

SAKTHI COLLEGE OF ARTS AND SCIENCE FOR WOMEN, ODDANCHATRAM

(Recognized Under Section 2(f) and 12(B) of UGC Act 1956)

(Affiliated to Mother Teresa Women's University, Kodaikanal)

PG & RESEARCH DEPARTMENT OF COMMERCE

CURRICULUM FRAMEWORK AND SYLLABUS FOR OUTCOME BASED EDUCATION IN

SYLLABUS FOR

B.COM

FRAMED BY

MOTHER TERESA WOMEN'S UNIVERSITY, KODAIKANAL

UNDER

CHOICE BASED CREDIT SYSTEM

2018-2021

Preamble:

The curriculum for the discipline of Commerce has been framed by Mother Teresa Women's University. It enables the learners to learn the needs of the market. It aims at the overall enhancement of learning experience. The Department of Commerce has been launched in the academic year 2009, with the introduction of B.Com., Degree Programme. It has met with the vertical growth by the introduction of M.Com in 2010 and M. Phil (Commerce) in 2014. It starts the journey with handful of commerce students with a mission to enrich the incoming aspirants with commerce education so as to enable them to suit in their desired position in the society.

The Department has highly qualified faculty members and support staff and is committed towards the development of innovative and handy ways of teaching at graduate, post graduate and research level and carrying out cutting edge research in various research fields. The department strives to nurture the young minds towards embracing various trade and commerce and to face environmental challenges. Internship training and project works are encouraged to develop analytical industry and innovative organisation in commercial world.

Fixing the Learning Objectives:

Since the Academic year 2018 – 2019, the learning objectives and outcomes of the programmes B.Com., M.Com., and M.Phil., (Commerce) have been set, following the Bloom's Taxonomy Cognitive Domain. Accordingly, it is broken into six levels of learning objectives of each course. They are -

K1 / Knowledge = Remember

K2 / Comprehension = Understand

K3 / Application = Apply

K4 / Analysis = Analyze

K5 / Evaluation = Evaluate

K6 / Synthesis = Create

Mapping COs with POs:

For each programme, the Educational objectives and the Specific objectives are specified. The programme outcomes are designed according to the curriculum, teaching, learning and evaluation process. For each course, the definite outcomes are set, giving challenge to the cognitive domain. The course outcomes are mapped with the programme

outcomes. The performance of the stakeholders is assessed and the attainment rate is fixed, by using the measurements ‘high’, ‘medium’ and ‘low’. The restructuring of the curriculum is done based on the rate of attainment.

Institutional Objectives:

The institution has certain definite Institutional Objectives to be attained.

- Skill Development & Capacity Building
- Women Empowerment
- Self-reliance
- Gender Equity & Integrity

Programme Educational Objectives:

The Programmes B.Com , M.Com and M.Phil., (Commerce) are offered with certain Specific Objectives.

- To inculcate the knowledge of accounting principles and practice
- To import the Knowledge in the field of economics, banking sector, auditing, company secretary ship and financial markets.
- To analyse contextual knowledge to assess societal, health, safety, legal relevant to the professional accounting practice.
- To develop accounting and entrepreneurial skills.
- To enable the learners to prove themselves in different professional examinations lime CA, CMA, CAT, UPSC etc.

Mapping PEOs with IOs:

Programme Educational Objectives	Institutional Objectives			
	1	2	3	4
PEO1: To inculcate the knowledge of accounting principles and practice.	*			
PEO2: To import the Knowledge in the field of economics, banking sector, auditing, company secretary ship and financial markets.			*	
PEO3: To analyse contextual knowledge to assess societal, health, safety, legal relevant to the professional accounting practice.		*		
PEO4: To develop accounting and entrepreneurial skills.				*
PEO5: To enable the learners to prove themselves in different professional examinations lime CA, CMA, CAT, UPSC etc.			*	

Measuring: H – High; M – Medium; L – Low

B.COM.,

Programme Outcomes: (POs)

On completion of the B.Com Programme, certain outcomes are expected from the learners.

PO1: Knowing theoretical and practical exposure in the commerce sector which include accounts, commerce, finance, marketing , management , economics , environment etc.

PO2: Developing communication skills and build confidence to face the challenges of the corporate world.

PO3: Acquiring enhanced capability of decision making at personal and professional levels.

PO4: Becoming industry ready and developing various managerial and accounting skills for better professional opportunities.

PO5: Developing entrepreneurial skills and involving themselves in business, banking and sales with confidence.

PO6: Strengthening their capacities in varied areas of commerce and industry aiming towards holistic development.

PO7: Gaining skills regarding various aspects like marketing manager, selling manager, over all administration abilities of the company.

ASSESSMENT PATTERN
CIA / QUESTION PATTERN & SCHEME

S.No	Section	Question Type	Marks Allotted
1	Part - A	Six questions in multiple choice pattern, testing K1 and K2 are to be given. Each question carries one mark.	03X01 = 03
2	Part - B	Two descriptive questions, with alternate options, testing K3 and K4, are to be given. Each question carries four marks.	02X02 = 04
3	Part - C	Two descriptive questions, testing K5 and K6, are to be given. Three questions are to be answered. Each question carries 15 marks.	02X04 = 08
4		Assignment	05
5		Seminar	05
Total Marks in CIA			25

CE / QUESTION PATTERN & SCHEME

S.No	Section	Question Type	Marks Allotted
1	Part - A	Ten questions in multiple choice pattern, testing K1 and K2 are to be given. From each unit, two questions must be taken. Each question carries one mark.	10X1 = 10
2	Part - B	Five descriptive questions, with alternate options, testing K3 and K4, are to be given. Each question carries four marks. Questions are taken in the given order. Qtn. No. 11 (a) or (b) from Unit I Qtn. No.12 (a) or (b) from Unit II Qtn. No.13 (a) or (b) from Unit III Qtn. No.14 (a) or (b) from Unit IV Qtn. No.15 (a) or (b) from Unit V	5X4 = 20
3	Part - C	Six descriptive questions, testing K5 and K6, are to be given. Three questions are to be answered. Each question carries 15 marks. Questions are taken in the given order. Qtn. No. 16 from Unit I Qtn. No. 17 from Unit II Qtn. No. 18 from Unit III Qtn. No. 19 from Unit IV Qtn. No. 20 from Unit V	3X15 = 45
Total Marks in CE			75

V		with Tally(Practical)					
	UCOS42	Part IV: SBC – II / Creative Advertising (Practical)	2	2	25	75	100
		Total	30	25			800
	UCOC51	Part III: Core VIII/ Cost Accounting	5	4	25	75	100
	UCOC52	Part III: Core IX/ Corporate Accounting	5	4	25	75	100
	UCOC53	Part III: Core X/ Tally ERP (Practical)	5	4	25	75	100
	UCOC54	Part III: Core XI/ Banking Theory Law and Practice	5	4	25	75	100
	UCOC55	Part III: Core XII/ Income Tax	5	4	25	75	100
	UCOE53	Part III: Elective – III / Business Environment	3	3	25	75	100
	UCOS53	Part IV: SBC – III / Commerce (Practical)	2	2	25	75	100
		Total	30	25			700
VI	UCOC61	Part III: Core XIII/ Business Management	5	4	25	75	100
	UCOC62	Part III: Core XIV/ Management Accounting	5	4	25	75	100
	UCOC63	Part III: Core XV/ E-Commerce	5	4	25	75	100
	UCOC64	Part III: Core XVI/ Business Tax	5	4	25	75	100
	UCOC65	Part III: Core XVII/ EDP	5	4	25	75	100
	UCOE64	Part IV: Elective – I / Business Law	3	3	25	75	100
	UCOS64	Part IV: SBC – IV / Business Communication	2	2	25	75	100
	USEA61	Part IV: Extension Activity	-	3	25	75	100
		Total	30	28			800
Total			180	140			4200

Programme: B.COM .,

Subject: Commerce

Semester: I

Course: Financial Accounting-I

Course Type: Part – III/ Core Paper – I

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Applying conceptual knowledge of basics of accounting	Application (Level 3)
Assessing to acquire the skill of recording financial transaction ,preparation of reports in accordance with GAAP and Hire purchase system	Evaluation (Level 5)
Understanding the develop the skill of accounting process and preparation of final account and sole trader	Comprehension (Level 2)
Analysing the prepare account from incomplete records and calculate the depreciation under the different methods	Analysis (Level 4)
Creating fundamental knowledge of financial accounting , further study in the professional world.	Synthesis (Level 6)

COURSE CONTENT

UNIT- I

Accounting: Introduction – Accounting concepts and conventions – Definition – Principles of Book Keeping – Journal – Ledger – Trial Balance – Rectification of Errors – Cash Book.

