

**Dr. AMBEDKAR GOVERNMENT ARTS COLLEGE**  
**(AUTONOMOUS)**  
**CHENNAI - 600 039**  
(Accredited by NAAC at level “B”)

**Bachelor of Commerce**  
**(FOR CANDIDATES ADMITTED FROM 2022-23 ONWARDS)**

**Syllabus**



Under Choice Based Credit System  
**LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**Based on UGC – Learning Outcomes-Based Curriculum Framework**  
**Course Structure under Choice Based Credit System**  
(For the candidates admitted from the academic year 2022-2023 onwards)

Sem. No.	Part No.	Course	Subject code	Course Title	Ins. Hrs/Week	Credit	Exam Hrs	Marks		Total
								Int	Ext	
I	I	LC - I	22UAFTA1	General Tamil - I	6	3	3	25	75	100
	II	ELC - I	22UACEN1	Communicative English - I	4	3	3	50	50	100
	III	CC - I	22UACOC1	Financial Accounting I	5	4	3	25	75	100
	III	CC - II	22UACOC2	Principles of Management	5	4	3	25	75	100
	III	AC-I	22UAECA3	Business Economics	6	5	3	25	75	100
	IV	NME - I	@	One from the Non Major Elective Subjects	2	2	3	25	75	100
	IV	SBE - I	21UAPCB1	Professional English for Commerce and Management - I	2	3	3	50	50	100
				<b>Total</b>	<b>30</b>	<b>24</b>				
II	I	LC - II	22UBFTA2	General Tamil - II	6	3	3	25	75	100
	II	ELC - II	22UBCEN2	Communicative English – II	4	3	3	50	50	100
	III	CC - III	22UBCOC1	Financial Accounting – II	5	4	3	25	75	100
	III	CC - IV	22UBCOC2	Business Communication	5	4	3	25	75	100
	III	AC - II	22UBECA4	Indian Economy	6	5	3	25	75	100
	IV	NME - II	@@	One from the Non Major Elective Subjects	2	2	3	25	75	100
	IV	SBE - II	21UBPCB2	Professional English for Commerce and Management – I	2	3	3	50	50	100
				<b>Total</b>	<b>30</b>	<b>24</b>				
III	III	CC- V	22UCCOC1	Corporate Accounting I	5	4	3	25	75	100
	III	CC - VI	22UCCOC2	Legal aspects of Business	5	4	3	25	75	100
	III	CC -VII	22UCCOC3	Banking Law and Financial Systems	5	4	3	25	75	100
	III	CC - VIII	22UCCOC4	Consumer Behaviour	5	4	3	25	75	100
	III	AC - III	22UCSTA3	Applied Statistics and OR for Business Decisions – I	6	5	3	25	75	100
	IV	EVS	22UCEVS1	Environmental Studies	2	2	3	25	75	100
	IV	SBE - III	22UCSBE3	SS III – Personality Enrichment	2	3	3	40	60	100
				<b>Total</b>	<b>30</b>	<b>26</b>				
IV	III	CC - IX	22UDCOC1	Corporate Accounting II	5	4	3	25	75	100
	III	CC - X	22UDCOC2	Company Law	5	4	3	25	75	100
	III	CC - XI	22UDCOC3	Marketing	5	4	3	25	75	100
	III	CC - XII	22UDCOC4	Business Environment	5	4	3	25	75	100
	III	AC - IV	22UDSTA4	Applied Statistics and OR for Business Decisions – II	6	5	3	25	75	100

	IV	VBE	22UDVBE1	Value Based Education	2	2	3	25	75	100
	IV	SBE - IV	22UDSBE4	SS IV- Computer Basics and Office Automation	2	3	3	40	60	100
	V	Extension	22UDEXT1	Extension Activities	-	1	-	-	-	-
				<b>Total</b>	<b>30</b>	<b>27</b>				
V	III	CC - XIII	22UECOC1	Cost Accounting	6	4	3	25	75	100
	III	CC - XIV	22UECOC2	Financial Management	6	4	3	25	75	100
	III	CC - XV	22UECOC3	Human Resource Management	6	4	3	25	75	100
	III	CC - XVI	22UECOC4	Income Tax Law and Practice – I	6	4	3	25	75	100
	III	CEC - I	*	One from the Elective-I Subjects	6	5	3	25	75	100
				<b>Total</b>	<b>30</b>	<b>21</b>				
VI	III	CC-XVII	22UFCOC1	Management Accounting	6	4	3	25	75	100
	III	CC-XVIII	22UFCOC2	Practical Auditing	6	4	3	25	75	100
	III	CC - XIX	22UFCOC3	Income Tax Law and Practice – II	6	4	3	25	75	100
	III	CEC - II	**	One from the Elective-II Subjects	6	5	3	25	75	100
	III	CEC - III	***	One from the Elective-III Subjects	6	5	3	25	75	100
				<b>Total</b>	<b>30</b>	<b>22</b>				
				<b>Total Credits</b>	<b>180</b>	<b>144</b>				

#### CORE ELECTIVE COURSES:

Elective-I (Any one subject of the following Core Elective chosen by the candidate)		Elective-II (Any one subject of the following Core Elective chosen by the candidate)		Elective-III (Any one subject of the following Core Elective chosen by the candidate)	
*Sub. Code	Core Elective Courses	**Sub. Code	Core Elective Courses	***Sub. Code	Core Elective Courses
22UECOE1A	Indirect Taxes	22UFCE2A	Investment Management	22UFCE3A	Entrepreneurial Development
22UECOE1B	Office Management	22UFCE2B	Corporate Social Responsibility	22UFCE3B	Industrial Law

#### NON MAJOR ELECTIVE COURSE:

I Semester (Any one subject of the following Non Major Elective chosen by the candidate)		II Semester (Any one subject of the following Non Major Elective chosen by the candidate)	
@Sub. Code	Non Major Elective	@Sub. Code	Non Major Elective
22UACON1A	Retail Marketing	22UBCON2A	Banking Practices
22UACON1B	E-Commerce	22UBCON2B	Principles of Insurance

# **SEMESTER-I**

B.Com Degree Programme

<b>FIRST SEMESTER</b>				
Course Title		<b>FINANCIAL ACCOUNTING I</b>		
Course Code		<b>22UACOC1</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC - I</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To study the basic concepts and conventions of Accounting
2. To understand the procedures of Accounting under Single entry system
3. To foster knowledge on Depreciation Accounting

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Fundamentals of book keeping – Accounting concepts and conventions – Journal – Ledger – Trial balance – Final accounts of a sole trader with adjustments – Errors and rectification

**UNIT-II**

**(15 Hours)**

Accounting for depreciation – Need for and significance of depreciation, methods of providing depreciation – Reserves and provisions- Straight Line method-Diminishing Balance method – Annuity method

**UNIT-III**

**(15 Hours)**

Average due date – Account current - BRS

**UNIT-IV**

**(15 Hours)**

Hire Purchase and Installment Purchase systems – Default and Repossession Installment purchase system

**UNIT-V**

**(15 Hours)**

Single Entry- Meaning, features, limitations- Differences between Single Entry and Double Entry System- Statement of Affairs Method – Conversion Method (Only simple problems)

**Note: Theory = 20% and Problems = 80%**

**RECOMMENDED TEXTBOOKS:**

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5<sup>th</sup> edition.

**REFERENCE BOOKS**

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4<sup>th</sup> edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3<sup>rd</sup> edition.

4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15<sup>th</sup> edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.
6. Dr. S.Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

### WEB RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. [https://en.wikipedia.org/wiki/Single-entry\\_bookkeeping\\_system](https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system)
3. <https://www.profitbooks.net/what-is-depreciation/>

### METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	<ul style="list-style-type: none"> <li>• Explain basic accounting concepts and conventions</li> <li>• Prepare final accounts of Trading</li> </ul>	K1&K2
CO2	<ul style="list-style-type: none"> <li>• Identify, classify and rectify errors in the process of recording transactions and to prepare Suspense accounts</li> <li>• Analyze bank book (Cash Book) and pass book and prepare bank reconciliation statement</li> </ul>	K4&K5
CO3	<ul style="list-style-type: none"> <li>• Discuss the Need, Importance and Causes of Depreciation</li> <li>• Prepare Asset Accounts by applying various methods of Depreciation.</li> </ul>	K2
CO4	<ul style="list-style-type: none"> <li>• Compute the insurance claims for Loss of Stock &amp; Consequential Loss</li> <li>• Apply Average Clause to compute the Amount of Claim</li> </ul>	K3
CO5	<ul style="list-style-type: none"> <li>• Identify and apply single entry and double entry system of accounting according to the nature of business.</li> </ul>	K5
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	2	1	3	3	3
CO2	1	2	2	3	2	3
CO3	1	2	2	2	2	3
CO4	1	1	2	1	2	3
CO5	1	2	2	2	1	3
<b>Total</b>	5	9	9	11	10	15
<b>Average</b>	1	1.8	1.8	2.2	2	3

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>FIRST SEMESTER</b>				
Course Title		<b>PRINCIPLES OF MANAGEMENT</b>		
Course Code		<b>22UACOC2</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-II</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. Understand the basic concepts and contribution to management thoughts.
2. Identify the core functions and the process of planning and decision making
3. Explain the importance of organizing in the management functions.
4. Evaluate various types of Leadership and the process of communication
5. Analyze the management control process and the importance of coordination

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Management – Meaning and definitions – nature and scope – Levels of Management – Managerial roles, responsibilities and skills – Evolution of management thoughts and approaches – Functions of Management - Trends and challenges of Management in Global Scenario – Emerging issues in management

