



DEPARTMENT OF COMMERCE

Pope's College (Autonomous), Sawyerpuram
Accredited by NAAC – II Cycle with 'A' Grade
(CGPA:3.28)



Vision:

Inspire and empower the learners to become innovative and engage them with required manpower skills to face the global competition.

Mission:

Grooming students to become a truly global personality and equipped the with the modern world challenges.

Pope's College (Autonomous)

Accredited by NAAC – II Cycle with 'A' Grade (CGPA 3:28)

Sawyerpuram

Department of Commerce

Syllabus for UG Course



**For those who Joined from
2021– 2022 onwards**

B.Com – Programme Description

DEPARTMENT OF COMMERCE

PROGRAMME OUTCOME (PO)

PO No.	Upon completion of B.Com Degree Programme, the graduates will be able to:
PO – 1	gain theoretical and practical exposure in commerce sectors which includes Accounts, Marketing, Management, Economics, Environment, Direct & Indirect tax, etc.
PO – 2	develop communication skills and builds confidence to face the modern-day challenges of the corporate world, because of, the curriculum offers a number of specializations.
PO – 3	make decisions at personal & professional levels.
PO – 4	get entrepreneurial skills, so they can grow independently to start their own Business.
PO – 5	strengthen their capacities in various areas of costing, banking and industry aiming towards holistic development of learners.
PO - 6	get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company and other profession.
PO - 7	do higher education and advance research in the field of commerce and finance.

Programme Specific Outcomes (PSOs)

PSO No.	Upon completion , students of B.Com Degree Programme, the graduate will be able to:	PO-Mapped
PSO - 1	get the knowledge, skills and attitudes during the end of the B.Com degree course.	PO – 2 & P O - 4
PSO - 2	turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.	PO - 5
PSO - 3	prove themselves in different professional exams like C.A. , ICWA, C S, CMA, MPSC, UPSC.	PO – 7
PSO - 4	learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge of their future careers in business.	PO – 5
PSO - 5	gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.	PO - 1
PSO - 6	recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.	PO - 6
PSO - 7	acquire the knowledge, skill in different areas of communication, decision making, innovations and problem in solving day to day business activities.	PO - 4
PSO - 8	acquire the skills like effective communication, decision making, problem solving in day to day business affairs.	PO – 2
PSO - 9	involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.	PO - 1
PSO - 10	acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.	PO - 7

Department of Commerce
Pope's College, Sawyerpuram
Under-Graduate Programme in Commerce
Structure of the Curriculum

Parts of the Curriculum	No. of courses	Credits
Part – I : Language	2	8
Part – II : English	2	8
Part – III Major		
Core	18	82
Discipline Specific Elective	3	12
Allied	4	12
Group Project	1	04
Part –IV		
AECC	2	04
Generic Elective	2	04
SEC	3	06
Part – V		
Extension Activities		02
Professional English for Commerce and Management		02
MOOCs		01
Gender Studies		01
Extra Course		02
Total		148

AECC - Ability Enhancement Compulsory Course

GEC - Generic Elective Course

SEC - Skill Enhancement Course

DSEC - Discipline Specific Elective Course

MOOCs - Massive Open Online Courses



Department of Commerce
Pope's College (Autonomous), Sawyerpuram
 Accredited by NAAC – II Cycle with 'A' Grade (CGPA:3.28)



B.Com – Programme Description

(For the Students Admitted from the year 2021 – 2022 Onwards)

Se m	Pa rt	Course	Course Code	Course Title	Hrs / Week	Credits	Marks		
							CIA	ESA	Total
I	I	Language		Tamil	06	04	25	75	100
	II	Language		English	06	04	25	75	100
	III	Core – 1		Financial Accounting I	06	05	25	75	100
		Core – 2		Business Organization	06	05	25	75	100
		Allied – 1		Business Economics	04	03	25	75	100
	IV	AECC -1		Environment al Studies	02	02	25	75	100
	V	Extension Activities		NSS/NCC/Y RC	-	-			
				Professional English for Commerce and Management	02(Out side the working hours)	01			
II	I	Language		Tamil	06	04	25	75	100
	II	Language		English	06	04	25	75	100
	III	Core – 3		Financial Accounting II	06	05	25	75	100
		Core – 4		Business Management	06	05	25	75	100
		Allied – 2		Modern Marketing	04	03	25	75	100
	IV	AECC -2		Value Based Education	02	02	25	75	100
	V	Extension Activities		NSS/NCC/Y RC	-	01			
				Professional English for Commerce and Management	02(Out side the working hours)	01			
III	III	Core – 5		Advanced Accounting-I	06	04	25	75	100

		Core – 6		Business Statistics	06	04	25	75	100
		Core – 7		Banking Theory Law & Practice	05	04	25	75	100
		Core – 8		Business Communication	05	04	25	75	100
		Allied – 3		Company Law	04	03	25	75	100
	IV	SEC 1		Soft Skills/Yoga/Field Visit	02	02	25	75	100
		Generic Elective -1		Introduction to Accounting	02	02	25	75	100
				Consumer Awareness					
	V	Extension Activities		NSS/NCC/Y RC	-	-			
IV				MOOCs	-	-			
	III	Core – 9		Advanced Accounting II	06	04	25	75	100
		Core – 10		Business Mathematics	06	04	25	75	100
		Core – 11		Indirect Taxes	05	04	25	75	100
		Core – 12		Entrepreneurship Development	05	04	25	75	100
		Allied – 4		Office Automation	04	03	25	75	100
	IV	SEC 2		Computer for Digital Era	02	02	25	75	100
		Generic Elective – 2		Financial Accounting	02	02	25	75	100
				Human Rights					
	V	Extension Activities		NSS/ NCC/ YRC	-	01			
V				MOOCs	-	01			
	III	Core – 13		Corporate Accounting	06	05	25	75	100
		Core – 14		Cost Accounting	06	05	25	75	100
		Core – 15		Business Law	06	05	25	75	100
		Discipline		Income Tax,	05	04			

		Specific Elective -1		Law & Practice I					
				Office Management					
				Service Marketing Theory					
		Discipline Specific Elective- 2		Business Research Methodology	05	04	25	75	100
				Auditing					
				Customer Relationship Management					
	IV	SEC-3		Personality Development / Youth Leadership/ Effective Communication	02	02	25	75	100
		Extra Course		Career planning		02			
				International Trade					
	V	Gender Study				01			
VI	III	Core – 16		Advanced Corporate Accounting	06	05	25	75	100
		Core – 17		Management Accounting	06	05	25	75	100
		Core – 18		Industrial Law	06	05	25	75	100
		Discipline specific Elective – 3		Income Tax, Law & Practice II	06	04	25	75	100
				E- Commerce					
				Creative & Innovative Management					
		Group Project		Project	06	04	25	75	100
				Total		148			

PC/ 2021-2022 UG /Part - III/ B.Com / Semester – I

Core	Sub		Hrs./	Credits
1	Code	FINANCIAL ACCOUNTING – I	Week	
			6	5

Course Objectives:

1. To familiarized the students with the basic accounting principles, methods and concepts.
2. To enhances the students to know about single entry and double entry system.
3. To classify the methods of providing depreciation.
4. To enable the students to gain knowledge about to prepare final accounts.
5. To give knowledge about accounts of non-trading concern.

Unit I Fundamentals of Accounting: (20 Hours)

Accounting – Definition – Branches of Accounting – Functions of Accounting
Advantages Limitations – Accounting Principles – Concepts – International Accounting
Standard (IAS)-1 and Conventions IAS-1,IAS-5 – Preparation of Journal Ledger– Subsidiary
Books – Trial balance.

Unit II Single Entry System: (10 Hours)

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs
Method - Conversion Method – Difference between Single entry and Double entry System.

Unit III Depreciation Accounting: (20 Hours)

Depreciation IAS-4 & Accounting Standard (AS)-6 – Meaning – Causes – Types –
Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method
– Insurance Policy Method –Accounting for change of methods of Depreciation.

Unit IV Final Accounts: (20 Hours)

Final Accounts – Trading and Profit & Loss Account – Balance Sheet – Adjustment
Entries – Provision for Bad and Doubtful Debts – Provision for Discount on Debtors and
Creditors.

Unit V Non – Trading Concern: (20 Hours)

Accounts of Non-Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Theory 40% and Problem 60%

Text Book:

Dr.M.A.Arulanandam&Dr.K.S. Raman, Advanced Accountancy, Vol- I, Himalaya Publishing House, Mumbai, 2018, 7th revised edition.

Reference Books:

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, NewDelhi, 19th revised edition,2017.
2. T.S.Reddy&A. Murthy Advanced Accountancy, Margham Publications,Chennai, 6th revised edition, 2016.
3. An Introduction to accountancy – S.N.Maheswari, Vikas Publishing House ,2018.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand the concept of fundamental aspects of financial accounting.
CO2	Acquire knowledge about single entry system.
CO3	Study various depreciation methods like, straight line method, written down value method, annuity method and etc.
CO4	Summarize the final accounts of trading concern to deal with adjustment in final accounts.
CO5	Prepare the final accounts of non trading organization.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5	PSO-6	PSO-7	PSO-8	PSO-9	PSO-10
CO1	3	3	2	2	3	2	3	3	3	3
CO2	2	3	3	2	3	2	3	3	3	3
CO3	2	3	2	2	3	2	3	3	3	3
CO4	3	2	3	2	3	3	3	2	3	3
CO5	3	2	3	2	3	2	3	3	3	3
TOTAL	13	13	13	10	15	11	15	14	15	15
AVERAGE	2.6	2.6	2.6	2.0	3.0	2.2	3.0	2.8	3.0	3.0

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – I

Core	Sub Code	BUSINESS ORGANISATION	Hrs./ Week	Credits:
2			6	5

Course Objectives:

1. To gain Knowledge about Business, Profession and Employment.
2. To understand the different forms of Business Organizations.
3. To know about Partnership Firm and Business Environment.
4. To gain a complete knowledge of Company Form of Business Organization and Internal Business Environment.
5. To know the importance of Co-operative Society and External Business Environment.

Unit I Nature and scope of Business: (20 Hours)

Meaning of Business - Nature and scope of Business - Concept of Business - human occupations - Profession, Employment and business - Divisions of business - Industry and Commerce - Business system - Objectives of business - Essentials of a successful business - Qualities of a good business man.

Unit II Forms of Business Organization: (20 Hours)

Types of Business organizations - Sole proprietorship- Partnership- Limited Liability Partnership - Joint Stock company - Co-operatives – Non-profit business organizations under the Societies Act and Trusts - Public sector - business units - Public utilities - Unique features of each one and their merits and demerits.

Unit III Partnership Firm: (15 Hours)

Partnership - Kinds of partners - Basic legal requirement in registration of partnership firm - Comparison with sole proprietorship - Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership - Components of Business Environment – Economic, Contemporary, Value System, ethics etc.,

Unit IV Company Form of Business Organization: (15 Hours)

Company - Private Company - Public company - Comparison with partnership firm-
Multinational Companies – Meaning – Definition – Advantages - Disadvantages Features- Impact
of Multinational Companies in India – Management of Internal Environmental factors by various
forms of Business Organization.

Unit V Co-operative Organizations:

(20 Hours)

Co-Operative Organization - Formation of Co-operative organization under the Societies
– Registration Act –Public Enterprises and Public Utilities - Management of Cooperative
organizations - Co-operatives versus Companies -Cooperatives versus Partnership- Types of Co-
operatives - Co-operative Movement in India – Management of External Environmental factors by
various forms of Business Organization.

Theory 100%

Text Book:

C.R Basu, Business Organization and Management, Mc Graw Hill Education, 1st July 2017.

Reference books:

1. Dr. Padmakar Asthana & Dr. I.M. Sahai, Business Organisation, SabithyaBhavwani publication, Agra.
2. T.N. Chhabra, Business Organization and Management, Sun India Publications, 2nd Edition 2020.
3. R.K. Singla, Business Organization and Management, V.K. Global Publications, 2020th Edition.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand the concept of business, profession and employment.
CO2	Distinguish the different forms of Business Organizations.
CO3	Acquaint with Partnership Firms.
CO4	Distinguish different types of companies.
CO5	Familiarize with the Role of Co-operative Societies in the Economic development of poor people.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	3	3	2	2	3	2	2	2
CO2	2	2	2	2	2	2	3	3	2	2
CO3	2	2	3	2	3	2	2	3	3	2
CO4	3	2	2	3	2	3	2	2	3	2
CO5	2	2	3	3	3	3	3	2	2	2
TOTAL	11	10	13	13	12	12	13	12	12	10
AVERAGE	2.2	2.0	2.6	2.6	2.4	2.4	2.6	2.4	2.4	2.0

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – I

Allied	Sub		Hrs./	Credits
1	Code	BUSINESS ECONOMICS	Week	
			4	3

Course Objectives:

1. To know about the significance of Business Economics.
2. To identify the role of demand and price elasticity in a market economy.
3. To gain know about production analysis.
4. To study about the supply and cost analysis
5. To acquire knowledge about price and output decision in various market forms.

Unit I Introduction of Economics and Business Economics: (12 Hours)

Meaning - Nature and Significance of Economics – subject matter of Economics – Nature and significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II Consumption and Demand analysis: (10 Hours)

Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: (14 Hours)

Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis:**(10 Hours)**

Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V Price and output decisions in various market forms:**(14 Hours)**

Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Theory 100%**Text Book:**

Business Economics – D.D Chaturvedi – Scholar Tech Press – 2018, Edition.

Reference Books:

1. Business Economics – H.I Ahuja – S.Chand, 2016, Edition.
2. Business Economics – S.K. Agarwal – S.Chand, 2018 Edition.
3. Business Economics – T. Aryamala, Vijay Nicole Impints Pvt Ltd, 2014.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand the concept of business economics.
CO2	Know about the consumption and demand analysis in market economics.
CO3	Understand the production analysis and Law of variables.
CO4	Understand the knowledge in supply and cost analysis.
CO5	Know about the price and output decision in various market forms.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	2	2	3	3	3	3	2	2
CO2	2	2	3	2	2	2	3	3	2	3
CO3	2	2	2	3	2	3	2	3	3	2
CO4	2	3	3	3	2	2	2	3	2	3
CO5	2	2	2	2	2	3	2	3	3	2
TOTAL	11	11	12	14	11	13	12	15	12	12
AVERAGE	2.2	2.2	2.4	2.0	2.2	2.6	2.4	3.0	2.4	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – II

Core	Sub Code	FINANCIAL ACCOUNTING – II	Hrs./ Week	Credits
3			6	5

Course Objectives:

1. To study about consignment account.
2. To know the differences between consignment and joint venture.
3. To study about average due date and account current.
4. To acquire knowledge about branch accounting and its types.
5. To have proper idea about hire purchase and installment systems.

Unit I: Consignment Account: (18 Hours)

Meaning - Difference between Consignment and Sale – Account Sale - Valuation of unsold Stock on consignment – Goods sent on Invoice Price – Normal and Abnormal Loss.

Unit II: Joint Venture: (15 Hours)

Joint Venture – Difference between Consignment and Joint Venture – Maintaining a joint venture account and other co-ventures Account in his own Books of Account – Memorandum joint venture Method - Separate Books.

Unit III: Average Due Date and Account Current: (17 Hours)

Average Due Date – Meaning Steps Involved in Calculating Average Due Date - Preparation of Account Current – Meaning – Methods – Forward Method – Backward Method – Daily Balance Method.

Unit IV: Branch Accounting: (20 Hours)

Branch Accounting - Needs – Types of Branches – Accounting of Various types of Dependent Branches – Debtors System – Final Account System – Stock and Debtors System – Wholesale Branch System – Independent Branches – Accounting Treatment - Inter Branch Transaction - Incorporating of Branch Trial Balance in the Head Office Books.

Unit V: Hire Purchase and Installment Systems:**(20 Hours)**

Definition – various terms – Right of the hirer to purchase with rebate – Accounting procedure – Calculation of Interest – Calculation of Cash Price – Accounting Treatment –Return of Goods – Hire Purchase Trading Account – Stock in Debtors Method – Installment Purchase system.

Theory 40% and Problem 60%**Text Book:**

Dr.M.A.Arulanandam &Dr.K.S. Raman, Advanced Accountancy, Vol- I, Himalaya Publishing House, Mumbai, 2018, 7th revised edition.

Reference Books:

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, NewDelhi, 19th revised edition, 2017.
2. T.S.Reddy&A. Murthy Advanced Accountancy, Margham Publications,Chennai, 6th revised edition, 2016.
3. An Introduction to accountancy – S.N.Maheswari, Vikas Publishing House ,2018.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand the concept of fundamental aspects of financial accounting.
CO2	Acquire knowledge about single entry system.
CO3	Know about the Average Due Date.
CO4	Know about the loss of stock and loss of profit under insurance claims.
CO5	Evaluate the process of royalties with minimum rent, short working sand sub-lease.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	2	2	3	3	2	3	3	3
CO2	3	3	3	2	3	2	3	3	3	2
CO3	2	2	2	3	3	2	3	3	2	3
CO4	2	3	3	2	3	3	2	3	3	3
CO5	3	3	3	2	3	2	3	3	3	3
TOTAL	13	14	13	11	15	11	13	15	14	14
AVERAGE	2.6	2.8	2.6	2.2	3.0	2.2	2.6	3.0	2.8	2.8

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – II

Core	Sub Code	BUSINESS MANAGEMENT	Hrs./ Week	Credits
4			6	5

Course Objectives:

1. To understand the Principles of Management.
2. To Know about Planning and Decision Making.
3. To Gain Knowledge of Organizing, Delegation and Staffing.
4. To Know the Importance of Directing, Motivation and Staffing.
5. To Gain Knowledge of Coordinating, Controlling and MIS

Unit-I: Management process and skill: (13 Hours)

Meaning and definition of management - Functions of management – Importance of Management – Nature of Management Process – Management Functions - Managerial skills – Functions at various Levels of management – Social Responsibility of Managers - Roles of manager – Modern Techniques of Management - Management as a science or an art - contributions to management by F. W. Taylor, Henry Fayol, Elton Mayo and Peter. F .Drucker.

Unit –II: Planning and Decision Process: (17 Hours)

Planning and Decision making- Planning-Importance of planning-Process of planning types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes) - Obstacles to effective planning. Decision making- Types of decisions-Process of decision making - Decision tree.

Unit –III: Principles of Organization, Delegation and Staffing: (21 Hours)

Concept of Organization and Organization – importance of Organization - Organizational structure – Factors affecting Organization Structure - Line and Staff Organization Structure - Organization charts and manuals. Departmentation Bases - span of management – Delegation of Authority - Meaning and definition- Principles of delegation - Centralization and Decentralization – Concept of Staffing – Process of Job Analysis.

Unit –IV: Recruitment, Selection, Directing, Motivation and Leadership: (20Hours)

Concepts of Recruitment and Selection - Selection process – Training and Development - Directing - Importance and Principles of Directing – Concept of Motivation - Theories of Motivation- Maslow- Herzberg Theories – Communication Process – Communication Network - Barriers to effective Communication - Leadership Concept - Styles of Leadership.

Unit –V: Effectives Co-ordination, Control and MIS: (19 Hours)

Co-ordination and control – Importance - Requirements of effective coordination – Control – nature - Basic control process – Types of Control – Essentials of Effective Control System - Control and Management by Exception – Benefits of Management by Exception - Management Information system – Types of Information System.

Theory 100%

Text Book:

Prasad.L.M., Principles and Practice of Management, Sultan Chand and Sons, New Delhi.

Reference Books:

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Pagar Dinkar , Principles of Management , Sultan Chand and sons, New Delhi2003.
3. Koontz,O Donell , Weirich, Essentials of Management , Tata McGraw Hill Publishing Company Ltd., New Delhi1998.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand the functions, skills and levels of the management.
CO2	Know the Importance of Planning and Decision Making.
CO3	Understand the Principles of organizing and delegation.
CO4	Understand the knowledge of directing, Motivation, Communication and Leadership.
CO5	Know about co-ordination.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	2	2	3	2	2	2	2	2
CO2	2	2	2	3	2	2	2	2	3	2
CO3	2	2	2	2	3	2	2	3	2	2
CO4	2	2	2	2	2	3	2	3	3	2
CO5	2	2	3	3	3	2	2	2	2	2
TOTAL	11	10	11	12	13	11	10	12	12	10
AVERAGE	2.2	2.0	2.2	2.4	2.6	2.2	2.0	2.4	2.4	2.0

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – II

Allied	Sub		Hrs./	Credits:
2	Code	MODERN MARKETING	Week	
			4	3

Course Objectives:

1. To learn about the concept of marketing and the functions of Marketing.
2. To study about the product planning and pricing strategies.
3. To know about the channels of distribution.
4. To gain knowledge about the modern marketing and recent trends in marketing.
5. To analyze the marketing research concept.

Unit I: Modern Marketing Concept: (10 Hours)

Modern Marketing – Classification of Marketing – Micro and Macro Marketing – Modern approach – Objectives of Marketing – Importance of Marketing – Merchandising – Selling – Selling and Marketing – Marketing and Business – Modern marketing concept – Marketing Environment - Functions of Marketing – Marketing mix – Market segmentation – Market targeting and positioning – Marketing in Economic Development.

Unit II: Product and Pricing Related Strategies: (14 Hours)

Branding – Elements of Branding – Branding Strategy – Functions of Brand – Advantages and Dis-Advantages of Branding – Labelling – Types of Labels – Functions of Label – Advantages and Dis-Advantages of Label – Packing – Functions of Package Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Kinds of goods - Pricing Strategies – Importance of Price – Objectives of Pricing – Procedure for Price Determination – Factors affecting changes in Price.

Unit III: Consumer & Industrial Goods, Channels of Distribution and Sales Promotion: (12 Hours)

Marketing of Consumer and Industrial Goods – Characteristics of Consumer and classification of Consumer and Industrial Goods – Channels of distribution – Importance of Channel of Distribution – Functions and different Types of Channels of Distribution - Purpose of Sales Promotion– Importance & Objectives of Sales Promotion - Effectiveness of Sales Promotion – Sales Promotion Mix and Strategies.

Unit IV: E – Marketing:**(10 Hours)**

Tele Marketing – Types of Middleman – Recent trends in marketing – Relationship Marketing – Word of mouth - Online marketing – E-Mail Marketing – E-Business – Electronic Data Interchange - E -Auctioning - Green Marketing.

