

A.V.V.M. Sri Pushpam College (Autonomous), Poondi – 613 503
PG & Research Department of Commerce
B.Com. Programme in Commerce
OUTCOME BASED EDUCATION - CHOICE BASED CREDIT SYSTEM
SCHEME OF PROGRAMME AND SYLLABUS
(For the candidates admitted from 2023-2024 onwards)

Vision and Mission of the college

Vision

To provide quality academic programmes and value oriented higher education to the rural community, equip them to encounter current regional, national and global demands upholding moral standards and intellectual competency.

Mission

- To provide conducive environment for quality teaching-learning process and innovative research.
- To bestow substantial educational experience that is intellectually, socially, and personally transformative.
- To strive to bring out the latent potentiality and core competency of the learners
- To foster the culture of research-based learning, independent academic inquiry by encouraging the students to involve in research activities ranging from hands on training, student projects, publications etc.,
- To nurture essential skills, competent minds and compassionate hearts.
- To impart a practical, demanding and overall development of the personality generated by love, consideration and care for the society.
- To serve the society by extending needful outreach programmes to the rural populace.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- Make the learners realise the transformative power of education.
- Acquire profound disciplinary, applied, integrative knowledge and intellectual competency and domain specific and generic skills.
- Pursue lifelong learning and generate innovative solutions for the problems at individual and social level.
- Create a collaborative and inclusive environment, and serve the betterment of the society with moral integrity.
- Motivate to become a committed professional with necessary ethics as a leader as well as a team player.

PROGRAMME OUTCOMES for B.Com.Programme

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.

PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

PO6: Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.

PO7: Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.

PROGRAMME SPECIFIC OUTCOMES for B. Com Programme

PSO1 – Placement:

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.

PSO2 – Contribution to Business World:

Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.

PSO3 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

Curriculum structure for UG Programme (OBE-CBCS) – 2023

	Nature of Course	Total No. of Courses	Total marks	Total credits	Total credits for the Programme
Part – I	Language (Tamil / Hindi)	04	400	12	123 (CGPA)
Part – II	English	04	400	12	
Part – III	Core Courses	14	1400	65	
	Core Industry Module (CIM)	01	100	04	
	Elective Courses(Generic) - Allied	06	600	18	
	Elective Courses (Discipline Centric)	04	400	12	
Part – IV	Skill Enhancement Course - Non Major Elective (NME)	01	100	02	17 (Non CGPA)
	Skill Enhancement Course – Discipline Specific(SEC)	02	200	04	
	Professional Competency Skill Enhancement Course(PCSE)	01	100	02	
	Gender Studies (GS)	01	100	02	
	Environmental Studies (EVS)	01	100	02	
	Value Education (VE)	01	100	02	
	Internship / Industrial Activity	--	--	02	
Part – V	Extension Activity (EA)	--	--	01	
	Total	40	4000	140	140
	Value Added Course (VAC)	01	100	--	--
	Extra Credit Course – MOOC / Field visit / Hands on Training	--	--	Max: 4	--

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V has to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

S. No.	Seme ster	Part	Category	Course Code	Title of the Course	Maximum Marks			Minimum Marks			Hours/ Week	Credits	
						CIA	EE	Total	CIA	EE	Total			
19.	IV	I	Language	23U4CMT4/H4	Tamil – IV / Hindi – IV	25	75	100	10	30	40	6	3	
20.		II	Language	23U4CME4	English – IV	25	75	100	10	30	40	6	3	
21.		III	Core - CIM	23U4CMCIM	Industry Module - Corporate Accounting – II	25	75	100	10	30	40	5	4	
22.			Core	23U4CMC7	E- Commerce	25	75	100	10	30	40	5	4	
23.			Allied	23U4CMA5	Allied-EXIM Procedures and Documentation (NS)	25	75	100	10	30	40	3	3	
24.			Allied	23U4CMA6	Allied Business Mathematics & Statistics	25	75	100	10	30	40	5	3	
25.		IV	SEC	23U4CMSEC1	Digital Literacy in Commerce	25	75	100	10	30	40	2	2	
26.			GS	23U4CMGS	Gender Studies.	-	100	100	-	-	40	SS	2	
			Extra Credit		Field visit / Hands on Training	-	-	-	-	-	-	-	-	
27.	V	III	Core	23U5CMC8	Cost Accounting – I	25	75	100	10	30	40	5	5	
28.			Core	23U5CMC9	Banking Law and Practice	25	75	100	10	30	40	5	5	
29.			Core	23U5CMC10	Income Tax Theory Law and Practice - I	25	75	100	10	30	40	5	5	
30.			Elective	23U5CMEL1A/ 23U5CMEL1B	Entrepreneurial Development/ Indirect Taxation	25	75	100	10	30	40	4	3	
31.			Elective	23U5CMEL2A/ 23U5CMEL2B	Human Resource Management/ Financial Services	25	75	100	10	30	40	4	3	
32.			NME	23U5CMNME	Fundamentals of Banking	25	75	100	10	30	40	2	2	
33.			Core	23U5CMC11PR	Project with Viva Voce	25	75	100	10	30	40	5	4	
		IV	Internship / Industrial Training (Carried out in II Year summer vacation – 30 hours)										-	2
34.	VI	III	Core	23U6CMC12	Cost Accounting – II	25	75	100	10	30	40	6	5	
35.			Core	23U6CMC13	Management Accounting	25	75	100	10	30	40	5	5	
36.			Core	23U6CMC14	Income Tax Law and Practice - II	25	75	100	10	30	40	5	5	
37.			Elective	23U6CMEL3A/ 23U6CMEL3B	Financial Management / Logistics and Supply Chain Management	25	75	100	10	30	40	5	3	
38.			Elective	23U6CMEL4A/ 23U6CMEL4B	Computer Application in Business/ Basics of MS Excel	25	75	100	10	30	40	5	3	
39.		IV	SEC	23U6CMSEC2	Auditing and Corporate Governance	25	75	100	10	30	40	2	2	
40.			PCSE	23U6CMPCSE	Comprehensive Knowledge	-	100	100	-	40	40	2	2	
		V	Extension Activities			Extension Activities (Outside College hours)							-	1
						Total								
		Value Add Course			Event Management							-	-	
												4000		
												180	140	
												SS	-	

Internship/ Industrial Activity:

Students must complete in-plant training in any industry or organization where a programme – related procedure is being used, and this training must be done during the summer vacation at the end of II Year. A minimum of 30 hours should be spent on training. Students must submit a report on their training together with a certificate from the relevant industry or organization authority.

MOOC:

Massive Open Online Course (MOOC) is offered in the II and III Semester as an Extra Credit Course. Students can avail any one or more of the courses available in MOOC to equip their skill and knowledge themselves. To receive the extra credit, students must provide their MOOC course completion certificate at the end of the second year.

Field visit / Hands on Training:

In order to achieve experiential learning, these programmes with a minimum of 15 hours of contact time are offered as Extra Credit Courses in the III & IV Semester.

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

Components of Evaluation:

Internal Marks : 25

External Marks : 75

Total : 100

Skill Enhancement course (SEC) Offered by the Commerce Department:

- 1. Digital Literacy in Commerce**
- 2. Auditing and Corporate Governance**

Non – Major Elective (NME) Course offered by the Commerce Department: Fundamentals of Banking

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE (AUTONOMOUS), POONDI,
THANJAVUR DIST.**

(NAAC Re-Accredited with A grade in 4th cycle)

Question Pattern for UG Programme

(For the students admitted from 2023 – 2024onwards)

Bloom's Taxonomy based Assessment pattern

Bloom's category	Section	Choice	Marks	Total
K1 to K6	A	Compulsory	10 x 2 = 20	75
	B	Either / Or	5 x 5 = 25	
	C	3 out of 5	3 x 10 = 30	

OBE QUESTION PATTERN

Total Marks: 75

SECTION – A (10 x 2 = 20)			
Answer All the questions (Two Questions from each units)			
CO	K Level	Q. No.	Questions
		1.	
		2.	
		3.	
		4.	
		5.	
		6.	
		7.	
		8.	
		9.	
		10.	
SECTION – B (5 x 5 = 25)			
Answer All the questions (One Question from each unit)			
		11(a).	
			(OR)
		11(b).	
		12(a).	
			(OR)
		12(b).	
		13(a).	
			(OR)
		13(b).	
		14(a).	
			(OR)
		14(b).	
		15(a).	
			(OR)
		15(b).	
SECTION – C (3 x 10 = 30)			
Answer ANY THREE questions (One Question from each unit)			
		16.	
		17.	
		18.	
		19.	
		20.	

Bloom's Taxonomy Action Verbs

K1 Remember	K2 Understand	K3 Apply	K4 Analyze	K5 Evaluate	K6 Create
<ul style="list-style-type: none"> • Choose • Copy • Define • Describe • Discover • Duplicate • Enumerate • Examine • Find • How • Identify • Label • List • Locate • Match • Memorize • Name • Omit • Recall • Recognize • Relate • Select • Show • Spell • State • Tabulate • Tell • What • When • Where • Which • Who • Why 	<ul style="list-style-type: none"> • Associate • Classify • Compare • Contrast • Convert • Demonstrate • Describe • Differentiate • Discuss • Distinguish • Estimate • Explain • Express • Extend • Identify • Illustrate • Indicate • Infer • Interpret • Outline • Paraphrase • Predict • Relate • Rephrase • Show • Summarize • Translate 	<ul style="list-style-type: none"> • Apply • Build • Calculate • Change • Choose • Complete • Construct • Demonstrate • Develop • Discover • Dramatize • Experiment • Identify • Interview • Interpret • Illustrate • Make use of • Manipulate • Model • Modify • Organize • Paint • Plan • Prepare • Produce • Relate • Select • Show • Sketch • Solve • Use • Utilize 	<ul style="list-style-type: none"> • Advertise • Appraise • Analyze • Assume • Break down • Categorize • Classify • Compare • Conclusion • Connect • Contrast • Differentiate • Discover • Dissect • Distinguish • Discriminate • Divide • Examine • Explain • Function • Inference • Inspect • List • Motive • Order • Point out • Prioritize • Relationships • Select • Separate • Simplify • Subdivide • Survey • Takepartin • Testfor • Theme 	<ul style="list-style-type: none"> • Agree • Appraise • Assess • Award • Choose • Compare • Conclude • Convince • Criteria • Criticize • Decide • Deduct • Defend • Determine • Discriminate • Estimate • Evaluate • Explain • Find errors • Grade • Importance • Influence • Interpret • Judge • Justify • Mark • Measure • Order • Predict • Prioritize • Prove • Rank • Rate • Recommend • Reframe • Select • Summarize • Support • Value 	<ul style="list-style-type: none"> • Adapt • Build • Change • Choose • Combine • Compile • Compose • Construct • Create • Design • Develop • Discuss • Elaborate • Estimate • Formulate • Generalize • Hypothesize • Imagine • Improve • Integrate • Invent • Make up • Maximize • Minimize • Modify • Originate • Organize • Plan • Predict • Prepare • Produce • Propose • Rearrange • Rewrite • Role-play • Solution • Solve • Substitute • Write