**UNIT-II**

**(15 Hours)**

Planning-Nature, Purpose and functions –Importance and elements of Planning – types of plan-Management by Objectives (MBO) – Steps in planning – Planning tools and techniques – Planning premises – Strategic Planning – concept and process

**UNIT-III**

**(15 Hours)**

Organisation-Nature and purpose – Formal and Informal Organisation – Organisation Chart – organization Structure - Types – Line and staff authority – departmentalization – delegation of authority – Centralization and decentralization – span of management

**UNIT-IV**

**(15 Hours)**

Staffing - concept of staffing – staffing process – Directing - Motivation – Major motivation theories – motivational techniques – job satisfaction – job enrichment – Leadership –types and theories of leadership

**UNIT-V**

**(15 Hours)**

Definition of control, characteristics of control, importance of control – stages in the control process – requisites of effective control and controlling techniques-co-ordination – functions – Advantages and disadvantages

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Balaji. C.D, Fundamentals of Management, Margam Publications, Chennai, 2015.
2. C.B.Gupta, Business Organisation and Management, Mayur Paperbacks 2011



**REFERENCE TEXTBOOKS:**

1. S.A.Sherlekar, Modern Business Organisation and Management – A System Approach, Himalaya, 2010
2. Prasad L M, Principles of Management, , S. Chand Publishers, New Delhi, 2010.
3. Memoria C B, Personnel Management, Kitab Mahal, Kolkata, 2011.
4. Natarajan K and Ganesan K P, Principles of Management, Himalaya Publishing House, Mumbai, 2018.

**WEB RESOURCES**

1. [https://www.researchgate.net/publication/338967220\\_INTRODUCTION\\_TO\\_BUSINESS\\_MANAGEMENT](https://www.researchgate.net/publication/338967220_INTRODUCTION_TO_BUSINESS_MANAGEMENT)
2. <https://www.just.edu.jo/~mqais/CIS151.html>
3. <https://vtechworks.lib.vt.edu/bitstream/handle/10919/70961/Fundamentals%20of%20Business%20%28complete%29.pdf>
4. <https://studyresearch.in/2018/03/11/case-studies-principles-of-management/>
5. [https://www.academia.edu/10977205/Principles\\_of\\_Business\\_Management/](https://www.academia.edu/10977205/Principles_of_Business_Management/)

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDG E LEVEL</b>
<b>CO1</b>	Interpret the basic concepts of management and its functions	K1, K2
<b>CO2</b>	Gain knowledge on the notions of Planning and Decision-making	K2, K3
<b>CO3</b>	Identify the types of organising with respect to Authority relationships, Delegation and Decentralisation	K3
<b>CO4</b>	Outline the Recruitment process and stages in Selection procedure and Apply the Leadership styles and Motivational Theories in Directing	K3, K4
<b>CO5</b>	Apply the various controlling measures and coordination techniques	K2, K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	3	2	1
CO2	2	2	2	2	2	1
CO3	2	2	2	3	2	1
CO4	3	1	2	2	2	1
CO5	2	3	2	2	2	1
<b>Total</b>	11	11	10	12	10	5
<b>Average</b>	2.2	2.2	2	2.4	2	1

**Level of Correlation between PSO's and CO's**

Low : 1

Medium : 2

High : 3

No Correlation: 0

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

# **SEMESTER-II**

B.Com Degree Programme

<b>SECOND SEMESTER</b>				
Course Title		<b>FINANCIAL ACCOUNTING II</b>		
Course Code		<b>22UBCO1</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC – III</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To study the concepts of Partnership.
2. To understand Accounting Procedures in Dissolution.
3. To acquire knowledge of Fire Insurance claims Accounting.
4. To be exposed to Accounting techniques with respect to Hire Purchase System.

**COURSE CONTENT**

**UNIT-I (15 Hours)**

Branch Account – Dependent Branches – Stock and Debtors system

**UNIT-II (15 Hours)**

Departmental Accounts- Basis for allocation of expenses- Inter departmental transfer at cost or selling price – treatment of Expenses which cannot be allocated

**UNIT-III (15 Hours)**

Fire Insurance Claims – Average Clause (Loss of Stock only) – Royalty Account

**UNIT-IV (15 Hours)**

Introduction – Admission of a partner – Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill – Capital adjustment – Retirement of partner – Calculation of New ratio and gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – Adjustment of goodwill through capital A/c only – Settlements of accounts

**UNIT-V (15 Hours)**

Dissolution – Insolvency of partners – Garner Vs Murray – Insolvency of all partners – Deficiency accounts – piecemeal distribution – proportionate capital method only

**Note: Theory = 20% and Problems = 80%**

**RECOMMENDED TEXTBOOKS:**

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5<sup>th</sup> edition

## REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4<sup>th</sup> edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3<sup>rd</sup> edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15<sup>th</sup> edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

## WEB RESOURCES

1. <https://www.toppr.com/guides/accountancy/accounting-for-partnership/>
2. <https://www.paisabazaar.com/commercial-insurance/fire-insurance/>
3. <http://www.svtuition.org/2011/07/accounting-for-hire-purchase.html>

## METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	<ul style="list-style-type: none"><li>• Understand the branch trading and P/L account for independent and wholesale branch</li></ul>	K1& K2
CO2	<ul style="list-style-type: none"><li>• Equip the students to prepare Departmental Accounts with Transfers at Cost Price and Invoice Price</li></ul>	K2
CO3	<ul style="list-style-type: none"><li>• Apply the knowledge of preparing Hire Purchase from Installment purchase system</li></ul>	K1 & K3
CO4	<ul style="list-style-type: none"><li>• Gain the knowledge of Partners admission and retirement Accounting and finding of new Ratios</li></ul>	K2 & K3
CO5	<ul style="list-style-type: none"><li>• Apply the accounting procedure of Dissolution and Partners Insolvency</li></ul>	K5
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	3	3
CO2	2	2	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	2	2	3	3	2	2
<b>Total</b>	12	13	15	15	14	14
<b>Average</b>	2.4	2.6	3	3	2.8	2.8

**Level of Correlation between PSO's and CO's****Low : 1****Medium : 2****High : 3****No Correlation: 0****BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>SECOND SEMESTER</b>				
Course Title		<b>BUSINESS COMMUNICATION</b>		
Course Code		<b>22UBCOC2</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-IV</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. Understand the basic concepts and contribution to management thoughts.
2. Identify the core functions and the process of planning and decision making
3. Explain the importance of organizing in the management functions.
4. Evaluate various types of Leadership and the process of communication
5. Analyze the management control process and the importance of coordination

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout

**UNIT-II**

**(15 Hours)**

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters

**UNIT-III**

**(15 Hours)**

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence - Agency Correspondence

**UNIT-IV**

**(15 Hours)**

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals

**UNIT-V**

**(15 Hours)**

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Modern way of communication - Email, Text Messaging, Slide or Visual Presentation - Internet - Video conferencing - Group Discussion

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
2. Rajendrapal & Kohrahalli, Essentials of business communication S.Chand Publications, New Delhi, 2011
3. V.R. Palanivelu & N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.

### REFERENCE TEXTBOOKS:

1. Sharma R.O& Krishna Mohan: Business Communication & Report Writing, Tata Mcgraw Hill, New Delhi, 2017.
2. Raman S & Swami R, Business Communication – A Practical Approach, Professional Publications, Chennai, 2015.
3. Asha Kaul, Business Communication, Prentice Hall India Learning Private Limited, New Delhi, 2009. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.
4. M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.

### METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

#### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Demonstrate the principles of effective communication and Identify the barriers involved in Business communication and the way to resolve the same and Identify various structures of a business letter and Diagnose different Modern Communication methods	K2
CO2	Preparation of sales letters, collection letters and reminders, complaints, claims and adjustments	K1 & K2
CO3	Compare the Bank Correspondence and Insurance Correspondence	K4
CO4	Prepare corporate correspondence, minutes, reports and office notes.	K3
CO5	Appraise applications for situation vacant	K3 & K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		



**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	2	2	2	2	2	1
<b>CO2</b>	3	2	2	2	2	1
<b>CO3</b>	2	3	3	2	3	1
<b>CO4</b>	2	3	2	2	2	1
<b>CO5</b>	3	2	3	2	1	1
<b>Total</b>	12	12	12	10	10	5
<b>Average</b>	2.4	2.4	2.4	2	2	1

**Level of Correlation between PSO's and CO's**

Low : 1

Medium : 2

High : 3

No Correlation: 0

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

# **SEMESTER-III**

## B.Com Degree Programme

<b>THIRD SEMESTER</b>				
Course Title		<b>CORPORATE ACCOUNTING –I</b>		
Course Code		<b>22UCCOC1</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-V</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

### **COURSE OBJECTIVES:**

1. Corporate accounting is a salient subject which plays a vital role in the fields of business to provide information and decision-making process.
2. The aim of the course is to give basic knowledge about the function of company accounts.
3. The different modules of this course will examine the various methods to procure cash for running the organization successfully.
4. In this course we will examine the methods to sell the shares of a company to the general public with the help of underwriters.
5. The important aspects of corporate accounting are chosen and developed gradually with concept clarity.
6. The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

### **COURSE CONTENT**

#### **UNIT-I**

**(15 Hours)**

Issue of Shares and Debentures – Under-Subscription and Over-Subscription - Pro-rata Allotment –Forfeiture& Reissue of Shares.