Unit V: Marketing Information and Research:**(14 Hours)**

Importance of Marketing Information – Development of Marketing Information System – Characteristics of Good Marketing Information System – Benefits of Marketing Information System - Scope of Marketing Research – Types – Objectives – Advantages – Limitations – Marketing research Process – Uses of Marketing Research – Organization of Marketing research – Marketing research in India.

Theory 100%**Text Book:**

R.S.N Pillai & Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co. Ltd., New Delhi, 2010.

Reference Books:

1. Principles of marketing - Philip Kotler, Gary Armstrong Prafulla Agnihotri – Pearson Education, 17th Edition 2018.
2. Marketing : Modern Practices – Kaushik Mukherjee – ICFAI Books – 2012, Edition
3. Modern Marketing – D.Chandra Bose – Prentice Hall India Learning, 2010, Edition.

Course Outcomes:

CO No.	Upon completion of the course, the student will be able to:
CO1	Describe the principles of Marketing and Classify the functions of Marketing.
CO2	Summarize the Product Planning.
CO3	Understand the channels of distribution.
CO4	Gain the Practical knowledge in electronic marketing.
CO5	Understand the concept marketing research

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	3	3	3	2	2	2	2	2
CO2	2	2	3	3	3	3	2	3	3	2
CO3	2	3	3	3	3	3	3	3	2	2
CO4	3	2	3	3	2	3	2	3	2	2
CO5	2	2	3	3	2	2	2	2	2	3
TOTAL	11	12	15	15	13	13	11	13	11	11
AVERAGE	2.2	2.4	3.0	3.0	2.6	2.6	2.2	2.6	2.2	2.2

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – III

Core	Sub Code	ADVANCED ACCOUNTING I	Hrs./ Week	Credits:
5			6	4

Course Objectives:

1. To enable the students to acquire knowledge on branch accounting and departmental accounting.
2. To enable the students to gain knowledge on contract accounting and Farm accounts
3. To get the accounting knowledge of voyage and royalty.
4. To gain thorough systematic knowledge of fire insurance claim
5. To acquire the knowledge of Insolvency accounts and Self Balancing Ledgers and Sectional Balancing System

Unit I:

15 hours

Departmental Accounting:- Meaning of Departments and Departmental Accounting – Need for Departmental Accounting – Difference between Branch and Department Account – Methods and Techniques of Departmental Accounting - Departmental Trading and Profit and Loss Accounts – Guidelines for apportionment of Expenses – Inter - Departmental Transfers at Invoice Price.

Unit II:

20 hours

Contract Accounts:- Meaning of Contract Account – Methods of maintain accounts of contract – Types of contracts – Accounting Procedure – Profit or Loss on Completed contracts and Profit or Loss on Incomplete contracts. **Farm Accounts:-** Meaning and objectives of Farm Accounting – Special Characteristics of Farm Accounting – Recording of farming Transactions.

Unit III:

20 hours

Voyage Accounts:- Introduction – Preparation of voyage Account – Unfinished Voyage – Brief Explanation of specialized terms used in voyage accounts. **Royalty Accounts:-** Meaning of Royalty – Treatment in final accounts – Explanation of technical terms – Accounting treatment – Specimen journal entries – Sub-lease – Meaning – Accounting treatment – Specimen journal entries.

Unit IV:

15 hours

Fire Insurance Claims:- Need for Fire Insurance – Types of Fire Insurance Policies –

Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average Clause – Claim for loss of profits – Important terms – Steps for computation of claim for loss of profits – Accounting entries for Fire Claims.

Unit V:

20 hours

Insolvency accounts:- – Meaning of Insolvent – Procedure under Insolvency Acts – Distinction between insolvency of an individual and partnership firm – Difference between balance sheet and statement of affairs – Points to note for preparation of statement of affairs – Preferential creditors – Points to be noted for preparation of Deficiency Account.

Self Balancing Ledgers and Sectional Balancing System:- Introduction Debtors Ledger – creditors Ledger – General Ledger – Procedure of self-balancing – Adjustment accounts – journal entries for self-balancing – Advantages of self-balancing system – Difference between Sectional and Self-balancing system.

Theory 40% and Problems 60%

Text Book:

1. Dr.M.A.Arulanandam & Dr.K.S.Raman, Advanced Accountancy, (Financial Accountiung) Vol-I, Himalaya Publishing House, Mumbai.

Reference Books:

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi
2. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand&Co., New Delhi
3. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Compute the profit or loss of a departmental account
CO2	Ascertain the profit on complete and incomplete contracts and compute the profit or loss of firms.
CO3	Acquire practical skills to prepare voyage account and royalty account
CO4	compute the Steps for computation of claim for loss of profits of trading results of the business concern.
CO5	Prepare statement of affairs and deficiency accounts in insolvent person.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – III

Core	Sub Code	BUSINESS STATISTICS	Hrs./ Week	Credits:
6			6	4

Objectives:

1. To provide an exposure to statistical tools.
2. To enhance the statistical application skill of students.
3. To get knowledge about the statistical tools of correlation and regression
4. To acquire practical and theoretical data of time series.
5. To gain types and methods of index number.

Unit I:

20 hours

Introduction – Definition – function – Importance – Limitations – Planning of a statistical survey – Executing the survey – Primary data – Secondary data – Sampling design – Census method – Sampling methods – Sampling error – Size of sample. Classification – Types of classification – Frequency distribution – Diagrammatic presentation – Types of diagrams – One dimensional diagram Two dimensional diagram – Pictogram – Cartogram – Graphic presentation of data – Histogram – Frequency curve OGIVES.

Unit II:

20 hours

Measures of central tendency – Mean, median and mode – Dispersion – Range, mean deviation, standard deviation, relationship between measures of dispersion.

Unit III:

20 hours

Correlation – Definition – Types– Methods – Karl Pearson’s co-efficient of correlation (excluding Group frequency) – Rank correlation – Concurrent deviation method –Regression Analysis (Simple problems)

Unit IV:

15 hours

Time series – Meaning - Components - Measurement of Linear trend by Moving Average Method & Method of Least Square- Measurement of seasonal variation by simple Average Method

Unit V:

15 hours

Index numbers – Uses – Types, methods – Simple aggregate method – Simple average of price relative – Weighted aggregate – Weighted average of price relative – Test of consistency of index numbers – Consumer price Index – Chain base method.

Theory 40% and problems 60%

Text Book:

R.M. Manoharan, Business Statistics, Paramount Publications, Palani, 2008.

Reference Books:

1. S.P.Gupta, Statistical methods, Sultan Chand & sons, New Delhi, 2007.
2. R.S.N.Pillai&Bagavathi, Statistics, Theory and Practice, Himalaya Publishing House, New Delhi, 2007.
3. S.L. Agarwal and S.L. Bhardwaj, Business Statistics, Kalyani Publishers, 2010.

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Gained knowledge on Statistical methods.
CO2	Classify the Data.
CO3	Categorize the Measures of Central Tendency.
CO4	Do the Correlation and its methods.
CO5	Understand the Time Series Methods.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – III

Core	Sub Code	BANKING THEORY, LAW & PRACTICE	Hrs./ Week	Credits:
7			5	4

Objectives:

1. Enable students to acquire knowledge on banking practices and its law.
2. Enable students to know about crossing of cheque and criminal liability on dishonour of cheque.
3. Enable students to get information relating to nature and functions of Reserve Bank of India.
4. Enable students to gain more knowledge of online banking.
5. Enable students to learn classifications and functions of Non- Banking Financial Institutions

Unit I:

15 hours

Introduction: Banker – Customer – Relationship – General and specific - obligations – Rights of a banker – Types of deposits – Difference between fixed and savings account – Pass book – Legal effect of entries in the pass book – Know Your Customer (KYC) norms.

Unit II:

15 hours

Negotiable Instruments: Negotiable Instruments Act – Features – types – Cheque – Bill of exchange – Draft – Proper drawing of a cheque – Material alterations – Effects – Statutory protection in case of materially altered cheque – Immaterial alteration – Alteration authorized by the Act – Crossing – General – Special – Account payee, double Crossing – who can cross a cheque. Endorsement – Significance – Assignment Vs Endorsement – Kinds – Marking - Significance – Honouring and dishonouring of a cheque – Recovery of money paid by mistake.

Unit III:

15 hours

Commercial Banks: Economic development and growth of Indian Banks – Central banking – Nature and functions – Reserve Bank of India – Organizational structure – Functions of RBI – Commercial Banks- Functions.

Unit IV:

15hours

Banking Technology: Electronic Banking – Core banking – Distribution channels – Teller machines at the Bank counter – Cash dispenser – ATM- Types- Features – Home banking – Online banking – Online enquiry – Personal Identification Numbers (PIN) – Smart cards – Cheque transaction– Note and coin counting devices – NEFT – RTGS – Features – Merits - Demerits – e-purse.

Unit V:

15 hours

Non- Banking Financial Institutions: on- Banking Companies - Meaning – Classification– Non- Financial Companies –Classification – Functions of Non- Banking Companies – Commercial banks Vs Non- Banking Companies – Services rendered by NBFCs –

NBFCs and the RBI - Non- Banking Financial Companies (Reserve Bank) Directions, 1998 – Revised Guidelines – Shadow Making – Shadow Banking in India.

Theory 100%

Text Book

E.Gordon, K. Natarajan, Banking Theory Law and Practice, Himalaya Publishing House, Chennai, 2016.

Reference Books:

1. A. Murthy, Principles and Practice of Insurance, Margham Publications, Chennai – 17.
2. Gurusamy, Banking Theory Law and Practice, Tata McGraw Pvt., Ltd.
3. Radhaswamy.M, Varudavan, S.V., S. Chand & company Ltd., Chennai,

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Understand the various type of deposits.
CO2	Understand different types of cheque and bill of exchange.
CO3	Gain the knowledge about commercial bank and central bank.
CO4	Acquire knowledge in E-Banking and M- Banking uses.
CO5	Understand knowledge about Non-Banking companies.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – III

Core	Sub Code		Hrs./ Week	Credits:
8		BUSINESS COMMUNICATION	5	4

Objectives:

1. To enable the learners to understand the basic concepts in Communication.
2. To gain the students about the knowledge of business correspondence.
3. To understand the students regarding job related communication.
4. Enable students to gain job related skill.
5. To develop the students regarding banking correspondence.

Unit I: 15 hours

Introduction - Importance - definition - process of communication - functions - media for communication - communication network - verbal Vs non - verbal communication - barriers to communication - various electronic communication systems.

Unit II: 15 hours

Business correspondence - principles of letter writing - structure and layout - planning and preparation - Quotations - orders - tenders - sales letters - claim and adjustment letters - credit and collection letters.

Unit III: 15 hours

Job related communication - letter of application - drafting the application - elements of structure of application - Resume preparation.

Unit IV: 15 hours

Employment interview - Types of interviews - preparation for the candidates to attend the interview - before the interview - during the interview - interview process – do's and don't and tips for the successful interview.

Unit V: 15 hours

Bank Correspondence – Preparation of Agenda and Minutes of Meeting – Report writing - Importance – Oral and Written Report – Types of Business Report.

Theory 100%

Text Book:

Ragurathan&Santharam, Business Communication, Margham Publication.

Reference Books:

1. Ashakaul, Effective Business Communication, Prentice Hall.
2. R.C. Sharma & Krishnamohan, Business Correspondence and report writing - third edition, Tata McGraw Hill.

3. Dr. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

Course Outcomes:

The Students will be able to

No.	Course Outcomes
CO1	Understand the basic medium of communication.
CO2	Draft business letter.
CO3	Outline the structure of business letter.
CO4	Apply the communication skills.
CO5	Prepare the business correspondence.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – III

Allied	Sub Code	COMPANY LAW	Hrs./ Week	Credits:
3			4	3

Objectives:

1. Enable students to know about the formation of the company.
2. Enable students to clearly know about company management and their appointment.
3. Enable students to understand about essentials of valid meeting of the company.
4. To gain the students regarding kinds of meeting.
5. To learn the students about the procedures of winding up of the company.

Unit I: 10 hours

Formation of Companies – Promotion – Incorporation – Capital Subscription – Commencement – Memorandum – Articles – Prospectus- Statement In lieu.

Unit II: 10 hours

Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities.

Unit III: 10 hours

Essentials of valid Meeting – Notice – Quorum –Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll) - Proxy - Resolution – Adjournment of Meeting - Minutes.

Unit IV: 15 hours

Kinds of Meeting – Meeting of Shareholders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting – Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors.

Unit V: 15 hours

Winding up of a Company – Kinds – Compulsory – Voluntary (Members Voluntary & Creditors Voluntary) - Winding up Subject to the Supervision of the Court. Liquidator's Powers & Duties. As per the Companies Act 2013.

Theory 100% Text book:

N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi

Reference books:

1. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

2. PrashantaK.Ghosh, Company Secretarial Practice, Sulthan Chand & Sons, NewDelhi.
3. V.K.Acharya&P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.

Course Outcomes:

The student will able to

No.	Course Outcome
CO1	Acquire knowledge about the formation and functions of company.
CO2	Gain knowledge about the rights and liabilities of shareholders.
CO3	Acquire knowledge about the quorum, proxy and minutes.
CO4	Classify the list of various meetings.
CO5	Understand the winding up procedures of company.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part – IV/ B.Com / Semester – III

Generic Elective	Sub Code	INTRODUCTION TO ACCOUNTING	Hrs./ Week	Credits:
1			2	2

Objectives:

1. To provide basic knowledge about Accounting.
2. To develop skills for the preparation of journal and subsidiary books.
3. To get knowledge about ledger and its preparations.
4. To acquire through systematic knowledge of trial balance.
5. To gain practical knowledge of final accounts of the trading organizations.

Unit I:

5 hours

Accounting – Definition – Functions – Advantages – Limitations – Book – Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation

Unit II:

7 hours

Journal – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book.

Unit III:

7 hours

Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts.

Unit IV:

4 hours

Trial Balance – Features – Objectives - Preparation of Trial Balance

Unit V:

7 hours

Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only.

Theory 40% and Problems 60%

Text Book:

Grewal, & S.C. Gupta, Introduction To Accountancy, S Chand publications.

Reference Books:

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
3. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai –17

Course Outcomes:

The student will able to

No.	Course Outcome
CO1	Understand the concept in fundamental knowledge on basic rules of accounting.
CO2	Know about the subsidiary book and various types of cash book.
CO3	Understand the ledger account.
CO4	Understand the trial balance.
CO5	Know about the final accounts.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part – IV/ B.Com / Semester – III

Generic Elective 1	Sub Code	CONSUMER AWARENESS	Hrs./ Week 2	Credits: 2
-----------------------------------	---------------------	-------------------------------	-----------------------------	-----------------------

Objectives:

1. To provide basic knowledge about consumer and consumerism.
2. To develop knowledge for the consumer rights.
3. To learn details about exploitation of consumer.
4. To acquire through systematic knowledge of consumer protection.
5. To gain practical knowledge of consumer protection.

Unit I: 4 hours

Meaning of Consumer – Meaning of Consumerism – Objectives – Consumer Needs – Types of Consumers.

Unit II: 7 hours

Consumer Rights – Meaning and Sources – Six Rights of the consumers under Consumer Protection Act – Right to Safety, Information, Information, Choice, be heard, Redressal and Consumer education – Consumer responsibility.

Unit III: 7 hours

Exploitation of Consumer – pricing, adulteration, information and labeling, duplication, artificial demand, spurious goods, late deliveries, advertising, poor after sales service, warranty and services, fitness, not honoring terms and conditions for sale and services, financial frauds, credit card frauds and product risk.

5 hours

Unit IV:

Consumer Protection – Meaning – Need for consumer protection – Consumer production law and policies – legislative framework on consumer production in India – Emerging issues in consumer production.

Unit V: 7 hours

Consumer Protection Act – 1986 – Objectives Machinery for the speedy settlement of consumer disputes and redressal of graveness – consumer disputes redressal forum at the district level – consumer redressal commission at the state level – National consumer redressal commission at the national Level

Theory 100%

Text Book:

Sri Ram Khanna, Saivta Hanunspal Sheeta Kapoor, H.K. Awasthi – Consumer affairs, University Press.

Reference Books:

1. Mohine Setr and P. Seethraman Consumerism A Growing concept phoenix publishers, New Delhi.
2. R.S.N. Pillai and Bagavathi Modern Marketing Principles and Practices S,Chand and Company.
3. S.A. Sherlekar, Marketing management, Himalaya Publication House.

Course Outcomes:

The student will able to

No.	Course Outcome
CO1	Get the knowledge of consumer and consumerism.
CO2	Learn consumer rights and consumer responsibility
CO3	Gain through knowledge about exploitation of consumer
CO4	Acquire the knowledge of consumer protection
CO5	Develop the information regarding consumer protection Act

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – IV

Core	Sub Code		Hrs./ Week	Credits:
9		ADVANCED ACCOUNTING II	6	4

Objectives

1. Enable the students to gain knowledge on concepts and practices of partnership accounting.
2. Enable the students to treat goodwill as per accounting standard issued by ICAI.
3. Enable the students to learn about the retirement and death of a partner.
4. Enable the students to get information about dissolution of partnership firm.
5. Enable the students to know about amalgamation of partnership and piece - meal distribution.

Unit I

15 hours

Partnership – Partnership deed – Profit & Loss Appropriation account – Interest on capital – Interest on drawings, Partners salary and commission, Interest on loan – Capital accounts – Fixed capital and fluctuating capital methods- Past Adjustment and Guarantee.

Unit II

20 hours

Admission of a new partner – Adjustments in the profit and loss sharing ratio – Sacrificing ratio – Revaluation of assets and liabilities – Goodwill – Methods of valuation of goodwill – Adjustments for Goodwill – Application of Accounting Standard (AS) – Adjustment for undistributed profits and losses – Adjustment of capitals.

Unit III

20 hours

Retirement and death of a partner – New profit and loss sharing ratio – Gaining ratio – Treatment for goodwill – Revaluation of assets and liabilities – Undistributed profits and losses – Settlement of partners capital account.

Unit IV

20 hours

Dissolution of partnership firm – Realisation account – Treatment of goodwill – Treatment of unrecorded assets and liabilities – Insolvency of one partner – Application of Garner Vs Murray – Insolvency of all partners.

Unit V

15 hours

Amalgamation of Partnership – Piece - Meal Distribution - Proportionate capital method – Maximum loss method – Sale to a company – Purchase consideration - Accounting treatment in the books of firm and company (simple problems only).

Theory 40 % and Problems 60 %

Text Book

Dr.M.A.Arulanandam&Dr.K.S.Raman, Advanced Accountancy, (Financial Accountiung) Vol-I, Himalaya Publishing House, Mumbai.

Reference Books

1. T.S. Reddy and A. Murthy, Advanced Accounting, Vol. I, Margham Publications, Chennai, 2014.
2. Jain. S.P. and Narang, K.L., Advanced Accounting – I, Kalyani Publishers, New Delhi, 2010.
3. R.S. N. Pillai, Bagavathi& S. Uma, Fundamentals of Advanced Accounting, Vol. II, S. Chand & Sons Pvt. Ltd., 2012.

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Understand about partnership, partnership deed and prepare partnership accounts.
CO2	Follow the accounting treatment for admission of a partner into an existing firm.
CO3	Prepare partnership accounts in connection with retirement and death of a partner.
CO4	Prepare realisation account and close the books of accounts of the firm during dissolution of firm and insolvency of partner.
CO5	Solve problems in amalgamation, piece meal distribution and sale of a company.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – IV

Core	Sub Code		Hrs./ Week	Credits:
10		BUSINESS MATHEMATICS	6	4

Objectives

1. Enable the students to gain knowledge on concepts and practices of Business Mathematics.
2. To provide students with reinforcement of mathematical computations.
3. Enable the students to gain the clear information about analytical geometry
4. To get the students about matrix
5. Enable the students to know the practical competitive exam oriented knowledge.

Unit I:

15hours

Number systems and equations: counting techniques- Binominal expansion numbers- natural-whole – rational – real – algebraic expression – factorization-equations – linear - quadratic – solutions-simultaneous linear equations with two or three unknowns – solutions of quadratic equations - Nature of the roots – forming quadratic equation.

Unit II:

15 hours

Indices – definition – Positive indices – Laws of indices – Negative index – zero and unity index – Fractional index - Logarithms – Definition – Common logarithms – Theorems of logarithms – Application of common logarithm.

Unit III:

20 hours

Analytical geometry: Distance between two points in a plane slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis.

Unit IV:

20 hours

Matrix – meaning – Types – operations on matrices – scalar multiplication – addition and subtraction – Product of two matrices -Determinants – minors and co-factors – Product of two Determinants – Adjoint – inverse of matrix – solving Simultaneous Linear Equations using matrix inversion.

Unit V:

20 hours

Commercial arithmetic – Simple interest – Compound interest – Depreciation – Annuities – Discount – true discount – Discounting a Bill of exchange – face value of bills - Banker's discount – Banker's Gain.

Theory 40% and Problems 80%

Text Book:

Prof. M. Wilson, Business Mathematics, Himalaya Publishing House, Delhi.

Reference Books:

1. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.
2. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
3. D.C. Sanchetti & B.M. Agarwal, Business Mathematics

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Categorize the Number System.
CO2	Do the different terms on Indices.
CO3	Do the Analytical with Practical Application on Commerce.
CO4	Organize the Matrix.
CO5	Calculate the different types of Interest.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – IV

Core	Sub Code		Hrs./ Week	Credits:
11		INDIRECT TAXES	5	4

Objectives

1. Enable students to gain knowledge on Indirect Tax and GST.
2. Enable students to understand the primary purpose of taxation to raise revenue to meet huge public expenditure.
3. Enable students to get detailed information about valuation of goods and services tax.
4. To gain the knowledge of payment of tax and refund of tax.
5. To learn the information about nature of customs duty and types of customs duty

Unit I

10 hours

Tax – meaning – Canons of Taxation – Types - Indirect Taxes – Meaning – Special features – merits – demerits – major reforms in indirect taxation in India– MRP (Maximum Retail Price) Value.

Unit II

20 hours

Introduction to GST - Meaning – Scope – Administration – Levy and Exemptions: Composition of Levy, Taxable person, Power to grant exemption and Remission of Tax – Time value of supply – Registration: GSTN, Amendment, Cancellation and revocation.

Unit III

20 hours

Calculation of GST and Input Tax Credit - Valuation of Goods and Services Tax – Procedure of Input tax Credit – Input credit for job work – Input credit for services – Recovery of credit. Tax invoice, credit and debit notes. Transfer of Input tax credit.

Unit IV

10 hours

Payment of Tax - interest, penalty, and other amounts - Interest on delayed payment of tax - Tax deduction at source - Refund of tax - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund – Demands and Recovery.