B.Com.,

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
I	23U1CMT1	வ்யாதுத் தமிழ் - 1	6	3

Nature of the Course

1. Employability Oriented வேலை வாய்ப்புச் சார்ந்தது	✓	7. Addresses Professional Ethics தொழில் நெறிமுறைகளை நிறைவு செய்தல்	
2. Entrepreneurship Oriented தொழில் முனைவு சார்ந்தது		8. Relevant To Local Need உள்ளூர் தேவைகளோடு தொடர்புடையது	✓
3. Skill Development Oriented திறன்மேம்பாடு சார்ந்தது	✓	9. Relevant To Regional Need மண்டல அளவிலான தேவைகளோடு தொடர்புடையது	
4. Addresses Gender Sensitization பாலின உணர்திறன் பூர்த்தி செய்தல்		10. Relevant To National Need தேசிய அளவிலான தேவைகளோடு தொடர்புடையது	
5. Addresses Environment and Sustainability சுற்றுச் சூழல் மற்றும் நிலைத் தன்மை நிறைவு செய்தல்		11. Relevant To Global Development Need உலக அளவிலான தேவைகளோடு தொடர்புடையது	
6. Addresses Human Values மனித மதிப்புகளை நிறைவு செய்தல்	✓		

Course Objectives

1. முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
2. தற்கால இலக்கியப் போக்குகளையும் இலக்கணங்களையும் மாணவர் அறியுமாறு செய்தல்.
3. மாணவர்களுக்குத் தமிழ் படைப்பாற்றலைத் தூண்டுதல்.
4. தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.

Unit	Details	Hours
Unit-I	மரபுக் கவிதை 1. பெ. சுந்தரனார் - தமிழ்த் தெய்வ வணக்கம் 2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா 3. கவிமணி - புத்தரும் சிறுவனும் 4. முடியரசன் - மொழி உணர்ச்சி 5. கண்ணதாசன் - ஆட்டனத்தி ஆதிமந்தி — ஆதிமந்தி புலம்பல் 6. சுரதா - துறைமுகம் தொகுப்பிலிருந்து ஏதேனும் ஒரு கவிதை 7. தமிழ் ஒளி - கடல்	18 Hrs

Unit-II	புதுக்கவிதை 1. அப்துல் ரகுமான் - வீட்டுக்கொரு மரம் வளர்ப்போம் 2. ஈரோடு தமிழன்பன் - சென்றியூ கவிதைகள் (ஏதேனும் ஐந்து கவிதைகள்) 3. வைரமுத்து - பிற்சேர்க்கை 4. மு.மேத்தா- வாழைமரம் 5. அறிவுமதி -வள்ளுவம் பத்து 6. நா முத்துக்குமார் - ஆனந்த யாழை மீட்டுகிறாய் 7. சுகிர்தராணி - சபிக்கப்பட்ட முத்தம் 8. இளம்பிறை -நீ எழுத மறுக்கும் எனது அழகு	18 Hrs
Unit-III	சிறுகதைகள் 1. வாய்ச் சொற்கள் - ஜெயகாந்தன் (மாலை மயக்கம் தொகுப்பு) 2. கடிதம் - புதுமைப்பித்தன் 3. முள்முடி - தி ஜானகிராமன் 4. சிதறல்கள் - விழி.பா.இதயவேந்தன் 5. காகித உறவு - சு.சமுத்திரம் 6. வீட்டின் மூலையில் சமையல் அறை - அம்பை 7. (மொழிபெயர்ப்புக் கதை) ஆண்டன் செக்காவ் - நாயக்காரச் சீமாட்டி, சந்தியா	18 Hrs
Unit-IV	1. பாடம் சார்ந்த இலக்கிய வரலாறு 2. இராகபாவம் — கேட்டிவி	18 Hrs
Unit-V	மொழித்திறன் போட்டி தேர்வு 1.பொருள் பொதிந்த சொற்றொடர் அமைத்தல் 2. ஓர் எழுத்து ஒரு மொழி 3. வேற்றுமை உருபுகள் 4. திணை, பால், எண், இடம் 5. கலைச்சொல்லாக்கம், மொழிபெயர்ப்பு. (குறிப்பு: அலகு 4, 5 ஆகியன போட்டித் தேர்வு நோக்கில் நடத்தப்பட வேண்டும்).	18 Hrs

CO Number	CO Statement	Cognitive Level
CO1	பாரதியார் காலந்தொட்டு தற்காலப் புதுக்கவிதைகள் வரை கவிதை இலக்கியம் அறிமுகப்படுத்தப்படுவதால் படைப்பாற்றல் திறன் பெறுதல்.	K2
CO2	புதுக்கவிதை வரலாற்றினை அறிந்து கொள்வர்.	K3
CO3	இக்கால இலக்கிய வகையினைக் கற்பதன் மூலம் படைப்பாக்கத் திறனைப் பெறுவர்.	K4
CO4	மொழியறிவோடு சிந்தனைத்திறன் அதிகரித்தல்.	K3
CO5	தமிழ்மொழியைப் பிழையின்றி எழுதவும், புதிய கலைச் சொற்களை உருவாக்கவும் அறிந்து கொள்ளுதல்.	K5

Text Books

1. தமிழ் இலக்கிய வரலாறு -செம்பதிப்பு- பெ.சுபாஷ் சந்திரபோஸ்

பார்வை நூல்கள்

1. தமிழ் இலக்கிய வரலாறு - சிற்பி.பாலசுப்பிரமணியன்
2. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு - தமிழண்ணல்
3. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - எஃப்.பாக்கியமேரி

Web Resource

Related Online Contents (MOOC, SWAYAM, NPTEL, Websites etc.)

1. Tamil Heritage Foundation- www.tamilheritage.org <<http://www.tamilheritage.org>> Tamil virtual University Library-
2. www.tamilvu.org/ library
3. <http://www.virtualvu.org/library> Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennai.library.com <<http://www.chennai.library.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- [tamale books downloads. blogspot.com](http://tamalebooksdownloads.blogspot.com)
7. Tamil Books on line- [books.tamil cube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

பொதுத்தமிழ் —1												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	2	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	3	3	2	2	2	3	3

B.Com.,

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U1CME1	PART - II GENERAL ENGLISH	6	3

Learning Objectives		
LO1	To enable earners to acquire self awareness and positive thinking required in Various life situations.	
LO2	To help the macquire the attribute of empathy	
LO3	To assist them in acquiring creative and critical thinking abilities	
LO4	To enable them to learn the basic grammar	
LO5	To assist the min developing LSRW skills	
Unit No.	Unit Title &Text	No.of Periods for the Unit
I	SELF-AWARENESS(WHO) & POSITIVE THINKING (UNICEF) Life Story Chapter 1 from Malala Yousafzai, I am Malala An Autobiography or The Story of My Experiments with Truth (Chapters 1, 2 & 3) M.K.Gandhi Poem Where the Mind is Without Fear–Gitanjali 35– Rabindranath Tagore Love Cycle– Chinua Achebe	20
II	EMPATHY Poem Nine Gold Medals– David Roth Alice Fellor poverty–William Words worth Short Story The School for Sympathy– E.V. Lucas Barn Burning – William Faulkner	20
III	CRITICAL & CREATIVE THINKING Poem The Things That Haven't Been Done Before– Edgar Guest Stopping by the Woods on a Snowy Evening– Robert Frost Readers Theatre The Magic Brocade – A Tale of China Stories on Stage–Aaron Shepard (Three Sideway Stories from Wayside School” by Louis Sachar)	20
IV	Reflective Thinking The Running Rivulets of man The Lady in the Silver Coat Mr.Applebaum at Play The Feigning Brawl of an Imposter Thy Life is my Lesson	15
V	Communication Skill Part of Speech Articles Noun Pronoun Verb Adverb Adjective Preposition	15

Course Outcomes		
Course Outcomes	On completion of this course, students will:	
CO1	Acquire self awareness and positive thinking required in various life situations	PO1,PO7
CO2	Acquire the attribute of empathy.	PO1,PO2,PO10
CO3	Acquire creative and critical thinking abilities.	PO4,PO6,PO9
CO4	Learn basic grammar	PO4,PO5,PO6
CO5	Development and integrate the use of four language skills i.e., listening, speaking, reading and writing.	PO3,PO8

Textbooks (Latest Editions)	
1.	Malala Yousafzai. Iam Malala, Little, Brown and Company, 2013.
2.	M.K.Gandhi. An Autobiography or The Story of My Experiments with Truth (Chapter – I), Rupa Publications, 2011.
3.	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings): A Collection of Prose Translations Made by the Author from the Original Bengali. MacMillan, 1913.
4.	N.Krishnasamy. Modern English: A Book of Grammar, Usage and Composition Macmillan, 1975.
5.	Aaron Shepard. Stories on Stage, Shepard Publications, 2017.
6.	J.C.Nesfield. English Grammar Composition and Usage, Macmillan, 2019.
7.	Sri.KTV. Melodious Harmony, New Century Book House. 2022

Web Resources	
1	Malala Yousafzai. Iam Malala (Chapter 1) https://archive.org/details/i-am-malala
2	M.K.Gandhi. An Auto biography or The Story of My Experiments with Truth (Chapter-1)- Rupa Publication, 2011 https://www.indiastudychannel.com/resources/146521-Book-Review-An-Autobiography-or-The-story-of-my-experiments-with-Truth.aspx
3	Rabindranath Tagore. "Gitanjali 35" from Gitanjali (Song Offerings) https://www.poetryfoundation.org/poems/45668/gitanjali-35
4	Aaron Shepard. Stories on Stage, Shepard Publications, 2017 https://amzn.eu/d/9rVzINv
5	JCNesfield. Manual of English Grammar and Composition. https://archive.org/details/in.ernet.dli.2015.44179

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weight age	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0

3– Strong, 2 –Medium, 1-Low

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U1CMC1	Financial Accounting I	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

SYLLABUS

Unit	Content	Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.	15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	15
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15

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	Average Due Date and Account Current.	
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		75
THEORY 20% & PROBLEM 80%		

Textbooks:

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books:

1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.