#### **UNIT-II**

**(15 Hours)**

Redemption of preference shares - Redemption of Debentures

#### **UNIT-III**

**(15 Hours)**

Company accounts – Part II: Form of profit and loss contents, Tax deducted at source - Part I: Form of Balance Sheet contents, Accounting treatment certain items, Managerial remuneration

#### **UNIT-IV**

**(15 Hours)**

Underwriting of Shares and Debentures- Marked and Unmarked. Applications – Firm Underwriting - Profit Prior to Incorporation– Meaning-Calculation of Time Ratio–Sales Ratio-Determination and Treatment of Pre- Incorporation and Post-Incorporation Profits

#### **UNIT-V**

**(15 Hours)**

Valuation of Goodwill– Factors Affecting Valuation of Goodwill-Need and Methods of Valuation of Goodwill - Valuation of Shares- Need and Methods of Valuation of Share

**Note: Theory = 20% and Problems = 80%**

**RECOMMENDED TEXTBOOKS:**

1. Reddy and Murthy, Corporate Accounting, Margham Publications, Chennai, 6th edition Vol. 1, 2016
2. R. L. Gupta and M. Radhaswamy, Corporate Accounting, Sultan chand & sons, Delhi, 13th edition Vol.1 2013.
3. M Hanif and A Mukherjee, Corporate Accounting, Mc Gram Hill Education (India) Private Limited, Chennai, 2nd edition, 2017.

**REFERENCE TEXTBOOKS:**

1. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. Maheshwari, S.N and S.K. Maheshwari, Corporate Accounting. Vikas Publishing House, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol – II. S. Chand & Co., New Delhi.
4. Naseem Ahmed, “Corporate Accounting”, ANE Books Pvt. Ltd. New Delhi.
5. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.

**WEB RESOURCES**

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
2. <https://cga.nic.in/>
3. <https://www.mca.gov.in/content/mca/global/en/home.html>
4. <https://www.mca.gov.in/MinistryV2/accounts+and+audit.html>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

CO	COURSE OUTCOME	KNOWLEDGE LEVEL
CO1	Apply the concept of pro-rata allotment in allocating the shares to the general public.	K2 K3
CO2	Analyse the redemption of preference shares and debentures.	K3
CO3	Understand and remember the advanced concepts of preparing the financial statement of accounts	K4
CO4	Finding the commission payable to the underwriters for the support of selling the shares to the public.	K5
CO5	Evaluate the company’s goodwill and the value of shares before investing in a company.	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	3	2	2	2	1	2
<b>CO2</b>	3	2	1	3	1	2
<b>CO3</b>	3	2	1	2	1	1
<b>CO4</b>	3	2	1	2	1	2
<b>CO5</b>	3	2	2	3	1	1
<b>Total</b>	15	10	7	12	5	8
<b>Average</b>	<b>3</b>	<b>2</b>	<b>1.4</b>	<b>2.4</b>	<b>1</b>	<b>1.6</b>

**Level of Correlation between PSO's and CO's**

Low : 1

Medium : 2

High : 3

No Correlation: 0

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

**B.Com Degree Programme**

<b>THIRD SEMESTER</b>				
Course Title		<b>LEGAL ASPECTS OF BUSINESS</b>		
Course Code		<b>22UCCOC2</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-VI</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To understand the basic framework of Indian Contract Act and learn the elements of general contract.
2. To identify and deal with various contracts in his/her day-to-day life, be it for his business profession and personal life.
3. To understand the various provisions under the Contract of indemnity and guarantee.
4. To analyse the various Rights and Duties of the Bailor and Bailee, and apply the rules relating to the Finder of Lost Goods in real life situation.
5. To understand and evaluate the powers, rights and duties of a Principal and Agent.

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Indian Contract Act - Nature of contract –Essentials of Contract – classifications - Offer and acceptance– Consideration

**UNIT-II**

**(15 Hours)**

Capacity to contract –Flaw in consent - Free consent – Legality of object – Contingent contract – Performance of contract – Discharge of contract – Breach of contract – Remedies for breach of contract

**UNIT-III**

**(15 Hours)**

Contract of indemnity and guarantee – Meaning –Essentials – Rights of indemnity holder – Rights of indemnifier – Contract of guarantee – Essentials of contract of guarantee – Kinds of guarantee – Revocation of guarantee – Rights of surety – Discharge of surety from liability

**UNIT-IV**

**(15 Hours)**

Definition of contract of Agency – creation –kinds of agents – distinction between agent and servant – who can be an agent – kinds –Authority of agents – delegation of authority – Sub agent – Substituted agent – Relationship between principal and agent – rights and duties of agent and principal – liabilities of an agent – termination of agency

**UNIT-V**

**(15 Hours)**

Sale of goods Act, 1930 – Sale and Agreement to sell – Caveat emptor – Caveat Venditor - Conditions – Warranties – Rights of unpaid seller

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Kapoor N.D, Elements of mercantile law, Sultan Chand and sons, New Delhi, 2012
2. V.Balachandran& S. Thothadri,Business Law, Tata Mc. Graw Hill Publication, 2011.

**REFERENCE TEXTBOOKS:**

1. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.
2. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
3. Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
4. Tulsian P.C. (2018). Business Law. New Delhi.Tata McGraw Hill.Loewy,
5. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House
6. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann Cooper

**WEB RESOURCES**

1. <https://www.india.gov.in/topics/law-justice>
2. <https://lawmin.gov.in/>
3. <https://doj.gov.in/>
4. <https://legalaffairs.gov.in/>
5. <https://legislative.gov.in/>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand and recall the fundamentals of contract	<b>K1 &amp; K2</b>
<b>CO2</b>	Explain and assess the performance and discharge of Contracts	<b>K3</b>
<b>CO3</b>	Gain knowledge about indemnity and guarantee	<b>K2</b>
<b>CO4</b>	Identify the rights and duties of agent and agency business framework	<b>K2 &amp; K3</b>
<b>CO5</b>	Construct and simulate the various Provisions applicable in the Sale of Goods Act	<b>K2 &amp; K3</b>
<b>K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating</b>		

**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
PSO1	2	3	1	2	2	1
PSO2	2	3	1	3	2	2
PSO3	2	3	2	3	2	1
PSO4	2	3	1	2	2	2
PSO5	2	3	1	1	1	1
<b>Total</b>	10	15	6	11	9	7
<b>Average</b>	<b>2</b>	<b>3</b>	<b>1.2</b>	<b>2.2</b>	<b>1.8</b>	<b>1.4</b>

**Level of Correlation between PSO's and CO's**

Low : 1

Medium : 2

High : 3

No Correlation: 0

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>



B.Com Degree Programme

<b>THIRD SEMESTER</b>				
Course Title		<b>BANKING LAW &amp; FINANCIAL SYSTEMS</b>		
Course Code		<b>22UCCOC3</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-VII</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To acquire knowledge of working of Indian Banking system.
2. To enlighten the students on the concept of negotiable instruments.
3. To the basic concepts of financial system and its role in economic environment.
4. To apply E-banking, internet banking and mobile banking for fund transfer.
5. To analyse the concept and different types of leasing & tax implication

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Banking - definition – classification – banking system – universal banking – functions – role of commercial banks in economic development- Central banking – definition – need – principles – functions and role of RBI- central banking Vs commercial banking

**UNIT-II**

**(15 Hours)**

Negotiable instruments –Cheque – Bill of Exchange – Promissory Note - Crossing– definition – need – types –marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alternation – statutory protection - Endorsement – meaning – types of endorsement

**UNIT-III**

**(15 Hours)**

Introduction to Financial system –Indian financial system – Financial services- An Overview – functions – financial services market – Money market and capital market

**UNIT-IV**

**(15 Hours)**

Recent trends in E-banking – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) - IFSC - MICR – MMID - credit cards and debit cards - concept – features, facilities and services - benefits and drawbacks

**UNIT-V**

**(15 Hours)**

Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – cost – Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitation

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Sundharam . K.P.M., Money, Banking & International Trade - Sulltan Chand & Sons
2. Gurusamy.S, (2009), Banking & Financial service, Tata McGrawHill, New Delhi

**REFERENCE TEXTBOOKS:**

1. “Banking Theory and Practice” by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
2. “Banking Theory, Law and Practice” by E. Gordon and K. Natarajan, Himalaya Publishing House, Mumbai.
3. ‘Banking & Financial System’ by Santhanam, Margham publication, Chennai
4. Merchant Banking & Financial service by Gurusamy, Tata McGraw Hill, New Delhi

**WEB RESOURCES**

1. <https://www.investopedia.com/terms/a/atm.asp>
2. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
3. <https://www.india.gov.in/topics/finance-taxes/banking>
4. <https://financialservices.gov.in/banking-divisions/public-sector-banks>
5. <https://financialservices.gov.in/banking-divisions>
6. <https://www.centralbankofindia.co.in/en>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

CO	COURSE CONTENT	KNOWLEDG E LEVEL
CO1	Understand the banking systems in India and identify the different types of banks.	K1, K2
CO2	Gain knowledge about negotiable instruments	K2
CO3	Identify various financial services that can be used as an alternative measure for short term and long term financial needs.	K3
CO4	Apply the recent technological development and trends in E banking.	K2 K3
CO5	Explain and Relate the importance of financial services like Factoring and Leasing.	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	2	1	2	3
CO2	2	1	2	1	2	3
CO3	2	1	3	1	1	3
CO4	2	1	2	1	1	3
CO5	2	1	1	2	1	3
<b>Total</b>	10	5	10	6	7	15
<b>Average</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1.2</b>	<b>1.4</b>	<b>3</b>

### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### **BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

## B.Com Degree Programme

<b>THIRD SEMESTER</b>				
Course Title		<b>CONSUMER BEHAVIOUR</b>		
Course Code		<b>22UCCOC4</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-VIII</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

### **COURSE OBJECTIVES:**

1. To acquire the significance of Consumer behaviour.
2. To enable the students to understand the different models of consumer behaviour.
3. To assess the consumer expectation and satisfaction.
4. To enlighten the students on the concept of external influence of consumer behaviour.
5. Get acquainted with the understanding of purchase decision process.