Unit V

15 hours

Customs Act 1962 – nature of customs duty – taxable event – territorial waters of India – Indian customs waters – types of customs duty – customs value – inclusions and exclusions – simple problems on computation of customs value.

Theory 40% and Problem 60%

Text Book:

Indirect Taxation – Dr V. Balachandran, Sulthan Chand and Sons.

Reference Books:

1. Central Excise for Small scale Industries – Gopinath Sarangi
2. Indirect Taxes – V.S. Datey, Tax Mann Publication.
3. Basics of GST, Nitya Tax Associates, Tax Mann Publication.

Course Outcomes:

The student will be able to

No.	Course Outcome
CO1	Understand the major reforms in indirect tax in India.
CO2	Know about the various types of GST.
CO3	Compute the calculation of GST.
CO4	Know about the payment of tax.
CO5	Knowledge of the methods of Customs Act 1962.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – IV

Core	Sub Code	ENTREPRENEURSHIP DEVELOPMENT	Hrs./ Week	Credits:
12			5	4

Objectives:

1. Enable students to gain knowledge on concepts about Entrepreneurship.
2. To develop and strengthen the entrepreneurial quality.
3. To motivate the students for their achievement.
4. To enable participants to be independent capable.
5. To get entrepreneurial skill.

Unit I: 15 hours

Entrepreneurship – meaning – definition – importance – Entrepreneur – Types of entrepreneurs – functions of entrepreneurs – qualities of entrepreneurs – Entrepreneur as a career – role of Entrepreneur in Economic Development.

Unit II: 15 hours

Factors Affecting Entrepreneurial Growth – Economic – Social Cultural –Psychological and Sociological Factor – Women Entrepreneurship – Functions and Problems of Women Entrepreneurs

Unit III: 15 hours

MSME – definition – overview of MSME in India – Government policies & support measures – Schemes and incentives – Problems and Prospects of MSME in India – Entrepreneurship Development Programmes.

Unit IV: 15 hours

Industrial Finance to Entrepreneurs – TIIC, SIDBI and Commercial banks. Institutional support to Entrepreneurs – EDII – NAYE- KVIC- DIC and Industrial Estates.

Unit V: 15 hours

Project Report – meaning and importance – contents of Project Report – Project Appraisal – Market Feasibility – Technical Feasibility – Financial Feasibility and Economic Feasibility.

Theory 100%

Text Book:

Robert D Hisrich, Michael P Peters & Dean A Shephard, Entrepreneurship, TataMcgraw Hill Co.

Reference Books:

1. N.P. Srinivasan, Entrepreneurship Development, Sultan Chand & Sons.
2. P. Saravanavel, Entrepreneurship Development, Esspeekay Publishing House.
3. S.S. Khanka, Entrepreneurial Development, S. Chand & Sons

Course Outcomes:

The student will able to

No.	Course Outcome
CO1	Understand the entrepreneurial concepts.
CO2	Know the entrepreneurial functions.
CO3	Apply the government policies and Schemes.
C04	Classify the financial sectors in entrepreneurial Development.
C05	Understand the project report.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – IV

Allied	Sub Code	OFFICE AUTOMATION	Hrs./ Week	Credits:
4			4	3

Objectives:

1. To understand the basic concepts of computers.
2. To get practical knowledge about MS word and Spread sheet-excel 2000.
3. To gain the knowledge of Tally 9.0.
4. To learn about creating accounting ledgers.
5. To know the types of Accounting and Inventory vouchers

Unit: I

15 hours

Introduction to Ms Office - Features of MS word - Creating a document - Formatting Documents - Editing using cut, copy and paste - Finding and replacing text - Printing and Previewing Document - Creating list, Numbering and Heading - Creating Footers - Spelling and Grammar Tools - Inserting pictures, Page numbers, Book Marks, Symbols and Dates –Working with tables - Working with Mail Merge.

Unit: II

15 hours

Introduction to electronic Spread sheet-excel 2000. Basics creating and saving a workbook-entering data into work sheet within (manual – Automatic) – basic formatting – Basic Excel function – Chart [various types].

Introduction to Ms Power Point - Inserting Text, Pictures, Tables, Charts in a Slide - Animating objects - slide transition - Introduction to MS Access - Creating Tables - Queries - Forms - Report in Access.

Unit: III

10 hours

Introduction to Tally New features of Tally 9.0 - Tally screen components - Creating company in Tally - company features

Unit: IV

10 hours

Creating accounting ledgers - creating inventory ledgers - creating stock item, stock group, stock category - Creating cost categories and cost centers- types of voucher

Unit: V

10 hours

POS -types of Accounting and Inventory vouchers - Trial balance- Final accounts with adjustments.

Theory 100%

Text Book:

Vikas Gupta, 11th Edition , 2015, Comdex Computer Course Kit Windows 7 with Office 2010, Dremtech Press, New Delhi.

Reference Books:

1. Prabirchakravathy, 12th Edition, 2013, Information Technology and Computer Application, New Central Book Agency, Kolkata.
2. A.K. Nadhani and K.K. Nadhani, "Implementing Tally", BPB Publications.
3. P. Mohan, "Information Technology for Business", Himalaya Publishing House.

Course Outcomes:

The student will be able to

No.	Course Outcome
CO1	Identify about the features of MS Word, operate the MS Word and mail merge.
CO2	Understand about the MS Excel, MS Access and acquaint the information to prepare the bills, presentation and stores the information.
CO3	Understand knowledge about the features and procedures of create company.
CO4	Explain the knowledge about create accounting ledger and inventory ledger.
CO5	Demonstrate the knowledge about the trial balance and financial accounts with adjustments.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - IV/ B.Com / Semester – IV

Generic Elective	Sub Code	FINANCIAL ACCOUNTING	Hrs./ Week	Credits:
2			2	2

Objectives

1. Enable students to gain knowledge on concepts about Financial Accounting.
2. Enable students to accurately prepare an organization's financial accounts for a specific period.
3. Enable students to get knowledge of average due date and Bank Reconciliation Statement
4. Enable students to learn about bills of exchange.
5. Enable students to know the Rectification of Errors.

Unit I: **5 hours**

Average Due Date

Unit II: **7 hours**

Bank Reconciliation Statement – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement

Unit III: **7 hours**

Bill of exchange – Retirement, Renewal and dishonour, excluding accommodation Bills

Unit IV: **6 hours**

Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only

Unit V: **5 hours**

Rectification of Errors (Simple problems only).

Theory 40% and Problem 60 %

Text Book:

T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai-17.

Reference Books:

1. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
2. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
3. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Understand the calculation of Average Due Date.
CO2	Analyse the calculation of Bank Reconciliation Statement.
CO3	Understand the calculation of Bill of Exchange.
CO4	Understand the calculation of different methods of depreciation.
CO5	Classify the rectification of errors.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - IV/ B.Com / Semester – IV

Generic Elective	Sub Code	HUMAN RIGHTS	Hrs./ Week	Credits:
2			2	2

Objectives

1. Enable students to gain knowledge of Human Rights.
2. Enable students to know the Action against violation of Human Rights as per Indian Law.
3. Enable students to get knowledge of Rights of the Disabled Persons
4. Enable students to learn about the Role of National human Rights Commission.
5. Enable students to know the Minorities Rights Commission & its Functions.

Unit I:

5 hours

Meaning – Definition of Human Rights – Characteristics of Human Rights – Kinds of Human Rights - Civil and Political – Socio Economic and Cultural Rights.

Unit II:

7 hours

Violation of Human Rights – Parents of violations and abuses – Action against violation of Human Rights as per Indian Law.

Unit III:

7 hours

Rights of the Disabled Persons – Declaration on the Right of disabled persons 1975 – International year of disabled persons 1981

Unit IV:

6 hours

Bonded Labour – Concepts and Definitions – Constitutional and Legal Provisions – Salient features of bonded labour system (abolition) Act 1976 – Role of the National human Rights Commission.

Unit V:

5 hours

Minorities Rights Commission & its Functions – Definitions – National Commission for minorities – Function of the commission.

Theory 100%

Text Book:

Human Rights – C, Nirmala Devi

Reference Books:

1. Human Rights Law – Paras Diwan, Peeushi Dewan.
2. Human Rights Dr. Giriraj Shah, IPS & k.N. Gupta, IPS
3. Teaching of Human Rights – Jagannath Mohany

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Know Human Rights
CO2	Gain knowledge about Violation of Human Rights
CO3	Learn Rights of the Disabled Persons
CO4	Know about the Bonded Labour
CO5	Know the Minorities Rights Commission

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – V

Core	Sub Code		Hrs./ Week	Credits:
13		CORPORATE ACCOUNTING	6	5

Objectives:

1. To gain knowledge Issue of Shares.
2. To know Issue and Redemption of Debentures.
3. To get knowledge about Final accounts of companies
4. To learn the Alteration of share capital and Internal Reconstruction
5. To know the Valuation of Shares and Goodwill

Unit I: 20 hours

Issue of Shares – Issue at par, premium and discount – Calls in arrears – Calls in advance – Pro rata allotment – Forfeiture and reissue of shares - Issue of Bonus Shares. - Issue and Redemption of Preference Shares.

Unit II: 15 hours

Issue and Redemption of Debentures – Sinking fund – Own debentures – Ex-interest and cum-interest – Underwriting of Shares and Debentures.

Unit III: 15 hours

Final accounts of companies – introduction – General points-special points-Dividends Managerial remuneration-Form of balance sheet.

Unit IV: 20 hours

Alteration of share capital and Internal Reconstruction –Schemes of Reconstructions-steps for Reconstruction: Profit prior to incorporation-Ascertainment of profit prior to incorporation.

Unit V: 20 hours

Valuation of Shares and Goodwill-various methods of valuation of Shares and Goodwill.

Theory 40 % and Problems 60 %

Text Book:

Advanced Accountancy – M. A. Arulanandam and K.S. Raman – Himalaya Publishing House.

Reference Books:

1. Advanced Accountancy – S.P. Jain and K.L Narang – Kalyani Publishers.
2. Introduction to Accountancy – T.S .Grewal – S.Chand and company.
3. Advanced Accountancy – Dr. S.N. Maheswari – Vikas Publishing House

Course Outcomes:

The student will able to

No.	Course outcomes
CO1	Understand the features of shares and procedures on issue of shares.
CO2	Understand about the debentures and its process.
CO3	Get an outline to the company final accounts.
CO4	Apply the accounting procedure for internal reconstruction and also create knowledge on profit prior to incorporation.
CO5	Make knowledge on valuation of shares and goodwill.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – V

Core	Sub Code	COST ACCOUNTING	Hrs./ Week	Credits:
14			6	5

Objectives:

1. Enable the students to gain knowledge on concepts and practices of Cost Accounting.
2. To ascertaining the profit of each activity of the management and to measure the efficiency for cost control and cost reduction.
3. Enable students to know the material control and labour cost
4. Enable students to know the Job Costing – Contract Costing
5. Enable students to know the Process costing

Unit I:

15 hours

Costing – Importance – Advantages – Limitations – Installation – scope – functions – Financial Accounting Vs Cost Accounting – Elements of Costing - Concepts and Classification – Preparation of Cost Sheet – Tenders and Quotations.

Unit II:

20 hours

Materials – need for material control – importance – purchase procedure – store keeper – various stock levels – EOQ – bin card – stores ledger – Issue procedure – methods of pricing issues, FIFO, LIFO, Simple Average Price, Weighted Average Price – Simple problems only.

Unit III:

20 hours

Labour – importance of labour cost – Net Wages calculation – Methods of Wage Payment – Overheads – Collection - Classification – Allocation – Apportionment – Reapportionment - Methods of Absorption Overhead.

Unit IV:

15 hours

Job Costing – Contract Costing, Job Vs Contract Cost- Computation of Profit on incomplete Contract, Cost plus Contract, Escalation clause.

Unit V:**20 hours**

Process costing – features – process loss – normal loss – Abnormal loss – abnormal gain
– Preparation of process cost account – Simple – Accounting for Joint Product and By Product –
Practical Problems.

Theory 40% and problems 60%**Text Book:**

Cost Accounting – S.P.Jain&Narang; M/s Kalyani Publishers

Reference Books:

1. Cost Accounting – R.S.N. Pillai M/s Sultan Chand & Sons; New Delhi
2. Cost Accounting – M.L. Agarwal , SahityaBhavan publications
3. Cost accounting – an introduction – B.M.Lal Nigam, I.C. Jain – Prentice Hall

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Understand the fundamental knowledge of Cost Accounting.
CO2	Apply the purchase and issue procedure.
CO3	Understand the Calculation of different methods of wage system.
CO4	Understand the calculation of job costing.
CO5	Understand the calculation of process costing.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – V

Core	Sub Code	BUSINESS LAW	Hrs./ Week	Credits:
15			6	5

Objectives:

1. Enable the students to gain knowledge on various kinds of Laws in Business.
2. To know about the Indian contract act 1872.
3. Enable the student to gain special contract
4. Enable the student to know about bailment and pledge
5. Enable the student to learn about sale of Goods Act.

Unit I:

15 hours

Indian contract Act 1872 - Fundamental essential of a valid contract- classification of contract- offer acceptance- consideration- capacity-free consent – legality of object – contingent contracts.

Unit II:

15 hours

Performance of contract- discharge of contract- breach of contract- remedies- Quasi contracts.

Unit III:

20 hours

Special contracts- Indemnity – Guarantee

Unit IV:

Bailment – pledge- contract of agency. 20 hours

Unit V:

20 hours

Sale of Goods Act- Difference between sale and agreement to sell- sale and hire purchase agreement- classification of goods-documents of title to goods- Rights and duties of buyers and sellers – Rights of unpaid seller

Theory 100%

Text book:

Element of Mercantile Law- N.D.Kapoor, Sultanchand& sons

Reference Books:

1. Business and Corporate Law- P.C.Tulsian, Tata McGraw- Hill station.
2. Business Law- P.C.Tulsian, Tata McGraw- Hill station.
3. Business Law-R.S.N.Pillai, Bagavathy- S.Chand&Co,New Delhi.

Course Outcomes:

The student will able to

No.	Course Outcome
CO1	Understand the essential steps to enter into a contract with terminology used in contract act.
CO2	Know about the remedies in breach of contract.
CO3	Understand the contract about indemnity and its kinds.
CO4	Understand the types of bailment, rights and its duties.
CO5	Know about the buyers and sellers, conditions and warranties regarding sale of goods act.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – V				
Discipline Specific Elective	Sub Code	Income Tax Law & Practice - I	Hrs./ Week	Credits:
1			5	4

Objectives:

1. Enable the students to gain knowledge on provisions of Income Tax Act for computation in income under various heads.
2. To make the students to acquire knowledge and understand on residential Status of assesses.
3. Enable the students to gain knowledge on provisions of Income from Salary and Allowances
4. To make the students to acquire knowledge and understand on Income from house property
5. Enable the students to gain knowledge on provisions of Income from business and profession

Unit I 15 hours

Basic Concepts - Income, Assessment year, Previous year, Assessee, Person, Taxable income, – Exempted Incomes, Gross Total income – Agricultural Income.

Unit II 15 hours

Residential status (individual and firm) – incidence of taxation – Heads of income – problems.

Unit III 15 hours

Income from Salary – Allowances – Perquisites – Gross Salary – Deductions – Computation of Taxable Salary.

Unit IV 15 hours

Income from house property – Gross annual Value, net annual value – Deductions – Computation of income from house property.

Unit V 15 hours

Income from business and profession – Cash Method - Deduction expressly allowed and disallowed – Computation of income from business and profession.

Theory 40% and Problems 60%

Text book:

Income Tax Law & Practice – Dr. H.C. Mehrothra and Dr.S.P.Goyal,SahityaBhawan

Publication, Agra.

Reference Books:

1. Income Tax Law & Practice – V.P. Gour& D.B. Narang, PoojaGhai and Rajeev Puri.
2. Students Guide to Income Tax – VinodK.Singhanian.
3. Income tax law and practice – Dr. R.K. Jain – 25th Edition – SBPD Publication

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Understand the basic concepts of Income Tax.
CO2	Classify the assesses on the basis of their residential status.
CO3	Compute the salary income of assesses.
CO4	Apprehend the Income Tax Act provisions regarding Income from House Property and apply them for computation in House Property Income.
CO5	Acquaint with the provisions of Income Tax Act for computation in Income from Business or Profession.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – V

Discipline Specific Elective	Sub Code	OFFICE MANAGEMENT	Hrs./ Week	Credits:
1			5	4

Objectives:

1. Enable the learners to understand the basic concepts in office Management.
2. To gain knowledge to prepare correspondence.
3. Enable the learners to understand the basic concepts in Office Accommodation and Principles.
4. To get knowledge to prepare Mail and Correspondence
5. Enable the learners to understand the Filing Essentials of a good filing system.

Unit I:

15 hours

Office- Meaning – Features – Importance – Office Management – Nature, Functions and Scope – Office Manager – Functions and Qualification – Flow of work – Organisation Charts

Unit II:

15 hours

Office Accommodation – Principles – Location of an office – Layout – Office furniture – Office Environment – Office Lighting, Ventilation, Interior Decoration – Noise and dust – Physical condition - Requirements

Unit III:

15 hours

Mail and Correspondence – Handling mails – Organisation of mailing department - Handling inward and outward mail – internal and external communication – Oral and written communication

Unit IV:

15 hours

Filing – Essentials of a good filing system – Centralised Vs Decentralised filing system – Classification of filing system – internal and external

Unit V:

15 hours

Indexing – Meaning – Objects – Indexing types – Forms, Control and Design – Continuous Stationery.

Theory 100%

Text Book:

B.N.Tandan, Manual of Office Management and Correspondence, S.Chand&Co., New Delhi

Reference Books:

1. R. K. Chopra, Office Organisation and Management, Himalaya Publishing House , Mumbai
2. S.P. Arora, Office Organisation and Methods, Vikas Publishing House Private Ltd.
3. R.S.N.Pillai and Bagavathy, Commercial Correspondence and Office Management, Sultan Chand & Sons, New Delhi.

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Identify the keys to robust and effective organisation.
CO2	Understand the role of budgets in office management.
CO3	Acquire basic negotiation and influencing skills and how best to apply them.
CO4	Acquire skills to manage difficult people situations and stress in calm and effective manner.
CO5	Produce financial documents and reports by identifying and compiling relevant information and using accounting software.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – V

Discipline Specific Elective	Sub Code	BUSINESS RESEARCH METHODOLOGY	Hrs./ Week	Credits:
2			5	4

Objectives:

1. To know the information about buying situation and buying motives.
2. To gain the knowledge about Marketing Research.
3. To know the information about research designing.
4. To gain the knowledge about research Questionnaire.
5. To know the information about Collection of data.

Unit I:

15 hours

Consumer the king – what does the consumer buy – buying situation – buying motives – consumer decision – making process – influence on buyer behaviour – cultural – social influence – opinion leadership – demographic influence – tools to study buyer behaviour.

Unit II:

15 hours

The Marketing Research – types - concept Research – product Research – pricing research – Distribution Research – Advertising Research – when to do Market Research – limitations of Marketing Research.

Unit III:

15 hours

Research objectives – Research design – designing Research methodology – plan for sampling – sampling size – sampling techniques – field work – primary and secondary data.

Unit IV:

15 hours

Questionnaire – design – purpose of questionnaire – sequence – types of questions – leading questions – structured and unstructured.

Unit V:

15 hours

Collection of data – Classification of data – Classification types – tabulation – presentation of data – Techniques of presentation – Analysis of data – Testing of hypothesis.

Theory 100%

Text Book:

Marketing Research – Text and cases – By Rajendranargundkar- Tata McGraw – Hill Company.

Reference Book:

1. Marketing management (Third Edition) – RajanSaxana – tata McGraw – Hill Company.
2. Business Research Methodology – 2010 Edition - MC Graw - Hill India.
3. Business Research Methodology – 1st Edition – T. N Srivastava

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Acquire knowledge about various concepts of consumer.
CO2	Understand the basic techniques of product research and market research.
CO3	Acquire the knowledge about research objective, research design and sampling.
CO4	Gain the knowledge about questionnaire.
CO5	Gain the knowledge about classification and analysis of data, testing of hypothesis.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – V

Discipline Specific Elective	Sub Code	AUDITING	Hrs./ Week	Credits:
2			5	4

Objectives:

1. To know the procedures for contact an audit.
2. To gain the knowledge about auditing.
3. To know the procedures for Verification and Valuation of assets and liabilities.
4. To gain the knowledge about Investigation.
5. To know the procedures for Appointment of Company auditor.

Unit I

15 hours

Auditing – Meaning – Objectives – Differences between accountancy and auditing – Advantages – Limitations – Audit programme – Auditing working papers – Preliminaries before audit – Test Checking and routine checking

Unit II

15 hours

Internal check – meaning – Objectives – Differences between internal control and internal audit – advantages and disadvantages – Internal check regarding cash, wages, purchases and purchases returns, sales and sales returns – Vouching – meaning – objects – importance of Vouchers – precautions to be taken by auditor while examining vouchers – vouching of transactions

Unit III

15 hours

Verification and Valuation of assets and liabilities – meaning – classification of assets – verification of different types of assets – verification of liabilities

Unit IV

15 hours

Investigation – Meaning – Differences between investigation and auditing – Essentials – Classification – Investigation on behalf of a person to buy a business – admission of a new partner – investigation on behalf of a bank to lend money – Investigation as against fraud.

Unit V

15 hours

Company auditor – Appointment – Qualification and disqualifications – Removal of an auditor – Status – Rights, duties and liabilities – Auditor's report – contents – kinds of auditor's reports.

Theory 100%

Text Book:

Auditing – B.N. Tandon – S. Chand & Co., Delhi

Reference Book:

1. Auditing – Saxana, Reddy & Appannaiah – M/s. Himalaya Publishing House, Mumbai
2. Principles & Practice of Auditing – Dinkar Pagra – Sultan Chand & Sons, New Delhi.
3. Fundamentals of Auditing – Kamal Gupta – Tata McGraw – Hill Edition

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Acquire knowledge about various concepts of Auditing and its uses.
CO2	Understand the basic techniques of internal check and internal audit.
CO3	Acquire knowledge about verification and valuation of assets and liabilities.
CO4	Gain knowledge about qualification and disqualification, liabilities and duties of an auditor and detailed preparation of audit report.
CO5	Gain the knowledge about investigation of various institutions.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG / B.Com / Semester – V

Extra Course	Sub Code	CAREER PLANNING	Hrs./ Week	Credits:
1				2

Objectives:

1. Enable students to gain knowledge about Career planning.
2. To maintain the students with harmonious industrial relation.
3. Enable students to gain knowledge about Interview.
4. To maintain the students with the knowledge of Test of Numerical Ability.
5. Enable students to gain knowledge about Test of Reasoning Ability.