Web Resources

1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1,K2
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K1, K3,K4
CO3	Analyse the various methods of providing depreciation	K1,K2
CO4	Evaluate the methods of calculation of profit	K5, K6
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U1CMC2	Principles of Management	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

1. To understand the basic management concepts and functions
2. To know the various techniques of planning and decision making
3. To familiarize with the concepts of organisation structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

SYLLABUS

Unit	Content	Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. .	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from	15

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	Home [WFH].	
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
TOTAL		75

Textbooks

1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.

Reference Books

1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.

Web Resources

1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Demonstrate the importance of principles of management.	K1,K2
CO2	Paraphrase the importance of planning and decision making in an organization.	K1, K3,K4
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K1,K2. K5
CO4	Enumerate the various methods of Performance appraisal	K4, K5
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K1,K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U1CMA1	Allied -Business Communication	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
2. To develop the students to understand about trade enquiries
3. To make the students aware about various types of business correspondence.
4. To develop the students to write business reports.
5. To enable the learners to update with various types of interviews

SYLLABUS

Unit	Content	Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	15
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	15
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	15
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	15
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning –	15

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	Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	
TOTAL		75

Textbooks

1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.

Reference Books

1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.

Web Resources

1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Acquire the basic concept of business communication.	K1,K2
CO2	Exposed to effective business letter	K3,K4, K6
CO3	Paraphrase the concept of various correspondences.	K1,K2. K5
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K4, K5. K6
CO5	Acquire the skill of preparing an effective resume	K2,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I	23U2CMA2	Ailed - Business Economics (NS)	3	-

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the approaches to economic analysis
2. To know the various determinants of demand
3. To gain knowledge on concept and features of consumer behaviour
4. To learn the laws of variable proportions
5. To enable the students to understand the objectives and importance of pricing policy

SYLLABUS

Unit	Content	Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	9
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	9
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	9

IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	9
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	9

Textbooks

1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books

1	S.Shankaran, Business Economics–Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

Web Resources

1	https://youtube.com/channel/UC69_-P77nf5-rKrijpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the positive and negative approaches in economic analysis	K1,K2
CO2	Understood the factors of demand forecasting	K3,K4, K6
CO3	Know the assumptions and significance of indifference curve	K1,K2. K5
CO4	Outline the internal and external economies of scale	K5. K6
CO5	Relate and apply the various methods of pricing	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
II	23U2CMT2	வாதுத் தமிழ் - 2	6	3

Nature of the Course

1. Employability Oriented வேலை வாய்ப்புச் சார்ந்தது	✓	7. Addresses Professional Ethics தொழில் நெறிமுறைகளை நிறைவு	
2. Entrepreneurship Oriented தொழில் முனைவு சார்ந்தது		8. Relevent To Local Need உள்ளூர் தேவைகளோடு தொடர்புடையது	✓
3. Skill Development Oriented திறன்மேம்பாடு சார்ந்தது	✓	9. Relevent To Regional Need மண்டல அளவிலான தேவைகளோடு தொடர்புடையது	
4. Addresses Gender Sensitization பாலின உணர்நிறன் பூர்த்தி செய்தல்		10. Relevent To National Need தேசிய அளவிலான தேவைகளோடு தொடர்புடையது	
5. Addresses Environment and Sustainability சுற்றுச் சூழல் மற்றும் நிலைத் தன்மை நிறைவு செய்தல்		11. Relevent To Global Development Need உலக அளவிலான தேவைகளோடு தொடர்புடையது	
6. Addresses Human Values மனித மதிப்புகளை நிறைவு செய்தல்	✓		

Course Objectives

1. சமய இலக்கியங்களையும் சிற்றிலக்கியங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
2. மாணவர்களுக்கு மொழித்திறனை வளர்க்கப் பயிற்சி அளித்தல்.
3. மாணவர்களுக்குச் சிறுகதை இலக்கிய வடிவத்தை உணர்த்துதல்.

Unit	Details	Hours
Unit-I	1. திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியல்லோம் எனத் தொடங்கும் பதிகம் (10 பாடல்கள்) 2. ஆண்டாள் - திருப்பாவை (முதல் 10 பாசரம்)	18 Hrs
Unit-II	1. வள்ளலார் - அருள் விளக்க மாலை (முதல் 10 பாடல்) 2. எச். ஏ. கிருட்டிணப்பிள்ளை - இரட்சணிய மனோகரம் - பால்ய பிரார்த்தனை 3. குணங்குடி மஸ்தான் சாகிபு - பராபரக்கண்ணி (முதல் 10 கண்ணி)	18 Hrs
Unit-III	சிற்றிலக்கியங்கள் 1. தமிழ்விடு தூது (முதல் 20 கண்ணி) 2. திருக்குற்றாலக் குறவஞ்சி - குறத்தி மலைவளம் கூறுதல் 3. முக்கூடல் பள்ளு - நாட்டு வளம்	18 Hrs
Unit-IV	1. பாடம் தழுவிய இலக்கிய வரலாறு 2. மனோரஞ்சிதம் - கேட்டிவி	18 Hrs
Unit-V	மொழித்திறன்/போட்டித் தேர்வுத் திறன் 1. தொடர் வகைகள் 2. மரபுத்தொடர், பழமொழிகள் 3. பிறமொழிச் சொற்களைக் களைதல் 4. வழச்சொற்கள் நீக்குதல் 5. இலக்கணக் குறிப்பு அறிதல்	18 Hrs

CO Number	CO Statement	Cognitive Level
CO1	பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், சமய நல்லிணக்கத்தையும் தெரிந்து	K1, K2
CO2	சிற்றிலக்கியங்களின்வழி இலக்கியச் சுவையினையும் பண்பாட்டு அறிவினையும் பெறுவர்.	K2
CO3	பட்டப் படிப்பினைப் படிக்கும் போதே பெரும்பான்மையான தமிழ் இலக்கியங்கள் குறித்த அறிவினைப் பெறுவர்.	K4
CO4	தமிழ்ச் சமூகப் பண்பாட்டு வரலாற்றினை இலக்கியங்கள் வாயிலாக அறிவர்.	K3
CO5	போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் ஏற்ற பயிற்சி	K4

Text Books

1. தமிழ் இலக்கிய வரலாறு -செம்பதிப்பு- பெ.சுபாஷ் சந்திரபோஸ் பார்வை நூல்கள்
1. தமிழ் இலக்கிய வரலாறு - சிற்பி.பாலசுப்பிரமணியன்
2. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு - தமிழண்ணல்
3. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - எஃப்.பாக்கியமேரி

Web Resource

- Related Online Contents (MOOC, SWAYAM, NPTEL, Websites etc.)
1. Tamil Heritage Foundation- www.tamilheritage.org <<http://www.tamilheritage.org>>
Tamil virtual University Library-
 2. www.tamilvu.org/library
 3. <http://www.virtualvu.org/library> Project Madurai - www.projectmadurai.org.
 4. Chennai Library- www.chennailibrary.com <<http://www.chennailibrary.com>>.
 5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
 6. Tamil E-Books Downloads- tamilebooksdownloads.blogspot.com
 7. Tamil Books on line- books.tamilcube.com
 8. Catalogue of the Tamil books in the Library of British Congress archive.org
 9. Tamil novels on line - books.tamilcube.com

பொதுத்தமிழ் —2												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	2	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	3	3	2	2	2	3	3

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23U2CME2	PART - II GENERAL ENGLISH	6	3

Learning Objectives		
LO1	To make students realize the importance of resilience	
LO2	To enable them to become good decision makers	
LO3	To enable them to imbibe problem-solving skills	
LO4	To enable them to use tenses appropriately	
LO5	To help the student use English effectively at the work place.	
Unit No.	Unit Title &Text	No.of Periods for the Unit
I	RESILIENCE Poem Don't Quit – Edgar A. Guest Still Here–Langston Hughes Short Story Engine Trouble – R.K.Narayan RipVan Winkle– Washington Irving	20
II	DECISION MAKING Short Story The Scribe– Kristin Hunter The Lady or the Tiger- Frank Stockton Poem The Road not Taken–Robert Frost Snake – D. H Lawrence	20
III	PROBLEM SOLVING Prose life Story How I taught My Grandmother to Read– Sudha Murthy Autobiography How frog Went to Heaven–ATale of Angolo Wings of Fire(Chapters1, 2, 3) by A.P.J Abdul Kalam	20
IV	Moral Values The Stoic Penalty Nobility in Reasoning Malu, the Frivolous Freak Honesty is the Cream of Chastity A Boy in Boy's Town	15
V	Tenses Present Past Future Concord	15

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Realize the importance of resilience	PO1,PO7

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CO2	Become good decision-makers	PO1,PO2,PO10
CO3	Imbibe problem-solving skills	PO4,PO6,PO9
CO4	Use tenses appropriately	PO4, PO5,PO6
CO5	Use English effectively at the work place.	PO3,PO8

Text Books (Latest Editions)

References Books

1	Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2	SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3.	Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4	Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5.	Phil Chambers. Brilliant Speed Reading: What every ounded to read, however. Pearson, 2013.
6.	Communication Skills: Practical Approach Ed.Shaikh Moula Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.
7.	Sri. KTV. Melodious Harmony, New Century Book House. 2022

Web Sources

1	LangstonHughes.StillHere https://poetryace.com/im-still-here
2	R.K. Narayan.Engine Trouble http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf
3	Washington Irving. Rip Van Winkle https://www.gutenberg.org/files/60976/60976-h/60976-h.htm
4	FrankStockton. TheLadyor the Tiger https://www.gutenberg.org/ebooks/396

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3–Strong,2–Medium,1-Low Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weight age	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0

3– Strong, 2 –Medium, 1-Low

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23U2CMC3	Financial Accounting – II	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

1. The students are able to prepare different kinds of accounts such Higher purchase and Installments System.
2. To understand the allocation of expenses under departmental accounts
3. To gain an understanding about partnership accounts relating to Admission and retirement
4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5. To know the requirements of international accounting standards

SYLLABUS

Unit	Content	Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit	15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner	15

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	VsMurray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
THEORY 20% & PROBLEMS 80%		
Total		75

Textbooks:

1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books:

1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.