### **COURSE CONTENT**

#### **UNIT-I** **(15 Hours)**

Consumer Behaviour - Concepts - Significance - Dimensions of Consumer Behaviour-  
Application of knowledge of Consumer Behaviour in marketing decisions

#### **UNIT-II** **(15 Hours)**

Consumer Behaviour models - Industrial and individual consumer behaviour models - Howard-Sheth, Engel -Kollat, Webstar and wind Consumer Behaviour Models - Implications of the models on marketing decisions

#### **UNIT-III** **(15 Hours)**

Internal Influences on consumer behaviour - Psychological Influences on consumer behaviour-  
motivation - perception - personality Learning and Attitude- Self Image and Life styles -  
Consumer expectation and satisfaction

#### **UNIT-IV** **(15 Hours)**

External Influences on consumer behaviour Socio-Cultural, Cross Culture - Family group -  
Reference group - Communication -Influences on Consumer behaviour

#### **UNIT-V** **(15 Hours)**

Purchase Decision Process - High and low involvement - Pre-purchase and post-purchase  
behaviour -Online purchase decision process - Diffusion of Innovation - Managing Dissonance -  
Emerging Issues

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Jay D. Lindquist and Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Biztranza 2008.
2. Paul Peter et al., Consumer Behaviour and Marketing Strategy, Tata McGraw Hill, Indian Edition, 7th Edition 2005.

**REFERENCE TEXTBOOKS:**

1. Leon G.Schiffman and Leslie Lasar Kanuk, Consumer Behaviour, Pearson Education, India, 2002.
2. David L. Loudon and Albert J Della Bitta, Consumer Behaviour, McGraw Hill, New Delhi 2002.
3. Frank R. Kardes, Consumer Behaviour and Managerial Decision Making, 2nd Edition.
4. Assel, Consumer Behaviour - A Strategic Approach, Biztranza, 2008.

**WEB RESOURCES**

1. [www.irri.org](http://www.irri.org)
2. [www.seedtamilnadu.com](http://www.seedtamilnadu.com)
3. [www.tnau.ac.in](http://www.tnau.ac.in)

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Understand the consumer behaviour and identify the different types of consumers.	<b>K1, K2</b>
<b>CO2</b>	Identify the provisions and models with regard consumer behaviour.	<b>K3</b>
<b>CO3</b>	Classify and assess the internal influence of consumer behaviour practices.	<b>K3</b>
<b>CO4</b>	Explain the external influence of consumer behaviour and the services rendered to consumers.	<b>K2</b>
<b>CO5</b>	Integrate pre purchase and post purchase behaviour and process of online purchase decisions.	<b>K3</b>
<b>K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating</b>		

**CO- PO Mapping (Course Articulation Matrix)**

<b>CO / PO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>
<b>CO1</b>	3	1	2	2	3	3
<b>CO2</b>	3	1	2	1	3	3
<b>CO3</b>	3	1	2	3	3	3
<b>CO4</b>	3	1	2	1	2	3
<b>CO5</b>	3	1	2	2	2	3
<b>Total</b>	15	5	10	9	13	15
<b>Average</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1.8</b>	<b>2.6</b>	<b>3</b>

**Level of Correlation between PSO's and CO's****Low : 1****Medium : 2****High : 3****No Correlation: 0****BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

# **SEMESTER-IV**

B.Com Degree Programme

<b>FOURTH SEMESTER</b>				
Course Title		<b>CORPORATE ACCOUNTING –II</b>		
Course Code		<b>22UDCOC1</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-IX</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To know the concepts of amalgamation, absorption and external reconstruction
2. To know the preparation of consolidated balance sheet of Holding and subsidiary companies, profit calculation and treatment of dividend.
3. To get the knowledge of accounting standards issued by the ICAI and other financial reporting statements related to Corporate Accounting. Explain Inflation Accounting

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Amalgamation, Absorption and External Reconstruction – Lump sum method, Net assets method, Net payment method, intrinsic value method – purchase consideration–Types of amalgamation

**UNIT-II**

**(15 Hours)**

Banking Companies (As per New provisions) – non-Performing assets – Rebate on bills discounted – Profit and Loss a/c – Balance Sheet as per Banking Regulation Act

**UNIT-III**

**(15 Hours)**

Holding Companies and Subsidiary Companies (Intercompany holding excluded) – Minority Interest – Cost of Control / Good will – Calculation of capital profit/ Revenue profit – consolidated B/S – treatment of dividend – (Inter-company owing’s included)

**UNIT-IV**

**(15 Hours)**

Liquidation – Modes of winding up – Statement of affairs and Liquidator’s Final statement of Account – Deficiency or Surplus a/c

**UNIT-V**

**(15 Hours)**

Accounting for Price Level Changes Inflation accounting – Various methods of inflation accounting – Social responsibility Accounting – Human Resources Accounting (Theory only)

**Note: Theory = 20% and Problems = 80%**

**RECOMMENDED TEXTBOOKS:**

1. Reddy and Murthy, Corporate Accounting, Margham Publications, Chennai, 6th edition Vol. 1, 2016
2. R. L. Gupta and M. Radhaswamy, Corporate Accounting, Sultan chand& sons, Delhi, 13th edition Vol.1 2013.
3. M Hanif and A Mukherjee, Corporate Accounting, Mc Gram Hill Education (India) Private Limited, Chennai, 2nd edition, 2017.



**REFERENCE TEXTBOOKS:**

1. Monga, J.R. Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. Maheshwari, S.N and S.K. Maheshwari, Corporate Accounting. Vikas Publishing House, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol – II. S. Chand & Co., New Delhi.
4. Naseem Ahmed, “Corporate Accounting”, ANE Books Pvt. Ltd. New Delhi.
5. Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra.
6. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.

**WEB RESOURCES**

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
2. <https://cga.nic.in/>
3. <https://www.mca.gov.in/content/mca/global/en/home.html>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Analyze the various methods of purchase consideration calculation. Compare the types of amalgamation, Absorption and External Reconstruction	<b>K4</b>
<b>CO2</b>	Analyze the final statements of banking companies and by visiting into banks to know how they prepared their books of accounts in real life.	<b>K4</b>
<b>CO3</b>	Preparation of consolidated balance sheet of Holding and subsidiary companies, profit calculation and treatment of dividend	<b>K3</b>
<b>CO4</b>	Classify and compare the various modes of winding up and analyze the role of liquidator while distribution money as per the law.	<b>K2, K3</b>
<b>CO5</b>	Preparation of Accounting price level changes/ Inflation Accounting	<b>K1, K2</b>
<b>K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating</b>		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	1	3	1
CO2	3	3	2	1	3	1
CO3	3	3	2	1	2	1
CO4	3	2	2	1	2	1
CO5	3	2	2	1	3	2
<b>Total</b>	15	13	10	5	13	6
<b>Average</b>	<b>3</b>	<b>2.6</b>	<b>2</b>	<b>1</b>	<b>2.6</b>	<b>1.2</b>

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>FOURTH SEMESTER</b>				
Course Title		<b>COMPANY LAW</b>		
Course Code		<b>22UDCOC2</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-X</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. Define the important concepts in Company's Act, 2013
2. Explain the contents of Memorandum of Association, Articles of Association and Prospectus.
3. Discuss on various types of company Resolutions.
4. Develop an awareness of the sociological and economic dimensions of modern company law
5. Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Company – Definition – Characteristics – Companies Act, 1956(Latest amendments included)- Kinds of Companies - Lifting the Corporate Veil – Company Law Administration - Formation of Company – Certification of Incorporation – Promotion – Certificate of Commencement of Business – Promoters – Functions and Legal Status

**UNIT-II**

**(15 Hours)**

Memorandum of Association (MOA)–Contents and Alteration–Doctrine of Ultravires and Indoor Management –Articles of Association (AOA) – Contents and Alteration–Distinction between MOA and AOA – Prospectus – Contents – Statement in Lieu of Prospectus

**UNIT-III**

**(15 Hours)**

Share Capital – Kinds of share capital – Debentures and its kinds – Borrowing powers – fixed and floating charges - Transfer and Transmission of shares - Director —Rights and Duties of Directors–Appointment and Removal – Qualification and Disqualification – Woman Director - Civil and Criminal Liability of Directors - Membership–Voting Rights

**UNIT-IV**

**(15 Hours)**

Meetings–Statutory Meeting–Statutory Report–Annual General Meeting–Extra Ordinary General Meeting–Powers of Company Law – Quorum– Chairman of Meeting – Minutes of meeting – Agenda – Proxies – Voting and Poll – Resolution – types

**UNIT-V**

**(15 Hours)**

Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up - Members' voluntary winding up – Creditors' voluntary winding up

**Note: Theory =100%**

**RECOMMENDED TEXTBOOKS:**

1. Kapoor, N.D,( 2018) Elements of Company Law, Sultan Chand Publications.

**REFERENCE TEXTBOOKS:**

1. Dr.Sreenivasan, M.R (Reprint 2013) Company Law, Second Edition, Margham Publications
2. Business Laws–M.V.Dhandapani,Sultan Chand and Sons
3. CompanyLaw–Avtar Singh
4. M.C.Shukla and S.S. Gulshan – Principles of Company Law
5. S.M.Shah – Lectures on Company Law
6. S.BadriAlam and Saravanavel-Company Law-Himalaya Publications
7. P.P.S.Gogna–Text Book of Company Law–S.Chand