Unit I:

Career Planning-Meaning-How to get Employment-(Jobs through competitive examinations , Employment Exchanges , Advertisements and applications, contracts, vocational guidance Bureaus)-Main sources of information-Commerce graduates and careers.

Unit II:

Speaking skills-Essentials of a good speech-Content of a speech- Qualities of a good speaker-Self introduction-Giving speech on a general topic-Group discussion-Meaning-Features of Group discussion-Requirement for effective group discussion-How to participate in Group discussion ?-Role of Group leader-Model of group discussion(class room practice)-Report Writing-Meaning of Report-Importance-Types-Features of a good report-Steps in preparing a general report.

Unit III:

Interview-Meaning-Types-Significance-Interview techniques-Preparing before interview- How to participate in an interview-Model Interview (class room practice)-General Awareness preparation.

Unit IV:

Test of Numerical Ability (simple questions) -Simplification-Percentage-Profit and loss-Ratio and proportion-Time and work-Time and distance-Calendar-Clock problems.

Unit V:

Test of Reasoning Ability (verbal only)-Analogy-Odd man out, coding and decoding-Direction sense test-Position and order-Alphabet test-Blood Relation-Commonsense test-Puzzle test.

Theory: 100%

Text book:

Dr ShubaMitter and S.C.Agarwal Guide to careers for commerce graduates

Reference Books:

- 1.Robert J.Silverman – Encyopdia of Distribution Learning
2. Prakhsh.J.Shaw, How to develop your personality.
3. BevoshBhiskshu, Steps to success.

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Identify positive characteristics of the employees
CO2	Develop awareness about each employee's uniqueness.
CO3	Respect feelings of other employees
CO4	Attract talented employees to the organization
CO5	Train employees towards team-building skills.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG / B.Com / Semester – V

Extra Course	Sub Code	INTERNATIONAL TRADE	Hrs./ Week	Credits:
1				2

Objectives:

1. Enable the students to understand international trade models universally.
2. To learn the students about the importance of foreign exchange rates and facilities in export business.
3. Enable the students to understand the Foreign exchange rates and facilities.
4. To gain the students about Liberalization of imports
5. Enable the students to understand the Export promotion houses.

Unit I

Foreign Trade-Importance Benefits –Growth –balance of payments –foreign Exchange reserve –scope of trade –foreign trade policy –objectives-features. Kinds of export and import EXIM policy.

Unit II

Export Business – preliminaries for starting export business – registration of exports appointing overseas agents – obtaining an export license – credit insurance.

Unit III

Foreign exchange rates and facilities – procuring /manufacturing goods for export- inspection of goods – labeling, packaging, packing and marking goods for export.

Unit IV

Liberalization of imports – preliminaries for starting import business, Registration of importers /import of various goods – gold –vehicles-drugs – technology.

Unit V

Export promotion houses, EOU, EPZ- Market development assistance/- duty exemption scheme – analysis of India's export – fiscal incentives for export promotion.

Theory 100%

Text Book:

International Marketing Management – M.N.Mishra

Reference Books:

1.How to export – Nabhi Publication 2.How to Import – Nabhi Publication 3.Text of Exim policy (2002-2007)

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Understand the foreign trade policy
CO2	Identify the registration of export business
CO3	Understand the foreign exchange rates and facilities
CO4	Gain the liberalization of import business
CO5	Analysis of India's export and fiscal incentives for export promotion.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021 - 2022 / UG /Part - III/ B.Com / Semester – VI

Core	Sub Code	ADVANCED CORPORATE ACCOUNTING	Hrs./ Week	Credits:
16			6	5

Objective:

1. To gain knowledge on concepts and practices of advanced Corporate Accounting.
2. To know the Liquidation of companies and Holding companies.
3. To gain knowledge on concepts of banking companies.
4. To get basic knowledge of Double account system.
5. To gain knowledge of Human resource Accounting.

Unit –I **15 hours**

Liquidation of companies-Statement of Affairs-Liquidator's Final Statement of Accounts

Unit –II **20 hours**

Holding companies - Elimination of Investment - minority interest- capital profits cost of control or goodwill- preparation of consolidated balance sheet.

Unit –III **20 hours**

Banking companies - Format of balance sheet and profit and loss account as per sec 29 of Banking Regulation Act.

Unit – IV **20 hours**

Double account system- meaning-difference between double account and single account system- difference between double account- and double entry system-preparation of final accounts- capital base disposal of surplus- calculation of reasonable return- replacement of assets (Electricity Companies only).

Unit V **15 hours**

Human resource Accounting-Introduction: Meaning of Human Resource Accounting- Definitions of HRA –Objectives of HRA-Significance of and importance of HRA-Measurements of HRA-Human Resource Accounting in India-Advantages of HRA-Limitations of HR Accounting in India.

Theory 40% and Problems 60%

Text Books:

Advanced Accountancy, Vol.II, Dr.M.A. Arulanandam&K.S.Raman –Himalaya Publishing House, Mumbai.

Reference Books:

1. Advanced Accountancy, R.L.Gupta and M. Radhaswamy - Sultan Chand & Sons, New Delhi.
2. Advanced Accountancy, M.C.Shukla and T.S.Grewal - Sultan Chand &Co, New Delhi.
3. Advanced Accountancy, S.P.Jain&K.L.Narang. Kalyani Publishers. New Delhi.

Course Outcomes:

The student will able to

No.	Course Outcomes
CO1	Understand and apply the accounting procedure for liquidation of companies.
CO2	Develop knowledge in holding company accounts.
CO3	Make them aware about accounts in banking companies.
CO4	Create an idea in double accounting system.
CO5	Make them aware of human resource accounting.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – VI

Core	Sub Code		Hrs./ Week	Credits:
17		MANAGEMENT ACCOUNTING	6	5

Objectives:

1. Enable the students to gain knowledge on concepts about Management Accounting.
2. Enable the students to learn Analysis and interpretation of financial Statements.
3. Enable the students to gain knowledge on concepts about Fund Flow and Cash Flow analysis.
4. Enable the students to know the Budgetary Control.
5. Enable the students to gain knowledge on concepts about Marginal Costing

Unit I **15 hours**

Management Accounting – Definition – Objectives – Nature – Scope – Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Advantages - Limitations of Management Accounting.

Unit II **20 hours**

Analysis and interpretation of financial Statements – Comparative, common size statements, Trend Analysis - Ratio analysis – Meaning – Nature – Uses – significance – Limitations – Classification – solvency ratios – Profitability ratios – Activity ratios.

Unit III **20 hours**

Fund Flow and Cash Flow analysis – Meaning – Funds – Difference between fund flow & Cash flow Statement- Statement of changes of Working Capital – Preparation of Fund Flow and Cash flow Statement.

Unit IV **20 hours**

Budgetary Control – Budget – Definition – Objectives – Budgeting – Advantages and Limitations – Classification of Budgets – Fixed and Flexible Budgets – Production and Sales Budgets – Cash Budget – Zero base Budget-

Unit V **15 hours**

Marginal Costing – Meaning -features – assumptions – Contribution – PV ratio – CVP analysis– Break Even point – assumptions – advantages – Limitations – Margin of safety – Make or buy decisions – Sales mix decisions. (Simple Problems)

Theory 40 % and Problems 60 %

Text Books:

Management Accounting – S.N. Maheswari – Vikas Publishing House Pvt. Ltd.

Reference Books:

1. Management Accounting - R.S.N. Pillai and Bhagavathi, S. chand and co.
2. Management Accounting – S.P. Gupta – Sultan Chand Publishing house
3. Management Accounting – Dr.M. Wilson .Himalaya Publishing House

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Understand fundamental knowledge in Management Accounting.
CO2	Compute the different methods of Ratio Analysis.
CO3	Understand the calculation of fund flow statement and cash flow statement and it's different.
CO4	Discover the budgetary control.
CO5	Analyse the concept of economy theory.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – VI

Core	Sub Code		Hrs./ Week	Credits:
18		INDUSTRIAL LAW	6	5

Objectives:

1. Enable students to gain knowledge on concepts about Industrial Disputes Act 1947.
2. Enable students to maintain good relationship between employees and employers.
3. Enable students to gain knowledge on concepts about Factories Act 1948 and workmen's Compensation Act 1923.
4. Enable students to gain knowledge on concepts about Trade Unions Acts 1926 .
5. Enable students to gain knowledge on concepts about Payment of gratuity Act 1972.

Unit I

15 hours

The Industrial Disputes Act 1947: Object – industrial dispute – Prevention and Settlement – Award and Settlement – Strike, lockout – illegal strike and lockout, Retrenchment, Lay off, closing down – Conciliation and adjudication machineries – unfair labour practice.

Unit II

20 hours

Factories Act 1948: Factory, manufacturing process – Power of inspector – Hazardous process – Health, Safety and welfare – working hours - Leave with wages – Employment nature of women and young person – certifying surgeon – Certificate of fitness.

Unit III

20 hours

The workmen's Compensation Act 1923: Rules regarding determination of compensation – Liabilities of employer, Defences available to employer – Distribution of compensation – Notice and claim.

Unit IV

20 hours

The Trade Unions Acts 1926: Registration – Rights and Privileges of registered trade union – Amalgamation, check off system of membership, Devolution of trade union the Employees State Insurance Act 1948 – Benefits – Administration of ESI Schemes – ESI Court – Coverage – Contribution – The Employees Provident Funds and miscellaneous provisions Act 1952 – Coverages, Administration of EPF – Schemes Various benefits, contribution – EPF appellate tribunal – Inspection.

Unit V

15 hours

The Payment of gratuity Act 1972: Payment and forfeiture of gratuity, Determination to claim gratuity – Time of payment of gratuity – The payment of wages Act

1936 – Time and mode of payment of wage, various deductions to be made and not to be made – The Minimum

Wages Act 1948 – Wages content – Fixation and Revision of minimum wage – Schedule employment, Cost of living price index number – The payment of Bonus Act 1965 – Eligibility, disqualification of bonus – Determination of bonus – minimum and maximum bonus – Principle of set – on and set – off – Forfeiture of bonus – Time of payment of bonus.

Theory 100%

Text Book:

Elements of mercantile Law – N.D. Kapoor, Sultan Chand & Sons

Reference Books:

1. Industrial Law – Labour Law – S.K. Puri Mishna
2. Labour and Industrial Law – fourth Edition P. K. Pandi – PHI Learning Pvt. Ltd.
3. Industrial Relations, Trade Unions and Labour Legislation – Second Edition - P. R. N. Sinha

Course Outcomes:

The student will be able to

No.	Course Outcomes
CO1	Understand the knowledge about industrial problems.
CO2	Gain the knowledge on worker health, safety and welfare.
CO3	Understand the knowledge about workmen's compensation Act.
CO4	Use the benefits of ESI and EPF.
CO5	Acquire the knowledge about wages act and bonus Act.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – VI

Discipline Specific Elective	Sub Code	INCOME TAX LAW & PRACTICE II	Hrs./ Week	Credits:
3			6	4

Objectives:

1. To make the students to familiar with the provision of Income Tax Act for computing capital gains
2. Enable the students to gain knowledge and understanding on Income from other sources.
3. To make the students to familiar with the Clubbing and Aggregation of Income.
4. Enable the students to gain knowledge and understanding Assessment of individuals
5. Enable the students to gain knowledge and understanding on the Income Tax Authorities

Unit I	15 hours
Capital gains – Short term and long term – computation – Exempted capital gains.	
Unit II	20 hours
Income from other sources	

Unit III**20 hours**

Clubbing and Aggregation of Income – Deductions from Gross Total Income –
Set off and carry forward of losses.

Unit IV**20 hours**

Assessment of individuals - Rates of income tax – Computation of Total income
– Tax Liability – Rebate and Relief of Tax.

Unit V**15 hours**

Income Tax Authorities – Appointment, Powers and Duties – CBDT – Director
General, Chief Commissioner, Joint Commissioner, Assessing Officer, Income Tax
Inspectors – Procedures for Assessment – Filing of Returns – PAN – Appeals and
Revision.

Theory 40 % and Problems 60 %

Text Book:

Income Tax Law & Practice – Dr. H.C. Mehrothra and
Dr.S.P.Goyal,SahityaBhawan Publication, Agra.

Reference Books:

- 1.Income Tax Law & Practice – V.P. Gour& D.B. Narang, PoojaGhai and Rajeev Puri.
- 2.Students Guide to Income Tax – VinodK.Singhanian.
3. Income Tax – Second Edition – B.B.Lal – Pearson, Delhi.

Course Outcomes:

The Students are able to

No.	Course Outcomes
CO1	Understand the provisions of Income Tax Act for the computation of capital gains.
CO2	Determine the Income from other sources.
CO3	Apply the provision of Income Tax Act for Clubbing, Aggregating of income to arrive at GTI and set off and carry forward of losses.
CO4	Calculate the taxable income and tax liability of an Individual Assessee.
CO5	Acquaint with the provision of IT Act for Income Tax Authorities.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / UG /Part - III/ B.Com / Semester – VI

Discipline Specific Elective	Sub Code	E-Commerce	Hrs./ Week	Credits:
3			5	4

Objectives:

1. Enable students to gain knowledge about E-Business and E-Commerce.
2. To get the knowledge about the various E - payment system.
3. Enable students to gain knowledge about E-Commerce Applications.
4. To get the knowledge about the various E-Marketing Techniques
5. Enable students to gain knowledge about the Elements of E-commerce.

Unit I

15 hours

E-Business and E-Commerce: Introduction, Potential Benefits, Limitations, Classifications, Impact of E-Commerce on Business models. Electronic Data Interchange (EDI) – Applications of EDI – Benefits of EDI.

Unit II

15 hours

E-Payment system – online banking – Types of Electronic payment system – Features of EPS – Advantages of EPS – Debit Card – Credit Card – ATM – Cyber Security – Crypto currency.

Unit III

15 hours

E-Commerce Applications: Entertainment, E-Marketing, E-Advertising, Search Engines, E-Banking, Mobile Commerce, Online Trading, E-learning, E-Shopping.

Unit IV

15 hours

E-Marketing Techniques: Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, spam Mails, E-mail, Chain letters. Applications of 5 P's (Product, Price, Place, Promotion, People), Sponsorships, Portals and Online Coupons.

Unit V

15 hours

The Elements of E-commerce: Internet – e-commerce security – A web site evaluation model – internet book shops – internet banking – online share dealing – e-diversity – Technology adoption.

Theory 100%

Text Book:

Electronic commerce, Gary P.Schneider., Thomson course Technology 4th Edition

Reference Books:

1. Electronic Commerce Bharat Bhasker., Tat McGraw – Hill companies 2nd Edition.
E– commerce strategy, Technologies and Applications by David Whitely. Tata McGraw – hill companies.
2. E – Commerce Strategy, Technology and Application – David Whiteley – Tata McGraw – Hill Publication Co. Ltd., New Delhi.

Course Outcomes:

The student will able to

No.	Course Outcome
CO1	Understand the E- Commerce and ecommerce in India.
CO2	Apply the awareness of E- payment system.
CO3	Understand the information about the E- commerce application.
CO4	Understand the knowledge about E- Marketing techniques.
CO5	Know about the web page and elements of e-commerce.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

Pope's College (Autonomous)

Accredited by NAAC – II Cycle with 'A' Grade (CGPA 3:28)

Sawyerpuram

Department of Commerce

Syllabus for PG Course



For those who Joined from
2021– 2022 onwards

M.Com – Programme Description

DEPARTMENT OF COMMERCE

Pope's College, Sawyerpuram

Post – Graduate Programme in Commerce

Structure of the Curriculum

M.Com Programme

Programme Outcomes (POs)

PO No.	Upon completion of M.Com Degree Programme, the graduates will be able to:
PO – 1	understand the basic concepts of business and its role in society.
PO – 2	understand the financial and marketing knowledge of both local and international issues and responsibilities of a business organization.
PO – 3	gain knowledge on legal and ethical issues in a business organization.
PO - 4	identify reason for profit or loss and give solution for economic viability of a business.
PO – 5	acquire practical skill in accounting by having an opportunity in summer internship programme.
PO - 6	use current techniques and skill necessary for business and costing.
PO – 7	serve as a human resource needed for industry, consultancy, education, service, research, public administration, insurance and management.

Programme Specific Outcomes (PSOs)

PSO No.	Upon completion, students of M.Com Degree Programme, the graduate will be able to:	PO-Mapped
PSO – 1	prepare financial statements of business organizations using accounting principles.	PO – 2
PSO – 2	discuss the various provisions relating to income tax and operational technique of the business organization.	PO – 3
PSO – 3	understand socially relevant projects.	PO – 7
PSO – 4	acquire knowledge on international business and principles of management.	PO – 6
PSO – 5	analyze the concepts of Marketing, Costing, Financial Services, Logistics Management, Legal Frame work of Business, Business ethics, consumerism and MSMEs(Micro Small and Medium Enterprises).	PO – 7
PSO – 6	gain knowledge on Indian financial system and electronic payment techniques.	PO – 6
PSO – 7	plan for project finance and appraisal	PO – 7
PSO – 8	recognize the need and importance of communication and to develop the personality.	PO – 6
PSO - 9	develop the competency in students to pursue higher level programmes in commerce and management.	PO – 7
PSO - 10	generate and initiate innovative business ideas.	PO – 1



Pope's College (Autonomous), Sawyerpuram
Accredited by NAAC – II Cycle with 'A' Grade (CGPA:3.28)



Post-Graduate Programme in Commerce
Structure of the Curriculum

(For the Students Admitted from the year 2021 – 2022 Onwards)

Parts of the Curriculum	No. of Courses	Credits
Core	17	72
Elective	06	18
Self study Course(MOOCs)	-	02
Summer Skill Training	-	01
Life Skill Training	-	01
Total		94

Sem	Sub. No.	Course	Course Code	Subject Title	Hrs/ Week	Credits	Marks		
							CIA	ESA	Total
I	1	Core-1		Advanced Management Accounting	06	04	25	75	100
	2	Core-2		Advanced Business Statistics	06	04	25	75	100
	3	Core-3		Organizational Behaviour	06	04	25	75	100
	4	Core-4		Marketing Management	04	04	25	75	100
	5	Elective- 1		Business Ethics and Social Responsibility	04	03	25	75	100
				Principles and practices of Insurance					
	6	Elective -2		Investment Management	04	03	25	75	100
				Global Marketing					
		MOOCS		Self-Study course		02			
II	7	Core-5		Operation Research	06	04	25	75	100
	8	Core-6		Financial Management	06	04	25	75	100
	9	Core-7		Business Environment	06	04	25	75	100

	10	Core-8		Legal Framework of Business	04	04	25	75	100
	11	Elective - 3		Retail Management	04	03	25	75	100
				Tourism Marketing					
	12	Elective - 4		Stock Market	04	03	25	75	100
				Industrial Psychology					
				Summer Skill Training		01			
III	13	Core-9		Special Accounts	06	04	25	75	100
	14	Core-10		Direct Taxation and Tax Planning	06	04	25	75	100
	15	Core-11		Research Methodology	06	04	25	75	100
	16	Core-12		Security Analysis and Portfolio Management	04	04	25	75	100
	17	Elective 5		Human Resource Management	04	03	25	75	100
				Advertising Management					
	18	Elective- 6		Management Information System	04	03	25	75	100
				Financial Services					
				Life Skill Training		01			
IV	19	Core-13		Advanced Cost Accounting	06	05	25	75	100
	20	Core-14		Logistics Management	06	05	25	75	100
	21	Core-15		Strategic Management	06	04	25	75	100
	22	Core-16		International Marketing	06	04	25	75	100
	23	Core-17		Project	06	06	25	75	100
	Total					94			

PC/ 2021-2022 / PG / Commerce / Semester – I

Core	Sub Code	ADVANCED MANAGEMENT ACCOUNTING	Hrs./ Week	Credits:
1			6	4

Course Objectives:

1. To understand the significance of financial statements.
2. To prepare cash and fund flow statement using financial statements.
3. To understand Capital Budgeting and its related concepts.
4. To prepare and apply budgetary control
5. To apply analysis of variances for optional decisions.

Unit I: Scope of Management Accounting, Financial Statement and Ratio Analysis:

(13 Hours)

Management Accounting: Meaning – Definition – Characteristics – Scope – Functions – Distinction between Financial Accounting and Management Accounting – Distinction between Management Accounting And Cost Accounting – Tools and Techniques of Management Accounting; **Financial Statement:** Meaning – Nature – Limitations – Analysis and Interpretation of Financial Statements – types of Financial analysis and Tools and Techniques of Financial Statements Analysis: **Ratio Analysis:** Meaning and Classification of Ratio - Steps in Ratio Analysis –Advantages and Limitations of Ratio Analysis - Application of Ratio analysis techniques.

Unit II: Funds Flow and Cash Flow Analysis:

(17 Hours)

Meaning of Funds and flow – Sources and Application of Funds – Meaning and Objectives of Fund Flow Statement – Advantages and Limitation of Fund Flow Statement - Steps involved in preparation of Fund Flow Statement - Distinction between Fund Flow Statement and Balance Sheet – Meaning of Cash Flow Statement - Advantages and Limitation of Cash Flow Statement - Format of Cash flow Statement - Procedure for preparation of Cash Flow Statement as per AS3 - Distinction between Cash Flow Statement and Fund Flow Statement.

Unit III: Capital Budgeting:**(20 Hours)**

Meaning and Definition of Capital Budgeting – Features and Importance of Capital Budgeting – Types of Capital Expenditure Projects – Factors Affecting Capital Expenditure Decisions - Traditional Methods and Present value Methods of Capital Budgeting – Risk Analysis in Capital Budgeting – Difficulties in Capital Budgeting - Limitations of Capital Budget – Capital Budgeting Process.

Unit IV: Business Budget and Budgetary Control:**(20 Hours)**

Concept and Definition of Budget, Budgeting and Budgetary Control - Functional budgets - Sales, production, production cost, purchases, purchase cost and cash budget – Fixed and Flexible Budget - Difference between Fixed and Flexible Budget – Master budget - Performance of Budgeting - Zero Base Budgeting – Objectives of Budgetary Control - Steps involved in Budgetary Control – Advantages and Limitations of Budgetary Control.