UNIT- II

Final Accounts: Trading, Profit and Loss A/c and Balance Sheet of sole trading concern – Common adjustments in the preparation of final accounts - Adjusting and Closing entries – Manufacturing account.

UNIT- III

Accounts from incomplete records: Features – Merits – Demerits – Calculation of profit: Statement of Affairs method – Conversion method – Calculation of missing figures.

UNIT- IV

Depreciation: Causes – Objectives – Factors – Methods of depreciation: Straight Line Method –Written down Value Method – Annuity Method - Sinking Fund Method.

UNIT - V

Hire Purchase System: Definition – Features – Terms used in Hire Purchase transactions – Accounting procedure – Calculation of interest - Default and Repossession – Instalment

Purchase System: Distinction between Hire Purchase System and Instalment Purchase System.

Books for Study:

1. Reddy, T.S. and Murthy, A., Financial Accounting, (2010), 2nd Revised Edn., Margam Publication, Chennai.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Jain, S.P. and Narang, K.L., Financial Accounting, (2010), 17th Revised Edn, Kalyani Publishers, New Delhi.
2. Pillai, R.S.N. and Bhagavathi, Advanced Accountancy, (2012), 3rd Revised Edn., Konark Publishers Pvt. Ltd., New Delhi.
3. Vinayagam, N. and Charumathi, B., Advanced Accountancy, (2002), S.Chand & Co. Ltd., New Delhi.

Programme: B.COM.,

Subject: Commerce

Semester: I

Course: Business Organisation

Course Type: Part – III/ Core Paper – II

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Assessing the conceptual knowledge of business organisation	Comprehension (Level 2)
Designing to acquire the skill of recording business to various types of organisation	Application (Level 3)
Understanding the develop the skill of basic legal requisites in forming of partnership and company	Analysis (Level 4)
Analysing the legal requisites in terms of various registration under the business activities	Evaluation (Level 5)
Creating fundamental of business knowledge further study in the professional world.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Types of business organizations: Sole Proprietorship, Partnership, Private and Public limited company, Co-operatives, Not-for-Profit business organizations under the Societies Act, and Trusts – Public sector business units (PSU) – Public Utilities – Unique features of each one and their merits, suitability and limits.

UNIT – II

Basic legal requisites in forming a partnership – comparison with sole proprietorship – sharing of finance, managerial activities and risks – Partnership Deed and its contents, Rights and Duties of partners –Winding up.

UNIT – III

Basic legal requirements in forming a Company, – Incorporation, Legal entity concept – Private and public limited – Management, General Meetings and Filing of Important Returns – Liquidation

UNIT – IV

Basic legal requirements in forming an Association under the Societies Registration Act, and under TN Co-op. Societies Act; Meetings, Filing of Reports, Winding up.

UNIT – V

Legal requisites in terms of registration under the TN General Sales Tax Act/Goods and Services Tax , Value Added Tax (VAT) and using TIN – License to establish and operate a Factory by Municipalities, Corporations and the Govt. – Applicability of Employees Provident Fund Act and procedure under the Act-simple computations – Benefits to employees and responsibilities of the Employer.

Books for Study:

1. Y.K. Bhushan, Business Organisation and Management, (2012), Sultan Chand & Sons.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. C.B. Gupta, Business Organisation and Management, (2011), Mayur Paperbacks.
2. S.A. Sherlekar, Modern Business Organisation and Management- A System Approach, (2010), Himalaya Publications.

Programme: B.COM.,

Subject: Commerce

Semester: I

Course: Indian Economy

Course Type: Part – III/ Allied Paper-I

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Applying conceptual knowledge of Indian Economy	Remember (Level 1)
Understanding the concept of Agriculture, Small scale industries ,WTO and LPG	Comprehension (Level 2)
Assessing the economic analysis to evaluate National Income and industrial policies	Evaluation (Level 5)
Analysing the measures of Poverty, unemployment, underemployment and underdevelopment economy	Analysis (Level 4)
Creating the development of the economy in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT - I

Indian Economy: Features – Meaning of under development Economy – Basics Characteristics of an under development Economy. Poverty – Poverty line – Causes of poverty – measures undertaken by the government to remove poverty – Unemployment – Poverty Eradication Program.

UNIT - II

Agriculture: Meaning, features and problems – Causes of Low Productivity – Green Revolution – Mechanization – Merits and Demerits

UNIT-III

Industrial Policy: 1956 and 1991 – Micro, Small and Medium Enterprises: Definition – Industrial Sickness: Problems, measures to prevent Sickness of Small Scale Industries.

UNIT - IV

Unemployment: Meaning – Types of unemployment – Nature of unemployment in India – Causes of unemployment – Remedial measures for unemployment

UNIT - V

Liberalization – Privatization – Globalization – Evolution – Functions of W.T.O – National Income: Concepts – Methods of measuring National Income – Importance and difficulties of measuring the National Income

Books for Study:

Indian Economy, S.Sankaran, (1997), Revised & Enlarged Edition, Margham Publications.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Indian Economy, Rudder Dott K.P.M. Sundharam, 48th Edition, S.Chand& Co. Ltd.
2. Indian Economy, S.K. Misra&V.K.Puri, 20th Edition, Himalaya Publishing House
3. Indian Economy, Ishwar C.Dhingra, 16th Edition, Sultan Chand & Sons
4. Indian Economy-Problems, Practices and development, S.Sankaran, (2002), Revised& Enlarged Edition, Margam Publication

Programme: B.Com. ,

Subject: Commerce

Semester: II

Course: Financial Accounting -II

Course Type: Part – III/ Core Paper – III

Credits: 4

Hours Required: 6 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring knowledge of basic concepts in specialized business viz., Consignment, Joint Venture, Branch Account, Departmental Accounts.	Knowledge (Level 1)
Understanding the methods of keeping various books of accounts in specialized business.	Comprehension (Level 2)
Using a method of preparing various Accounts in Joint venture, Branch accounts, & departmental Accounts.	Application (Level 3)
Acquiring the skill for prepare this type of accounts in using some system based software's.	Synthesis (Level 6)
Solving problems encountered in everyday business activities.	Synthesis (Level 6)

COURSE CONTENT

UNIT –I

Consignment – Treatment of normal loss and abnormal loss – Calculation of unsold stock – Goods send at cost price and invoice price – Accounting for goods sent on sale or return basis.

UNIT-II

Joint Venture – Meaning and methods of keeping books of accounts.

UNIT –III

Single entry system of book keeping – Conversion of single entry to double entry system.

UNIT-IV

Bills of exchange – Trading and accommodation bills – Renewals – Dishonor due insolvency – Retiring of bills.

UNIT-V

Branch accounts (excluding foreign branches) – Dependent branches – Independent branches – Goods and cash-in-transit – Inter branch transactions. Departmental accounts – Allocation of expenses – Inter departmental branches.

Text Book:

1. Fundamentals of Advanced Accounting- R.S.N.Pillai and Bagavathi / S.Chand& Co., New Delhi / 3rd revised Edition, 2012

Reference Books:

1. Advanced Accountancy – R.L, Gupta and Radhaswamy / Sultan Chand & Sons, New Delhi./ 13th revised Edition 2007

2. Financial Accountancy – Jain &Narang / Kalyani Publishers./17th Edition, 2011.

Programme: B.Com. ,

Subject: Commerce

Semester: II

Course: Business Economics

Course Type: Part – III/ Core Paper – IV

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring knowledge of fundamental concept of Indian economy and to correlate these concepts to real life.	Knowledge (Level 1)
Analyzing the performance of firms under different market structure and the behaviour of consumers in terms of the demand products.	Analysis (Level 4)
Comprehending the dynamics of how the markets work.	Understand (Level 2)
Evaluating the factors affecting firms' behaviour, such as production and cost.	Evaluate (Level 5)
Formulating the economic concepts to solve the economic problems in the business as well as nation.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, 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: 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: 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: 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: 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.

Reference Books:

1. Chaturvedi, D.D., Gupta S.L. and Sumitra A.L. (2001), Business Economics – Test and cases, Galgotia publishing company, New Delhi.
2. ManabAdhkary., (2002), Business Economics (2nd Edition), Excel Books, New Delhi.
3. Samuelson, B.A., Economics (1976), Tale McGraw – Hill, New Delhi.