**WEB RESOURCES**

1. <https://www.netlawman.co.in/ia/indian-contract-act>
2. [https://www.tutorialspoint.com/business\\_law/business\\_law\\_of\\_contract\\_act.htm](https://www.tutorialspoint.com/business_law/business_law_of_contract_act.htm)
3. <http://www.simplynotes.in/m-comb-com-2/special-contracts-indemnity-guarantee-bailment-andpledge-agency/>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDG E LEVEL</b>
<b>CO1</b>	Discuss on the various provisions related to the incorporation and filing of documents of Companies through electronic mode.	<b>K1, K2</b>
<b>CO2</b>	Understand the important documents as per Companies Act.	<b>K2</b>
<b>CO3</b>	Apply the provisions of the Companies Act in share capital and appointment of director.	<b>K3</b>
<b>CO4</b>	Apply the provisions of the Company’s Act for conducting various statutory meetings	<b>K2 K3</b>
<b>CO5</b>	Identify different types of Winding up of Company	<b>K3</b>
<b>K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating</b>		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	2	3	1	3
CO2	2	1	3	3	1	3
CO3	2	1	2	3	1	3
CO4	2	1	1	2	1	3
CO5	2	1	1	2	1	3
<b>Total</b>	10	5	9	13	5	15
<b>Average</b>	2	1	1.8	2.6	1	3

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

**B.Com Degree Programme**

<b>FOURTH SEMESTER</b>				
Course Title		<b>MARKETING MANAGEMENT</b>		
Course Code		<b>22UDCOC3</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-XI</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. Define marketing and Explain evolution of marketing orientation.
2. Enhance the knowledge of the student on marketing segmentation
3. To analyse various promotion mix strategies for products and services.
4. Develop a market research plan and conduct basic research using primary and secondary sources.
5. Summarize market research and Marketing Information System

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Evolution of Marketing concepts – Marketing Orientation – Innovations in Modern Marketing – Marketing Management – Definitions – Functions - Role and Importance of Marketing – Classification of Markets

**UNIT-II**

**(15 Hours)**

Market Segmentation – Concept – Benefits – Basis and Levels – Niche Marketing- Characteristics of Niche Marketing – Local Marketing – Green Marketing- Market targeting and positioning

**UNIT-III**

**(15 Hours)**

Marketing mix – Definition – 4 P’s of Marketing Mix – Product – Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle –Pricing –Objectives – Factors influencing Pricing – Kinds of Pricing – Resale price Maintenance

**UNIT-IV**

**(15 Hours)**

Channels of Distribution (Levels) – Channel Members – Types – Channel of Distribution for consumer goods – Channels of Distribution for Industrial goods – Advertising – Media – Kinds of Advertising Media - Sales promotion – Personal selling– Classification of Salesmanship

**UNIT-V**

**(15 Hours)**

Recent Trends in Marketing – A Basic understanding of E – Marketing – E- Tailing – Consumerism – Market Research – Marketing Regulation

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Dr. J. Jayasankar(2015) , Marketing Management, Margham Publications, Chennai.
2. Dr.C.B.Gupta&Dr. N. Rajan Nair, Reprint 2018, Marketing Management, Sultan Chand & Sons, New Delhi, 112Th Revised Edition.

### REFERENCE TEXTBOOKS:

1. Philip Kotler. Reprint (2016). Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2. Dr. N. Rajan Nair. (Reprint 2015). Marketing, Sultan Chand & Sons. New Delhi
3. K.S.Chandrasekar. (Reprint 2014). Marketing Management Text and Cases, Tata McGraw Hill, New Delhi.
4. Marketing Management by RajanSaxena
5. Marketing by William JStanton
6. Marketing Management by Still andCundiff
7. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

### WEB RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <http://www.yourarticlelibrary.com/marketing/promotional-mix/promotion-mix-factors-andelements-of-promotion-mix/32309>

### METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

#### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDG E LEVEL
CO1	Develop an idea about Marketing and its functions. Explain the innovations in Modern Marketing.	K1, K2
CO2	Illustrate various factors of segmentation.	K3
CO3	Make student understand about various product and pricing decision and explain Product life cycle	K3
CO4	Equip the student to take effective distribution decision.	K2,K3
CO5	Demonstrate awareness about current trends in marketing environment to enable them to take practical measures.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis,K5 – Evaluating, K6 - Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	1	2	3	2
CO2	3	2	1	2	3	2
CO3	3	2	2	2	3	2
CO4	3	2	1	2	3	2
CO5	3	2	2	2	3	2
<b>Total</b>	15	10	7	10	15	10
<b>Average</b>	<b>3</b>	<b>2</b>	<b>1.4</b>	<b>2</b>	<b>3</b>	<b>2</b>

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>



B.Com Degree Programme

<b>FOURTH SEMESTER</b>				
Course Title		<b>BUSINESS ENVIRONMENT</b>		
Course Code		<b>22UDCOC4</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC-XII</b>	<b>Core</b>	<b>4</b>	<b>5</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To expose the students to various environment factors related to the business and to develop the skills required to take better business decisions at right time.
2. To critical elements and impact of Economic environment on business.
3. To identify the different role of political and legal environment.
4. To impact of social and cultural environment, Social responsibility of business.

**COURSE CONTENT**

**UNIT-I**

**(15 Hours)**

Business and its Environment: Introduction - Characteristics of Modern Business - Concept and Nature of Business Environment - Characteristics of Environment - Micro and Macro Environment - Impact of Business Environment on Business Decision - Process of Environment Analysis for Business Decisions

**UNIT-II**

**(15 Hours)**

Economic Environment: Meaning - Concept and Nature of Economic Environment - Critical Elements of Economic Environment - Basic Economic Systems – Impact of Economic Environment on Business

**UNIT-III**

**(15 Hours)**

Political and Legal Environment: Concept and Nature of Political and Legal Environment - Components of Political and Legal Environment - Economic Role of Government - Regulatory role, Promotional role

**UNIT-IV**

**(15 Hours)**

Socio-Cultural Environment: Concept and Nature of Socio-Cultural Environment - Components of Socio-Cultural Environment - Impact of Socio-Cultural Environment on Business, Culture and Globalization - Social Responsibility of Business - Arguments for and Against Social Responsibility

**UNIT-V**

**(15 Hours)**

Natural and Technological Environment: Natural environment – Meaning and its Impact on Business - Natural Pollution- Meaning - Types. Concept and Nature of Technological Environment - Elements of Technological Environment

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Francis Cherunilam, Business Environment, Himalaya Publications House, New Delhi, 2018

**REFERENCE TEXTBOOKS:**

1. Shaikh, Business Environment, Pearson's Publications, New Delhi, 2016.
2. Sundaram & Black, Business Environment, Prentice Hall of India, New Delhi, 2015.
3. Ashwathappa, Essentials of Business Environment, Himalaya Publishing House, Mumbai, 2017.
4. Dhar P.K, Business Environment, Kalyani Publishers, New Delhi, 2015.

**WEB RESOURCES**

1. <https://onlinelibrary.wiley.com/>
2. <https://www.inderscience.com>
3. <https://www.entrepreneur.com>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Identify the impact of business environment on business decisions	<b>K1, K2</b>
<b>CO2</b>	Illustrate the effects of government policy on the economic environment.	<b>K3</b>
<b>CO3</b>	Predict the legal framework on the regulation of business entity	<b>K2, K3</b>
<b>CO4</b>	Assess of the social responsibility of business.	<b>K3</b>
<b>CO5</b>	Evaluate the pros and cons of New Technology Policy of India.	<b>K2,K3</b>
<b>K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating</b>		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	1	3	2	3	0
CO2	2	1	2	2	3	0
CO3	2	1	1	3	3	1
CO4	2	1	3	0	3	2
CO5	2	1	0	3	3	3
<b>Total</b>	10	5	8	10	15	6
<b>Average</b>	<b>2</b>	<b>1</b>	<b>1.6</b>	<b>2</b>	<b>3</b>	<b>1.2</b>

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

# **SEMESTER-V**

## B.Com Degree Programme

<b>FIFTH SEMESTER</b>				
Course Title		<b>COST ACCOUNTING</b>		
Course Code		<b>22UECOC1</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC – XIII</b>	<b>Core</b>	<b>4</b>	<b>6</b>	<b>25 + 75=100</b>

### **COURSE OBJECTIVES:**

1. To understand the need for reconciliation of profits between Cost Accounting and Financial Accounting
2. To understand the principles of Job and Batch costing systems and construction Contract costing
3. To compute the cost of maintenance of transport service.
4. To ascertain the cost of the product at each stage of the manufacturing.
5. To understand marginal costing techniques as a decision making tool

### **COURSE CONTENT**

#### **UNIT-I**

**(18 Hours)**

Cost Accounting- Meaning – Nature- Objectives of Cost accounting– Differences between Cost and Management accounting, Cost and Financial accounting – Cost and Management Accounting – Cost Sheet–Tender & quotation

#### **UNIT-II**

**(18 Hours)**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Purchase and stores Control: Purchasing of Materials – Requisition for stores – Stores Control – Methods of valuing material issue – FIFO – LIFO – SAM – WAM

#### **UNIT-III**

**(18 Hours)**

Labour: System of wage payment – Time wages – Piece wages - Incentives plans – Bonus system – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and absorption of overhead – Primary overhead Distribution – Secondary overhead Distribution

#### **UNIT-IV**

**(18 Hours)**

Meaning of Process costing – Characteristic features – Types of industries using process costing – Advantages of process costing – Disadvantages of process costing – Important aspect of process costing – Process Losses – Process a/c's involving two or three a/c's – Scrap value