Web Resources

1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	To evaluate the Hire purchase accounts and Installment systems	K1,K2
CO2	To prepare Branch accounts and Departmental Accounts	K3,K4, K6
CO3	To understand the accounting treatment for admission and retirement in partnership	K1,K2. K5
CO4	To know Settlement of accounts at the time of dissolution of a firm.	K5. K6
CO5	To elaborate the role of IFRS	K4,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23U2CMC4	Business Law	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented		Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

1. To know the nature and objectives of Mercantile law
2. To understand the essentials of valid contract
3. To gain knowledge on performance contracts
4. To define the concepts of Bailment and pledge
5. To understand the essentials of contract of sale

SYLLABUS

Unit	Content	Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.	15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of	15

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Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	
Total	75

Text Books:

1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books

1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.

Web Resources

1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the Objectives and significance of Mercantile law	K1,K2
CO2	Understand the clauses and exceptions of Indian Contract Act.	K3,K4, K6
CO3	Explain concepts on performance, breach and discharge of contract.	K1,K2. K5
CO4	Outline the contract of indemnity and guarantee	K5. K6
CO5	Explain the various provisions of Sale of Goods Act 1930	K4,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

B.Com.,

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
I & II	23U2CMA2	Ailed - Business Economics (NS)	3	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the approaches to economic analysis
2. To know the various determinants of demand
3. To gain knowledge on concept and features of consumer behaviour
4. To learn the laws of variable proportions
5. To enable the students to understand the objectives and importance of pricing policy

SYLLABUS

Unit	Content	Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	9
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	9
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	9

IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	9
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	9

Textbooks

1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books

1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

Web Resources

1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Explain the positive and negative approaches in economic analysis	K1,K2
CO2	Understood the factors of demand forecasting	K3,K4, K6
CO3	Know the assumptions and significance of indifference curve	K1,K2. K5
CO4	Outline the internal and external economies of scale	K5. K6
CO5	Relate and apply the various methods of pricing	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
II	23U2CMA3	Allied- Business Environment	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment.

SYLLABUS

Unit	Content	Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	15
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	15
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	15
IV	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	15
V	Technological Environment Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	15
Total		75

Textbooks

1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Reference Books

1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai

Web Resources

1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember the nexus between environment and business.	K1, K2
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K3, K4, K6
CO3	Analyze the various aspects of Social Environment.	K1, K2, K5
CO4	Evaluate the parameters in Economic Environment.	K5, K6
CO5	Create a conducive environment for business to operate globally.	K3, K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

B.Com.,

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
III	23U3CMT3	வாதுத் தமிழ் - 3	6	3

Nature of the Course

1. Employability Oriented வேலை வாய்ப்புச் சார்ந்தது		7. Addresses Professional Ethics தொழில் நெறிமுறைகளை நிறைவு செய்தல்	✓
2. Entrepreneurship Oriented தொழில் முனைவு சார்ந்தது		8. Relevant To Local Need உள்ளூர் தேவைகளோடு தொடர்புடையது	✓
3. Skill Development Oriented திறன்மேம்பாடு சார்ந்தது	✓	9. Relevant To Regional Need மண்டல அளவிலான தேவைகளோடு தொடர்புடையது	
4. Addresses Gender Sensitization பாலின உணர்திறன் பூர்த்தி செய்தல்		10. Relevant To National Need தேசிய அளவிலான தேவைகளோடு தொடர்புடையது	
5. Addresses Environment and Sustainability சுற்றுச் சூழல் மற்றும் நிலைத்தன்மை நிறைவு செய்தல்		11. Relevant To Global Development Need உலக அளவிலான தேவைகளோடு தொடர்புடையது	
6. Addresses Human Values மனித மதிப்புகளை நிறைவு செய்தல்	✓		

Course Objectives

1. இலக்கியங்களின் சிறப்பினை உணர்த்துதல். 2. காலந்தோறும் எழுந்த காப்பியங்களின் போக்கையும், புதினத்தின் இலக்கிய வடிவத்தை மாணவர்கள் உணருமாறு செய்தல். 3. யாப்பு, அணி போன்ற இலக்கிய வகைகளையும் மொழி பெயர்ப்புத் திறனையும் மாணவர்கள் உணருமாறு செய்தல். 4. தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்பக் கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.
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Unit	Details	Hours
Unit-I	பெருங்காப்பியங்கள் 1. சிலப்பதிகாரம் - வழக்குரைகாதை-இளங்கோவடிகள் 2. மணிமேகலை ஆதிரை பிச்சையிட்ட காதை சீத்தலைச்சாத்தனார் 3. சீவகசிந்தாமணி - பூமகள் இலம்பகம் திருத்தக்கதேவர் 4. வளையாபதி—நாதகுத்தனார்	18 Hrs
Unit-II	சமயக் காப்பியங்கள் 1. பெரியபுராணம் - பூசலார் நாயனார்புராணம்-சேக்கிழார் 2. கம்பராமாயணம்- மந்தரை சூழ்ச்சிப் படலம்-கம்பர் 3. வில்லிபாரதம் - மற்போர் சருக்கம்-வில்லிபுத்தூராழ்வார் 4. சீறாப்புராணம் - புலி வசனித்த படலம்-உற்றுப்புலவர்	18 Hrs
Unit-III	புதினம் 1. வஞ்சிமாநகரம் (வரலாற்றுப் புதினம்) -நா. பார்த்தசாரதி	18 Hrs

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Unit-IV	1.பாடம் தழுவிய இலக்கிய வரலாறு 2.குரல் கொடுக்கும் வானம்பாடி - கேட்டிவி	18 Hrs
Unit-V	மொழித்திறன்/போட்டித் தேர்வுத் திறன் 1. நூல் மதிப்புரை 2. திறனாய்வு செய்தல் 3. கடிதம் வரைதல் 4. விண்ணப்பம் எழுதுதல்	18 Hrs

CO Number	CO Statement	Cognitive Level
CO1	காப்பியங்கள் அறிமுகப்படுத்தப்படுவதால் தமிழ் மொழியின் உயர்வையும் சிறப்பையும் உணர்தல்.	K1, K2
CO2	தமிழ்ப் புதினங்களின்வழி சமகாலப் படைப்புகளின் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்.	K2
CO3	நாவல் இலக்கியம் அறிமுகப்படுத்தப்படுவதால் சிந்தனை ஆற்றல், படைப்பாற்றல், கற்பனைத்திறன் வளர்தல்.	K4
CO4	யாப்பு, அணி இலக்கணங்கள், மொழிபெயர்ப்புத்திறன் ஆகியவற்றைக் கற்பதன் மூலம் போட்டித் தேர்வுகளை எதிர் கொள்ளுதல்.	K3
CO5	காப்பியங்கள் அறிமுகப்படுத்தப்படுவதால் தமிழ் மொழியின் உயர்வையும் சிறப்பையும் உணர்தல்.	K4

Text Books

1. தமிழ் இலக்கிய வரலாறு -செம்பதிப்பு- பெ.சுபாஷ் சந்திரபோஸ் பார்வை நூல்கள்
1. தமிழ் இலக்கிய வரலாறு - சிற்பி.பாலசுப்பிரமணியன்
2. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு - தமிழண்ணல்
3. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - எஃப்.பாக்கியமேரி

Web Resources

- Related Online Contents (MOOC, SWAYAM, NPTEL, Websites etc.)
1. Tamil Heritage Foundation- www.tamilheritage.org <<http://www.tamilheritage.org>>
 - Tamil virtual University Library- www.tamilvu.org/library
 3. <http://www.virtualvu.org/library> Project Madurai - www.projectmadurai.org.
 4. Chennai Library- www.chennailibrary.com <<http://www.chennailibrary.com>>.
 5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
 6. Tamil E-Books Downloads- [tamale books downloads. blogspot.com](http://tamalebooksdownloads.blogspot.com)
 7. Tamil Books on line- [books. tamil cube.com](http://books.tamilcube.com)
 8. Catalogue of the Tamil books in the Library of British Congress archive.org
 9. Tamil novels on line - books.tamilcube.com

பொதுத்தமிழ் —3												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	2	3	2	2
CLO3	2	2	2	3	2	3	3	2	2	2	2	3
CLO4	3	2	2	2	3	2	3	3	2	3	3	3
CLO5	2	2	2	3	2	3	2	3	3	2	3	3

B.Com.,

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23U3CME3	PART - II GENERAL ENGLISH	6	3

Learning Objectives		
LO1	To make students realize the importance of resilience	
LO2	To enable them to become good decision makers	
LO3	To enable them to imbibe problem-solving skills	
LO4	To enable them to use tenses appropriately	
LO5	To help the student use English effectively at the work place.	
Unit No.	Unit Title & Text	No. of Periods for the Unit
I	ACTIVE LISTENING Short Story Ina Grove–Akutagawa Ryunosuke Translated from Japanese by Takashi Kojima The Gift of the Magi – O’ Henry Prose Listening – Robin Sharma Nobel Prize Acceptance Speech –Wangari Maathai	20
II	INTERPERSONAL RELATIONSHIPS Prose Telephone Conversation–Wole Soyinka Of Friendship – Francis Bacon Songon (Motivational/ Narrative) Ulysses–Alfred Lord Tennyson And Still IRise– Maya Angelou	20
III	COPING WITH STRESS Poem Leisure– W.H. Davies Anxiety Monster– Rhona McFerran Readers Theatre The Forty Fortunes: A Tale of Iran Where there is a Will–Mahesh Dattani	20
IV	Grammar Phrasal Verb & Idioms Modals and Auxiliaries Verb Phrases–Gerund, Participle, Infinitive	15
V	Composition/Writing Skills Official Correspondence–Leave Letter, Letter of Application, Permission Letter Drafting Invitations Brochures for Programmes and Events	15

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Listen actively	PO1,PO7
CO2	Develop interpersonal relationship skills	PO1,PO2,PO10
CO3	Acquire self-confidence to cope with stress	PO4,PO6,PO9
CO4	Master grammar skills	PO4,PO5,PO6
CO5	Carryout business communication effectively	PO3,PO8

Text Books (Latest Editions)

1	Wangari Maathai–Nobel Lecture. Nobel Prize Outreach AB 2023.Jul 2023.
2	Mahesh Dattani,Where there is W ill. Penguin, 2013.
3	Martin Hewings, Advanced English Grammar, Cambridge University, Press,2000
4	Essential English Grammar by Raymond Murphy

Web Resources

1	WangariMaathai–NobelLecture.NobelPrizeOutreachAB2023.Mon.17Jul 2023. https://www.nobelprize.org/prizes/peace/2004/maathai/lecture/
2	TelephoneConversation-Wole Soyinka https://www.k-state.edu/english/westmank/spring_00/SOYINKA.html
3	AnxietyMonster- RhonaMcFerran- www.poetrysoup.com