Unit V: Standard costing and Variance Analysis:**(20 Hours)**

Meaning and Definition of Standard cost and Standard costing – Advantages and Limitation of Standard Costing - Comparison of Standard Costing and Estimated Costing - Comparison of Standard Costing and Budgetary Control - Analysis of Standard costing Technique– Analysis of variances - Direct Material Variances - Direct Labour Variances - Overhead and Sales variances.

40% Theory and 60% Problem**Text Book:**

Management Accounting and Financial Control, S.N.Maheshwari, Sultan Chand & Sons, New Delhi. (1 Jan 2015)

Reference Books:

1. Management Accounting, Shashi K. Gupta and R.K. Sharma, Kalyani Publishers, New Delhi. (Latest Edition) (1 Jan 2017)
2. Management Accounting, Dr. R.S.N. Pillai and V. Bagavathi, S.Chand Publication, New Delhi. (1 Dec 2010)
3. Management Accounting, Dalston L Cecil and Jenitra L Merwin, Learn Tech Press, Trichy.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Apply the techniques of Management Accounting in Managerial Decision Making.
CO2	Understand the concepts and procedure for preparation of fund flow statement and cash flow statement.
CO3	Understand the Capital Budgeting and its Concepts.
CO4	Prepare various budgets and to use them for control over actual.
CO5	Differentiate standard cost and standard costing and analyses of variances.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO 1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	3	2	2	3	2
CO2	3	3	3	3	3	3	2	2	3	3
CO3	3	2	3	3	3	3	3	2	2	2
CO4	2	3	3	3	3	3	3	3	3	3
CO5	2	2	2	3	2	2	3	2	3	3
TOTAL	12	13	13	15	13	14	13	11	14	13
AVERAGE	2.4	2.6	2.6	3.0	2.6	2.8	2.6	2.2	2.8	2.6

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG /Commerce / Semester – I

Core	Sub Code	ADVANCED BUSINESS STATISTICS	Hrs./ Week	Credits:
2			6	4

Course Objectives:

1. To enable students to know about the theoretical distribution
2. To analyze about the parametric test.
3. To evaluate the Non Parametric test.
4. To solve the statistical decision theory.
5. To apply the various types of control charts.

Unit I: Probability and Theoretical Distribution:

(18 Hours)

Meaning and Definition of Probability and Theoretical Distribution – Binomial Distribution – Probability function of Binomial Distribution – Characteristics of Binomial Distribution – Fitting of Binomial Distribution - Poisson Distribution - Probability function of Poisson Distribution – Characteristics of Poisson Distribution – Importance Poisson Distribution - Fitting of Poisson Distribution - Normal Distributions - Standard Normal Distributions - Characteristics of Normal Distribution – Importance Normal Distribution – Normal Approximation to the Binomial Distribution - Normal Approximation to the Poisson Distribution.

Unit II: Parametric Test:

(20 Hours)

Meaning of Statistical Inference – Census versus Sampling – Principles of Sampling – sampling Methods – Parameter and Statistic – Standard error and Sampling Distribution – Meaning of Hypotheses Testing – Limitation of Hypotheses Testing - procedure for testing of Hypothesis- Two tailed and one tailed Test of Hypothesis – Assumptions of the parametric data - Z test-One sample T Test-Independent Sample T test– Paired sample T Test - Analysis of Variance (ANOVA)

Unit III: Non Parametric Test:

(16 Hours)

Non Parametric Tests – Types of Non-Parametric Test – Advantages and Dis-Advantages of Non-Parametric Test - Chi-square tests – Features of Chi-square tests - Chi-square tests for independence of Attributes - Chi-square tests for Equality of several population proportions - Chi-square tests for the population Variance - Sign tests – Procedure for carrying out the sign test – Carrying out the sign test in SPSS - Kruskal-Wallis H test using SPSS in statistics - Mann Whitney U test - Procedure for carrying out the Mann Whitney U test – Carrying out the Mann Whitney U test in SPSS

Unit IV: Statistical Decision Theory:

(18 Hours)

Statistical Decision Theory – Steps in Decision Theory – Structure of Decision-Making problem - Decision making Environments - Types of Decision making Environments – Criteria for making decision under condition of Certainty, Risk and uncertainty - Expected value approach – Decision Tree analysis.

Unit V: Statistical Quality Control:

(18 Hours)

Definition of Statistical Quality Control – Approach to Quality Control –Basis of Statistical Quality Control – Objectives of Statistical Quality Control – Process and Product Control - Techniques of Statistical Quality Control – Major Parts of Control Charts - Control Charts for variables and attributes - Acceptance Sampling – Sampling Inspection Plans - Sampling Plans for Attributes –Single, Double, Multiple and Sequential Sampling Plan - Sampling Plans for Variables - Benefits of Statistical Quality Control.

Theory : 40% and Problem: 60%

Text Book:

S.P.Gupta - Statistical Methods -, S.Chand, New Delhi.

Reference Books:

1. Fundamentals of Statistics- Gupta, S.C., Himalaya Publishing House,Mumbai.(1May 2018)
2. Statistics for Management - Levin, R.I. and D.S. Rubin - Prentice-Hall ofIndia. (1 Jan 2012)
3. Statistical for Management, Richard L. Levin, Davids Rubin Masood H. Siddiqui Sanjay Rastogi(7 Jan 2017)

Course Outcome:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand and apply the formulas for computation of probability.
CO2	Classify the procedure of statistical inference for computations in test of hypothesis, T- test and analysis of variance.
CO3	Gain knowledge of Non – parametric test and apply them for computation of chi- square test and H- test.
CO4	Solve the problems to calculate the expected value and decision making.
CO5	Apply the conditions of various types of control charts for variables and attributes.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	3	2	3	3	2	2	3	2
CO2	3	2	2	3	2	3	3	2	3	2
CO3	2	3	2	2	2	2	3	3	2	3
CO4	3	3	2	2	2	3	2	2	3	2
CO5	2	2	3	2	3	2	2	3	2	2
TOTAL	12	12	12	11	12	13	12	12	13	11
AVERAGE	2.4	2.4	2.4	2.2	2.4	2.6	2.4	2.4	2.6	2.2

KEY: No Correlation – 0; Weakly Correlated – 1;

Moderately Correlated – 2; Strongly Correlated

PC/ 202-2022 / PG /Commerce / Semester – I

Core	Sub Code	ORGANISATIONAL BEHAVIOUR	Hrs./ Week	Credits:
3			6	4

Course Objectives:

1. To know about the concept of management.
2. To understand the organizational behavior evolution.
3. To gain the knowledge of group behavior.
4. To study about the organizational change and development
5. To know about the Structure and Cultural Dimensions of OB and Quality of working life.

Unit I: Conceptual Framework for Organizational Behaviour: (18 hours)

Concept of Organization – Significance of Organization - Concept of Organizational Behaviour - Nature of Organizational Behaviour – OB and Other Similar field of Study – Challenges in Organizational Behaviour – Applying OB Knowledge to Management Practices – Role of Organizational Behaviour - Organizational Behaviour Models – Foundation of Organizational Behaviour - Scientific Management - Fayol’s Administrative – Bureaucracy – Hawthorne Experiments and Human relations – Social system Approach – Human Behaviour Approach – Systems and contingency Approach.

Unit II: Individual Dimensions of Organizational Behaviour: (18 hours)

Nature of Human Behaviour – Concept of Behaviour – Process of Behaviour – Managerial Implication and foundation of Individual Behaviour – Factor Causing Individual Differences – Implication of Individual Differences –Concept of Personality – Personality Theories and Development – Determinants of Personality – Personality Measurement –Concept of Perception – Perceptual Process, Selectivity and Organisation – Interpersonal and Managerial Applications of Perception – Developing Perceptual Skills – Components of Learning Process – Learning Theories – Attitudes and Behaviour – Theories of Attitudes - Applying and Developing Emotional Intelligence in organizations – Motivation and Behaviour - Motivation and Performance – Theories of Motivation – Motivational Applications –Individual Decision Making and Problem Solving.

Unit III: Group Dimensions of Organizational Behaviour:**(15 Hours)**

Nature of Interpersonal Behaviour – Skills for Co-operative Interpersonal Behaviour - Concept of Group – Formal and Informal Group – Theories of Group Formation – Significance of Informal Organisation – Group Behaviour Group Decision Making – Concept of Team – Team Creation – Concept of Power – Sources of Authority – Concept of Leadership – Difference between Leadership and Management – Leadership Theories – Leadership Styles – Concept of Communication – Communication Symbols – Communication Network – Barriers in Communication – Making Communication Effective – Concept of Conflict – Individual, Group and Organizational Level Conflict – Conflict Management – Grievance Management.

Unit IV: Organizational Effectiveness, Change and Development:**(18 hours)**

Concept of Organizational Effectiveness – Approach to Measure Effectiveness – Criteria for Organizational Effectiveness – Managerial Effectiveness – Effectiveness through Adaptive – Coping Cycle – Nature of Organizational Change – Factors in Organizational Change – Process of Planned Change – Resistance to Change – Change Agent – Organizational Growth and Change – Concept of Organizational Development – Process of Organizational Development – Action Research Model of OD – OD Interventions – Sensitivity training – Grid Organizational Developments – Survey Feedback – Process Consultation – Team Building – management By Objectives.

Unit V: Structural and Cultural Dimensions of OB & Quality of Work Life (QWL):**(21 hours)**

Concept of Organizational Theory – Classical Organizational Theory - Neo-Classical Organizational Theory – Modern Organization Theory –Concept of Organization Structure – Need for Formal Organization Structure – Mechanism for Designing Structure - Departmentation – Span of Management – Delegation of Authority – Centralization and Decentralization - Introduction to Quality of Work Life - Definition of Quality of Work Life - Concept - Characteristics - Objectives - Elements - Constituents – Scope - Criteria - Steps - Factors - Models - Issues - Effects - Advantages - Disadvantages - Approaches and Strategies to Improve QWL.

100% Theory**Text Book:**

Organizational Behavior; L. M. Prasad; Sultan Chand& Sons; 4th Revised Edition: 2006

Reference Books:

1. Principles and Practice of Management- L.MPrasad 2019, Sultan Chand & Sons.
2. Organizational Behavior- Stephen P.Robbins- Pearson Education Sinapore P.Ltd., 2018
3. Organizational Behavior- Aswathappa- Himalaya Publishing House. 2013.

Course Outcome:

CO No.	Upon completion of the course, the student will able to:
CO1	Know about the functions of management.
CO2	Gain the concept and different theories on motivation.
CO3	Gain more knowledge on group behaviour.
CO4	Learn about organizational change and development.
CO5	Understand the structural and cultural dimension of OB and the concept of quality working life.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	3	3	3	2	2	3	3	3
CO2	2	2	2	3	3	3	2	3	3	3
CO3	2	2	2	2	3	2	2	3	3	3
CO4	2	2	3	3	3	2	2	3	3	3
CO5	2	2	3	3	3	2	2	2	3	3
TOTAL	10	10	13	14	15	11	10	14	15	15
AVERAGE	2.0	2.0	2.6	2.8	3.0	2.2	2.0	2.8	3.0	3.0

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG /Commerce / Semester – I

Core	Sub Code		Hrs./ Week	Credits:
4		MARKETING MANAGEMENT	6	4

Course Objectives:

1. To understand the fundamental objectives of marketing management.
2. To know the students about maximize consumer satisfaction and profitability.
3. To know the students about the marketing environment.
4. To understand the marketing policies.
5. To know the marketing promotion and communication process.

Unit I: Modern concept of Marketing Management:

(20 Hours)

Definition of Marketing– Marketing concept - Importance of Marketing – Marketing Management - Principles of Marketing Management - Nature and Scope of Marketing Management – Importance of Marketing Management – Difference between Sales management & Marketing Management – Functions of Marketing Manager and Marketing Management – Marketing mix - Strategic marketing planning – an overview. Issue and Developments in marketing: Social, ethical and legal aspects of marketing; Marketing of Services; International marketing; Green marketing; Cyber marketing; MLM-Relationship marketing and other developments in marketing.

Unit II: Buyer Behaviour, Marketing Research and Marketing Environment: (16 Hours)

Meaning of Buyer Behaviour – Buying Motives – Market segmentation of Different Bases – Strategy of Marketing – Market Structure Definition and Types of Channel – Channel Policy - Selection Criteria – Wholesalers, Retailers and Middlemen –Function of Wholesalers, Retailers and Middlemen – Marketing Research - Meaning and Definition of Marketing Research - Market Research Vs Marketing Research - Marketing Environment – Various Factors affecting the Marketing Function –Internal and External - Types of Marketing Research - areas of Marketing Research - Marketing Information System – Difference between Marketing Research and Marketing Information System

Unit III: Sales Forecasting, Product Management and Product Life Cycle: (18 Hours)

Various Methods of Sales Forecasting – Product Policy - Product Decisions Concept - Classification of products - Product Life Cycle (PLC) - Product line and Product mix – Branding - Packaging and labeling – Product Line Strategic Implications - New product development and Guidelines for Product Elimination – evaluation of Sales Force Performance.

Unit IV: Pricing: (18 Hours)

Meaning of Seller and Buyer – Price Policies –Objectives of Pricing Decisions: Factors Influencing Pricing Policies and strategies – Process of Price Determination - Discounts and Rebates – Resale Price Maintenance - Pricing of New Product - New Product Pricing Strategies – Price Changes – Multiproduct Pricing – Distribution Cost Analysis – Management of Physical Distribution – Marketing Risk.

Unit V: Personal Selling and Sales Promotion: (18 Hours)

Theories of Selling – Steps in Selling – Qualities of a Successful Salesman – Management of Sales Staff – Compensation to Salesman - Promotion Decisions - Communication process - Promotion mix – Advertising - Determining Advertising Budget - Publicity and Public Relations; Copy Designing and its Testing - Media Selection - Advertising effectiveness - Sales Promotion Tools and Techniques.

100% Theory

Text Book:

Modern Marketing Principles and Practices; R. S. N. Pillai & Bagavathi, - S.Chand & Co., New Delhi.

Reference Books:

1. Marketing Management – Analysis, planning, implementation and control – Philip Kotler Prentice Hall New Delhi.(latest edition).
2. Marketing: A Managerial Introduction - J.C. Gandhi - McGraw Hill Publications, latest edition.
3. Product Management in India - Majumdar, Rananj - Prentice hall, NewDelhi.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand the fundamental knowledge of Marketing Management.
CO2	Gain the Marketing Research and Marketing Information System.
CO3	Understand the strategic implication of Marketing.
CO4	Analyse the pricing policies and strategies.
CO5	Identify the promotion and communication process.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	2	2	2	2	3	3	2	3
CO2	2	3	3	2	3	3	2	2	2	2
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	2	2	3	2	3	2	2	3	3
CO5	2	3	2	2	3	3	2	3	3	2
TOTAL	13	13	12	12	13	14	12	13	13	13
AVERAGE	2.6	2.6	2.4	2.4	2.6	2.8	2.4	2.6	2.6	2.6

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2020-2021 / PG /Commerce / Semester – I

Elective	Sub Code		Hrs./ Week	Credits:
1		BUSINESS ETHICS AND SOCIAL RESPONSIBILITY	4	3

Course Objectives:

1. To understand about the business ethics.
2. To categorize the ethical leadership.
3. To get idea about the types of ethical issues and remedies.
4. To inculcate the external ethics of business.
5. To gain knowledge about the business and social responsibility.

Unit I: Business Ethics:

(5 Hours)

Definition of Ethics – Relationship of Ethics to organization – Ethical standards and religious Doctrines (Brotherhood, Covenant, Trusteeship, Grace) – Need for Good ethics in Business.

Unit II: Ethical Leadership:

(15 Hours)

Characteristics of Ethical Leadership – Transactional Leadership – Transformational Leadership - Various Leadership Approaches – Impact of Ethics and Moral Leadership – Code of Ethics – Ethical attitudes of Indian CEOs – General defects or failures of CEO – Qualities and Features of CEOs - Role of CEO in Shaping Business Culture.

Unit III: Ethical issues and remedies:

(10 Hours)

Types of Ethical Issues – Bribes – Coercion – Deception – Theft – Unfair Discrimination - Internal Ethics of Business – Hiring Employees – Screening Practices – Promotions – Wages – Exploitation of employees – Remedies for ethical issues.

Unit IV: Ethical Competition and Monopoly Market:

(15 Hours)

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

Monopoly Market – Oligopolistic Market – Features of Oligopoly Market – Ethics of Oligopoly Market – Oligopolies and Monopolies.

Unit V: Business and Society: (15 Hours)

Social responsibilities of business – Evolution of concept – Need and Scope of Social Responsibility – Social Responsibility towards Various Groups – Shareholders – Employees - Consumers – Government - Society - Social Responsibility of Business in India - Social Audit – Concept – Objectives – Scope – Need – Features Approaches – Social Audit in India.

100% Theory

Text Book:

Business Ethics & Values, Dr.A.K.Gavai, Himalaya Publishing House, Mumbai, 2010

Reference Book:

1. Aswathappa .K. : Essentials of Business Environment, Himalaya Publishing House,Mumbai, 2017
2. Francis Cherunilam : Business Environment, Himalaya Publishing House,Mumbai, 2019
3. Saurabh Agarwal- Business Ethics- SBPD Publishing House, First Edition 2019.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand the scope & content of ethical theory
CO2	Understand the Differences in Leadership Approaches
CO3	Understand the types of ethical issues
CO4	Evaluate the ethics in various types of market.
CO5	Aware of the content & objective of corporate social responsibility policies

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	3	3	3	3	3	2	3	1
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	2	2	3
CO5	1	3	3	3	2	3	2	2	3	2
TOTAL	12	15	15	15	14	15	13	11	14	12
AVERAGE	2.4	3.0	3.0	3.0	2.8	3.0	2.6	2.2	2.8	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG /Commerce / Semester – I

Elective	Sub Code	PRINCIPLES AND PRACTICES OF INSURANCE	Hrs./ Week	Credits:
1			4	3

Course Objectives:

1. To enable students learn new development in the insurance sector.
2. To provide knowledge to the student about general and life insurance.
3. To enable student learn regulating investment of funds by insurance companies.
4. To enable students learn claims and recovery on the motor and accident insurance.
5. To know about cargo insurance.

Unit I: Risk Management: (12 Hours)

Definition of risk – un certainty – types of risk – sources of risk – internal and external risk – insurance – meaning – nature – significance – essential requirements and principals of risk insurance – reinsurance – privatization of insurance business in India – recent developments in the insurance sector – Insurance Regulating and Development Authority (IRDA) Act 1999.

Unit II: Life Insurance: (12 Hours)

Meaning – law relating it life insurance – general principles of life insurance life insurance contract – proposal and policy – assignment and nomination – title and claims – concept of trust in life policy –LIC – functions – Achievements – problems – role in life insurance.

Unit III: General Insurance: (12 Hours)

Meaning – law relating to General Insurance – Types of General Insurance – Subrogation – Double Insurance – Contribution – Proximate Cause –Claims and Recovery.

Unit IV: Motor Insurance: (12 Hours)

Accident and motor insurance – nature – disclosure – terms and conditions – claims and recovery – third party insurance – compulsory motor vehicle insurance – accident insurance.

Unit V: Marine Insurance: (12 Hours)

Meaning – Scope – Nature – Law relating to Marine Insurance – Types of Marine Insurance Policy – Insurable Interest – Disclosure and Representation – Insured perils – Proximate cause – Voyage – Warranties – Measurement – Subrogation – Contribution – Under Insurance.

100% Theory

Text Book:

Principles and Practice of Insurance – Dr. Periasamy – Himalaya Publishing House – 10th Revised Edition:2019.

Reference Books:

1. Principles and practice of insurance –G.S.Panda.
2. Principles and practice of insurance – Kothari andBhal
3. Risk management and Insurance – Harrington and Niehaus – Tata Mcgraw – Hill Edition.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Demonstrate knowledge of insurance contracts and provisions and features of property-liability insurance, life and health insurance and employee benefit plans.
CO2	Demonstrate knowledge about the operation and management of insurance entities and the economic implications of organizational design and structure.
CO3	Develop skills to facilitate insurance product cost and pricing, marketing and distribution.
CO4	Develop practical skills through professional development seminars, internship and risk management.
CO5	Examine the role of public policy including social insurance in personal financial planning and risk management.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	02	03	03	03	02	03	02	03	03	02
CO2	03	02	03	03	03	03	03	02	02	03
CO3	03	03	03	03	03	02	03	02	03	02
CO4	03	02	03	03	02	02	02	03	02	02
CO5	02	02	03	03	03	03	02	02	02	02
TOTAL	13	12	15	15	13	13	12	12	12	11
AVERAGE	2.6	2.4	03	03	2.6	2.6	2.4	2.4	2.4	2.2

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG /Commerce / Semester – I

Elective	Sub Code	INVESTMENT MANAGEMENT	Hrs./ Week	Credits:
2			4	3

Course Objectives:

1. To enable students to identify the investment.
2. To know about the types of investment.
3. To analyze various fundamental investment
4. To know about the valuation of securities.
5. To understand about the investment by individuals.

Unit I: Investment Analysis:

(15 Hours)

Meaning and Concept – Objectives of Investment - Nature and Scope of Investment Analysis - Investment Process - Elements of Investments - Return, Risk and Time - Time Elements – Security, Return and Risk Analysis - Measurements of Return and Risk - Approaches to Investment Analysis

Unit II: Financial Investments and Bond Investment Analysis:

(15 Hours)

Types of Bond – International bonds – Bond Yields – Yield to Maturity – Risk Analysis in Bonds Bond Value Theorem – Bond Immunization Strategies - Financial Investment - Securities and Derivatives, Deposits, Tax Sheltered Investments - Non Financial Investments - Real Estate, Gold and Other Types - Characteristics of Non Financial Investments - Sources of Financial Information.

Unit III: Equity Analysis:

(15 Hours)

Approaches to Equity Analysis – Fundamental Analysis - Economic Analysis, Industrial Analysis, Company Analysis, Technical Analysis – Equity Valuation Models – Dividend Discount Models (DDM) and Price Earnings Ratio Model (PER) – Technical Analysis – Dow Theory – Chart and Chart Patterns – Market and Mathematical Indicators – Efficient Market Hypothesis (EMH) and Random Walk Theory - Test of Market efficiency – Critique of Investor rationality – Behavioural Finance - Various Prices and Volume Indicators - Indices and Moving Averages - Interpretation of Various Types of Trends and Indices.