#### **UNIT-V**

**(18 Hours)**

Operating Costing – Reconciliation of Cost and Financial accounts

**Note: Theory = 20% and Problems = 80%**

### **RECOMMENDED TEXTBOOKS:**

1. T.S. Reddy & Hari Prasad Reddy - Cost Accounting – Margham Publications, Chennai 5.

**REFERENCES TEXTBOOKS:**

1. S.P.Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.P.Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.
3. Dr.A. Murthy and Dr. S. Gurusamy – Cost Accounting – Vijay Nicole Publications,

**WEB RESOURCES**

1. <http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning-objectives-principles-and-objections/55218>
2. [http://www.accountingexplanation.com/materials\\_and\\_inventory\\_cost\\_control.htm](http://www.accountingexplanation.com/materials_and_inventory_cost_control.htm)
3. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	<ul style="list-style-type: none"> <li>• Understand the concept of Cost Accounting, Financial Accounting and Management Accounting</li> <li>• List the objectives of cost accounting</li> <li>• Identify the significance of reconciliation of statements and Preparation of Cost sheet</li> <li>• Define material control by different methods of price computation</li> <li>• State the meaning of Inventory turnover and Economic ordering Quantity</li> <li>• Identify the methods of calculating stock levels</li> </ul>	K1 & K2
CO2	<ul style="list-style-type: none"> <li>• Describe the methods of calculating Labour turnover and also reducing it</li> <li>• Explain the different types of bonus Plans with examples</li> </ul>	K2
CO3	<ul style="list-style-type: none"> <li>• Demonstrate the importance of Overhead costs and their classification</li> <li>• Prepare apportion of Overheads and re-distribute it to various departments</li> <li>• Prepare statement showing Machine Hour Rate</li> </ul>	K3
CO4	<ul style="list-style-type: none"> <li>• Analyze the meaning and features of process costing with its advantages and disadvantages</li> <li>• Categorize the various types of process losses</li> </ul>	K3
CO5	<ul style="list-style-type: none"> <li>• Analyse the operating expenses of transportation</li> </ul>	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	3	3
CO2	3	3	2	3	3	3
CO3	3	3	2	3	3	3
CO4	3	3	2	3	3	3
CO5	3	3	2	3	3	3
<b>Total</b>	15	15	10	15	15	15
<b>Average</b>	3	3	2	3	3	3

### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### **BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

FIFTH SEMESTER				
Course Title		FINANCIAL MANAGEMENT		
Course Code		22UECOC2		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CC – XIV	Core	4	6	25 + 75=100

**COURSE OBJECTIVES:**

1. To understand how crucial financial decisions are taken in a firm and gain insight into wealth maximisation and profit maximisation.
2. To understand the cost of capital, importance of leverage and capitalisation.
3. To select and apply techniques for long term decision making using capital budgeting concepts.
4. To select and apply techniques for short term financial needs of the firm using working capital management concepts.

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Introduction – Meaning – Importance – Functions - Objectives of Financial Management – Factors of financial management – Role of finance Manager – Sources of raising finance– Long term and short term sources of funds (**Only theory**)

**UNIT-II**

**(18 Hours)**

Cost of Capital – Cost of different sources of capital – Weighted Average Cost of Capital – Capital structure- net income approach- net operation approach- traditional approach and MM approach- (**Simple problem**)

**UNIT-III**

**(18 Hours)**

Working capital – Concepts – Components – Importance – types -Determination of working capital- factors influencing working capital management- working capital cycle ( **Simple problem only**)

**UNIT-IV**

**(18 Hours)**

Capital Structure- definition – meaning –Leverages-types-Financial leverage, Operating Leverage and Combined Leverage - Dividend policy – definition – meaning –types- nature and objective Determination of Dividend. (**Simple problem**)

**UNIT-V**

**(18 Hours)**

Capital Budgeting – Importance – Factors influencing capital expenditure decisions – Types of Capital expenditure – Methods – Pay-back period – Accounting rate of return – N.P.V method – Internal rate of return method. (**Simple problem**)

**Note: Theory = 20% and Problems = 80%**



### RECOMMENDED TEXTBOOKS:

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

### REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P R, Fundamentals of Financial management , Taxman’s publication,14<sup>th</sup> edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

### WEB RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://cleartax.in/s/working-capital-management-formula-ratio>

### METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Demonstrate understanding of capital structure, its source and leverage concepts.	K1,K2
CO2	Solve the given problems on capital budgeting and investment decision.	K1,K2,K3
CO3	Compute cost of individual source of capital and also their overall averages based on specific information.	K1,K2,K3,K4
CO4	Explain the concept of dividend policy, its relevance and various models associated with dividend policy.	K1,K2
CO5	Determine factors affecting working capital and calculation of working capital based on given information. Enable students to strengthen their knowledge on the important concepts of financial management.	K1,K2,K3,K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		.

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	0	2	3	2	2
CO2	3	2	2	3	2	3
CO3	3	2	3	3	1	2
CO4	3	2	3	3	1	1
CO5	3	3	3	2	1	2
<b>Total</b>	15	9	13	14	7	10
<b>Average</b>	3	1.8	2.6	2.4	1.4	2

### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>FIFTH SEMESTER</b>				
Course Title		<b>HUMAN RESOURCE MANAGEMENT</b>		
Course Code		<b>22UECOC3</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC - XV</b>	<b>Core</b>	<b>4</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To understand the HR environment and to know the difference between traditional and strategic HR management.
2. To identify the various process and methods in Human Resource Planning and the compensation components.
3. To impart knowledge on the procurement and retention of employees and their safety measures
4. To develop a conceptual understanding of employee welfare and grievance handling
5. To identify HRM issues and challenges and its role in decision making.

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Nature and scope of HRM – Personnel Management and HRM – Functions of HRM – functions of HR Manager – HRM as a profession – Definition of HRM – Objectives – Qualities of Human Resource Manager

**UNIT-II**

**(18 Hours)**

Meaning – Characteristics – Objectives & Importance of Human Resource Planning– Factors Influencing HR Plan– measures of making HR Plan effective – Steps involved in /or process of HR planning – Recruitment – Sources – Factors determining recruitment – Characteristics of a Good Test – Selection – Process of Selection – Use of Various tests – Interviews – Guidelines to make an interview successful – Interview techniques in selection – Induction – Placement

**UNIT-III**

**(18 Hours)**

Training – Definition – Need and importance of training – Essentials of a good training programme – Process of Training – Training methods – Techniques – Identification of training needs

**UNIT-IV**

**(18 Hours)**

Factors Determining Job Satisfaction – Steps to improve Job Satisfaction – Importance of Motivation – Process of Motivation – Distinction between Theory X and Theory Y motivation (Maslow's and Two Factor Theory only) - Performance Appraisal - Features and Advantages of performance appraisal – Problems in performance appraisal – Steps to make performance appraisal effective

**UNIT-V****(18 Hours)**

Transfer – Promotion – Need & criteria for promotion – Seniority based Vs Merit based promotion - Career planning – Characteristics – Need – process – Requisites for successful Career Planning – Evaluation of Career Planning – Monitoring

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Dr.C.D. Balaji Human resource Management , Margham Publications-Chennai
2. Dr.J.Jayasankar Personnel Management, Margham Publications- Chennai

**REFERENCE TEXTBOOKS:**

1. P.Subba Rao Human resource Management, Himalaya Publishing House- New Delhi

**WEB RESOURCES**

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human-resource-management>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Compare and Contrast Human resource Management and Personnel Management.	K1, K2
CO2	Analyse the implication of planning and selection and the process pertaining to it.	K2,K3
CO3	Demonstrate a holistic view of training and training methods associated with the same.	K3
CO4	Develop a need based career planning for the employee in an Organization.	K2
CO5	Conceptualize the various theories of Motivation and its implication and relevance in the current scenario.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	2	3
CO2	3	3	3	2	2	3
CO3	3	3	3	2	2	3
CO4	3	3	3	2	2	3
CO5	3	3	3	2	2	3
<b>Total</b>	15	15	15	10	10	15
<b>Average</b>	3	3	3	2	2	3

**Level of Correlation between PSO's and CO's**

Low : 1

Medium : 2

High : 3

No Correlation: 0

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>FIFTH SEMESTER</b>				
Course Title		<b>INCOME TAX LAW AND PRACTICE – I</b>		
Course Code		<b>22UECOC4</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC – XVI</b>	<b>Core</b>	<b>4</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

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

**COURSE CONTENT**

**UNIT-I** **(18 Hours)**

Definitions – Income; Assessee; Person; Assessment year; Previous year - Residential Status – of individual, HUF, Firm & Company, scope of Total Income and Incidence of Tax; Exempted Incomes–Concept of GTI and Taxable Income

**UNIT-II** **(18 Hours)**

Salaries - Definition – Basis of charge – Types of allowances – HRA, CCA, DA, Educational allowances etc – Perquisites and their valuation – Rent free accommodation, Car facility, Medical facility, Educational facility etc – Provident Fund - Recognized Provident fund, Statutory Provident fund, PPF - Gratuity – Pension – Commuted, Un commuted – Leave Salary - Deduction from SalaryIncome

**UNIT-III** **(18 Hours)**

Income from House property – Basis of charge – Annual value – Gross Annual value – Net Annual value of let-out Property Self - occupied Property– Amenities– Deductions u/s 24 from House Property Income

**UNIT-IV** **(18 Hours)**

Capital Gains – Meaning of terms Capital Assets & Transfer – Transaction not regarded as transfer – Short-term and Long term Capital Gains – Cost of acquisition – Fair market value – Cost of Improvement - Indexing – Exempted Capital Gains – 54, 54B, 54D, 54EC, 54F – Computation Capital Gain

**UNIT-V** **(18 Hours)**

Income Tax Authorities– Power of Assessing officers, Powers of Central Board of Direct taxes- Role and Powers of Income Tax Commissioner

**Note: Theory = 20% and Problems = 80%**

**RECOMMENDED TEXTBOOKS:**

1. Vinod K. Singhania, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition
2. T.S. Reddy and Y Hariprasad Reddy, Income Tax Theory, Law & Practice, Margham Publications.