Programme: B.Com. ,

Subject: Commerce

Semester: II

Course: Business Ethics

Course Type: Part – III/ Allied – II

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring knowledge of Business Ethics, Ethical performance, Values, Norms and Corporate Governance.	Knowledge (Level 1)
Understanding the Ethical Codes, Ethical issues in marketing.	Comprehension (Level 2)
Analyzing the Role of Values for managers and working conditions.	Analysis (Level 4)
Analyzing the Ethical issues in Corporate Governance.	Analysis (Level 4)
Using an understanding Environmental Ethics and Consumer protection in business.	Application (Level 3)

COURSE CONTENT

UNIT – I

Business Ethics – Meaning and definition – Importance – Nature and factors influencing business ethics – Scope and Objectives – Characteristics of Business ethics.

UNIT – II

Ethical performance – Ethics and Business – Types of Ethics – Need for Business Ethics.

UNIT – III

Values – Norms – Beliefs – Moral Standards – Beliefs and their role – Moral Standards Vs Standard Morality – Ethical codes.

Unit – IV

Corporate Governance – Meaning – Importance and Features.

Unit – V

Environmental Ethics – Workplace Ethics - Ethics in Marketing and Consumer protection.

Text Book

1. Murthy, G.S.V. 2016. Business Ethics. 1stEdn. Himalaya Publishing House, Mumbai.
2. M.G.Velasquez, Business Ethics, Prentice Hall India Limited, New Delhi.

Reference Books

1. Badi, R.V. and Badi, N.V. 2005. Business Ethics. 2ndEdn. Vrinda Publication (P) Ltd., Delhi.

2. Gene Burton. Manab Thakur. 2006. Management today – Principles and Practice. 9th Reprint. Tata Mc Graw Hill Publishing Company Ltd., Delhi
3. Jain V.K. and Omprakashbiyani. 2008. Business Ethics & Communication. 2nd Revised Edn. S.Chand& Co Ltd., New Delhi.
4. R.C.Sekar, Ethical Choices in Business, Response Books,New Delhi,2007

Programme: B.COM.,

Subject: Commerce

Semester: III

Course: Marketing

Course Type: Part – III/ Core-V

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the concept of Marketing and International Marketing	Comprehension (Level 2)
Designing the Market segmentation and Product Planning	Application (Level 3)
Analysing the knowledge of relationship of marketing	Analysis (Level 4)
Assessing the International Marketing of Import and Export in India	Evaluation (Level 5)
Developing the knowledge of Marketing further study in Professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development.

UNIT – II

Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning.

UNIT – III

Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Diversification – Elimination - Pricing Strategies.

UNIT – IV

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Relationship marketing.

UNIT – V

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Books for Study:

1. Pillai, R.S.N. and Baghavathi. 2012. Modern Marketing, Revised 4thEdn. S.Chand and Co. New Delhi.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Kapoor, D.C. 2004. Marketing and Sales Management. 1stEdn. S.Chand and Co (P) Ltd., New Delhi.
2. Sherlekar, S.A. 2010. Marketing Management. Revised 14thEdn. Himalaya Publishing House, New Delhi.
3. Rajan Nair, N. and Varma, M.M. 2006. Marketing Management. 2ndEdn. S.Chand and Co.Ltd., Chennai.

Programme: B.COM.,

Subject: Commerce

Semester: III

Course: Business Statistics

Course Type: Part – III/ Allied-III

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the basic statistical concepts such as statistical collection, statistical series tabular and graphical presentation of data	Comprehension (Level 2)
Applying the acquired knowledge to statistical methods of solving the problems	Application (Level 3)
Evaluating measure of central tendency, dispersion, index number and time series	Evaluation (Level 5)
Analysing the strategic variables using correlation and regression analysis	Analysis (Level 4)
Creating the knowledge to solve simple task using independently calculate the statistical parameters viz	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Business statistics – Meaning – Definition – Objectives – uses and Limitations – Functions – Statistics and Business – Primary and Secondary Data – Sampling and Methods of Sampling – Collection, Classification and Tabulation of data – Diagrammatic and Graphical presentation of data.

UNIT – II

Measures of Central Tendency – Arithmetic mean – Median – Mode – Geometric mean – Harmonic mean – Measures of Variation – Range – Quartile Deviation – Mean Deviation – Standard Deviation.

UNIT – III

Measures of Skewness and Kurtosis – Karl Pearson's Coefficient of Skewness – Bowley's Coefficient of Skewness – Correlation – Methods of studying Correlation – Scatter diagram method – Karlpearson's method – Spearman's Rank Correlation method.

UNIT – IV

Regression – Regression Lines - Regression Equations – Time Series – Utility of Time Series Analysis – Components of Time Series – Secular Trend – Seasonal Variations –

Cyclical Variations – Irregular or Erratic Variations – Measurement of Trend – Freehand or Graphic method – Method of Semi-averages – Moving averages method – Method of Least Square.

UNIT – V

Index Numbers – Definitions – Uses – Types of Index Numbers – Methods of constructing Index Numbers – Un-weighted Index Numbers – Weighted Index Numbers – Quantity and Volume Index Numbers – Cost of Living Index Number - Test of adequacy of Index Number Formulae – Unit Test – Time Reversal Test – Factor Reversal Test – Circular Test – Steps in constructing a Chain Index.

Books for Study:

R.S.N.Pillai&Baghavathi – Statistics Theory and Practice, S.Chand & Co. Ltd, New Delhi.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. S.P.Gupta&M.P.Gupta – Business Statistics – Sultan Chand&Sons, New Delhi.
2. S.P.Gupta – Statistical Methods – Sultan Chand&Sons, New Delhi.

Programme: B.COM.,

Subject: Commerce

Semester: III

Course: Computer Application in Business

Course Type: Part – III/ Elective-I

Credits: 3

Hours Required: 4 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the knowledge of basic computer	Comprehension (Level 2)
Applying the acquired knowledge to windows operating system	Application (Level 3)
Designing the business letter and structure of spread sheet application to accounting	Evaluation (Level 5)
Analysing the basic knowledge of internet using web protocols, HTML and web browser	Analysis (Level 4)
Solving the application of internet in business for the professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT-I

Introduction to computers: Definition, characteristics and generation of computers – element of computers – Hardware – CPU – Primary and secondary memory – Input and output devices – Features of computers – classification – parts of a computer system.

UNIT-II

Windows operating system – features of windows-Multimedia tools: Introduction – graphics effects & techniques – sound & music – video – multimedia author tools – Virtual reality.

UNIT-III

Word basics – Creating Word Documents – Business Letters – Editing – Inserting Objects – Working with tables – Mail Merger – Microsoft Excel – Introduction to Spreadsheet (MS Excel) – Electronic Spread Sheet – Structure of Spread Sheet and its application to Accounting.

UNIT-IV

Introduction to Internet and its basic concept – Uses of Internet – worlds wide web – Services of internet, features and benefits – browsing –locating information in web-protocols – internet address WWW – HTML – Web browsers – Searching the web.

UNIT-V

Application of Internet in Business – Overview of E–Commerce – Online Business Model – Mobile Commerce (M–Commerce) – Applications – Security issues – E-Banking applications in Business.

Books for Study:

A Text of information technology –R.Saravanakumar, S.Chand New Delhi-2003/3rd edition.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Using information technology-Brief version, practical introduction to computers and communications, Stacey sawyer brain, K.Williams, Sarath K. Hutchinson, Second edition, McGraw Hill Publications.

Programme: B.COM.,

Subject: Commerce

Semester: III

Course: Fundamentals of Insurance

Course Type: Part – III/ Non-Major Elective - I

Credits: 2

Hours Required: 2Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the knowledge base on principles of insurance business	Comprehension (Level 2)
Applying the concept role of insurance economic development of society and social security	Application (Level 3)
Designing the various policies of insurance and evaluate techniques	Evaluation (Level 5)
Analysing the difference between life and non life product of business	Analysis (Level 4)
Solving the role of private sectors and regulatory bodies of Insurance sector in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT - I

Introduction to Insurance – Meaning, Definition of insurance – General principles of insurance –Types of insurance life, fire and marine – Difference between life and other types of insurance, Growth & Development of Indian insurance industry – Regulations of insurance business and the emerging scenario.

UNIT-II

Life Insurance – Introduction to life insurance: Features of life insurance – Essentials of life insurance, Different types of life policies – Annuities, Formation of life insurance contracts- Assignment and nominations – Lapses and revivals of policies. Surrender value, paid up value, Loans – Claims – Procedure for claims- Settlement of claims – Death and Maturity.