Unit IV: Risk Return Analysis of Investment Portfolio:**(10 Hours)**

Risk Return Analysis of Investment Portfolio – Individual and Interactive risks – Measurement of Portfolio Risks – Risk Tolerance and Asset Allocation – Optimal Portfolio – Portfolio Selection Models – Markowitz Model Sharp Single Index Model – Capital Assets Pricing Model (CAPM) – Capital Market Line (CML) and Security Market Line (SML) – Market anomalies: Calendar, Effect, Size, Effect and Market overreaction - Fixed income securities, bonds, debentures, preference shares and convertible securities - variable income securities – equity shares.

Unit V: Active and Passive Investment Strategies:**(5 Hours)**

Active and Passive Investment Strategies – Value and growth investing, Contrarian Strategies – Index Investing and Tracking Efficiency – Portfolio Evaluation – Sharpe, treynor and Jensen Measures – Fama's Decomposition Index – Portfolio revision – Investment Accounting.

100% Theory**Text Book:**

Investment Analysis and Management - James Francis Clark - Tata McGraw - Co, New Delhi.

Reference Books:

1. Investment Management - J. Fabozzi, Frank - Prentice Hall, NewDelhi.
2. Investment Management – Yogesh Maheshwari – Prentice Hall India Learning Pvt. Ltd.,
3. Investment Management/ Security Analysis and Portfolio Management – B. Hiriyyappa – 1 January 2019.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Identify the elements of investments, return, risk and time elements of investment.
CO2	Understand the types of investments.
CO3	Analysis the various price and volume indicators.
CO4	Identify the valuation of securities.
CO5	Understand the investment by individuals and investments policies of India.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	3	2	3	3	2	2	3	3
CO2	3	2	3	3	2	2	3	3	2	2
CO3	3	2	3	3	2	2	2	3	2	3
CO4	2	3	3	2	2	2	3	2	3	2
CO5	2	2	3	3	3	3	2	3	2	3
TOTAL	13	11	15	14	12	12	12	13	12	13
AVERAGE	2.6	2.2	3.0	2.8	2.4	2.4	2.4	2.6	2.4	2.6

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG /Commerce / Semester – I

Elective	Sub Code	Global Marketing	Hrs./ Week	Credits:
2			4	3

Course Objectives:

1. To know the students about global marketing.
2. To enable students to gain the International Infrastructure for Global trade promotion.
3. To understand the Global Customers and Global Product Positioning.
4. To teach Global Marketing Channels and Physical Distribution.
5. To know about the Global Trade Procedure.

UNIT I: Global Marketing:

(10 Hours)

Meaning – Scope – Importance – Global Vs. National Marketing – Global Marketing Environment – Social – Cultural – Political – Legal and Regulatory Environments.

UNIT II: International Infrastructure:

(10 Hours)

International Infrastructure for Global trade promotion – GATT / WTO – Export Promotion Councils – Services Institutions – IIFT – NCTI – ECGC – EXIM Bank – Export Promotion Council – Directorate General of Shipping – Global Pricing – Objectives and Strategies.

UNIT III: Global Customers and Global Product Positioning:

(15 Hours)

Global Customers – Meaning – Segmentation, Targeting and Positioning of Global Customers – Global Product Positioning – Product Life Cycle in Global Marketing – Global Pricing – Objectives and Strategies.

UNIT IV: Global Marketing Channels and Physical Distribution:

(15 Hours)

Meaning of Global Marketing Channels and Physical Distribution – Channel Objectives and Constraints – Channel Strategy – Physical Distribution and Logistics – Global Advertising and Branding – Global Promotion.

UNIT V: Global Trade Procedure:

(10 Hours)

Meaning of Global Trade Procedure – Export Documentation – Processing of Export Procedure – Payment Terms and Conditions – Letter of Credit – Pre-Shipment and Post-Shipment Finance – Forfeiture – Buyers Credit – global Trade Assistance.

100% Theory

Text Book:

International Marketing Management – Varshney. R. L. and Bhattacharya. B – Sultan Chand and Sons, New Delhi.

Reference Books:

1. Global Marketing Management - Warnen . Keegan - Prentice Hall of India, New Delhi.
2. Export Marketing – Cherian and Jacob – Himalaya Publishing House , Mumbai.
3. Export Marketing – Duby. V. K. – Common Wealth Publishers, New Delhi.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	know the students about global marketing.
CO2	gain the International Infrastructure for Global trade promotion.
CO3	understand the Global Customers and Global Product Positioning.
CO4	teach Global Marketing Channels and Physical Distribution.
CO5	know about the Global Trade Procedure

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	2	2	2	3	2	3	2
CO2	2	3	2	3	3	2	2	3	2	3
CO3	3	2	3	2	3	3	3	3	2	3
CO4	2	3	2	3	2	3	3	2	3	2
CO5	3	2	3	2	3	3	2	3	3	2
TOTAL	13	12	13	12	13	13	13	13	13	12
AVERAGE	2.6	2.4	2.6	2.4	2.6	2.6	2.6	2.6	2.6	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – II

Core	Sub Code		Hrs./ Week	Credits:
5		OPERATION RESEARCH	6	4

Course Objectives:

1. To know about the linear programming.
2. To explain about the transportation problem.
3. To solve the problems of assignment.
4. To calculate about the critical path.
5. To find out the Simulation.

Unit I: Operation Research:

(20 Hours)

Introduction and Linear Programming: Operations Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts - Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods : Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

Unit II: Transportation Concepts:

(18 Hours)

Transportation Concepts: Formulation of Transportation Problem- Balanced and Unbalanced Problems- Minimization and Maximization Problems, Finding IBFS - Northwest Corner Rule (NWCR) , Least Cost Rule (LCR) and Vogel's Approximation Method(VAM) - Optimality Tests - Modified Distribution method (MODI).

Unit III: Assignment Problems:

(18 Hours)

Assignment Problems: Concepts Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

Unit IV: Project Management and Queuing Models:

(20 Hours)

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities.-Probability of completion of project- Determination of floats (total, free, independent)- Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

Unit V: Replacement Analysis:

(14 Hours)

Replacement Analysis and Simulation Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered.- Replacement of items that fail suddenly -Monte-Carlo method of simulation.

40% Theory and 60% Problem

Text Book:

Operations Research V.K. Kapoor,– Sultan & Co (1 January 2017)

Reference Books:

1. Operations Research - J.K. Sharma - Macmillan India Ltd.(1 January 2017)
2. Operations Research - Kanti Swarup, P.K. Gupta,– Man Mohan - S.Chand (1 January 2019)
3. Operation Research – An Introduction, Hamdy, A. Tata, (31 August 2019)

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Solve the problems to calculate the maximization and minimization of simplex and graphical methods in the linear programme.
CO2	Classify the assesses on the basis of their transportation for calculation of optimality test.
CO3	Gain knowledge in formation of assignment algorithm and apply them for computation of assignment problems.
CO4	Apply the procedures in network for computation of time estimate and completion of project.
CO5	Understand the procedure of replacement analysis.

Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	2	2	3	3	3	2	2
CO2	2	2	3	3	2	2	2	3	2	2
CO3	3	2	3	2	2	2	3	2	3	3
CO4	2	3	2	3	3	2	3	2	2	3
CO5	3	3	2	3	2	3	2	3	3	2
TOTAL	13	13	13	13	11	12	13	13	12	12
AVERAGE	2.6	2.6	2.6	2.6	2.2	2.4	2.6	2.6	2.4	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – II

Core	Sub Code		Hrs./ Week	Credits:
6		FINANCIAL MANAGEMENT	6	4

Course Objectives:

1. To understand the conceptual framework of financial management.
2. To understand the importance of concept of cost of capital.
3. To apply the capital structure theories to make optimal business decision.
4. To understand the estimation of working capital requirement.
5. To analyze the various theories of dividend.

Unit I: Introduction to Financial Management: (10 Hours)

Meaning – Nature and scope of finance – Objectives – Profit Vs Wealth maximization

Finance functions – Financial Planning – Planning for short term – Long Term Funds.

Unit II: Cost of Capital: (20 Hours)

Cost of Capital – Significance, Importance and concepts – Cost of Debt – Preference capital – Equity capital – Retained earnings – Combined cost of capital (Weighted) - Cost of equity – CAPM – Types – Computation on Cost of Capital – Debit Equity Retail Earnings Preference CAPM.

Unit III: Capital structure Theories: (20 Hours)

Capital structure – Theories – Traditional and MM hypothesis – Leverage – Measurement of Leverages – Operating, financial modern and combined leverage – Effects of operating and financial leverage on profits – Significance of Leverage.

Unit IV: Working capital Management: (20 Hours)

Working Capital Management – Meaning – Significance – Types of Working Capital – Estimation of Working Capital Requirements – Management of Cash Receivable, Inventory.

Unit V Dividend Policies:**(20 Hours)**

Dividend policies – Theories of Dividend – Issues in dividend decisions – Walter model – Gordon's model – M.M hypothesis forms of dividend.

40% Theory and 60% Problem**Text Book:**

Financial Management – M Y Khan, P K Jain - McGraw Hill Education, New Delhi (8th Edition, 11th August 2018)

Reference Books:

1. Financial Management –PrasannaChandra, - Tata McGraw Hill,Delhi, (10th Edition, 20th April 2019)
2. Financial Management - Pandey, I.M., ,Pearson Education- Publishing house,Delhi, (12th Edition, 24 Feb 2021).
3. Financial Management: Principles and Practice - Maheswari. S.N - Sultan Chand and sons, New Delhi, (1 Jan 2019)

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	recognize basic information on mobilizing and managing finance in business organizations.
CO2	generalize computation on cost of capital.
CO3	Identify the theories of capital structure and compute on measurement of leverages.
CO4	Know the concept of Working Capital requirement.
CO5	Classify the importance of dividend policies and maximizing the net value of an enterprise.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	2	3	3	2	2	3	3	2	2
CO2	2	3	3	3	3	2	2	3	2	3
CO3	3	2	3	3	3	3	2	2	2	3
CO4	3	2	2	3	2	3	2	2	3	2
CO5	3	3	2	3	2	3	3	2	2	3
TOTAL	14	12	13	15	12	13	12	12	11	13
AVERAGE	2.8	2.4	2.6	3.0	2.4	2.6	2.4	2.4	2.2	2.6

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – II

Core	Sub Code		Hrs./ Week	Credits:
7		BUSINESS ENVIRONMENT	5	4

Course Objectives:

1. To understand the concept of business environment as well as internal and external components.
2. To know about the legal political environment.
3. To know about the public sector growth and performance.
4. To provide details about globalization of business.
5. To know about the social responsibility of the business.

Unit I: Business Environment: (20 Hours)

Meaning – Types of environment – Internal and external environment - Environment Analysis and Forecasting – Techniques for Environmental Analysis – Approaches to Environmental Analysis – Types of Forecasting – Techniques for Environmental Forecasting – Benefits of Environmental Analysis – Limitation of Environmental Forecasting.

Unit II: Legal Political Environment: (20 Hours)

Business and Society - Business Ethics and Values – Culture and Business Corporate Governance – Need and Importance of Corporate Governance – Principles of Good Corporate Governance – Corporate Transparency – Corporate Accountability – Recommendations of Birla committee - Industrial policy – Industries (Development and Regulation Act) – Industrial Licensing.

Unit III: Public Sector – Growth and Performance: (15 Hours)

The new public sector policy – Organization of public enterprises – government control over public enterprises. Pricing policy of public enterprises – private sector – joint sector – co-operative sector Privatisation and disinvestment – Arguments against privatization – Rengarajan committee on disinvestment – Privatization in India.

Unit IV: Social Environment of business:**(13 Hours)**

Stages of globalization – Essential conditions of globalization – Pros and cons of globalization – WTO and India International investments – Types of foreign investments – Regulation of foreign investments – Foreign investments by Indian companies – Multinational corporations.

Unit V: Social responsibility of business:**(7 Hours)**

Social Orientation of Business – Responsibilities of Business to Different Sections – Arguments for and against Social Movement – Social Audit.

100% Theory**Text Book:**

“Business Environment Text and cases” - Francis Cherunilam - Himalaya Publishing House, Mumbai, 27th revised edition, 2019.

Reference Books:

1. “Business Environment” - Dr. C.B. Gupta, - Sultan Chand and Sons, New Delhi, 2013.
2. ”Economic Environment of Business” - H.L.Ahuja, - S.Chand, New Delhi, 2010.
3. “Essentials of Business Environment” - Aswathappa.K, - Himalaya Publishing House, Mumbai, 15th revised edition, 2019.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Know the various elements of internal as well as external affecting business environment.
CO2	Understand the society and culture of external environment business
CO3	Distinguish public and private sector.
CO4	Gain about the globalization of business.
CO5	Acquire the knowledge about social responsibility of business and social audit.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	3	3	3	3	2	3	3	2	2	2
CO2	1	3	3	3	2	3	3	2	3	1
CO3	1	3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
TOTAL	11	15	15	15	13	15	14	13	14	12
AVERAGE	2.2	3.0	3.0	3.0	2.6	3.0	2.8	2.6	2.8	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – II

Core	Sub Code	LEGAL FRAME WORK OF BUSINESS	Hrs./ Week	Credits:
8			5	4

Course Objectives:

1. To Enable students to gain knowledge about payment of wages Act
2. To provide the knowledge about Companies Act.
3. To get them know about FERA and FEMA
4. To develop the ideas about Environmental Legislation Legal and regulatory frame work
5. To explain the students about Consumer Protection Act

Unit I: Payment of wages Act 2015:

(10 Hours)

Legal frame works of business and legal obligations of business - Payment of Bonus Act. 2015 – Meaning and Objectives of Payment of Bonus Act. 2015- Eligibility and Disqualification for Bonus – Determination of Bonus – Special Provisions with Respect to Certain Establishments - Industrial Disputes Act 2015 – Meaning and Objectives of Industrial Dispute Act – Procedure for Settlement of Industrial Disputes and Authorities Under the Act – Conciliation Machinery – Adjudication Machinery – Procedure, Power and Duties of Authorities – Award and Settlement – Lay-off of and Retrenchment – Unfair Labour Practice - Strikes and Lockouts - – Sale of Goods Act 2015 – Introduction – Contract of Sale of Goods – Essentials of a Contract of Sale, Price, Agreement to Sell at Valuation – Rights and Duties of Buyer – Right of Unpaid Seller – Conditions and Warranties - Transfer of Property – Performance of Contract.

Unit II: Industries Act 2020:

(19 Hours)

Regulation Act Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

Unit III: FERA & FEMA:**(18 Hours)**

Foreign Exchange Management Act 1999 - Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. - Current account transactions - capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

Unit IV: Environmental Legislation Legal and regulatory frame work: (17 Hours)

Procedures for obtaining various environment Clearances – role and function of Environment of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

Unit V: Consumer Protection Act 1986:**(15 Hours)**

Consumer rights - Procedures for Consumer grievances redressed - Types of consumer Redressed Machineries and Forums – Competition Act 2002 – Cyber-crimes & IT Act 2000 and 2002 - Cyber Laws - Introduction of IPR – Copy rights - Trade Marks - Patent Act.

100% Theory**Text Book:**

Legal Aspects of Business – R. R Ramtirthkal., Himalaya Publishing House, 2013.

Reference Books:

1. Mercantile Law - P.P.S. Gogna - S.Chand & Co. Ltd., India, Fourth Edition, 2014.
2. Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2012. Richard Stim,
3. Corporate Legal Framework, New Edition 2021, SBPD Publishing House – Dr. O. P. Gupta

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Understand the Payment of wages Act, payment of bonus act, industrial disputes Act.
CO2	Apply the awareness of Industries Act.
CO3	Understand the information about the Foreign Exchange Act 1999.
CO4	Understand the knowledge about Environmental Legislation Legal and regulations framework.
CO5	Know about the consumer protection Act, IT Act, Cyber laws Competition Act 2002 and copy rights.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	2	3	3	3	3	2	3	3	3
CO2	2	2	3	3	3	3	2	2	3	3
CO3	2	2	3	3	3	2	2	3	3	2
CO4	2	2	3	3	3	3	2	2	3	3
CO5	2	2	3	3	3	3	2	2	3	3
TOTAL	10	10	15	15	15	14	10	12	15	14
AVERAGE	2.0	2.0	3.0	3.0	3.0	2.8	2.0	2.4	3.0	2.8

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – II

Elective	Sub Code	RETAIL MANAGEMENT	Hrs./ Week	Credits:
3			4	3

Course Objectives:

1. To enable students to learn the retailing.
2. To know about the basis of retail merchandise mix.
3. To understand about the Retail Location Strategy.
4. To explain about the Retail marketing Segmentation.
5. To know about the Retail Store Operation.

Unit I: Functions and Importance of retailing: (10 Hours)

Meaning – Concepts – Formats of Retailing – Functions – Importance – Retail trends in India.

Unit II: Retail merchandising: (10 Hours)

Basics of Retail Merchandising – Process – Methods – Retail Merchandise Mix – Merchandise buying – Analyzing – Merchandise Performance.

Unit III: Retail location strategy: (15 Hours)

Importance of location decisions – Retail Franchising – Types of Retail location and site locations – Determining Factors – Retail location theories – Strategic Retail Planning Process.

Unit IV: Retail Market Segmentation: (15 Hours)

Market segmentation – Benefits of market segmentation – Segmenting, targeting and positioning – Criteria for effective market segmentation – Dimensions of segmentation.

Unit V: Retail store Operation: (10 Hours)

Elements of Retail store – Operations – Management of Retail outlet – Role of centralized retailers – Operations master schedule (OMS) – Store Maintenance.

100% Theory**Text Book:**

“Retail Management” – Suja Nair, - Himalaya Publishing house.

Reference Books:

1. “Retail management” - Dr.Harjit Singh, A Global Perspective Text and Cases ,“Sultan Chand Publications.
2. “Retail Management – Functional and Practices, Gibson.G.Vedamani, “Jaico Publishing house. (15 September 2003)
3. “Retail Marketing management- Pearson Education low price Edition, New Delhi2008.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Demonstrate the knowledge of the retailing
CO2	Know about the basics of retail merchandise mix
CO3	Develop the various types of retail location
CO4	Understand the benefits of market segmentation.
CO5	Comprehend the essentials of the retail store operation

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	3	2	2	3	3	3
CO2	3	3	2	3	2	3	3	3	2	2
CO3	2	2	3	2	3	2	2	3	3	3
CO4	3	3	3	2	2	2	3	3	2	2
CO5	3	2	3	2	2	3	3	2	3	3
TOTAL	13	13	13	12	12	12	13	14	13	13
AVERAGE	2.6	2.6	2.6	2.4	2.4	2.4	2.6	2.8	2.6	2.6

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG/ Commerce / Semester – II

Elective	Sub Code	TOURISM MARKETING	Hrs./ Week	Credits:
3			4	3

Course Objectives:

1. To enable students to increase the awareness about tourism business.
2. To enable students to create employment opportunities.
3. To enable students to acquire technological development.
4. To identify potential market.
5. To learn tour packages.

Unit I: Promotion and Advertisement: (10 Hours)

Tourism promotion – advertising – functions of advertising agencies – sales support activities –public relations – tourism as an instrument of achieving economic gains – distribution channels and functions.

Unit II: Tourism publicity: (15 Hours)

Selection of appropriate tools of publicity – role of films, TV and press – posters display – display and sales of handicrafts – organizing conventions and exhibition services – receptions of visitors – dissemination of information etc.

Unit III: Tourism marketing: (12 Hours)

Definition – purpose and scope – marketing concepts – tangible – intangible- classification of marketing – significance of marketing.

Unit IV: Forecasting Technique: (13 Hours)

Marketing research and marketing information system – forecasting technique applied to tourist demand – forecast methods and targets – marketing strategy and planning – identifying potential markers– international marketing – selling the tourism product to different age groups.

Unit V: Tour Operations: (10 Hours)

Package tours – types – pricing policies – the marketing mix – tour operations – travel agents and their functions.

100% Theory

Text Book:

Kotler Philip – Marketing Management Universal Publications –New Delhi, 2017.

Reference Books:

1. Crampon L.T – An Analysis of Tourist markets.
2. Wahab, Crampon Rothfield – Tourism Marketing.
3. Stephen F.Witt and Leniz Montinch – Tourism Marketing and Management.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	Plan, lead, organize and control resources for effective and efficient tourism operations.
CO2	Create, apply, and evaluate marketing practices for tourism destinations.
CO3	Identify and assess relationships and networks relative to building tourism capacity.
CO4	Demonstrate commitment to ethical practices of tourism.
CO5	Practice empathy and respect for diversity and multicultural perspectives.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	03	03	03	02	03	02	03	02	02	03
CO2	03	03	03	03	02	02	03	02	02	02
CO3	01	02	02	02	02	02	03	03	02	01
CO4	02	03	03	03	02	03	03	02	02	02
CO5	03	02	03	01	02	03	02	02	02	02
TOTAL	12	12	14	11	11	12	14	11	10	10
AVERAGE	2.4	2.4	2.8	2.2	2.2	2.4	2.8	2.2	02	02

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG /Commerce / Semester – II

Elective	Sub Code	STOCK MARKET	Hrs./ Week	Credits:
4			4	3

Course Objectives:

1. To enable students to understand the Financial Market, Capital Market and Money Market and its functions.
2. To enable students to know about Market Participants and Regulatory frame work - Registered intermediaries.
3. To enable students to learn Primary and Secondary Market of Stock Exchange.
4. To enable students to learn NIFTY and SENSEX.
5. To enable students to learn Establishment of depositories.

Unit I: Financial Market:

(10 Hours)

Introduction to Financial Market - capital market and money market - functions of Financial markets - product dealt in capital markets - importance - features of equity shares - mutual fund and derivative products - Product dealt in money market - important features of bonds, debentures, commercial paper, treasury bills.

Unit II: Market Participants and Regulatory frame work - Registered intermediaries:

(15 Hours)

Meaning of Market Participants and Regulatory frame work - Registered intermediaries – brokers - sub-brokers - portfolio managers - bankers - merchant bankers – Registrars - underwriters - credit rating agencies - services rendered by the intermediaries to investors - FIIs and DIIs - ADRs and GDRs.

Unit III: Primary and Secondary Market of Stock Exchange:

(15 Hours)

Primary and Secondary Market - Primary market - its role and functions - principal steps involved in floating a public issue - pricing of issues fixed pricing method and book building method - mediums of secondary market- brief description of national stock exchange and Bombay stock exchange and over the counter exchange of India - listing of securities in stock exchanges - listing requirements - benefits of listing - delisting of securities.