**REFERENCE TEXTBOOKS:**

1. Gaur and Narang - Income Tax Law and Accounts, Kalyani Publishers, Latest edition
2. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
3. Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition

**WEB RESOURCES**

1. <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
2. <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
3. <https://www.hrblock.in/guides/house-property-deductions>
4. <http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/GTI/Business-Profession/CONTENT-Income-Under-the-Head-Business-Profession.html>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Understand the term Income, Person, Assessment Year, Previous Year, Assessee. Describe the provisions connected with Residential status of Individual, Firm & Company.	K1,K2
CO2	Explain the meaning of Salaries under Income Tax Act 1961 and apply the provisions to solve problems.	K1,K2,K3
CO3	Discuss House Property income under Income Tax Act 1961 and apply the provisions to solve problems.	K1,K2,K3
CO4	Describe the meaning of Capital Gains under Income Tax Act 1961 and apply the provisions to solve problems	K1,K2,K3
CO5	Analyse the role of Income Tax Authorities.	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

**CO- PO Mapping (Course Articulation Matrix)**

<b>CO / PO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>
<b>CO1</b>	3	3	2	2	2	3
<b>CO2</b>	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3
<b>CO5</b>	3	2	3	3	2	3
<b>Total</b>	15	14	14	14	13	15
<b>Average</b>	3	2.4	2.4	2.4	2.6	3

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>



B.Com Degree Programme

<b>FIFTH SEMESTER</b>				
Course Title		<b>INDIRECT TAXES</b>		
Course Code		<b>22UECOE1A</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CEC – I</b>	<b>Elective</b>	<b>5</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To gain knowledge on the principle of Indirect tax laws.
2. To understand the procedural aspects of CGST.
3. To familiarize the functional aspects of indirect taxation.
4. To understand the IGST & SGST laws.
5. To understand the types & valuation of goods under Customs Act.

**COURSE CONTENT**

**UNIT-I** **(18 Hours)**

Basics: Tax Vs Duty; Direct Tax Vs Indirect Tax Powers of Union/States – Varieties of Indirect Taxes

**UNIT-II** **(18 Hours)**

Factors for Levy of Customs Duty: First Principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs duty

**UNIT-III** **(18 Hours)**

An overview of Goods & Service Tax (GST): Introduction of Goods and Service tax in India – Constitutional amendment under Pre- Goods and Service Tax Regime and Transitional Provisions. Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits.- Rates of GST in India

**UNIT-IV** **(18 Hours)**

CGST ACT 2017: Supply- Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory-Input Tax Credit- Eligibility- Reversal – Reverse charge Mechanism – E-Way Bill Returns

**UNIT-V** **(18 Hours)**

IGST ACT: Export and Import of goods and services- Inter State vs. Intrastate supply– Place of supply; Role of GSTN in implementation of GST– Anti profiteering rules – Doctrine of Unjust Enrichment – Challenges in implementation of GST

**Note: Theory = 20% and Problems = 80%**

**RECOMMENDED TEXTBOOKS:**

1. Customs Act, 1962
2. Goods and Services Tax (GST) by Dr.H.C. Mehrotra & Prof .V.P Agarwal(2018 Edition), SahityaBhawan Publications, Agra

**REFERENCE TEXTBOOKS:**

1. Datey, V.S. (2018), GST Law&Practice with Customs&FTP. Taxmann Publication Pvt.Ltd. New Delhi
2. Singhanian.V.S., & Singhanian, M. (2019), Students' Guide to Income Tax. Taxmann Publications Pvt.

**WEB RESOURCES**

1. <https://www.knowledgiate.com/canons-of-taxation/>
2. <http://www.gstcouncil.gov.in/cgst-rules>
3. <https://cleartax.in/s/gst-penalties-and-appeals>
4. <http://www.gstcouncil.gov.in/igst-notifications>
5. <http://www.cbic.gov.in/htdocs-cbec/customs/cs-acts-botm>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compare Tax vs Duty, Direct Tax vs Indirect Tax, explain powers of union/states, varieties of indirect taxes.	K1
<b>CO2</b>	Explain first principles of valuation, procedure for assessment and payment of Customs duty, types of Customs duty and warehousing.	K2
<b>CO3</b>	Discuss an overview of Goods and Service Tax (GST).	K1
<b>CO4</b>	Describe CGST Act 2017.	K2
<b>CO5</b>	Apply IGST Act. Ensures students to study the challenges in implementation of GST and ways to overcome them.	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	2
CO2	3	3	3	3	3	2
CO3	3	2	3	3	3	1
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3
<b>Total</b>	15	14	15	15	15	10
<b>Average</b>	3	2.4	3	3	3	2

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>FIFTH SEMESTER</b>				
Course code		<b>OFFICE MANAGEMENT</b>		
Name of the course		<b>22UECOE1B</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CEC – I</b>	<b>Elective</b>	<b>5</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To provide knowledge about the office and its management
2. To understand about the office layout and its environment

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Introduction: Meaning, functions and importance of office management - office management and organization - Principles of office management and organization. Principal departments of modern office - Centralization vs. decentralization of office services

**UNIT-II**

**(18 Hours)**

Office Accommodation and Environment - Office building: size, layout, safety and security measures - Reception: Importance, shape and size, control - Communication: Feature, classification, barriers - Arrangement and adjustment: Furniture, allotment of seats, chambers, cabins rooms etc. - Handling of correspondence and market registers, filling forms and Stationary

**UNIT-III**

**(18 Hours)**

Office Machines, manuals, charts and reports - Kind of office machines (typewriter, duplicating computers and word processors), calculators, etc.- Objectives and advantages of various machines -Use of machines, installing, handling, maintenance - Objectives and advantages of office manuals charts, preparation and play of manuals and charts.- Kind of reports, report preparation, enquiries

**UNIT-IV**

**(18 Hours)**

Personnel Management, Supervision, Control and coordination - Office staff (Peon, daftari, clerk, technical staff, supervisors, accountant, manager, etc.) - Selection, training and development - Supervision: Importance and span of supervision - Discipline: Importance and manner of office control, work control and work distribution. Office Manager: Qualifications and qualities of office manager - The status of office manager in total organization - The authorities and responsibilities of an office manger

**UNIT-V**

**(18 Hours)**

Office Automation: Uses and abuses of Labour saving appliances. A study of various types of commonly used appliances i.e. typewriter, duplicator, accounting machines, addressing, machines, calculator, franking machine, weighting and folding machine, Dictaphone, cash register, coin sorter, time recorder, photocopier, telephone, facsimile, computer, scanner, printer, letter opener, time and date stamps etc

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi
2. R.K. Chopra, Office Management, Himalaya Publishing House

**REFERENCE TEXTBOOKS:**

1. Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai & Sons.
2. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Analyse and Describe the importance of Front Office Management	K1
<b>CO2</b>	Apply proper Record Keeping Principles and Office Accommodation & Landscaping	K2
<b>CO3</b>	Use the Right Charts and prepare Manuals for reporting formal reporting	K3
<b>CO4</b>	Discuss the Functions of Personnel Management From Hiring to Firing	K3
<b>CO5</b>	Explain the effective use of office Automation and Labour Saving Gadgets at work	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	3	2	2	1
CO2	3	2	2	2	2	1
CO3	2	2	1	2	1	1
CO4	2	1	2	3	2	1
CO5	1	2	2	2	2	1
<b>Total</b>	11	9	10	11	9	5
<b>Average</b>	2.2	1.8	2	2.2	1.8	1

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

# **SEMESTER-VI**

B.Com Degree Programme

<b>SIXTH SEMESTER</b>				
Course Title		<b>MANAGEMENT ACCOUNTING</b>		
Course Code		<b>22UFCOC1</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC – XVII</b>	<b>Core</b>	<b>4</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To understand the basic concepts of management accounting and its techniques.
2. To read, interpret and analyse the financial statements.
3. To impart knowledge of cash flow and fund flow statements.
4. To provide an understanding of various types of budgets
5. To acquire knowledge on ratio analysis

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Management Accounting - Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting - Analysis - Nature, objectives - Methods

**UNIT-II**

**(18 Hours)**

Funds flow Analysis- meaning-uses - Fund flow statement - Cash flow statements (AS III) including non-fund, non-cash adjustments

**UNIT-III**

**(18 Hours)**

Ratio Analysis - Interpretation, benefits and limitations - Classification of ratios - Liquidity, Profitability, turnover

**UNIT-IV**

**(18 Hours)**

Budgets and budgetary control - Meaning, objectives, merits and demerits -Types of Budgets - Purchase, Production, Cash and Flexible Budgets

**UNIT-V**

**(18 Hours)**

Marginal Costing – Meaning - significance - CVP analysis - Marginal Costing - BEP Analysis - Decision Making problems - Key factor - Make or buy decisions

**Note: Theory = 20% and Problems = 80%**

**RECOMMENDED TEXTBOOKS:**

1. Maheswari, D. S, “Principles of Management Accounting” Sultan Chand & Sons. Delhi- 53, 17<sup>th</sup> Edition
2. Reddy, T. S., & Murthy, A, Financial accounting. Margham Publication, 15th Edition.