UNIT-III

Fire Insurance – Fire insurance contracts- Fire insurance coverage – Policies for stocks – Rate fixation in fire insurance – Settlement of claims. Marine Insurance – Functions – Marine perils – Types of marine policies – Clauses in general use – Warranties and conditions- proximate cause – subrogation and conciliation – Re-insurance – Double insurance –Types of marine losses.

UNIT-IV

Miscellaneous Insurance – Motor insurance – Employer's liability insurance – Personal accident and sickness insurance – Aviation insurance – Burglary insurance – Fidelity guarantee insurance – Engineering insurance – cattle insurance – Crop insurance.

UNIT-V

Procedure for becoming an Agent – Pre-requisite for obtaining a license – Duration of license – Cancellation of license – Termination of agency – Code of Conduct – Functions of the Agent.

Books for Study:

1. Fundamentals of Insurance - Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
2. Insurance principles and practice - Moorthy. A ,Margham publications, Chennai.
3. Fundamentals of insurance - Dr. P. K. Guptha, Margham publications, Chennai

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Insurance principles and practice - Periasamy. P, Margham publications, Chennai
2. Insurance principles and practice - Mishra. M. N, Sultan Chand & Sons, NewDelhi
3. Insurance principles and practice - Balu. V. &Premilan, Margham publications, Chennai

Programme: B.COM.,

Subject: Commerce

Semester: III

Course: Fundamentals of Investment

Course Type: Part – III/ SBE-III

Credits: 2

Hours Required: 2Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the knowledge of fundamental of investment	Comprehension (Level 2)
Applying the concept of investment environment of business and fixed income securities	Application (Level 3)
Designing the various approaches of fundamentals and technical analysis of equity valuation	Evaluation (Level 5)
Analysing the portfolio investment of financial derivatives	Analysis (Level 4)
Solving the role of investor protection in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT – I:

The Investment Environment – The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

UNIT – II:

Fixed Income Securities – Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

UNIT – III:

Approaches to Equity Analysis – Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

UNIT –IV:

Portfolio Analysis and Financial Derivatives – Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

UNIT – V:

Investor Protection – Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Books for Study:

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th Edition.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
2. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
3. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
4. Mayo, An Introduction to Investment, Cengage Learning.

Programme: B.Com.,

Subject: Commerce

Semester: IV

Course: Business Finance

Course Type: Part – III/ Core Paper – VI

Credits: 4

Hours Required: 4 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring knowledge of Business Finance, Short Term and Long Term Source of Finance, Working Capital Management, Cash Management, Cash Budget and Cash Forecasting.	Knowledge (Level 1)
Comprehending the fundamental laws for the study of various area of Financial Management, Interrelationship between investment, Finance and dividend decisions.	Comprehension (Level 2)
Applying best practices in financial management to make plans, organize projects, monitor outcomes and provide financial leadership.	Application (Level 3)
Analyzing and evaluate evidence and appraise alternative viewpoints of financial investments and source of finance.	Analysis (Level 4)
Synthesize concepts from multiple business disciplines to address novel, system- level business situation.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Introduction to Business Finance: Meaning – Significance – Factors of financial management – Objectives - Role of finance Manager – Interrelationship between investment, financing and dividend decisions.

UNIT – II

Long Term Sources of Finance: Financial needs – Sources of raising finance – Equity shares- Preference shares – Retained Earnings – Debentures – Long term loans from financial Institutions and Commercial banks.

UNIT – III

Short Term Sources of Finance: Trade credit – Advances from customers – Discounting of Bills of Exchange – Bank Overdraft – Cash credit – Letter of credit – working capital demand loan commercial paper – Advances against goods – Financing of Export trade by banks – Public Deposit

UNIT – IV

Working Capital Management: Meaning - Purpose – Operating cycle – Concepts – Types – Optimum Working capital – Factors determining the working capital – Estimation of working capital requirements.

Unit – V

Cash Management: Meaning – Objectives – Need for cash – Cash planning – Cash Budget – Utility of Cash Budget – Methods of cash forecasting – Optimum cash balance.

Text Book

1. Dr.S.Peer Mohamed & Dr.sS.A.N.Shazuli Ibrahim, Financial Management,Pass Publication, Madurai.
2. Dr.A.Murthy; Financial Management, Margham publication, Chennai.

Reference Books:

1. S.N. Maheswari; Financial Management, Sultan Chand & Sons, New Delhi.
2. M. Pandey; Financial Management, Vikas Publishing House, New Delhi.
3. R.P.Rusthagi; Financial Management , Sultan Chand & Sons, New Delhi.
4. M.Y. Khan and P.K.Jain; Financial Management , Tata McGraw Hill, New Delhi.

Note: Question paper shall cover 40% theory and 60% problem

Programme: B.Com. ,

Subject: Commerce

Semester: IV

Course: Auditing

Course Type: Part – III/ Core Paper – VII

Credits: 4

Hours Required: 4 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Comprehending the environment types relating to auditing function.	Comprehension (Level 2)
Knowing the steps for performing an audit.	Knowledge (Level 1)
Applying the audit practices to different nature of concern.	Application (Level 3)
Evaluating the basic principles of Internal control system in auditing.	Evaluation (Level 5)
Developing the steps needed to prepare for an audit and also equipped to draft business reports and letters.	Synthesis (Level 6)

COURSE CONTENT

UNIT-I

Auditing its origin – Definition – Objectives – Deduction of errors – Deduction or Frauds – Advantages – Distinction between auditing and accountancy – Qualification and quality of and auditor

UNIT-II

Various kinds of audit – Private audit it statutory audit – Periodic audit – Continuous audit. Balance sheet audit – cost audit – management audit.

UNIT-III

Vouchers meaning – Definitions – objectives –Vouching of receipts and payments.

UNIT-IV

Appointment of Auditors – Rights and powers of Auditors – Duties – Liabilities of the company Auditor.

UNIT-V

Investigation – Various classes of investigation – Different between audit And investigation.

Text Book:

1. Auditing-D.P.Jain/ konark publishers pvt ltd/2nd revised edition (2008)

Reference Books:

2. Practical Auditing / B.N.Tandon/S.Chand& Company ltd/13th Revised Edition 2001.

Note: Question paper shall cover 100% theory

Programme: B.Com. ,

Subject: Commerce

Semester: IV

Course: Company Secretarial Practice

Course Type: Part – III/ Allied Paper – IV

Credits: 4

Hours Required: 3 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Gaining broad knowledge on secretarial practices adopted by the company.	Knowledge (Level 1)
Comprehending the Proceeding of the company.	Comprehension (Level 2)
Applying the function of a company secretary in ensuring corporate compliance through good disclosure and observance of statutory and other regulation.	Application (Level 3)
Critically evaluating required actions arising from statutory obligations and best practice in terms of financial, compliance and governance report.	Evaluation (Level 5)
Critically assessing the role played by the secretary in supporting compliance, disclosure, and accountability across the organization to ensure the effective achievement of organizational objectives.	Evaluation (Level 5)

COURSE CONTENT

UNIT – I

Joint Stock Company – Definition – Characteristics – Kinds of companies – Differences between a Joint Stock Company and a Partnership Firm – Promotion of a Company.

UNIT – II

Company Secretary – Definition – Legal position of a Company Secretary – Appointment – Role, Responsibilities and Functions of a Company Secretary.

UNIT – III

Incorporation of a Company – Procedure for Incorporation of a Public Limited Company and Private Limited Company – Duties of secretary in connection with Promotion and Incorporation of a company.

UNIT – IV

Duties, Rights and Liabilities of a Company Secretary.

UNIT – V

Company meetings – Objectives – Secretarial Duties relating to various meetings.