Unit IV: Screen - Based Trading System and Stock Market Index: (10 Hours)

Screen - Based Trading System and Stock Market Index - Virtual Trading - - Index numbers - methodology for index construction - understanding S & PCN X NIFTY and SENSEX.

Unit V: Establishment of depositories: (10 Hours)

Depositories - Dematerialization of securities - Benefits of Dematerializing – Depositories - Need for establishment of depositories - role played by depositories – depository participants - opening account - with depositories - objectives of depository Act 1996.

Theory 100%

Text Book:

Bhole, L.M - Financial Institutions and Markets - III Ed, Tata McGraw, Hill Publishing Company.

Reference Books:

1. National Stock Exchange of India, Mumbai. website www.nseindia.com
2. Burton G. Malkel – A Random Walk on Wall Street W.W. Norton & Company.
3. John.C.Bogle, A Little Book of Common Sense Investing, Wiley & Sons.
- 4.

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	understand the Financial Market, Capital Market and Money Market and its functions.
CO2	know about Market Participants and Regulatory frame work - Registered intermediaries.
CO3	learn Primary and Secondary Market of Stock Exchange.
CO4	learn NIFTY and SENSEX.
CO5	learn Establishment of depositories.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	03	03	03	03	02	03	03	02	03	03
CO2	03	03	02	02	03	03	02	02	03	01
CO3	02	02	02	02	03	03	01	02	02	03
CO4	03	03	03	03	03	03	03	02	03	03
CO5	02	03	02	01	02	03	02	02	01	01
TOTAL	13	14	12	11	13	15	11	10	12	11
AVERAGE	2.6	2.8	2.4	2.2	2.6	03	2.2	02	2.4	2.2

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – II

Elective	Sub Code	INDUSTRIAL PSYCHOLOGY	Hrs./ Week	Credits:
4			4	3

Course Objectives:

1. To acquire intensive knowledge of industrial psychology.
2. To inculcate group work and decision making process.
3. To understand about the organizational design & Leadership.
4. To get idea about the organizational culture.
5. To know about the common personality measurement tools.

Unit I: Industrial Psychology: (10 Hours)

Nature and Meaning of Industrial Psychology - Role of Industrial Psychology - organizational Attitude - Motivation & work behaviour - (Theory X and Y,) -McClelland's, Need Theory - Herzberg's Two Factor Theory - Cultural Differences in Motivation.

Unit II: Work teams & Decision making: (10 Hours)

Groups & work teams - Group Behaviour - Group formation & development - Decision making process - individual influences - group decision process.

Unit III: Organizational design & Leadership: (15 Hours)

Key organizational design process - Structural differentiations - Forces reshaping - organizations Leadership VSs Management - Leadership Theories -Emerging issues in Leadership

Unit IV: Organizational Culture: (10 Hours)

Functions of Organizational Culture - Organizational Socialization, Assessing Cultural Values and Fit - Cross Cultural Issues - Forces for change in Organization - Resistance to change - Lewin's Change Model.

Unit V: Personality measurement tools: (15 Hours)

Meaning - Application of Personality Theory in Organization – Traits - Common Personality Measurement Tools – Complexity - Challenges and Choices in the future.

Theory – 100%

Text Book:

Industrial Psychology – Narendra Singh, Mc. Graw Hill Education (July, 2017)

BOOKS FOR REFERENCE:

1. Industrial Psychology – Tiffin & Mc. Cornick (Printice Hall, India)
2. Personal and Industrial Psychology – Ghiseller& Brown (Mc. Graw Hill)
3. Handbook of Personnel Management and Labour Relations – (Yoder, Heneman, Turmbul others Mc Graw Hill)

Course Outcomes:

CO No.	Upon completion of the course, the student will able to:
CO1	gained Knowledge on Psychology in Industries
CO2	get information about group work and decision making process.
CO3	understand about the organizational design and Leadership.
CO4	get idea about the organizational culture.
CO5	know about the common personality measurement tools

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – III

Core	Sub Code		Hrs./ Week	Credits:
9		SPECIAL ACCOUNTS	6	4

Objectives:

1. Enable the students to gain ability to solve problems relating to Amalgamation, Absorption and External Reconstruction
2. Enable the students to gain ability to solve problems relating to Insurance Company
3. Enable the students to gain knowledge about Inflation accounting
4. Enable the students to gain ability to solve problems relating to holding company accounts.
5. Enable the students to gain Accounting Standards

Unit I

(20 hours)

Amalgamation, Absorption and External Reconstruction. Meaning – Calculation of Purchase Consideration – Accounting Entries.

Unit II

(20 hours)

Accounts of Insurance Company – Accounting concepts to relating to Insurance Companies (Life and General) – Preparation of Final Accounts of Insurance Companies as per new format.

Unit III

(15 hours)

Inflation accounting -Introduction- meaning, definition, importance and need, role , objectives , merits and demerits of Inflation Accounting ,Problems on current purchasing power method (CPP) and current cost accounting method (CCA).Social Responsibility Accounting – Introduction – Meaning – Definition – Objectives of Social Responsibility Accounting - Social Responsibility Measures – Preparation of Social Income Statement and Balance Sheet.

Unit IV**(20 hours)**

Holding Companies: Definition – Preparation of Consolidated Balance Sheet – elimination of Investment – Minority Interest – Reacquisition of Capital Profit – Cost of control or Goodwill – Intercompany Balances – un realized Intercompany Profits.

Unit V**(15 hours)**

Accounting Standards – Meaning of IFRS – Merits and Limitations – Process of setting IFRS – Convergence of IFRS where Incorporated.

Theory 60% and Problem 40%

Text Book:

Arulanandan and Raman, Advanced Accounting – Himalaya Publishing House

Reference Books:

1. S.P.Jain&K.L.Narang – Advanced Accountancy – Kalyani Publishers
2. T.S. Reddy and A. Murthy, Corporate Accounting –
3. R.L.Gupta – Advanced Accounting – S. Chand, New Delhi

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Preparer the Amalgamation, Absorption and External Reconstruction.
CO2	Understand about the Life Insurance and General Insurance
CO3	Get knowledge about the Inflation Accounting and also known about Social responsibility Accounting.
CO4	Prepare the Holding Company Accounts
CO5	Gain the knowledge about the Accounting Standards

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – III

Core	Sub Code	DIRECT TAXATION AND TAX	Hrs./	Credits:
10		PLANNING	6	4

Objectives:

1. To know the Basic Concepts of Income.
2. To understand about the Income from House Property.
3. To gain the Concepts of Income from Other Sources.
4. To know about the Assessment of Individual
5. To know about the Types of Assessment and Procedure for Assessment

Unit I **(15 hours)**

Basic Concepts of Income – Incomes Exempted u/s 10 – Residential Status – Tax Incidence - Income from Salary including perquisites.

Unit II **(20 hours)**

Income from House Property – Income from Business or Profession – Income from Capital Gains.

Unit III **(20 hours)**

Income from Other Sources - Clubbing of Income – Set Off and Carry Forward of Losses – Deductions u/s 80C to 80U from GTI.

Unit IV **(20 hours)**

Assessment of Individual– Rates – Income Tax – computation of taxable Income – Tax Liability – Rebate and Relief Tax – Agricultural Income.

Unit V**(15 hours)**

Types of Assessment – Procedure for Assessment – Tax Planning – PAN – filling Income Tax – TDS – Refund of Tax

Problems 60% and Theory 40%

Text Book:

Dr. Vinod K. Singhania, Monica Singhania, Direct Taxes Law & Practice – Taxmann's Publishing (P) Ltd., New Delhi.

Reference Books:

1. H.C. Mehrotra, Dr. S.P. Goyal, Income Tax Law and Practice – SahityaBhawan Publications, Agra.
2. Gaur & Narang, Income Tax Law and Practice – , Kalyani Publications,
3. B.P. Lal, Direct Taxes – Publishing House

Course Outcomes:

The student will be able to

No.	Course Outcomes
CO1	Classify the assesses on the basis of their residential status and acquaint the provisions for computation of salary income.
CO2	Apply the provisions of Income tax Act for computation of House property income, Income from business or profession and capital gains.
CO3	Gain knowledge about deductions U/S 80 C to 80 U and apply them for computation of Gross total income.
CO4	Solve the problems of calculate the Taxable Income and Tax Liability.
CO5	Apply the provisions of Income Tax for Tax Planning and Filing of Returns.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – III

Core	Sub Code	RESEARCH METHODOLOGY	Hrs./ Week	Credits:
11			6	4

Objectives:

1. To know the main elements of the research process.
2. Enable the students to gain Sample Methods and criteria for sample selection.
3. Enable the students to gain knowledge about Collection of data.
4. Enable the students to learn the applications of statistical tools and SPSS Package.
5. Enable the students to learn the Report writing method.

Unit I

(15 hours)

Introduction of Research Methodology – Meaning, Objectives - Types of research and its significance- Research process; Research Problem – Defining a research problem and techniques; Research Design – Meaning and need for research design, Features and Importance of research design - different types of research design

Unit II

(15 hours)

Sampling – Sample Methods – meaning – definition – different types of sampling – merits – demerits – criteria for sample selection.

Unit III

(20 hours)

Collection of data - collection of primary data – questionnaire - interview method - observation method- other methods of data collection - secondary data – sources – processing of Data - Analysis of Data – Editing – Coding – Tabulations.

Unit IV**(20 hours)**

Applications of statistical tools –SPSS Package – Introduction - Variable – Descriptive Statistics – Correlation - Regression – Chi-square – ANOVA – T-test - Non Parametric Tests - Chi-square tests-Sign tests - Kruskal-Wallis test- Mann Whitney U test.

Unit V**(20 hours)**

Report writing – Significance, types, Format of reports – Computers in research - computers and research.

Theory 100%**Text Book:**

C.R. Kothari – Research Methodology – Methods and Techniques. New International (P) Ltd., Publishers – 2005

Reference Books:

1. Donald R. Cooper, Business Research Methods, Tata McGraw Hill
2. Anderson et –al –Thesis and assignment – writing
3. Deepak Chawla & NeenaSondhi, Research Methodology: Concepts and Cases – Vihas Publishing House,

Course Outcomes:

The students are able to

No.	Course Outcomes
CO1	Understand the basic concept of research.
CO2	Aware of the identification of Sampling.
CO3	Complete knowledge regarding the methods of collecting the data and Analysis of data.
CO4	Manipulate about the application of statistical tools.
CO5	Develop well knowledge regarding the report writing and presentation.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – III

Core	Sub Code	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	Hrs./ Week	Credits:
12			4	4

Objectives:

1. To gain about the various information of Investment.
2. To learn information about Securities market and SEBI.
3. To study about the various Fundamental Analysis.
4. To know the information about the Technical Analysis.
5. To get information about the Portfolio Management.

Unit I

(15 hours)

Investment: Meaning – Definition – Elements of Investments – Nature – Needs – Investment Environment – Scope of Investment – Gambling vs Investment Speculation Vs Investment – Investment principles – Risk Investment – Securities – Negotiable Securities and Non Negotiable securities – Tax Sheltered savings.

Unit II

(15 hours)

Securities market and SEBI: Security Market – Segment of Security Market – Types of Security Market – Participants in Security Market Regulators Environment –SEBI – Objectives of SEBI – Functions of SEBI – Organization of SEBI – SEBI's role in Primary Market and secondary market - Powers of SEBI in Relation to Stock Exchange.

Unit III

(10 hours)

Fundamental Analysis: Introduction – Economic Analysis – Economic Indicators – industrial analysis – industry growth cycle – classification of industries – company analysis and financial analysis.

Unit IV**(10 hours)**

Technical Analysis: Introduction – Technical Analysis - Basic technical assumptions. Technical Vs fundamental analysis – Dow Theory of Technical analysis, charting as a technical tool, types of charts, technical indicators

Unit V**(10 hours)**

Portfolio Management: Objectives of portfolio management – nature – scope and elements – portfolio analysis – Traditional Vs modern portfolio analysis – forms of diversification of investments – portfolio investment process.

Theory 100%**Text Book:**

Security Analysis and Portfolio Management – V.A. Avadhani – Himalaya Publishing House

Reference Books:

1. Security Analysis and Portfolio Management – Punithavathy Pandian – Vikas Publishing House
2. Security Analysis and Portfolio Management – Donald E. Fisher and Ronald J. Jordan – Prentice Hall of India
3. Investment Management – V.K. Bhalla – S.Chand & Company

Course Outcomes:

The student will be able to

No.	Course Outcomes
CO1	Acquired knowledge on Nature, Scope & process of Investment management.
CO2	Know the security market and Security Exchange Board of India.
CO3	Understand about the Company analysis and Financial analysis.
CO4	Obtain the knowledge in the technical analysis and technical indicators.
CO5	Apply the technique of Portfolio management elements and Portfolio investment process.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – III

Elective	Sub Code	HUMAN RESOURCE MANAGEMENT	Hrs./ Week	Credits:
5			4	3

Objectives:

1. To understand the nature of human resources Management.
2. To gain the information about Human Resource Planning, Recruitment and Selection.
3. To understand the nature of Job Analysis in the organisations.
4. To create awareness of Development of Human Resources
5. To understand the nature of Performance Appraisal.

Unit I

10 hours

Introduction to Human Resource Management (HRM) : Meaning - Nature - Scope - Objectives - Personnel Management Vs. HRM - Importance of HRM - Problems of HRM - HRM as a Profession.

Classification of HRM - Functions of HRM - Managerial Functions and Operative Functions - Organisation of HRM Department - Qualities and Qualification of Personnel / Human Resource Managers. Environmental influences of HRM - External and internal environmental factors of HRM.

Unit II

15 hours

Human Resource Planning, Recruitment and Selection: Human Resource Planning - Meaning- Need and Importance - Objectives - Problems - Process - Responsibility - Meaning - Factors influencing Recruitments - Recruitments Policy - Problems in Recruitments - Sources - Recruitment Practices in India.

Selection - Meaning - Factors affecting selection decisions - Selection policy - Steps in selection process - Techniques of selection, Placements and induction.

Unit III**10 hours**

Job Analysis - Job Description - Job Specification - Job Evaluation - Job Design - Job Simplifications - Job Enlargement - Job Rotation and Job Enrichment.

Unit IV**15 hours**

Development of Human Resources: Meaning of Training, developments and education - Training: Need and importance - Objectives - Types - Steps in training programmes - Evaluation of training programmes Management Development Programmes (MDP) - Essentials. Training and Developments in India - Problems - Government policy.

Unit V**10 hours**

Performance Appraisal - Problems in performance Appraisal - Factors influencing performance appraisal - Techniques - appraisal by MBO, Assessment Centre Method, Human Resource Accounting Method and Behaviorally Anchored Rating Scales.

Quality of Work life - Issues - Measuring Quality of work life - Obstacles - a quality circles - Techniques - How to make quality circles effective.

Theory100%**Text Book:**

Flippo E.E. Personnel Management, McGraw Hill Kogahusha, 1995, New Delhi.

Reference Books:

1. Robbins, Stephen P., Personnel: The Management of Human Resource, Prentice Hall Inc; Engle wood cliffs, 2000, New Jersey.
2. Memoria, C.B., Personnel Management, Himalaya Publishing House, 1997, Bombay.
3. Munirammppa C.M. Shankaraiah A., KamarajuPanthulu Personnel Management and Industiral Relations, Excel Publications, 2000, New Delhi

Course Outcomes:

The student will able to

No.	Course Outcomes
CO1	Understand basic knowledge of human resource management.
CO2	Gain the human resource planning and selection policy.
CO3	Develop the knowledge about various steps of job analysis.
CO4	Analyse the various aspects of human resource development.
CO5	Gain knowledge about the design and the quality working life.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – III

Elective	Sub Code	ADVERTISING MANAGEMENT	Hrs./ Week	Credits:
5			4	3

Objectives:

1. Enable students to learn the role of advertising in commercial endeavors.
2. Enable students to know the functions of Marketing research and advertising budget.
3. Enable students to learn the role of Advertising in Marketing Mix.
4. Enable students to know the functions of advertising agencies
5. Enable students to learn the Effectiveness of advertising.

Unit I

10 hours

Advertising: Advertising in Marketing Mix - Nature – Scope – Kinds - Advertising as a career - Economics aspects of advertising.

Unit II

15 hours

Marketing research and advertising budget: Marketing research for advertising - Consumer, media and product research- Advertising Strategy - Objectives – Principles– DAGMAR; Advertising budget - Process – Appropriation–Methods

Unit III

15 hours

Advertising copy and media: Advertising campaign - Planning Creativity - USP, Psychology, Appeals; Advertisement copy – Types – Components – Essentials - Copy layout - Visualisation to layout – Requisites - Advertising Media: Types - Selection Scheduling - New media options : Internet.

Unit IV

10 hours

Advertising Agency: Functions – Organization - Agency relationship with client and with media selection of an agency - Agency compensation.

Unit V

10 hours

Effectiveness of advertising: Measuring effectiveness of advertising - Pre testing -Post testing; Advertising audit - Social , ethical and legal aspects of advertising - Control and regulation over advertising.

100% Theory

Text Book:

S.A. Chunawalla, K. J Kumar, K.C. Sethia, G.V. Subramanian UG Suchark, Advertising theory and practice 4th Ed., Himalaya Publishers.

Reference Books:

1. Manendra Mohan – Advertising Management – Concepts and Cases, TMH
2. S.A. Chunawalla – Advertising Sales and Promotion Management, Himalaya Publishers
3. S.A. Chunawalla, K. J. Kumar, K.C. Sethia, G.V. Subramanian UG Suchark, Advertising theory and practice 4th Ed., Himalaya Publishers.

Course Outcomes:

The student will be able to

No.	Course Outcomes
CO1	Determine, analyze and respond to clients advertising and marketing Communications
CO2	Develop an integrated advertising and marketing communications plan and persuasively present and defend it.
CO3	Evaluate the effectiveness of integrated advertising and marketing communication initiatives.
CO4	Develop creative solutions to address advertising and marketing communications challenges.
CO5	Plan, implement, monitor and evaluate projects by applying principles or project management.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – III

Elective	Sub Code	MANAGEMENT INFORMATION SYSTEM	Hrs./ Week	Credits:
6			4	3

Objectives:

1. To learn about the Information systems and technologies.
2. Enable the students to gathers data about the Information technologies.
3. To learn about the Business applications.
4. Enable the students to gathers data about the Development processes of business system.
5. To learn about the Management Challenges.

Unit I

10 hours

Foundation concept: Information systems and technologies – Business Application– Development and Management - Fundamentals of strategic advantage – using information Technology for strategic advantage.

Unit II

15 hours

Information technologies: Managing data resources – Technical Foundation of Database Management - The network enterprise – Telecommunications network alternatives

Unit III

15 hours

Business applications: Functional Business systems – Cross functional enterprise systems - Decision support in business – Artificial Intelligence Technologies in business.

Unit IV

10 hours

Development processes: Planning fundamentals – Implementation challenges - Development Business systems – Implementing business systems

Unit V

10 hours

Management Challenges: – Managing Global IT - Real world case studies.

100% Theory

Text Book:

Management Information System – Gordon B.Davis & Margrethe H. Olson

Reference Books:

1. Management Information System – Loudon & Loudon, 9th Edition, PHI
2. Management Information System – Sixth Edition, James A.O. Brien, TMH.
Chapters: 1, 2, 3, 4, 5, , Appendix A –1.
3. Management Information System – David Booddy, Albert Boonstra & Graham Kennedy –
Prentice Hall

Course Outcomes:

The student will able to

No.	Course Outcomes
CO1	Relate the basic concepts and technologies used in the field of management information systems
CO2	Compare the processes of developing and implementing information systems.
CO3	Analyse the role of ethical, social and security issues of information systems.
CO4	Translate the role of information systems in organizations, the strategic management processes, with the implications for the management.
CO5	Apply the various information systems like DBMS work together to accomplish the information objectives of an organization.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – III

Elective	Sub Code	FINANCIAL SERVICES	Hrs./ Week	Credits:
6			4	3

Objectives:

1. Enable students to aware about various financial services.
2. Enable students to gain knowledge about various Credit Rating Agencies.
3. Enable students to get information about Mutual Funds and Merchant Banking.
4. Enable students to learn about Leasing And Hire Purchase.
5. Enable students to know about De-materialization and Re-materialization

Unit I

15 hours

Financial Services: Financial system in markets. - Objectives of financial system - Types of financial services - Regulation of financial services - Problems and prospects of financial service sector - Management of NIM - Difference between secondary market and NIM - Functions of stock exchanges - National stock exchanges, OTCEI and non-banking financial institutions. - SEBI functions and workings - Listing of securities - Self regulations of the markets

Unit II

10 hours

Credit Rating Agencies: Definition, features, advantages of credit rating system - Global credit rating agencies - Credit rating agencies in India –CRISIL, ICRA, CARE - Credit rating symbols - Credit rating process and its limitations - SEBI guidelines regarding credit rating - Future credit rating in India.

Unit III

15 hours

Mutual Funds And Merchant Banking: Meaning, classification, functions, importance and risk involved in mutual funds - Commercial banks and mutual funds including UTI, LIC - General guidelines of mutual funds - Future of mutual fund industry - Concept of merchant banking - Services rendered by merchant bankers - Role played by merchant bankers in the market making process - Arrangement of inter - corporate loans - Scope of merchant banking in India.

Unit IV

10 hours

Leasing And Hire Purchase: Concept of leasing - Types of lease - Structure of leasing industry - Legal aspects of leasing - Problems and prospects of leasing - Meaning of hire purchase - Leasing vs. hire purchase - Problems and prospects of hire purchase in India.

Unit V**10 hours**

De-materialization, Re-materialization: Meaning of de-materialization and re-materialization – Objectives – functions - merits and demerits of dematerialization and re-materialization - Progress of demat in India - Growth and functioning of NSDL and CDSL. Factoring and Forfeiting: Concepts of factoring - Significance and types of factoring - Factoring mechanism - Factoring services in India - Define forfeiting - Factoring vs forfeiting - Problems and prospects of forfeiting.

100% Theory**Text Book:**

Gordon Natarajan - Financial Markets and Services – Himalaya Publishing House

Reference Books:

- 1.C.R.Kothari, Investment Banking and Customer service, Arihant.
- 2.Verma& J C Merchant, Organisation and Management, TMH
- 3.Dr.S.Gurusamy, Essentials of Financial services – MC Graw Hill

Course Outcomes:

The student will able to

No.	Course Outcomes
CO1	Understand about Financial Services
CO2	Know the Credit Rating Agencies.
CO3	Analyse the Role played by merchant bankers in the market making process.
CO4	Translate the role of Problems and prospects of leasing.
CO5	Learn the functions - merits and demerits of dematerialization and re-materialization.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – IV

Core	Sub Code	ADVANCED COST ACCOUNTING	Hrs./ Week	Credits:
13			6	5

Objectives:

1. To understand the Cost Accounting Concepts and also gain Reconciliation of cost and financial results
2. To know about service costing.
3. To get knowledge about Cost Control Accounts.
4. To gain knowledge about process costing and its features.
5. To learn about cost audit Vs financial audit.