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3– Strong, 2– Medium, 1 -Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weight age	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0

3– Strong, 2 –Medium, 1-Low

B.Com.,

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23U3CMC5	CORPORATE ACCOUNTING - I	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To understand about the pro-rata allotment
To know the provisions of companies, Act under Redemption of Preference shares and debentures
To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
To examine the factors affecting goodwill of a company
To identify the Significance of International financial reporting standard (IFRS)

Unit	Content	Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	15
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors,	15

B.Com.,

Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.	
Total	75

Textbooks

1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3.	Broman, Corporate Accounting, Taxmann, New Delhi.
4.	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5.	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh

Web Resources

1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	To understand the provisions for underwriting commission	K1,K2
CO2	To examine the provisions of issue and redemption of preferences shares and debentures	K3,K4, K6
CO3	To illustrate part, I and part II forms	K1,K2. K5
CO4	To value shares and goodwill	K5. K6
CO5	To analyse IND AS 7, 12,16	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

B.Com.,

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23U3CMC6	COMPANY LAW	5	4

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

SYLLABUS

Unit	Content	Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	15
II	Formation of Company Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.	15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15

V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
Total		75

Textbooks

1	N.D. Kapoor, Company Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai –Company Law, S.Chand, New Delhi.
3.	G.K. Kapoor, Sanjay Dhamija Company Law & Practice , Taxman New Delhi
4.	Shusma Aurora, Company Law, Taxmann, New Delhi
5.	M.C.Kuchal, Company Law, Vikas Publication, Noida

Reference Books

1.	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2.	M.R. Sreenivasan, Company Law & secretarial Practice , Margham Publications, Chennai
3.	Kavya And Vidhyasagar, Company Law , Nithya Publication, Bhopal
4.	S.D.Geet, Company Law Nirali Prakashan Publication, Pune
5.	CA foundation study material

Web Resources

1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Understand the classification of companies under the act	K1,K2
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K3,K4, K6
CO3	Know the qualification and disqualification of Auditors	K1,K2. K5
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K5. K6
CO5	Analyse the modes of winding up	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

B.Com.,

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III	23U3CMA4	ALLIED - INTERNATIONAL TRADE	5	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To enable students familiarise with the basics of International Trade.
2. To know the various theories of international trade.
3. To impart knowledge about balance of trades and exchange rates.
4. To gain knowledge about international institutions.
5. To gain insights on World Trade Organisation

Unit	Content	Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher – Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12

Textbooks

1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3.	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4.	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5.	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books

1.	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2.	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3.	PunamAgarwal and JatinderKaur, International Business, Kalyani Publications, New Delhi
4.	S Sankaran , International Trade, Margham Publication, Chennai
5.	C B Gupta, International Business, S Chand Publishing, New Delhi

Web Resources

1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Distinguish between the concept of internal and international trade.	K1,K2
CO2	Define the various theories of international trade.	K3,K4, K6
CO3	Examine the balance of trade and exchange rates	K1,K2. K5
CO4	Appraise the role of IMF and IBRD.	K5. K6
CO5	Define the workings of WTO and with special reference to India.	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III & IV	23U4CMA5	ALLIED - EXIM PROCEDURES AND DOCUMENTATION (NS)	3	-

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need		Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To impart knowledge on Export-Import Procedure
2. To understand export documentation procedure.
3. To understand import documentation procedure.
4. To acquire knowledge about various incentives available for export.
5. To be acquainted with the various institutional support systems

Unit	Content	Hours
I	Export-Import Procedure Procurement for Export–Planning and Methods of Procurement for Exports - Procurement Through Imports, Financing Import – Instruments and Related Procedures and Documentation; Custom Clearance of Import–Regulations, Procedure and Documentation.	12
II	Export Documentation Types of Documents – Characteristics and Relevance. An Introduction to Online Documentation. Getting Ready for Export Contract and Incoterms. Procuring and Processing of an Export Order. Methods and Terms of Payments for Exports–Documentary Credit and Collection Financing for Export Pre- and Post-Shipment Credit.	12
III	Import Documentation Duty Exemption Schemes -Objectives, Benefits, Procedures and Documentation –Schemes for Import of Capital Goods–Procedures and Documentation for New/ Second-Hand Capital Goods.	12
IV	Export Incentive and cargo handling: Foreign Exchange Risks Nature of Risks, Cargo Insurance - Contract of Cargo Insurance, Procedures and Documentation for Cargo Loss Claims–Role and Schemes of ECGC of India and Commercial Banks, Quality Control and Pre-Shipment Inspection: Schemes Excise and Custom Clearance Regulations, Procedures and Documentation – Export Incentives.	12
V	Institutional Support Export/Trading/Star Trading/Superstar Houses - Objective Criteria and Benefits - Procedures and Documentation –Special Economic Zones: Objectives and Benefits – Introduction to Export Promotion Council (EPC) –Indian Trade Promotion Organization (ITPO).	12

Textbooks

1	Dr.SwapnaPillai, EXIM Procedures And Documentation, ShashiBhawan Publishing House, Chennai
2	C. Rama Gopal, EXIM Procedures, Documentation And Logistics, New Age International Publishers, New Delhi.
3.	Jain Khushpat.S, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
4.	Dr.ManishaPaliwal, EXIM Procedures, Niraliprakashan Publishing, Pune.
5.	Dr.Khushpat S. Jain, Dr. Apexa V. Jain, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai

Reference Books

1.	Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States
2.	P. Veera Reddy & P. Mamatha , Export Documentation, Commercial Law Publishers, New Delhi
3.	Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
4.	T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
5.	P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.

Web Resources

1	https://www.economicdiscussion.net/international-economics/export-documentation-and-its-types-with-specimens/4273
2	https://www.freightpros.com/blog/cargo-insurance/
3	https://www.investopedia.com/terms/s/sez.asp

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Acquainted with the knowledge on Export-Import Procedure	K1,K2
CO2	Identify export documentation procedure.	K3,K4, K6
CO3	Identify import documentation procedure.	K1,K2. K5
CO4	Familiarised with various incentives available for export.	K5. K6
CO5	Evaluate the various institutional support systems	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	3	2
CO2	3	2	3	2	3	2	3	2	3	3	2
CO3	3	2	3	2	3	2	3	2	3	3	2
CO4	3	2	3	2	2	2	3	2	3	3	2
CO5	3	2	3	2	2	2	3	2	3	3	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

B.Com.,

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
IV	23U4CMT4	வ்யாதுத் தமிழ் - 4	6	3

Nature of the Course

1. Employability Oriented வேலை வாய்ப்புச் சார்ந்தது		7. Addresses Professional Ethics தொழில் நெறிமுறைகளை நிறைவு செய்தல்	
2. Entrepreneurship Oriented தொழில் முனைவு சார்ந்தது		8. Relevant To Local Need உள்ளூர் தேவைகளோடு தொடர்புடையது	✓
3. Skill Development Oriented திறன்மேம்பாடு சார்ந்தது	✓	9. Relevant To Regional Need மண்டல அளவிலான தேவைகளோடு தொடர்புடையது	
4. Addresses Gender Sensitization பாலின உணர்திறன் பூர்த்தி செய்தல்		10. Relevant To National Need தேசிய அளவிலான தேவைகளோடு தொடர்புடையது	
5. Addresses Environment and Sustainability சுற்றுச் சூழல் மற்றும் நிலைத் தன்மை நிறைவு செய்தல்	✓	11. Relevant To Global Development Need உலக அளவிலான தேவைகளோடு தொடர்புடையது	
6. Addresses Human Values மனித மதிப்புகளை நிறைவு செய்தல்	✓		

Course Objectives

1. சங்க இலக்கியத்தின் சிறப்பையும், நாடகம் என்னும் இலக்கிய வகையின் தன்மையையும் அகத்திணை, புறத்திணை இலக்கணங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
2. தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்பக் கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.
3. சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்.
4. தமிழின் தொன்மையையும், செம்மொழித் தகுதியையும் அறிந்து கொள்ளுதல்.

Unit	Details	Hours
Unit-I	எட்டுத்தொகை 1 நற்றிணை (10, 14, 16), குறுந்தொகை (16, 17, 19, 20, 25, 29, 38, 44) கலித்தொகை (38, 51), அகநானூறு (15, 33, 55), புறநானூறு (37, 86, 112), பரிபாடல் - 55	18 Hrs
Unit-II	எட்டுத்தொகை 2 நெடுநல்வாடை-நக்கீரர்	18 Hrs
Unit-III	நாடகம் - சபாபதி-பம்மல் சம்பந்த முதலியார்	18 Hrs
Unit-IV	1. பாடம் தழுவிய இலக்கிய வரலாறு 2. பயணங்கள் தொடரும் - கேட்டிவி	18 Hrs
Unit-V	1. மொழிபெயர்ப்பு / கலைச்சொற்கள் 2. கொடுக்கப்பட்டுள்ள ஆங்கிலப்பகுதியைத் தமிழில் மொழிபெயர்த்தல் 3. அலுவலகத் கடிதம் - தமிழில் மொழிபெயர்த்தல்	18 Hrs

CO Number	CO Statement	Cognitive Level
CO1	சங்க இலக்கியத்தில் காணப்பெறும் வாழ்வியல் சிந்தனைகளை அறிந்து கொள்வர்.	K1, K2
CO2	தமிழின் தொன்மையையும், செம்மொழித் தகுதியையும் அறிந்து கொள்ளுதல்.	K2
CO3	நாடக இலக்கியம் மூலம் நடிப்பாற்றலையும், கலைத்தன்மையையும், படைப்பாற்றலையும் வளர்த்தல்.	K4
CO4	தமிழிலிருந்து அலுவலகக் கடிதங்களை மொழிபெயர்க்கும் அறிவைப் பெறுவர்.	K3
CO5	மொழியறிவோடு வேலை வாய்ப்பினைப் பெறுதல்.	K4

Text Books

1. தமிழ் இலக்கிய வரலாறு -செம்பதிப்பு- பெ.சுபாஷ் சந்திரபோஸ்

பார்வை நூல்கள்.

2. தமிழ் இலக்கிய வரலாறு - சிற்பி.பாலசுப்பிரமணியன்.
3. புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு - தமிழண்ணல்
4. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - எஃப்.பாக்கியமேரி

Web Resources

Related Online Contents (MOOC, SWAYAM, NPTEL, Websites etc.)