Text Book

1. Santhi J. 2016. Company Law and Secretarial Practice. 1stEdn. Margham publications, Chennai.

Reference Books

1. Premavathy, N. 2015. Company Law & Practice.1STEdn. Sri Vishnu Publications, Chennai,

2. Ghosh, P.K. Balachandran, 2009. V. Company Law & Practice, S.Chand& Co. Ltd. New Delhi.

3. Kapoor, N.D.2005. Elements of Mercantile Law. Sultan Chand & sons, New Delhi.

Note: Question paper shall cover 100% theory

Programme: B.Com. ,

Subject: Commerce

Semester: IV

Course: Business Mathematics

Course Type: Part – III/ Elective Paper – II

Credits: 3

Hours Required: 3 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring knowledge of Common arithmetic operations, Ratio's, Set Theory, Matrix and Calculus.	Knowledge (Level 1)
Understanding the basic terms in the area of business calculus and financial mathematics.	Comprehension (Level 2)
Applying the Knowledge in business mathematics in solving the business problems.	Application (Level 3)
Analyzing and demonstrating mathematical skills required in mathematically intensive areas in Economics and Business.	Analysis (Level 4)
Applying the mathematics skill in various competitive exams and international business concepts with functioning of global trade.	Application (Level 3)

COURSE CONTENT

UNIT – I

Common Arithmetic - Simple Interest – Compound Interest – Nominal rate, Effective rate of Interest – Depreciation – Annuity – Discount – Bankers Gain – Percentage – Stock and Shares – True Discount.

UNIT – II

Ratio – Definition- Inverse ratio – Compound ratio – Duplicate ratio – Triplicate ratio – Proportion – Meaning – Direct proportion – Indirect proportion – Compound proportion – Simple proportion – Continued proportion – Variation – meaning – Direct variation – Inverse variation – Joint Compound variation.

UNIT – III

Sets, Relations And Functions – Basic concepts – Subset – Operations on sets – Cartesian product of two sets – Relation – Properties of Relation – Functions – Functional representation – Finding function.

UNIT – IV

Matrices - Basic concepts – Determinants – Addition of matrices – Scalar multiplication – Multiplication of a matrix by a matrix – Inverse of a matrix.

UNIT – V

Differential Calculus – Standard Forms – Rules of differentiation – Application of Differential calculus in business – Simple marketing models – Equipment replacement problem.

Text Books

1. Manoharan, M. Elango, C. and Eswaran, K.L. 2009. Business Mathematics. 4thEdn. Palani Paramount Publications, Palani.
2. Sundaresan, V. and Jeyaseelan, S.D. Reprint 2010. An introduction to Business Mathematics. 4thEdn. S.Chand and Company Ltd., New Delhi.

Reference Books

1. Agarwal, R.S. 2005. Mathematics for M.B.A. 22ndEdn. S.Chand and Company Ltd., Delhi.
2. Jebaraj, P.C. 2002. Easy approach to Business Mathematics. 2ndEdn. Nirmala Publications, Tirunelveli.
3. Rajagopalan, S.P. Sattanathan, R. 2005. 2ndEdn. Business Mathematics. Vijay Nicole imprints Private Limited, Chennai.

Note: Question paper shall cover 40% theory and 60% problem

Programme: B.Com.

Subject: Commerce

Semester: IV

Course: Creative Advertising (Practical)

Course Type: Part – IV/ SBE Paper – II

Credits: 2

Hours Required: 2 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring knowledge of Basic steps in the development of creative advertising.	Knowledge (Level 1)
Understanding the critical role of creative strategy plays in the development of advertising.	Comprehension (Level 2)
Applying the Knowledge in creating the new type of advertisement in various business activities.	Application (Level 3)
Recognizing the relationship between advertising development and other elements of the marketing and communication mix.	Analysis (Level 4)
Create an advertising campaign.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Creative Advertising Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process – advertising exposure model – applying communication process to advertising.

UNIT – II

Consumer Behaviour Consumer Behaviour – consumer decision making process – consumer perception process

UNIT – III

Creative Advertising Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

UNIT – IV

Designing Designing Print Ad – choosing format – designing page – choosing typefaces – working with visuals – lay-out ready for print. Course

UNIT – V

Advertising and Media strategy – Role of Media; types of media, their advantages; and disadvantages; media planning, selection & scheduling strategies

Text Book:

1. Chunawalla&K.C.Sethia, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi, 2000 Course

Reference Books

1. William H. Bolew, Advertising,
2. John Wiley & Sons, New York, 1995
3. Courtland Bovee John Thill& George Dovel, Advertising Ex

Programme: B.Com. ,

Subject: Commerce

Semester: IV

Course: Accounting Fundamentals with Tally (Practical)

Course Type: Part – IV/ ONME Paper – II

Credits: 2

Hours Required: 2 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Gaining in- depth knowledge in Accounting package Tally Software.	Knowledge (Level 1)
Acquiring necessary competencies by importing knowledge of various concepts, methods in Tally.	Knowledge (Level 1)
Developing critical thinking skills for recording financial transactions, preparation of annual accounts and report using Tally.	Analysis (Level 4)
Designing experiments to create Company, enter accounting voucher entries including reconcile bank statement and accrual adjustment entries.	Synthesis (Level 6)
Preparing final accounts, financial statements, stock report and budget variance report.	Application (Level 3)

COURSE CONTENT

Unit - I

Accounting packages: Computers and financial application, Accounting software packages.

Computerized Accounting – Meaning and Features – Advantages and Disadvantages –

Computerized Vs Manual Accounting

Unit – II

Introduction of Tally: Starting Tally – Gateway to Tally and exit from Tally: Company creation in Tally, Saving the company profile - Alteration / Deletion of company, Selection of company.

Unit - III

Account groups and ledgers: Hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – Account groups of liabilities, account groups of assets account groups of profit & loss account – Account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – Account groups creation and account ledgers creation - Feeding of opening balances, alteration / deletion of account master records - Feeding of closing stock value

Unit - IV

Grouping of accounts – Creation - Accounts and inventory – Entering transactions: Vouchers – Types – Numbering – Deleting and Editing vouchers – Opening and closing balances – Stock valuation

Unit - IV

Reports: Petty cash book – Trial balance – Profit and loss account – Balance sheet – Group wise - Accounts wise – Data range reports – Stock reports – Budget variance reports – Transactions list – Accounts list.

Text & Reference Books (Latest revised edition):

1. Computer Application in business - S.V.Srinivasa Vallabhan, Sultan Chand and sons.
2. Computer Application in Accounting software – P.Kasivairavan, Friends publication.
3. Computer Applications in Business – Mohankumar K & Rajkumar S, Vijay Nicole Imprints (P) Ltd
4. Implementing Tally – A.K. Nadhani, BPB Publications.
5. Computer Application in Business – R. Paramasivam, S.Chand & Co, New Delhi.
6. Computer Application in Business - Joseph Anbarasu, Learntech Press

Note: 100% Practical

Programme: B.COM.,

Subject: Commerce

Semester: V

Course: Cost Accounting

Course Type: Part – III/ Core-VIII

Credits: 4

Hours Required: 5Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the conceptual knowledge of cost accounting	Comprehension (Level 2)
Designing the mechanics of cost records and management of cost	Application (Level 3)
Assessing the cost according to their impact on business	Analysis (Level 4)
Analysing the cost accounting methods to evaluate and project business performance	Evaluation (Level 5)
Solving the problems of cost system of business activities in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Definition of costing – importance – uses – objects – advantages – difference – between cost and financial accounting – installation of costing system – analysis and classification of cost – Preparation of cost sheet.

UNIT – II

Materials – Purchase procedure – requisition of material control – recording and controlling of material department – maintenance stores – minimum level – economic order quantity – Perpetual inventory – control over wastage and scrap and spoilage.

UNIT – III

Methods of remunerating labour-incentive schemes-idle time –control over idle time Labour turnover-measurement.

UNIT – IV

Accounting overhead-fixed and variable overheads of changing overheads-allocation and apportionment-absorption-Distinction Between works overheads, administrative, overhead, selling and distribution of service overheads.

UNIT – V

Process costing – normal loss – abnormal loss – abnormal gain – equivalent production (Excluding by – products and joint products)

Books for Study:

1. Cost Accounts – S.P.Jain&K.L.Narang/ Kalyani Publishers / 7th Edition

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Cost Accounts-P.P.DasGupta/ Sultan chand& Sons, New Delhi/ 7th Edition

2. Business Organisation& Management – V.K. Bhushan/ S.Chand/ Reprint 2003

Programme: B.COM.,

Subject: Commerce

Semester: V

Course: Corporate Accounting

Course Type: Part – III/ Core-IX

Credits: 4

Hours Required: 5Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the concept of companies from formation to liquidation	Comprehension (Level 2)
Applying the knowledge of advanced issues in accounting assets, liabilities and owners equity	Application (Level 3)
Designing the various methods of shares, value of goodwill, account for merger and amalgamations	Analysis (Level 4)
Analysing the issue of bonus share and the treatment of prior period profits	Evaluation (Level 5)
Solving the problems of final account manufacturing concern ,bank and insurance companies in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Accounting Procedure for issues of shares at par, at discount and at premium call in advance – calls in arrear for feature of shares – Re-issue of shares at discount and premium – underwriting of shares, redemption of preference-underwriting of shares, redemption of preference shares.