Unit I

15 hours

Cost Concept: Introduction – cost concepts – classification – uses of cost accounting – cost accounting Vs Financial accounting – Reconciliation of cost and financial results – reasons for reconciliation – problems

Unit II

20 hours

Service Costing: Service costing industries – principles – characteristics – cost Units – collection of data – Transport costing – Hotel costing – Hospital costing –Boiler House Costing - Power house costing – Canteen costing – problems

Unit III

15 hours

Cost Control Accounts: Non-integral Accounts – Journals – Core ledgers various ledgers in cost books – Integral Accounting –Various ledgers – Problems.

Unit IV

20 hours

Process Costing: Process costing – features – losses – gains – treatment for By products, Main product and joint products – Equivalent production (excluding opening WIP) problems

Unit V

20 hours

Cost Audit: Definition – concept – functions – advantages – cost audit Vs financial audit – scope of cost audit – types and classification of cost audit – cost audit report.

60% Problem and 40% Theory

Text Book:

M.Wilson – Cost Accounting, Himalaya Publishing House, Mumbai.

Reference Books:

1. Jain S.P. & Narang K.L. – Cost Accounting, Kalyani Publishers, Ludhiana.
2. Cost Accounting, R.S.N, Pillai – S. Chand & Co. Ltd., New Delhi.
3. Cost Accounting – M.Y. Khan, & Jain P.K. McGraw Hill Publishing Company Ltd., New Delhi, 2004.

Course Outcomes:

The Students will able to

No.	Course Outcomes
CO1	Recognize the various concepts on Costing.
CO2	Calculate the cost on Service Costing.
CO3	Do the Cost Control Accounts.
CO4	Apply the knowledge in Process Accounting Methods.
CO5	Locate the Audit process in Costing.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

Core	Sub Code		Hrs./ Week	Credits:
14		LOGISTICS MANAGEMENT	6	5

Objectives:

1. To understand about the logistics competency.
2. To learn about the various types of transport formats.
3. To gain the Operating objectives.
4. To get the knowledge about principles of logistics information
5. To know the Transportation infrastructure and warehouse strategy

Unit I

15 HOURS

Logistics-meaning – importance - logistics competency - logistical mission – service - total cost - logistical renaissance - technological advancement - regulatory change - IT Revolution- TQM Initiatives.

Unit II

20 HOURS

Work of logistics – network design – information - transportation and Inventory – warehousing material handling – packaging - integrated logistics – inventory inflow – information flow.

Unit III

20 HOURS

Operating objectives – rapid response – minimum variance – minimum inventory – movement consideration – quality – life cycle support – barriers to internal integration in organisational structure – measurement system – inventory ownership – information technology – knowledge transfer capacity.

Unit IV

20 HOURS

Information functionality – inventory functionality – principles of logistics information – information architecture – planning – operations – logistics information flow – application of new information technologies – electronic data interchange standards – inventory functionality – inventory types characteristics – cost of carrying inventory – determining order point – lot size – accommodation uncertainty – replenishing ordering and warehousing management.

Unit V

15 HOURS

Transportation infrastructure – transport functionality – principles – model classification – transportation formats – suppliers of transportation services – storage functionality – principles – concept of strategic storage – developing warehouse resource - warehouse strategy.

100% Theory

Text Book:

Logistics Management – V.V. Sople – Pearson Publication

Reference Books:

1. Logistical Management (integrated supply chain process-by Donald Jbowersox, davidJcloss – Tata Mcgraw – hill edition.
2. Logistics and Supply Chain Management, Martin Christopher,
3. The Hand Book of Logistic and Distribution Management, Alan Rushton and Phil Croucher, Philadelphia, New Delhi.

Course Outcomes:

The student will able to

No.	Course outcome
CO1	Gain knowledge on the basic importance of Logistics and Total quality management.
CO2	Gain an idea of the activities performed by the logistics function including material handling and packaging.
CO3	Classify the various barriers to internal integration in organization structure.
CO4	Acquire the knowledge about the inventory functionality and application of new information technology.
CO5	Understand the ware house strategy in the functions of transport.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – IV

Core	Sub Code		Hrs./ Week	Credits:
15		STRATEGIC MANAGEMENT	6	4

Objectives:

1. To gain knowledge about strategy, strategy planning and its process.
2. To know about various tools of strategy planning.
3. To get information about Strategy Formulation
4. To learn analytical idea about Tools of Strategy Planning And Evaluation.
5. To know about Strategy Implement & Control

Unit I

15 HOURS

Corporate Strategic Planning: Mission – Vision of the firm – Development, maintenance and the role of leader – Hierarchical levels of planning – strategic planning process. Strategic management Practice in India, Family run corporate

Unit II

20 HOURS

Environmental Analysis & Internal Analysis Of Firm: General environment scanning, competitive & environmental analysis – to identify opportunities & threat – Assessing internal environment through functional approach and value chain– identifying critical success factors – to identify the strength & weakness – SWOT audit– core competence – Stakeholders' expectations, Scenario-planning– industry analysis.

Unit III

20 HOURS

Strategy Formulation: Generic strategies- Grand strategies- Strategies of leading Indian companies – The role of diversification – limit – means and forms. Strategic management - small organizations - non-profit organizations - large multi-products - multiple market organizations.

Unit IV

20 HOURS

Tools Of Strategy Planning And Evaluation: Competitive cost dynamics – experience curve – BCG approach – cash flow implication. IA – BS matrix –A.D. Little's Life – cycle approach to strategic planning

Unit V

15 HOURS

Strategy Implement & Control: Various approach to implementation of strategy – Matching organization structure with strategy – 7S model – Strategic control process – Du Pont's control model– Balanced score card

100% Theory

Text Book:

B.S.Hoti – Strategic Management – Wisdom publications, Delhi.

Reference Books:

1. Samul C. Certo And J. Paul Peter, Strategic Management, Second Edition.
2. Dr. S. Sankaran, - Strategic Management, Margham Publications, Chennai. 2012
3. V.S. Ramaswamy and Nanakumari - Strategic Planning and Corporate Success

Course Outcomes:

The student will be able to

No.	Course Outcomes
CO1	Prepare the corporate and strategy planning..
CO2	Analyse the internal and external environment of the firm.
CO3	Design strategies in corporate level.
CO4	Apply the various approaches of strategy planning.
CO5	Understand about strategy implementation and control.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – IV

Core	Sub Code		Hrs./ Week	Credits:
16		INTERNATIONAL MARKETING	6	4

Objectives:

1. To offer the students in understanding the environment of international marketing.
2. To teach the overseas market research and to guide for product planning adaptation for export.
3. To gain the Pricing and promotion Decisions.
4. To learn the Distribution Channel and decision
5. To know about the Emerging Issues and developments in International Marketing

Unit I

15 HOURS

Introduction to International Marketing: Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing – international market orientation – EPRG framework; International market entry strategies – International Marketing Environment: Internal Environment; External Environment and impact of Environment

Unit II

20 HOURS

Foreign Market Selection and product decisions: Global market segmentation; Selection of foreign markets; International positioning – Product planning for global markets; New product development; Management of international brands; Packing and labeling

Unit III

15 HOURS

Pricing and promotion Decisions: Environment influences on pricing decisions; International pricing policies and strategies – International advertising, personal selling, sales promotion.

Unit IV

20 HOURS

Distribution Channel and decision: Functions and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them;

Unit V

20 HOURS

Emerging Issues and developments in International Marketing: Ethical and social issues; International Marketing of services; information technology and International Marketing; Impact of globalization; WTO and Role of IMF in I.M

100% Theory

Text Book:

Jain, S.C: International Marketing, CBS Publications, New Delhi

Reference Books:

1. Czinkota, M.R: International Marketing, Dryden Press, Boston
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi
3. Paliwoda, Stanley J: The Essence of International Marketing, Prentice Hall, New Delhi

Course Outcomes:

The students are able to

No.	Course Outcomes
CO1	Acquire knowledge about various concepts of international marketing and its environment.
CO2	Understand the overseas market research, sources of Market Information and identify the product planning for global markets.
CO3	Gain complete knowledge regarding pricing and promotion decisions and categorise its strategies.
CO4	Evaluate the channels of distribution for better selection.
CO5	Develop knowledge regarding impact of globalisation and discuss about role of IMF in international marketing.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
 Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / PG / Commerce / Semester – IV

Core	Sub Code	PROJECT	Hrs./ Week	Credits:
17			6	6

OBJECTIVE:

Every PG student is required to prepare the project subject related – based on the field work and studying the current trend under the guidance of his or her project guide.

The following are the guidelines to be adhered to

- The project should be an individual one
- The language for the project is **English**
- The Minimum number of pages should be **60**
- Project observations, suggestions and conclusion shall form part of the project.
- The Projects will be evaluated both by the Internal as well as External Examiner each for 100 marks. The distribution of mark should be **60 marks for the Project Report and 40 marks for the Viva-voce Examination**. The Division of marks for the Project Report is as below:

Particulars	Internal Examiner	External Examiner
Title of the Study	5	5
Objectives/ Formulation including Hypothesis	5	5
Review of Literature	10	5
Relevance of Project to Social Needs	5	5
Methodology/ Technique/ Analysis	20	10
Summary/ Findings/ Conclusion	5	5
Bibliography/ Annexure/ Foot notes	10	5
Total	60	40



Pope's College (Autonomous), Sawyerpuram
Accredited by NAAC – II Cycle with 'A' Grade (CGPA:3.28)



Certificate Course
Course Structure for IMPORT AND EXPORT MANAGEMENT
(with effect from the Academic Year 2021 – 2022 onwards)

Sl. No	Subject Title	Sub Code	Subject Status	Hrs .	Credits	Max. Marks	Passing Marks
1	Principles of Management		Theory	90	6	100	40
2	International Trade		Theory	90	6	100	40
3	Organization study of an Import/ Export firm		Project	120	8	100	40
	Total Credits				20		

**PC/ 2021-2022 / CERTIFICATE COURSE IN IMPORT AND EXPORT MANAGEMENT
/ Commerce**

PAPER	Sub Code	PRINCIPLES OF MANAGEMENT	Hrs./ Week	Credits:
1			6	6

Objectives:

1. To know about the Nature of management and Characteristics of Management.
2. To gain the knowledge of planning and its characteristics.
3. To get the clear information about organization.
4. To learn about staffing and other related information of staffing.
5. To get more information about Business ethics and Job analysis.

UNIT I **20 HOURS**

Nature of management – definition – meaning – Characteristics of Management –
Functions of Management – Importance of Management – Importance of Management

UNIT II **15 HOURS**

Planning – definition – meaning – Characteristics of Planning – objectives of Planning –
Steps in Planning Process – advantage of Planning – limitation of Planning.

UNIT III **20 HOURS**

Organization – Meaning – Principles – formal organization – Importance – advantages –
informal Organization – importance – line organization – Characteristics – advantages – line and
staff Organization – types of Staff – Functions of Staff – advantages.

UNIT IV **20 HOURS**

Staffing – functions – recruitment – sources of recruitment – internal sources and external
sources – merits and demerits Selection – Procedure – test – kinds of test interviews – Kinds of
interviews – Process of interviews – promotion basis for promotion

UNIT V **15 HOURS**

Business ethics- meaning / need for Business ethic-principles-regulation-factors affecting
-Benefits of business ethic -Job analysis -procedure -advantages.

Theory: 100%

Text Books:

Principles of Management - L.M. Prasad

Reference Books:

1. Principles of management by Y.Ramaswamy
2. Principles of Management – Hill Mcshane – McGraw Hill
3. Principles of Management – P. C. Tripathi – McGraw Hill Education

Course Outcomes:

The students are able to

No.	Course Outcomes
CO1	Recognize the role of a manager and how it relates to the organization's mission.
CO2	Know the critical management theories and philosophies and how to apply them
CO3	Understand the relationship between strategic, tactical and operational plans.
CO4	Identify the stages of team development and the skills, for a team to become effective.
CO5	Recognize the part communication plays in the management function.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / CERTIFICATE COURSE / IMPORT AND EXPORT MANAGEMENT

PAPER	Sub Code		Hrs./ Week	Credits:
2		INTERNATIONAL TRADE	6	6

Objectives:

1. Enable students to know about foreign trade.
2. Enable students to gain clear knowledge about export business .
3. To gain all the knowledge about Foreign exchange rates and facilities.
4. Enable students to learn the Liberalization of imports.
5. To know about the Export promotion houses.

UNIT I **20 HOURS**

Foreign Trade-Importance Benefits –Growth –balance of payments –foreign Exchange reserve –scope of trade –foreign trade policy –objectives-features. Kinds of export and import EXIM policy.

UNIT II **20 HOURS**

Export Business – preliminaries for starting export business – registration of exports appointing overseas agents – obtaining an export license – credit insurance.

UNIT III **15 HOURS**

Foreign exchange rates and facilities – procuring /manufacturing goods for export- inspection of goods – labeling, packaging, packing and marking goods for export.

UNIT IV **15 HOURS**

Liberalization of imports – preliminaries for starting import business, Registration of importers /import of various goods – gold –vehicles-drugs – technology.

UNIT V **20 HOURS**

Export promotion houses, EOU, EPZ- Market development assistance/- duty exemption scheme – analysis of India’s export – fiscal incentives for export promotion.

Theory: 100%

Text Book:

International Marketing Management – M.N.Mishra

Reference Books:

1. International Trade Theory and Policy – Federico Trionfetti
2. Theory of International Trade – A.K. Dixit & V. Norman
3. Lectures on International Trade – Jagdish N. Bhagwati

Course Outcomes:

The students are able to

No.	Course Outcomes
CO1	Understand the liberalisation process and the role of the World Trade Organisation
CO2	Analyse the regionalism, role of emerging markets
CO3	Learn about the Import/Export transactions, the difficulties with them and how to overcome these challenges
CO4	Understand the different types of documents used in the foreign trade and how to fill these documents correctly.
CO5	Understand the responsibilities of the exporter and importer in international trade transactions

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.



Pope's College (Autonomous), Sawyerpuram
Accredited by NAAC – II Cycle with 'A' Grade (CGPA:3.28)
Certificate Course
Course Structure for E-Commerce
(with effect from the Academic Year 2021 – 2022 onwards)



Sl. No	Subject Title	Sub Code	Subject Status	Hrs .	Credits	Max. Marks	Passing Marks
1	Fundamentals of E–Commerce		Theory	90	6	100	40
2	Office Automation		Theory	90	6	100	40
3	Microsoft Window		Practical	120	8	100	40
	Total Credits				20		

PC/ 2021-2022 / CERTIFICATE COURSE / E – Commerce

PAPER	Sub Code	FUNDAMENTALS OF E – COMMERCE	Hrs./ Week	Credits:
1			6	6

Objectives:

1. To know the students Exploring E – Commerce
2. Enable the students to know about the Main activities of E – Commerce.
3. Enable the students to know about the Prospects of E – Commerce Lesson from E – Commerce evolution.
4. Enable the students to get information about legal frame work - rights and obligations in the world of E – Commerce.
5. Enable the students to know about the Mobile commerce.

UNIT – I

20 HOURS

Exploring E – Commerce - Managing E – Commerce - E – Commerce in India – Prediction – Prospects for E – Commerce.

UNIT – II

15 HOURS

Main activities of E – Commerce - broad goals of E – Commerce - E – Commerce technical components Function of E – Commerce.

UNIT – III

20 HOURS

Prospects of E – Commerce Lesson from E – Commerce evolution – scope of E – Commerce - E – Commerce applications foundation of E – Commerce - growth of E – Commerce.

UNIT – IV

20 HOURS

E – Commerce - legal frame work - rights and obligations in the world of E – Commerce -copy rights –deformation – privacy contracts taxation on internet – signing a contract electrically domain name and registration.

UNIT – V

15 HOURS

Mobile commerce - meaning - first mobile commerce service - global mobile E – Commerce - secured payments through mobile.

100% Theory

Text book:

E – Commerce – Kenneth C. Laudon

Reference books:

1. Murthy C.S.V “E – Commerce concepts, models and strategies “Himalaya publishing House.
2. MahmoudiMaymand. M, “E – Commerce” – Deep and Deep Publications Pvt.Ltd.
3. Gary P. Schneider “Electronic – Commerce “.

Course Outcomes:

The students are able to

No.	Course Outcomes
CO1	Exploring E – Commerce
CO2	Understand the main activities of E – Commerce and its functions.
CO3	Understand E – Commerce applications and foundation of E – Commerce
CO4	Analyze the legal frame work of E – Commerce and obligations in the world of E –Commerce
CO5	Understand the Mobile commerce and its services and global mobile E – Commerce.

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / Certificate Course / E – Commerce

PAPER	Sub Code		Hrs./ Week	Credits:
2		OFFICE AUTOMATION	6	6

Objectives:

1. Enable the students to know about the detailed information of computer.
2. To familiarize the students in preparation of documents and presentations with office automation tools.
3. Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools.
4. To gain the knowledge about electronic Spread sheet-excel 2000 .
5. To familiarize the students in preparation of Ms Power Point.

UNIT – I

15 HOURS

Introduction to Computers-Characteristics of computers – Generations – Classifications – components – Applications of computers – Memory representation – Memory hierarchy – RAM – SRAM – DRAM – VRAM-ROM.

UNIT - II

20 HOURS

Features of Windows - Starting the user account – Display properties – Arranging icons – Creating shortcuts – Start button and Task bar – Control panel – Printer properties – Explore – Creating, copying, renaming, deleting and moving folders – Folder options – Customizing folders – Searching files – Recently opened documents – Command line.

UNIT - III

20 HOURS

Introduction to Ms Office - Features of MS word - Creating a document - Formatting Documents - Editing using cut, copy and paste - Finding and replacing text - Printing and Previewing Document - Creating list and Numbering Heading - Creating Footers - Spelling and Grammar Tools - Inserting pictures, Page numbers, Book Marks, Symbols and Dates –Working with tables - Working with Mail Merge.

UNIT IV

20 HOURS

Introduction to electronic Spread sheet-excel 2000. Basics creating and saving a workbook-entering data into work sheet within (manual – Automatic) – basic formatting – Basic Excel function – Chart [various types].

UNIT V:**15 HOURSS**

Introduction to Ms Power Point - Inserting Text, Pictures, Tables, Charts in a Slide - Animating objects - slide transition - Introduction to MS Access - Creating Tables - Queries - Forms - Report in Access.

100% Theory**Text Book:**

Vikas Gupta, 11th Edition , 2015, Comdex Computer Course Kit Windows 7 with Office 2010, Dremtech Press, New Delhi.

Reference Books:

1. Prabirchakravathy, 12th Edition, 2013, Information Technology and Computer Application, New Central Book Agency, Kolkata.
2. Gini Courter, AmtleMaaquies, 3rd Edition, 2004, M.S.Office 2010, BPB Publication, Chennai.
3. Wallace Wang, 2nd Edition, 2007, Microsoft Office 2007 Dummies, Wiley Publication, New Jersey

Course Outcomes:

The students are able to

No.	Course Outcomes
CO1	Perform documentation
CO2	Perform accounting operations
CO3	Perform -Printing and Previewing Document
CO4	Perform Spread sheet and entering data into work sheet
CO5	Perform presentation skills

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAGE	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.

PC/ 2021-2022 / Certificate Course / E – Commerce

Practical	Sub Code		Hrs./ Week	Credits:
1		MICROSOFT WINDOW	6	8

Objectives:

1. To help the students to identify the Windows screen elements and its parts.
2. Enable the students to use the windows operating system to practice performing common task.
3. To gain the Drawing, Formatting and Creating, Inserting, Deleting the Tables
4. Enable students to get knowledge about editing and Mail Merger.
5. To learn the Viewing and Customizing knowledge

PRACTICAL SYLLABUS

MICROSOFT WINDOW

Introduction : About Windows, Structure of Windows, Resizing the Screen, How to open an application, shutting down the computer.

Paintbrush : Drawing Pictures using tool Box, Editing, and File

saving /Opening. Notepad : Formatting (Bullets Paragraphs, Alignment)

Explore : Renaming &Deleting Files, Creating

Folders and shortcuts. Control Panel : Setting Date and

Time, Setting a Screen saver.

MS – OFFICE

MICROSOFT WORD

Introduction : About Word, Layout of word, Editing the document, different cases available, Calculation, Saving, Opening a document, Toolbar.

Drawing : Line, Circle, Other Shapes, Formation (Colours, Shadows, 3D), Grouping.

Formatting : Fonts Alignment, Bullets and Numbering, Tabs, Borders and shading, paragraph, Auto correct, Auto Text, Creating

user defamed styles.

Tables : Creating, Inserting, Deleting (Tables, Cells, Columns, Rows), Merging, splitting, formatting, Sorting.

Editing : Searching / Replacing a word, special Characters,

Inserting a Picture, File. Mail Merge : Create and print a mail merge documents.

Viewing : Print Preview, Normal

View, Print Layout. Customizing :

Toolbars, Keyboards and Menu Bars.

Other options : Setting passwords, Changing the measurement unit, Easy way to edit and advance features available.

Course Outcomes:

The students are able to

No.	Course Outcomes
CO1	Recognize when to use each of the Microsoft Office programs
CO2	Create professional and academic documents
CO3	Use Microsoft Office programs to create personal, academic and business documents.
CO4	Indicate the names and functions of the word inter-face components.
CO5	Create, edit, save and print documents to include documents with list and tables

Mapping – Course Outcome (CO) with Programme Specific Outcome (PSO)

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO1 0
CO1	2	3	2	3	2	2	2	2	2	2
CO2	2	2	2	3	3	2	2	2	2	3
CO3	3	3	3	3	3	3	2	3	2	2
CO4	2	2	2	3	2	2	2	2	2	3
CO5	2	2	2	3	2	2	3	3	3	2
TOTAL	11	13	11	15	13	11	11	13	11	12
AVERAG E	2.2	2.6	2.2	3.0	2.6	2.2	2.2	2.6	2.2	2.4

KEY: No Correlation – 0; Weakly Correlated – 1;
Moderately Correlated – 2; Strongly Correlated – 3.