1. Tamil Heritage Foundation- www.tamilheritage.org <<http://www.tamilheritage.org>>
Tamil virtual University Library-
2. www.tamilvu.org/library
3. <http://www.virtualvu.org/library> Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com <<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- [tamilbooks downloads. blogspot.com](http://tamilbooksdownloads.blogspot.com)
7. Tamil Books on line- [books.tamil cube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

பொதுத்தமிழ் —4												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	2	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	3	3	2	2	2	3	3

B.Com.,

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CME4	PART - II GENERAL ENGLISH	6	3

Learning Objectives		
LO1	To make students realize the importance of resilience	
LO2	To enable them to become good decision makers	
LO3	To enable them to imbibe problem-solving skills	
LO4	To enable them to use tenses appropriately	
LO5	To help the student use English effectively at the work place.	
Unit No.	Unit Title & Text	No. of Periods for the Unit
I	GOALSETTING (UNICEF) Life Story From Chinese Cinderella–Adeline Yen Mah Why I Write- George Orwell Short Essay On Personal Mastery–Robin Sharma On the Love of Life – William Hazlitt	20
II	INTEGRITY Short Story The Taxi Driver – K.S. Duggal Kabuliwala -Rabindranath Tagore A Retrieved Reformation –O Henry Extract from a play The Quality of Mercy (Trial Scene from the Merchant of Venice - Shakespeare)	20
III	COPING WITH EMOTIONS Poem Pride – Dahlia Ravikovitch Phenomenal Woman – Maya Angelou Reader’s Theatre The Giant’s Wife A Tall Tale of Irel and–William Carleton The Princess and the God :A Tale of Ancient India	20
IV	Language Competency Sentences Simple Sentences Compound Sentences Complex Sentences Direct and Indirect Speech	15
V	Report Writing Narrative Report Newspaper Report Drafting Speeches Welcome Address Vote of Thanks	15

Course Outcomes

Course Outcomes	On completion of this course, students will;	
CO1	Determine their goals	PO1,PO7
CO2	Identify the value of integrity.	PO1,PO2,PO10
CO3	Deal with emotions.	PO4,PO6,PO9
CO4	Frame grammatically correct sentences	PO4,PO5,PO6
CO5	Write cohesive reports.	PO3,PO8

Text Books (Latest Editions)

1	Oxford Practice Grammar, John Eastwood, Oxford University Press
2	Cambridge Grammar of English, Ronald Carter and Michael McCarthy
3.	George Orwell Essays, Penguin Classics

Web Resources

1	http://www.gradesaver.com/George-orwell-essays/study/summary
2	O' Henry. A Retrieved Reformation. https://americanenglish.state.gov/files/ae/resource_files/a-retrieved-reformation.pdf
	Maya Angelou. Phenomenal Woman. https://www.poetryfoundation.org/poems/48985/phenomenal-woman
3	TheQuality of Mercy, https://poemanalysis.com
4	https://www.oxfordscholarlyeditions.com/display/10.1093/actrade/9780199235742.book.1/actrade-9780199235742-div1-106-WilliamHazlitt

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3–Strong, 2–Medium, 1–Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3
CO2	3	3	3	3
CO3	3	3	3	3
CO4	3	3	3	3
CO5	3	3	3	3
Weight age	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0

3– Strong, 2 –Medium, 1-Low

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CMCIM	INDUSTRY MODULE – CORPORATE ACCOUNTING – II	5	4

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To know the types of amalgamation
2. To gain an understanding about reconstruction
3. To know Final statements of banking companies
4. To understand the legal requirements of financial accounts
5. To have an insight on modes of winding up of a company

Unit	Content	Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	15
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	15
III	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non- Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration-Liquidator’s Final Statement of Accounts.	15
Total		75

Textbooks

1	S.P. Jain and K.L.Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3.	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4.	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5.	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Books

1.	B.Raman, Corporate Accounting, Taxmann, New Delhi
2.	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3.	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4.	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5.	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

Web Resources

1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	K1,K2
CO2	Apply and alter the share capital and internal reconstruction	K3,K4, K6
CO3	Do the accounting procedure of non-performing assets	K1,K2. K5
CO4	Give the consolidated accounts of holding companies	K5. K6
CO5	Prepare liquidator's final statements	K3,K6

Cognitive Level: **K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3		3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CMC7	E- COMMERCE	5	4

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To know the goals of Electronic commerce
2. To understand the various Business models in emerging E-commerce areas
3. To have an insight on the internet marketing technologies
4. To understand the benefits and implementation of EDI
5. To examine the ethical issues of E-commerce

SYLLABUS

Unit	Content	Hours
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	9
II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	9
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	9
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment	9

B.Com.,

	System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	9
Total		75

Textbooks

1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3.	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4.	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5.	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

Reference Books

1.	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2.	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3.	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4.	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5.	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

Web Resources

1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Understand the role and features of world wide web	K1,K2
CO2	Understand the Benefits and model of e-tailing	K3,K4, K6
CO3	Use the web enabled services	K1,K2. K5
CO4	Tackle the threats in internet security system	K5. K6
CO5	Know about the Ethical principles Privacy and Information Rights	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
III & IV	23U4CMA5	ALLIED - EXIM PROCEDURES AND DOCUMENTATION (NS)	3	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need		Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To impart knowledge on Export-Import Procedure
2. To understand export documentation procedure.
3. To understand import documentation procedure.
4. To acquire knowledge about various incentives available for export.
5. To be acquainted with the various institutional support systems

Unit	Content	Hours
I	Export-Import Procedure Procurement for Export–Planning and Methods of Procurement for Exports - Procurement Through Imports, Financing Import – Instruments and Related Procedures and Documentation; Custom Clearance of Import–Regulations, Procedure and Documentation.	12
II	Export Documentation Types of Documents – Characteristics and Relevance. An Introduction to Online Documentation. Getting Ready for Export Contract and Incoterms. Procuring and Processing of an Export Order. Methods and Terms of Payments for Exports–Documentary Credit and Collection Financing for Export Pre- and Post-Shipment Credit.	12
III	Import Documentation Duty Exemption Schemes -Objectives, Benefits, Procedures and Documentation –Schemes for Import of Capital Goods–Procedures and Documentation for New/ Second-Hand Capital Goods.	12
IV	Export Incentive and cargo handling: Foreign Exchange Risks Nature of Risks, Cargo Insurance - Contract of Cargo Insurance, Procedures and Documentation for Cargo Loss Claims–Role and Schemes of ECGC of India and Commercial Banks, Quality Control and Pre-Shipment Inspection: Schemes Excise and Custom Clearance Regulations, Procedures and Documentation – Export Incentives.	12
V	Institutional Support Export/Trading/Star Trading/Superstar Houses - Objective Criteria and Benefits - Procedures and Documentation –Special Economic Zones: Objectives and Benefits – Introduction to Export Promotion Council (EPC) –Indian Trade Promotion Organization (ITPO).	12

Textbooks

1	Dr.SwapnaPillai, EXIM Procedures And Documentation, ShashiBhawan Publishing House, Chennai
2	C. Rama Gopal, EXIM Procedures, Documentation And Logistics, New Age International Publishers, New Delhi.
3.	Jain Khushpat.S, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai
4.	Dr.ManishaPaliwal, EXIM Procedures, Niraliprakashan Publishing, Pune.
5.	Dr.Khushpat S. Jain, Dr. Apexa V. Jain, EXIM Procedures and Documentation, Himalaya Publishing House, Mumbai

Reference Books

1.	Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States
2.	P. Veera Reddy & P. Mamatha , Export Documentation, Commercial Law Publishers, New Delhi
3.	Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi.
4.	T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai.
5.	P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi.

Web Resources

1	https://www.economicdiscussion.net/international-economics/export-documentation-and-its-types-with-specimens/4273
2	https://www.freightpros.com/blog/cargo-insurance/
3	https://www.investopedia.com/terms/s/sez.asp

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Acquainted with the knowledge on Export-Import Procedure	K1,K2
CO2	Identify export documentation procedure.	K3,K4, K6
CO3	Identify import documentation procedure.	K1,K2. K5
CO4	Familiarised with various incentives available for export.	K5. K6
CO5	Evaluate the various institutional support systems	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	3	2
CO2	3	2	3	2	3	2	3	2	3	3	2
CO3	3	2	3	2	3	2	3	2	3	3	2
CO4	3	2	3	2	2	2	3	2	3	3	2
CO5	3	2	3	2	2	2	3	2	3	3	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CMA6	ALLIED - BUSINESS MATHEMATICS AND STATISTICS	3	3

Nature of the course

Employability Oriented	✓	Relevant to Local need		Addresses Gender Sensitization	
Entrepreneurship Oriented		Relevant to regional need		Addresses Environment and Sustainability	
Skill development Oriented	✓	Relevant to national need		Addresses Human Values	
		Relevant to Global development need	✓	Addresses Professional Ethics	

Course Objectives

The main objectives of this course are to:

- To introduce the concepts of correlation and regression.
- To impart the knowledge of spread of the distribution using measure of central tendency and dispersion.
- To teach the concepts of solution of system of linear equation by Cramer's rule.

SYLLABUS

Unit	Content	No. of Hours
I	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 (simple problems only). <i>Self-study: minor and cofactor</i>	15
II	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	15
III	Measures of Central Tendency: Arithmetic Mean (step deviation method excluded), Median, Mode, Geometric Mean and Harmonic Mean	15
IV	Measures of Dispersions: Range – Quartile deviation – mean deviation – standard deviation (Direct methods and simple problems only).	15
V	Correlation and Regression Analysis: Correlation – Karl Pearson coefficient of correlation – Spearman's rank correlation – Simple linear regression – two regression lines.	15

***Note:** Questions may be asked from the *Self-Study* content for only CIA test (Mid and End semesters) and **NOT** for the external (Semester Examinations)

Textbook:

1. **Business Mathematics and Statistics** (Part - I Business Mathematics), PA. Navaneethan, Jai Publishers, 2018.
2. **Business Mathematics and Statistics** (Part - II Business Mathematics), PA. Navaneethan, Jai Publishers, 2018.