UNIT – II

Valuation of shares and goodwill in joint stock companies

UNIT – III

Meaning and definition of company-Kinds of joint stock companies-Formation of a company – commencement of business- Prospectors – issue of share capital-kinds of shares.

UNIT – IV

Acquisition of business- Profit prior to incorporation – preparation of financial accounts-requirements as per schedule IV part I and II.

UNIT – V

Amalgamation – Absorption – Internal and external reconstruction of joint stock companies.

Books for Study:

1. Corporate Accounting by T.S.Reddy&A.Murthy / Margham Publication, Chennai / 6th revised edition 2007, reprint 2010

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Corporate accountancy by R.L.Gupta&Radhaswamy.Sultan Chand &sons , Delhi. 13th Edition 2007
2. Advanced accounting by S.P.Jain&Narang ,Kalyani Publishers 17th Edition 2011./reprint 2005.
3. Corporate Accounting by S.N.Maheswari&S.K.Maheswari / Sultan Publisher/4th edition

Programme: B.COM.,

Subject: Commerce

Semester: V

Course: Tally ERP (Practical)

Course Type: Part – III/ Core-X

Credits: 4

Hours Required: 5Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the concept of accounting and application of accounting software	Comprehension (Level 2)
Applying the knowledge of company using tally ERP	Application (Level 3)
Accessing the accounting vouchers and inventory measures using tally ERP	Analysis (Level 4)
Analysing the application of company using tally software for GST registration	Evaluation (Level 5)
Solving the problems of company using tally ERP GST compliance in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Accounting Masters in Tally, ERP 9

Accounting configuration & features – group creation – multiple group creation – ledger creation – multiple ledger creation – new voucher creation- advance ledger creation.

UNIT – II

Inventory in Tally, ERP

Inventory configuration features – inventory info. Menu – stock groups – stock categories – stock items – unit of measurement – bills of materials – locations / godowns.

UNIT – III

Voucher Entry in Tally, ERP 9

Accounting vouchers – inventory vouchers – invoicing – optional & non-accounting voucher – order processing – advanced voucher entry.

UNIT – IV

Advanced Accounting in Tally, ERP 9

Bill-wise details – cost centers and cost – categories – bank reconciliation – interest calculations – cheque printing credit limits – budgets & controls.

UNIT – V

Introduction to GST

GST Registration – supply of goods and services – place of supply – time of supply – value of supply – invoicing – input credit mechanism – e-way bills – returns – payment of Tax.

Books for Study:

1. Computer Application in business - S.V.Srinivasa Vallabhan, Sultan Chand and sons.
2. Computer Application in Accounting software – P.Kasivairavan, Friends publication.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Implementing Tally – A.K. Nadhani, BPB Publications.
2. Computer Application in Business – R. Paramasivam, S.Chand & Co, New Delhi.
3. Computer Application in Business - Joseph Anbarasu, Learntech Press

Programme: B.COM.,

Subject: Commerce

Semester: V

Course: Banking Theory Law and Practice

Course Type: Part – III/ Core-XI

Credits: 4

Hours Required: 5Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the concept of Banking Theory Law and Practice	Comprehension (Level 2)
Applying Knowledge of origin of Banking and Banking Structure in india	Application (Level 3)
Understanding the concept of relationship between customer and banker	Analysis (Level 4)
Accessing the various types of deposits, Cheque, duties of paying banker and collecting banker	Evaluation (Level 5)
Developing the problems o ability to handle the day to day banking further study in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Origin of banking – definition – classification of banks based on operations and size or area of operations. Commercial banks – functions – modern trend in deposit mobilization and landing – innovative lending schemes – merchant banking – credit cards & debit cards – ATM etc.

UNIT – II

Banking structure in India – RBI and its functions – Indigenous banker – Commercial Banks – Scheduled Banks – Co-operative Banks – Regional Rural Banks – Industrial Development Banks – NABARD – EXIM Bank – Housing Banks.

UNIT – III

Banker and Customer – meaning – definition – relationship – general and special relationship – obligation to honour Cheque – lien – obligation to maintain secrecy of customer's accounts.

UNIT – IV

Types of deposits – savings deposit – current deposit – fixed deposit – fixed deposit receipt and its legal implications – passbook – meaning and maintenance – effect of entries favorable to bankers – special type of customers – general procedure for opening account – minors, limited companies, non-trading concerns – joint account. Types of advances – loan – cash

credit – over draft – secured advances – modes of creating charges – lien – pledge – mortgage – hypothecation.

UNIT – V

Cheque – meaning – definition – essentials – crossing – types of crossing – types of endorsement – making – significance – material alternation & immaterial alternation. Paying banker – duties – circumstances for dishonor of cheques – collecting banker – duties

Books for Study:

1. Banking Theory, Law and Practice-E.Gordon and K.Natarajan / Himalaya Publication/22nd revised Edition, 2010

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Banking Theory, Law and Practice-K.P.M.Sundaram&P.N.Varshney / Sultan Chand & sons, 1999.
2. Banking Theory, Law and Practice-Sundaram&Tannan / Indian Law house/ 2004
3. Principles of Bank Management - Vasant Desai / Himalaya Publication / 1st Edition 1993

Programme: B.COM.,

Subject: Commerce

Semester: V

Course: Income Tax

Course Type: Part – III/ Core-XII

Credits: 4

Hours Required: 5Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the complete knowledge of basic concept of income tax	Comprehension (Level 2)
Applying the concept of residential status of person, concept of exempted income and provisions of agriculture income	Application (Level 3)
Assessing the concept of income from salary ,Income from house property and income from business	Analysis (Level 4)
Designing the compute under head of income from salary, house property, business and other sources	Evaluation (Level 5)
Solving the problems of identify and comply with relevant provision of income tax act in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Income tax Act-meaning of income – important definitions under the Income tax Act – Scope of the total Income – Residential status – Income exempt from tax-capital, revenue – Agricultural Income

UNIT – II

Income from salaries-scope of salary income – taxable perquisites of perquisites – deduction from salary income. Income from the house property – definition of annual value – deduction from annual value.

UNIT – III

Income from business and profession-basic principles of arriving at business Income – Losses incidental to trade – specific deductions in computing income from business – general deductions – instances of general deductions under section37 (1) – specific disallowances under the act.

UNIT – IV

Income under capital gains, short term and long term capital gains – transfer of capital assets – Certain transactions not included as transfer – computation of capital gains – cost of acquisition – Cost of improvement of cost – capital gains under different circumstances – Exempted capital gains.

UNIT – V

Income from other sources-deductions in computing income under this head.

Books for Study:

1. Income tax theory, law & Practice – T.S.Reddy&Y.HariPrasad Reddy /new edition 2013-2014/Margam Publications.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Income tax law and practice –Bhagawati Prasad/wishwaprakasan publishers/28th edition.
2. Income tax law and practice-Gaur and Narang/Kalyanipublishers(2004)/32 revised edition.
3. Income tax and Law and practice-Mehrotra/SathyaBhawanPublications(2009-10)/30th edition.

Programme: B.COM.,

Subject: Commerce

Semester: V

Course: Business Environment

Course Type: Part – III/ Elective- III

Credits: 3

Hours Required: 3Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the knowledge of business environment	Comprehension (Level 2)
Designing the concept of economic environment and political environment of the business	Application (Level 3)
Understanding the legal environment measure under government and consumer protection act	Analysis (Level 4)
Applying the ecological environment impact on industries	Evaluation (Level 5)
Solving the problems of global environment impact of business in professional world	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Business environment – Meaning – Internal environment and external environment – Need for environmental awareness – Benefits and limitations of environmental analysis – Social responsibilities of business.

UNIT – II

Economic Environment of business – Nature of Economic Environment – Privatisation – Disinvestment – GNP – Per capita Income.

UNIT – III

Political Environment of Business – Critical elements of political environment – Government and business.

UNIT – IV

Legal Environment – Changing dimensions of legal environment in India – Competition Act 2002 – FEMA and licensing policy – Consumer Protection Act.

