), Investment Management: Theory and Practice, Sultan Chand & Sons, New Delhi.