Unit	Text Book	Chapter	Pages
I	1	Chapter: 4	147-173
II	1	Chapter: 3	104-126
III	1	Chapter: 7	159-181,196-209,212-227,251-260
IV	1	Chapter:4	301-328,331-332,336-337
V	2	Chapter 12,13	503-521,540-553

References:

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

Web Resources:

1. <https://www.cuemath.com/algebra/solve-matrices/>
2. <https://www.knowledgehut.com/blog/data-science/dispersion-in-statistics>

Pedagogy: Teaching / Learning methods:

Chalk and Board, Virtual Class room, LCD projector, Video Conference, Guest Lectures, Tutorial, Assignment, Seminar. Library, Net Surfing, NPTEL Course Materials, Use of Mathematical software.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember the knowledge about the concepts of matrix.	K1
CO2	Draw Venn diagram and use Venn diagram to solve problems, understand subsets and proper subsets that can be formed from a universal set	K6,K2
CO3	Analyze statistical data using measures of central tendency	K4
CO4	Analyze statistical data using measures of dispersions	K4
CO5	Use basic statistical methods such us Correlation and Regression	K3

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	3	2	3	3	3	2	3
CO2	3	2	3	3	3	3	2	2	3	3	3
CO3	3	3	3	2	3	3	2	2	3	3	1
CO4	2	3	3	1	2	3	3	3	2	1	2
CO5	3	1	2	2	3	3	1	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
IV	23U4CMSEC1	SKILL ENHANCEMENT COURSE - DIGITAL LITERACY IN COMMERCE	2	2

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	√
Relevant to regional need		Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	

Course Objectives

The main objectives of this course are:

1. To Understand the basics of Computer Network architecture,
2. To gain knowledge on Telephone systems using wireless network
3. To understand the concepts of data base management system, design simple Database models

SYLLABUS

Unit	Content	No. of Hours
I	Introduction to Computer Networks, Evolution of Networking, types of networks, Network devices - Modem, Ethernet card, RJ45, Repeater, Hub, Switch, Router, and Gateways, Identification of Nodes in a Network Communication, Internet, Web and the Internet of Things, Domain Name Systems. Security Aspects- Threats and Prevention, Malware - virus, Worms, Ransomware, Trojan, spyware, adware, key loggers, Modes of Malware distribution, Antivirus, HTTP vs HTTPS Firewall, Cookies, Hackers and Crackers,	15
II	Database Management Systems, Relational Data Model. Introduction to e-learning platforms such as Swayam, and MOOC. Virtual Meet: Technical Requirements, scheduling a meeting, joining virtual meet, recording the meeting, On line Forms: Creating questionnaire, Publishing questionnaire, conducting online responses, Analysing the responses, copying graphics into power point, Downloading the response to spread sheet. Introduction to societal impacts, Digital Foot prints, Digital Society and Netizen, Data Protection, E-waste, Impact on Health.	15

Pedagogy: Teaching / Learning methods
Lecture, Tutorial, Assignment, PPT presentation,

Course Outcomes

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

Textbooks	
1	A. S. Tanenbaum, “Computer Networks”, 4th Edition, Prentice-Hall of India, 2008.
2	F. Halsall, “Data Communications, Computer Networks and Open Systems”, Pearson Education, 2008
3	D. Bertsekas and R. Gallager, “Data Networks”, 2nd Edition, PHI, 2008.
4	Lamarca, “Communication Networks”, Tata McGraw- Hill, 2002
5	Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH
Reference Books	
1	Volker Lang, Digital Fluency: Understanding the basics of Artificial Intelligence, Block chain technology, Quantum Computing and their applications for Digital Transformation, 1st Edition, Apress Publications, 2021
2	.S. B. Ramoshi and S.P. Sajjan, Digital Fluency, 1st Edition, Karnataka, Ekalavya E-educate, 2021.
3	Eric Downey, Fundamentals, Applications and Emerging Technologies, Create space Independent Publications, 2017
4	Chris Hackett, The Big Book of Maker Skills (Popular Science): Tools & Techniques for Building Great Tech Projects Flexi bound, Weldon Owen, Illustrated edition, 2014.
5	B. A. Forouzan, “Data Communications and Networking”, Tata McGraw Hill, 4th Edition, 2017
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://en.wikipedia.org/wiki/Computer_network
2	https://citationsy.com/styles/computer-networks
3	http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html

CO Number	CO Statement	Cognitive Level
CO1	understand network security and define various protocols such as FTP, HTTP, Telnet, DNS	K2, K3
CO2	Understand the various basic concepts of Data Base System. Difference between file system and DBMS and compare various data models.	K3, K5

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CMC8	COST ACCOUNTING – I	5	5

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need		Entrepreneurship Oriented		Addresses Gender Sensitization	√
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile Cost accounts.
3. To gain knowledge regarding valuation methods of material.
4. To familiarize with the different methods of calculating labour cost.
5. To know the apportionment of Overheads.

SYLLABUS

Unit	Content	Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.	15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of	15

B.Com.,

	absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	
Total		75

Textbooks

1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3.	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4.	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5.	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

Reference Books

1.	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2.	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3.	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4.	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5.	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

Web Resources

1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall the various concepts of cost accounting	K1,K2
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K3,K4, K6
CO3	Analyse the various valuation methods of issue of materials.	K1,K2. K5
CO4	Examine the different methods of calculating labour cost.	K5. K6
CO5	Critically evaluate the apportionment of Overheads.	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CMC9	BANKING LAW AND PRACTICE	5	5

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented		Addresses Gender Sensitization	√
Relevant to regional need		Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

SYLLABUS

Unit	Content	Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.	15
II	RBI Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries - Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital	15

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	adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.	
III	Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition –Objectives-Crossing and negotiability-Consequences of Crossing.	15
IV	Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty – RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.	15
V	E-Banking Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking.Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning- Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS)Difference between NEFT & RTGS-Meaning- Steps–Benefits-Monetary policies- final sector reforms-Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.	15
Total		75

Textbooks

1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3.	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4.	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5.	K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

Reference Books

1.	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2.	KataitSanjay , Banking Theory and Practice, Lambert Academic Publishing,
3.	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4.	William Amasa Scott, Money And Banking: An Introduction To The Study Of

B.Com.,

	Modern Currencies, Kesinger publication, USA
5.	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

Web Resources

1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1,K2
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	K3,K4, K6
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	K1,K2. K5
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K5. K6
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CMC10	INCOME TAX THEORY, LAW AND PRACTICE- I	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the basic concepts & definitions under the Income Tax Act, 1961.
2. To compute the residential status of an assessee and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

SYLLABUS

Unit	Content	Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.	15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.	15

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V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	15
Total		75

Textbooks

1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3.	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4.	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5.	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

Reference Books

1.	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2.	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3.	Vinod K. Singhanian, Students Guide to Income Tax.,U.K. Bharghava Taxman.
4.	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5.	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Web Resources

1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1,K2
CO2	Assess the residential status of an assessee& the incidence of tax.	K3,K4, K6
CO3	Compute income of an individual under the head salaries.	K1,K2. K5
CO4	Ability to compute income from house property.	K5. K6
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CMEL1A	MAJOR ELECTIVE – I ENTREPRENEURIAL DEVELOPMENT	4	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To know the meaning and characteristics of entrepreneurship
2. To identify the various business opportunities
3. To understand the Process of setting up an enterprise
4. To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
5. To develop an understanding of the role of MSME in economic growth

SYLLABUS

Unit	Content	Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	
III	Setting Up an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	

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IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	
Total		75

Textbooks

1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3.	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4.	Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5.	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

Reference Books

1.	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2.	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3.	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4.	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5.	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

Web Resources

1	https://www.interaction-design.org/literature/topics/design-thinking
2	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3	http://www.msme.gov.in/

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

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Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Identify the various traits of an entrepreneur	K1,K2
CO2	Turn ideas into business opportunities	K3,K4, K6
CO3	Do feasibility study before starting a project	K1,K2. K5
CO4	Identify the sources of funds for funding a project	K5. K6
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CMEL1B	MAJOR ELECTIVE – I INDIRECT TAXATION	4	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need		Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To get introduced to indirect taxes
2. To have an overview of Indirect taxes
3. To be familiar the CGST and IGST Act
4. To learn procedures under GST
5. To gain knowledge about Customs Duty.

SYLLABUS

Unit	Content	Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.	12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India–History of GST in India –Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.	12
III	CGST ACT 2017 & IGST Act Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.	12

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IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	Customs Duty 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	12
Total		75

Textbooks

1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3.	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4.	CA. Pushendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

Reference Books

1.	V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2.	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3.	V.S. Datey, All About GST, Taxmann Publications, New Delhi.
4.	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

Web Resources

1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Acquaintance with Indirect tax laws	K1,K2
CO2	Exposed to the overview of GST.	K3,K4, K6
CO3	Apply provisions of CGST and IGST	K1,K2. K5
CO4	Summarise procedures of GST	K5. K6
CO5	Discuss aspects of Customs Duty in India	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CMEL2A	MAJOR ELECTIVE - II HUMAN RESOURCE MANAGEMENT	4	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need		Skill development Oriented		Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand aspects relating to Human resource management
2. To know strategies relating to Human Resource management
3. To be acquainted with Industrial Relations Policy.
4. To learn about organisation culture
5. To assimilate knowledge on employee welfare.

SYLLABUS

Unit	Content	Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.	12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.	12

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IV	Organisational Development Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining	12
V	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.	12
Total		60

Textbooks

1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3.	Sunil Lalla and NehaShukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4.	P.SubbaRao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

Reference Books

1.	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2.	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3.	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4.	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

Web Resources

1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall concepts of Human resource management	K1,K2
CO2	Choose appropriate strategies for human resource management	K3,K4, K6
CO3	Compare and contrast various industrial relations policy.	K1,K2. K5
CO4	Determine appropriate organisation culture.	K5. K6
CO5	Formulate strategies for employee welfare.	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CMEL2B	MAJOR ELECTIVE – II FINANCIAL SERVICES	4	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need		Entrepreneurship Oriented	√	Addresses Gender Sensitization	√
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To impart knowledge on the role and function of the Indian financial system.
2. To enrich their knowledge on key areas relating to management of financial products and services
3. To familiarize students about Venture Capital, Leasing.
4. To make them understand the Credit Rating system.
5. To provide insights into mutual funds and the operation of NSDL and CSDL.

SYLLABUS

Unit	Content	Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	12
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	12
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	12

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IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	12
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	12
Total		60

Textbooks

1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3.	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4.	E. Dharmaraj, Financial Services, S.Chand, New Delhi.

Reference Books

1.	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2.	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3.	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4.	B. Santhanam, Financial Services, Margham Publications, Chennai.