UNIT – V

Ecological Environment - Ecology and Business – Pollution Agents – Ways of preventing industrial pollution – Environment Protection Act, 1986 – Incentives for pollution control measures – Sustainable Development – Impact of Ecological Environment on Industries

Books for Study:

1. Francis Cherunilam. 2006. Business Environment. 14th Revised Edn. Himalaya Publishing House, Mumbai.

Unit I– Chapter – VI; Unit II – Chapter – VII; Unit III – Chapter – VII;

Unit IV – Chapter – XII; Unit V – Chapter – XIII

Books for Reference:

1. Agarwal, V.K., and Rohatgi, K.B. 2005. Consumer Protection in India. Deep and Deep Publications, New Delhi.
2. Aswathappa, K. 2016. Essentials of Business Environment. 12th Revised Edn. Himalaya Publishing House, Mumbai.
3. Chowdhry, N.K., and Agarwal, G.J.C. 2005. Dunkel Proposals (Vol. I Vol.II), Vikas Marg, New Delhi.

Programme: B.COM.,

Subject: Commerce

Semester: V

Course: Commerce (Practical)

Course Type: Part – III/ SBE - III

Credits: 2

Hours Required: 2Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the practical knowledge of fill the forms	Comprehension (Level 2)
Designing the preparation of invoice receipt and application of share and allotment transfer forms	Application (Level 3)
Designing the preparation of demand draft making entries in passbook and drawing and endorsing bill of exchange	Application (Level 3)
Applying the knowledge of fill the forms, Preparation of agenda and using cost sheet, BIN card and inventories	Analysis (Level 4)
Creating the conceptual knowledge of fill the forms like insurance, bank, loan application, membership form, income tax return forms etc in professional world	Synthesis (Level 6)

COURSE CONTENT

List of Exercises:

UNIT – I

1. Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes.
2. Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.

UNIT – II

1. Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts
2. Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's.
3. Drawing and endorsing of bills of exchange and promissory notes.

UNIT – III

1. Filling up of application forms for admission in cooperative societies.
2. Filling up of loan application forms and deposit challan.

3. Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.

UNIT – IV

1. Preparation of agenda and minutes of meetings-both general body and board of directors.(students are asked to write agenda and minutes of their own and should not use printed format)
2. Using Bin card and inventories.
3. Using Cost Sheets.

UNIT – V

1. Filling up of an application form for LIC policy, filling up of the premium form- filling up the challan for remittance of premium.
2. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.
3. Filling up income -tax returns and application for permanent account number

Programme: B.Com. ,

Subject: Commerce

Semester: VI

Course: Business Management

Course Type: Part – III/ Core Paper – XIII

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Gain an in depth knowledge in basic principles of business management.	Knowledge (Level 1)
Comprehension the business Management concepts, Planning, Organization, Directing, Coordination & Control.	Comprehension (Level 2)
Using business terms and concepts when communication.	Apply (Level 3)
Analyzing information by applying a variety of business and industry and also analyze software & hardware to major business function.	Analyze (Level 4)
Solving problems encountered in everyday business, further study in management, and managing the business effectively.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Introduction to Management: Definition & Meaning of management – Functions of Management – Managerial skills – levels of management – roles of manager, Management as a Science or Art – Approaches to Management – Contribution to management by F.W. Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker.

UNIT – II

Planning: Planning – Importance – Process of planning – Types of planning methods (Objectives- Policies – Procedures – Strategies & Programmes) – Obstacles to effective planning - Decision making – Steps – Types – Decision tree.

UNIT – III

Organization – Importance – Principles of Organizing – Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line & and functional – organizational charts and manual –making organizing effective – staffing – recruitment – selection – Training, promotion and appraisal.

UNIT-- IV

Directing: Function of directing – Motivation – Theories of motivation – Maslow, Herzberg Theories. Communication – Process – Barriers to effective communication. Leadership – Definition – Theories and approach to leadership – styles of leadership – Types.

UNIT – V

Co-ordination and Control: Nature – Problems of effective co-ordination. Control – Nature – Basic control process – control techniques (traditional and non-traditional) – Use of computers in managing information.

Reference Books:

1. Gupta .B. Business Management, Sultan Chand & Son, New Delhi, 2011.
2. Koontz, O'Donnell, Weirich, Essentials of Management, Tata McGraw Hill Publishing Comp Ltd., New Delhi, Edition, 1998.
3. PagareDinkar, Principles of Management, Sultan Chand & Sons, New Delhi, 2003,

Note: Question paper shall cover 100% theory

Programme: B.Com. ,

Subject: Commerce

Semester: VI

Course: Management Accounting

Course Type: Part – III/ Core Paper – XIV

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the conceptual frame work of management accounting system.	Comprehension (Level 2)
Analyzing recommendation to improve the operations of organization through the application of management accounting techniques.	Analyze (Level 4)
Applying the management accounting and its objectives in facilitating decision making.	Apply (Level 3)
Analyzing & Applying different types of activity based management tools through the preparation of estimates.	Analyze (Level 4)
Using an understanding of relevant management techniques in various type management systems and also prepare cash flow and fund flow statement this helps in planning for intermediate and long term finance.	Apply (Level 3)

COURSE CONTENT

UNIT – I

Management accounting - meaning - objectives - relationship between cost, financial and management accounting – financial statements analysis and interpretation – ratios – their significance - uses – their significance - limitations analysis for liquidity, profitability and solvency only excluding Projection through ratios.

UNIT – II

Fund flow and cash flow analysis-forecasting of funds requirements

UNIT – III

Standard costing and variance analysis (simple problem only)

UNIT – IV

Marginal costing-Objects –advantages – limitations – Breakeven point (simple problem only)

UNIT – V

Decision involving alternate choice-concepts of decision making – concepts of relevant and differential cost – steps in decision making – sales mix – exploring new markets –

discounting products line – make or buy decisions – equipment replacement – shutdown or continue

Text Book:

1. Management Accounting - Ramachandram&Srinivasan / Sriram Publication, Tiruchy / 11th edition 1997
2. Management Accounting – R.S.N.Pillai& V/Bagavathi / S.Chand& company LTD / 1st edition revised 1999.

Reference Book:

1. Principles of Management Accounting-S.N.Maheswari/ sultan, Chand & sons,/ 13 revised edition 2001.

Note: Question paper shall cover 25% theory and 75% problem

Programme: B.Com. ,

Subject: Commerce

Semester: VI

Course: E-Commerce

Course Type: Part – III/ Core Paper – XV

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring the knowledge of different types in E-commerce C2C,C2B,B2C,B2B,G2C.	Knowledge (Level 1)
Understanding the fundamentals and importance of E-Commerce, E business, EDI, Electronic payment system.	Comprehension(Level 2)
Applying the key features of Internet, Intranet, Extranets & Web technology and how they related to each others.	Apply (Level 3)
Analyzing the impact of E-Commerce on business models and strategy.	Analyze (Level 4)
Assessing the Electronic payment system, E Marketing and E Advertising in E-Commerce.	Evaluate (Level 3)

COURSE CONTENT

UNIT – I

E-Commerce, meaning-Definition reasons for the growth of E-commerce – importance of E-commerce – objectives of E-commerce infrastructure – anatomy of E-commerce application

UNIT – II

E-Business – Potential benefits of E-Commerce – Impact of E-Commerce on Business models – E-Commerce applications – Consumer to Business (C2B) – Business to Consumer (B2C) –Consumer to Consumer (C2C) – Internal business process (intra organizational E-commerce), their features and applications.

UNIT – III

Advertising and marketing: information based marketing Advertising on the internet on line advertising – types – charting the on line marketing process market research – search and resource Discovery

UNIT – IV

Electronic Data Interchange (EDI) meaning Definition importance of EDI – EDI and Email – EDI and E-commerce EDI application in business implementation of EDI – legal, security and privacy issues. Firewall – meaning types – firewall and Electronic data securities.

UNIT – V

Electronic payment system – Types of payment systems in E-commerce E-cash e-checks- Smart Cards – Credit cards (plain credit card, encrypted credit card and third party verification) Encryption and credit card – On-line Third party processors (OTTP) – Risks in electronic payments designing electronic payments system.

Text Book:

1. Tulasi Ram kandula & R.Jyosna Reddy, “E-commerce”, Himalaya Publishing house, Delhi
2. Dr.R.S.Bhardwaj, Ms.Bhaminigarg, “E-Commerce”, Galgotia Publishing Company , Delhi

Books Reference:

1. Frontiers of Electronic commerce, Kalakota&Whinston,Person Education, Delhi, 6th impression,2008.

Programme: B.Com. ,

Subject: Commerce

Semester: VI

Course: Business Tax

Course Type: Part – III/ Core Paper – XVI

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring in depth knowledge of provision of Income Tax Act.	Knowledge (Level 1)
Understanding the provision, procedure to compute total income, tax payable by an Individual, HUF, Firms, AOP/BOI and Assessment procedures.	Comprehension(Level 2)
Applying the methods of tax liability, tax credit, tax imposition, tax exemption, tax deduction.	Apply (Level 3)
Identify and Analyzing the procedural aspects under different applicable statutes.	Analyze (Level 4)
Assessing the IT authorities' powers, appeals, revision, tax penalties, offences and prosecutions.	Evaluate (Level 3)

COURSE CONTENT

UNIT – I

Total income – deduction in the computation of total income – setoff And carry forward losses.