Web Resources

1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Summarise the role and function of the financial system	K1,K2
CO2	Gain practical knowledge on key areas relating to management of financial products and services	K3,K4, K6
CO3	Familiarize students about Venture Capital, Leasing.	K1,K2. K5
CO4	Infer the importance of the Credit Rating system.	K5. K6
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

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Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

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Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
V	23U5CMNME	NON MAJOR ELECTIVE - FUNDAMENTALS OF BANKING	2	2

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

SYLLABUS

Unit	Content	Hours
I	Meaning, Definition of bank and banking - significance, Evolution of Banking - Banking system in India: Central Bank of India - Commercial Banks - Indigenous bankers - Women bank - Payments bank - Small Finance banks - Regional Rural Banks - Foreign banks - Private sector banks - Development banks: Industrial and Agriculture development Banks – Banking sector reforms - Post reforms Position - Impact of reforms.	6
II	Traditional banking vs e-banking, Electronic Delivery channels - Debit and Credit cards - Smart Card – ATM - Types of ATM: White label, Brown label, Green label, Orange label, Pink label ATM - Facets of e-banking – E - banking transactions - Truncated cheque and electronic cheque - Mobile banking - Electronic Fund Transfer: Interbank funds Transfer Processor (IFTP), Immediate payment service (IMPS) – National Electronic Fund Transfer (NEFT) and Real Time Gross Settlement (RTGS) – Difference between IMPS, RTGS, NEFT. UPI and Mobile Wallets. Virtual currency - Crypto currency - Bit coin.	6

Textbooks

1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata

B.Com.,

4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

Reference Books

1.	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2.	Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3.	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4.	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

Web Resources

1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1, K2, K4
CO2	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K2, K3, K5, K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	1	3	3	3	2	2	2
CO2	3	3	2	3	3	3	3	3	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CMC12	COST ACCOUNTING – II	6	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the standards in Cost Accounting
2. To know the concepts of contract costing.
3. To be familiar with the concept of process costing.
4. To learn about operation costing.
5. To gain insights into standard costing.

SYLLABUS

Unit	Content	Hours
I	Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	18
II	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.	18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.	18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing– Simple Problems.	18

B.Com.,

V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18
Total		90

Textbooks

1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3.	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4.	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5.	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

Reference Books

1.	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2.	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3.	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4.	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5.	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.

Web Resources

1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall standards in cost accounting	K1,K2
CO2	Apply the knowledge in contract costing	K3,K4, K6
CO3	Analyze and assimilate concepts in process costing	K1,K2. K5
CO4	Understand various bases of classification cost and prepare operating cost statement.	K5. K6
CO5	Set up standards and analyse variances.	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

B.Com.,

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CMC13	MANAGEMENT ACCOUNTING	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented		Addresses Environment and Sustainability	
Relevant to Global need				Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand basics management accounting
2. To know the aspects of Financial Statement Analysis
3. To familiarize with fund flow and cash flow analysis
4. To learn about budgetary control
5. To gain insights into marginal costing.

SYLLABUS		
Unit	Content	Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance-Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.	18
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement-Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash	18

B.Com.,

	Flows - Operating, Financing and Investing Cash Flows.	
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	18
V	Marginal Costing: Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.	18
Total		75

Textbooks

1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3.	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4.	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5.	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

Reference Books

1.	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2.	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3.	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4.	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5.	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

Web Resources

1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall basics in management accounting	K1,K2
CO2	Apply the knowledge of preparation of Financial Statements	K3,K4, K6
CO3	Analyse the concepts relating to fund flow and cash flow	K1,K2. K5
CO4	Evaluate techniques of budgetary control	K5. K6
CO5	Formulate criteria for decision making using principles of marginal costing.	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CMC14	INCOME TAX THEORY, LAW AND PRACTICE – II	5	5

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	

Course Objectives

The main objectives of this course are:

1. To understand provisions relating to capital gains
2. To know the provisions for computation of income from other sources.
3. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
4. To learn about assessment of individuals
5. To gain knowledge about assessment procedures.

SYLLABUS

Unit	Content	Hours
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	18
II	Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.	18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	18
IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).	18

V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)	18
Total		75

Textbooks

1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3.	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4.	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5.	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference Books

1.	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2.	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3.	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4.	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5.	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Web Resources

1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Remember and recall provisions on capital gains	K1,K2
CO2	Apply the knowledge about income from other sources	K3,K4, K6
CO3	Analyse the set off and carry forward of losses provisions	K1,K2. K5
CO4	Learn about assessment of individuals	K5. K6
CO5	Apply procedures learnt about assessment procedures.	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze;

K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CMEL3A	MAJOR ELECTIVE – III FINANCIAL MANAGEMENT	5	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need		Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To introduce the concept of financial management.
2. To learn the capital structure theories.
3. To gain knowledge about techniques in capital budgeting
4. To learn about dividend payment models.
5. To understand the needs and calculation of working capital in an organization.

SYLLABUS

Unit	Content	Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.	15
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.	15
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -	15

B.Com.,

IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.	15
V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.	15
Total		75

Textbooks

1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3.	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4.	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5.	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books

1.	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2.	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3.	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

Web Resources

1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Recall the concepts in financial management.	K1,K2
CO2	Apply the various capital structure theories.	K3,K4, K6
CO3	Apply capital budgeting techniques to evaluate investment proposals.	K1,K2. K5
CO4	Determine dividend pay-outs.	K5. K6
CO5	Estimate the working capital of an organization.	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CMEL3B	MAJOR ELECTIVE – III LOGISTICS AND SUPPLY CHAIN MANAGEMENT	5	3

Nature of the course

Relevant to Local need		Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need		Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To understand the origin and principles of logistics management
2. To know the types of inventory control
3. To gain insight on the importance of supply chain management
4. To identify the Key Enablers in Supply Chain Improvement
5. To analyse the SCOR model

SYLLABUS

Unit	Content	Hours
I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	15
II	Transportation and Distribution Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 st Century.	15
III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15

B.Com.,

IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	Aligning the Supply Chain with Business Strategy SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
Total		75

Textbooks

1	G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3.	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4.	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5.	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

Reference Books

1.	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2.	Christopher Martin, Logistics and Supply Chain Management: Creating Value– Adding Networks, FT Press, New Jersey, USA.
3.	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4.	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5.	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.

Web Resources

1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Examine the importance of Customer Service in Logistics Management	K1,K2
CO2	Develop an understanding on the Distribution Channel Management	K3,K4, K6
CO3	Interpret the Global applications of supply chain management	K1,K2. K5
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	K5. K6
CO5	Identify the conflict resolution strategies	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate; **K6** – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CMEL4A	MAJOR ELECTIVE – IV COMPUTER APPLICATION IN BUSINESS	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need		Skill development Oriented	√	Addresses Environment and Sustainability	√
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To apply various terminologies used in the operation of computer systems in a business environment.
2. To Understand the basic concepts of a word processing package
3. To apply the basic concepts of electronic spread sheet software in business.
4. To Understand and apply the basic concepts of PowerPoint presentation.
5. To generate electronic mail for communicating in an automated office for business environment.

SYLLABUS

Unit	Content	Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	15

V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15
Total		75

Textbooks

1	R Parameswaran , Computer Application in Business - S. Chand Publishing, UP.
2	Dr. SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications, UP.
3.	MansiBansal , Sushil Kumar Sharma , Computer Application In Business ,Mumbai, Maharashtra.
4.	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5.	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books

1.	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2.	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3.	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4.	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5.	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.

Web Resources

1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Recall various techniques of working in MS-WORD.	K1,K2
CO2	Prepare appropriate business document.	K3,K4, K6
CO3	Create - Presentation for Seminars and Lecture.	K1,K2. K5
CO4	Understanding various tools used in MS-EXCEL.	K5. K6
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.	K3,K6

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze; K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CMEL4B	MAJOR ELECTIVE – IV BASICS OF MS EXCEL	5	3

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To introduce students to Excel as an important tool in business applications
2. To familiarize them with the features and functions of a spread sheet.
3. To understand the concepts of accounting, reporting and analysis using spread sheet.
4. To Construct formulas, including the use of built-in functions, and relative and absolute reference
5. To develop various applications using MS-Excel.

SYLLABUS		
Unit	Content	Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	15

IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15
Total		75

Textbooks

1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3.	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4.	Greg Harvey, Excel 2016 for Dummies, Chennai.
5.	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.

Reference Books

1.	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2.	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3.	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4.	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.

Web Resources

1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Develop And Apply Fundamental Spread Sheet Skills.	K1,K2
CO2	Understanding Various Tools Used In Ms-Excel.	K3,K4, K6
CO3	Knowledge On Various Statistical Tests in Ms-Excel.	K1,K2. K5
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	K5. K6
CO5	Develop Trending Application Using MS-Excel	K3,K6

Cognitive Level: K1 - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze;

K5 – Evaluate; **K6** – Create

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Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;
1 - Weakly Correlated; 0 – No correlation

Semester	Course Code	Course Title	Hours of Teaching / Cycle	No. of Credits
VI	23U6CMSEC2	SKILL ENHANCEMENT COURSE - AUDITING AND CORPORATE GOVERNANCE	2	2

Nature of the course

Relevant to Local need	√	Employability Oriented	√	Addresses Professional Ethics	√
Relevant to national need	√	Entrepreneurship Oriented	√	Addresses Gender Sensitization	
Relevant to regional need	√	Skill development Oriented	√	Addresses Environment and Sustainability	
Relevant to Global need	√			Addresses Human Values	√

Course Objectives

The main objectives of this course are:

1. To enable students to understand process of auditing and its classification.
2. To impart knowledge on internal check and internal control.
3. To illustrate the role of auditors in company.
4. To help students understand the framework, theories and models of Corporate Governance.
5. To provide insights into the concept of Corporate Social Responsibility

SYLLABUS

Unit	Content	Hours
I	<p>Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.</p> <p>Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.</p>	6
II	<p>Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.</p> <p>Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.</p>	6

Textbooks

1	DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3.	Dr.T.R. Sharma, Dr. GauravSankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra
4.	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

Reference Books

1.	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2.	Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra
3.	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4.	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

Web Resources

1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

Pedagogy: Teaching / Learning methods

Chalk and Talk, Lecture, Tutorial, Assignment, Quiz, Group Discussion, and Seminar.

Course Outcomes

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

CO Number	CO Statement	Cognitive Level
CO1	Define auditing and its process. Compare and contrast essence of internal check and internal control.	K1,K2, K4
CO2 CO5	Define the concept of Corporate Governance. Appraise the implications of Corporate Social Responsibility	K5. K6, K3,

Cognitive Level: K1 - Remember; K2 - Understanding; K3 - Apply; K4 - Analyze;

K5 – Evaluate; K6 – Create

Mapping of Course Outcomes with Programme Outcomes and Programme Specific Outcomes.

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	3	3	3	3	3	3	3	2	3
CO 2	3	3	3	3	3	2	3	2	3

3 - Strongly Correlated; 2 - Moderately Correlated;

1 - Weakly Correlated; 0 – No correlation