UNIT – II

Assessment of individuals – Hindu Undivided Family – Joint stock companies – Partnership firms.

UNIT – III

Income Tax administration – machinery for taxation – central board of Taxed – directorate of inspection – commissioner of income tax – appellate Tribunal

UNIT – IV

Procedure for assessment self assessment – Provisional assessment – reassessment – best judgment assessment – expert assessment – rectification of mistakes.

UNIT-V

Collection & recovery – refund of tax deduction of tax at source advance payment of tax – tax credit certificate.

Text Book:

1. Income tax theory, law & Practice – T.S.Reddy&Y.HariPrasad Reddy / Margham Publications / 11th Edition 2012.

Reference Books:

1. Income Tax Law & Practice-Bagavathi Prasad, WishwaPrakashan Publication.
2. Income Tax Law & Practice-VinodK.Singhania/Taxmann Publication Pvt Ltd
3. Income Tax Law & Practice-H.C.MehorthaSahityaBhawan Publications

Programme: B.Com. ,

Subject: Commerce

Semester: VI

Course: EDP

Course Type: Part – III/ Core Paper – XVII

Credits: 4

Hours Required: 5 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring knowledge of Entrepreneur concept, Institutional setup for helping an entrepreneur and project identification.	knowledge (Level 1)
Analyzing the new concepts, products, service ideas as an entrepreneur.	Analyze (Level 4)
Understanding the creative process of opportunity identification and screening.	Understand (Level 2)
Evaluating the different modes of entering into entrepreneurship.	Evaluation (Level 5)
Identifying and implementing the systems for collecting and analyzing information to monitor the performance of new firms.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Entrepreneurship - Meaning – Importance and types – Marketing Vs Manufacturing entrepreneurship – Innovation as the essence of entrepreneurship – Sources of innovation – Entrepreneurial environment – Entrepreneurial skill – Entrepreneurial motivation – Achievement motivation.

UNIT – II

Identification of Potential entrepreneurs – Project Identification – Meaning – Classification of Project – Sources of project ideas, project formulation – Report preparation – Project finance and project appraisal.

UNIT – III

Institutional set up – DIC, SIDO, NSIC, SISI, SIDCO of Tamil Nadu, SIPCOT, KVIC, TCO's, ITCOT.

UNIT – IV

Need for EDP – Objectives, Course contents and curriculum for EDP, Phases of EDP, Evaluation of EDP.

UNIT – V

Entrepreneurship in specific areas – Scope – Entrepreneurship in MSME – Significance and problems – Women Entrepreneurship Development in rural areas – Importance, prospects and difficulties – Entrepreneurship development through Industrial Estates.

Text Book

1. Khanka, S.S. 2012. Entrepreneurial Development. Revised Edn. Sultan Chand and Sons Ltd., New Delhi.

Reference Books

1. Gordon.E., and Natarajan.K, 2009. Entrepreneurial Development. 6th Revised Edn. Himalaya Publishing House, New Delhi.
2. Gupta.C.B and Dr.Khanka.S.S. 2010. Entrepreneurship and Small Business Management. 4th Edn. Sultan Chand & Sons, New Delhi.
3. Renu Arora and Sood, S.K. 2007. Entrepreneurial Development. Kalyani Publishers, Chennai,

Programme: B.Com. ,

Subject: Commerce

Semester: VI

Course: Business Law

Course Type: Part – III/ Elective Paper – IV

Credits: 3

Hours Required: 3 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Acquiring the knowledge of various provision of company law.	Knowledge (Level 1)
Comprehensive understanding the rights, duties, and responsibilities of the parties entering into business dealing.	Understand (Level 2)
Communicating the using of legal objectives in standard business and legal terminology.	Apply (Level 3)
Analyzing the contract remedies, legality and statute of frauds in contracts.	Analyze (Level 4)
Solving the problems encountered in business contract, use analytical skills in case study.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Law of contracts – Introduction – Definition – Essentials – Offer – Acceptance – Consideration – Capacity of parties – Free Consent – Coercion – Undue influence – Fraud and Misrepresentation.

UNIT – II

Legality of object and consideration – Agreements opposed to public policy – Wagering agreement – Wagering agreement Vs. Contract of Insurance – Contingent Contract – Performance of contracts – Breach of contracts – Remedies for breach of contract.

UNIT – III

Contract of agency – Creation of agency - Kinds of agents – Rights and duties of agent and principal – Liability of principal and agent towards third parties - Termination of agency.

UNIT – IV

Sale of Goods Act – Formation of contract – Distinction between Sale and Hire Purchase – Classification of goods – Conditions and Warranties – Rights of unpaid sellers.

UNIT – V

Intellectual Property Rights –Definition – Need – Role of WIPO – Types of Intellectual property – Patent, Copyrights and Trademarks – Meaning – Steps involved in Registration of Patent, Copy Right and Trade Mark.

Text Book

1. Kapoor, N.D. 2015. Elements of Mercantile Law. 34th Revised Edn. Sultan Chand and Sons, New Delhi.

Reference Books

1. Gogna, P.P.S. 2007. A Text Book of Business and Industrial Laws. 2nd Revised Edn. S. Chand and Co. (P) Ltd., New Delhi.

2. Moshal, B.S. 2010. Mercantile Law. Revised Edn. Anne Book (P) Ltd., New Delhi.

3. A manual on Intellectual Property Rights. November 2007. Brilla Institute of Technology and Science, Pilani.

Programme: B.Com. ,

Subject: Commerce

Semester: VI

Course: Business Communication

Course Type: Part – IV/ SBE Paper – IV

Credits: 2

Hours Required: 2 Hrs / Week

CIA: 25

CA: 75

Course Outcomes:

After completion of the course, certain outcomes are expected from the learners.

Description	Blooms' Taxonomy Level
Understanding the techniques of effective communication, concepts and structure of report writing.	Understand (Level 2)
Comprehensive understanding the process of e-mail communication and minutes of meeting, modern communication methods.	Understand (Level 2)
Using the various skills like communication, reading, listing, note making, persuasive speaking, body language and gestures.	Apply (Level 3)
Capable to make persuasive digital communication, abstract and summaries of proposals.	Synthesis (Level 6)
Enhancing their writing skills in various forms of business letters and reports.	Synthesis (Level 6)

COURSE CONTENT

UNIT – I

Organization of a modern office – Meaning of Office, Functions and importance of an office. Office manuals – Types, Preparation of office manuals. Office forms – Form designing and control.

UNIT – II

Mail and Correspondence – Handling inward and outward mail. Internal and External communication. Layout of business letters – Kinds of business letters, Characteristics of a good letter.

UNIT – III

Trade letters – Enquiries – Quotations – Acceptance and order confirmation – Execution – Refusal or cancellation of orders, complaints and adjustments – Acknowledgements – Collection letters – Follow up letters – Status enquiry

UNIT – IV

Circular letters – Banking correspondence – Agency correspondence- Correspondence with government

UNIT – V

Modern communication methods – Electronic mail (E-Mail), Voice mail, Cellular phones, Fax (Facsimile), Video conferencing, Multimedia, Telephone answering machine, Whatsapp.

Text Books

1. Chopra, R.K. 2015. Office Management. 17thEdn. Himalaya Publishing House, Mumbai. (Units I &II)
2. Pillai, R.S.N and Bhagavathi,V. 2014. Business Correspondence and Office Methods. 11thEdn. S.Chand& Co (P)Ltd, New Delhi. (III, IV &V)

Reference Books

1. Devanarayanan, T.S and Rangunathan, N.S. 2015. Office Management. 1stEdn. Margham Publications, Chennai.
2. Gupta, C.B. 2014. Office Organisation and Management. 2ndEdn. Sultan Chand & Sons, New Delhi.
3. Sundar, K. and Kumara Raj, A. 2015. Business Communication. 1stEdn. Vijay Nicole Imprints Private Limited, Chennai.