## REFERENCE BOOKS

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. Management Accounting.
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole
5. Srinivasan, N. P., & Murugan, M. S., Accounting for management. S. Chand.

## WEB RESOURCES

1. <http://www.accountingnotes.net/management-accounting/management-accounting-meaning-limitations-and-scope/5859>
2. <https://www.wallstreetmojo.com/ratio-analysis/>
3. <https://www.accountingtools.com/articles/how-to-prepare-a-cash-flow-statement.html?rq=cash%20flow%20statement>
4. <https://courses.lumenlearning.com/sac-managacct/chapter/introduction-to-budgeting-and-budgeting-processes/>

## METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Understand the meaning of management accounting and will analyse and interpret the financial statements	K1
CO2	Interpret the financial position of a company by preparing Fund Flow Statement and Cash Flow Statement.	K2,K3
CO3	Apply the procedure of budget preparation and also will prepare budgets.	K3
CO4	Analyse the various ratio methods and its applications in business	K3
CO5	Understand the concept of marginal costing and also will apply the concept in decision making	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	3	3	3	3	3	2
<b>CO2</b>	2	3	3	3	2	2
<b>CO3</b>	2	2	2	2	3	3
<b>CO4</b>	2	3	3	3	2	2
<b>CO5</b>	3	3	3	3	3	1
<b>Total</b>	12	14	14	14	13	10
<b>Average</b>	2.4	2.8	2.8	2.8	2.6	2

**Level of Correlation between PSO's and CO's**

**Low : 1**

**Medium : 2**

**High : 3**

**No Correlation: 0**

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>SIXTH SEMESTER</b>				
Course Title		<b>PRACTICAL AUDITING</b>		
Course Code		<b>22UFCOC2</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC – XVIII</b>	<b>Core</b>	<b>4</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To understand the concepts and principles of Auditing.
2. To know the importance of Internal check and Internal control.
3. To learn the various techniques of Vouching and verification of assets and liabilities
4. To understand the role of an auditor.
5. To enhance the knowledge on the preparation of Audit report and Electronic Data Processing

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Meaning and definition of auditing – Distinction between auditing and accounting - objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and routine checking - meaning

**UNIT-II**

**(18 Hours)**

Internal control, meaning, definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit

**UNIT-III**

**(18 Hours)**

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger – Scrutinizing of ledgers – vouching of cash receipts and payments – Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities – Distinction between verification and valuation

**UNIT-IV**

**(18 Hours)**

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditor ship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation

**UNIT-V**

**(18 Hours)**

Specialized Audit – Audit programme for Educational - Hotels, Banking, Insurance Companies and charitable institutions

**Note: Theory = 100%**

### RECOMMENDED TEXTBOOKS:

1. Dinkar, P (2015). Principles and Practice of Auditing, Sultan-Chand & Co. New Delhi.
2. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S, A Handbook of Practical Auditing, New Dehli; S. Chand & Company limited, 15<sup>th</sup> Edition
3. CA.Dr.S. Vengadamani, (2017), Practical Auditing, Margham Publication, Chennai.

### REFERENCE BOOKS

1. Basu, Sanjib Kumar. Auditing and Assurance, Pearson, 2<sup>nd</sup> Edition.
2. Gupta, K., & Arora, A., Fundamentals of Auditing. Tata McGraw-Hill.
3. Kumar, Ravinder , Sharma, Virender Auditing, Principles And Practice, PHI Learning Pvt Ltd., 3<sup>rd</sup> Edition
4. Natarajan, D. L. (2018). Practical Auditing. Margam Publication
5. Sharma T.R., (2019) Auditing Principles & Problems, Sahitya Bhawan, Agra,

### WEB RESOURCES

1. [https://www.icaai.org/new\\_post.html?post\\_id=6191](https://www.icaai.org/new_post.html?post_id=6191)
2. <https://pcaobus.org/Standards/Auditing/Pages/AS2101.aspx>
3. [https://www.tutorialspoint.com/auditing/auditing\\_vouching.htm](https://www.tutorialspoint.com/auditing/auditing_vouching.htm)
4. <https://sol.du.ac.in/mod/book/view.php?id=1688&chapterid=1684>
5. [https://edurev.in/studytube/Intro-to-Audit-Report-Auditing--Secretarial-Practi/fc2666d5-b1fd-4d4b-a6e0-fd25fd96d4f9\\_t](https://edurev.in/studytube/Intro-to-Audit-Report-Auditing--Secretarial-Practi/fc2666d5-b1fd-4d4b-a6e0-fd25fd96d4f9_t)

### METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDG E LEVEL
CO1	Explain the terminologies related to auditing to equip the students to identify thebasic concepts of auditing.	K1
CO2	Identify, Classify and vouching documents related to financial transactions	K2
CO3	Analyze the Impact of ERP in auditing environment	K3
CO4	Apply the provisions of companies act in relation to appointment of companyauditor	K3
CO5	Apply the standards related to auditing in real auditing scenario	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	1
CO2	3	3	2	3	1	2
CO3	3	3	3	3	1	3
CO4	3	2	3	3	2	1
CO5	3	3	3	3	1	2
<b>Total</b>	15	14	14	15	7	9
<b>Average</b>	3	2.8	2.8	3	2.4	2.8

**Level of Correlation between PSO's and CO's**

**Low : 1**

**Medium : 2**

**High : 3**

**No Correlation: 0**

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>SIXTH SEMESTER</b>				
Course code		<b>INCOME TAX LAW AND PRACTICE-II</b>		
Name of the course		<b>22UFCOC3</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CC - XIX</b>	<b>Core</b>	<b>4</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To compute Income from Other Sources, Clubbing of Income & aggregation of income.
2. To understand the rules relating to Set off & carry forward of losses and incomes exempt from tax
3. To compute the deductions allowed to an individual from the Gross total income & and to understand the procedure of e-filing.
4. To compute Taxable Income & tax liability of an individual.

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Income from business/Profession – Expenses specifically allowed and inadmissible expenses – Provision relating to Depreciation – Block of assets – Deemed Profits & Undisclosed Income – Compulsory maintenance of books of accounts – Professionals – Chartered Accountants, Doctors, Engineers, Advocates – Computation of Income

**UNIT-II**

**(18 Hours)**

Income from other sources – General income – Specified income – Computation of income from other sources – Grossing up – Deductions u/s 57 in computation of income from other sources

**UNIT-III**

**(18 Hours)**

Set off - Carry forward of losses – inter source adjustment and inter head adjustment – Clubbing of Income

**UNIT-IV**

**(18 Hours)**

Deductions from Gross total income u/s 80C to 80U (chapter VIA)- Assessment of individuals – Tax rates

**UNIT-V**

**(18 Hours)**

Assessment procedure – Self assessment – Best judgment assessment – Income escaping assessment – Tax Deducted at Source (TDS) and its basic provisions – Concept of E>Returns - PAN - Meaning and its uses (Only Theory)

**Note: Theory = 20% and Problems = 80%**

**RECOMMENDED TEXTBOOKS:**

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai

**REFERENCE TEXTBOOKS:**

1. Manoharan T.N & Hari.G.R, (2018) Students' Hand Book on Taxation ,Snow White Publications Pvt. Ltd .
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
4. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
5. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.

**WEB RESOURCES**

1. <https://taxguru.in/income-tax/clubbing-income-related-provisions.html>
2. <https://www.taxraahi.com/learn/setting-off-carrying-forward-losses/>
3. <https://cleartax.in/s/80c-80-deductions/>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Discuss the meaning of Business Income & Professional Income under Income Tax Act 1961 and apply the provisions to solve problems.	K1,K2,K3
<b>CO2</b>	Describe Income from Other Sources under Income Tax Act 1961 and apply the provisions to solve problems.	K2,K3
<b>CO3</b>	Explain the provisions of Set off, Carry Forward of losses & Clubbing of Income under Income Tax Act 1961.	K3
<b>CO4</b>	Elaborate the provisions of Chapter VI A of Income Tax Act 1961 and solve simple problems.	K3
<b>CO5</b>	Analyse the different assessment procedures and define TDS, E>Returns & PAN.	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	2	3	3	2	3
<b>Total</b>	15	14	14	14	13	15
<b>Average</b>	3	2.8	2.8	2.8	2.6	3

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>



B.Com Degree Programme

<b>SIXTH SEMESTER</b>				
Course Title		<b>INVESTMENT MANAGEMENT</b>		
Course Code		<b>22UFCE2A</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CEC-II</b>	<b>Elective</b>	<b>5</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. Discuss the terminologies, objectives, principles and the process of investment.
2. Compare the various investment avenues and financial instruments.
3. Evaluate the riskiness of a portfolio position and find the relationship between risk and return.
4. Outline the mechanics of trading in securities market.
5. Identify the statutory and legislative measures for the functioning of securities market and administrative bodies like SEBI

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Investment: Meaning of investment – definition of investment – nature of investment – need of investment – investment environment – scope of investment – speculation, gambling – investment principles – investment process

**UNIT-II**

**(18 Hours)**

Investment avenues: features of equity shares, preference shares and its types – bonds and its various types – features – innovative financial instruments – convertible debentures and warrants – characteristics – zero coupon bonds – deep discount bond – secured premium notes post office saving schemes – LIC policies – mutual funds

**UNIT-III**

**(18 Hours)**

Return: historical vs. expected risk – computation of historical & expected return of stock-current yield – investment risks: Systematic risk – market risk – interest rate risk – purchasing power risk – unsystematic risk – business risk – financial risk

**UNIT-IV**

**(18 Hours)**

Securities market: New issue market – Organization structure of New Issue Market (NIM) – functions of NIM – Mechanics of floating new issue – Secondary Market – definition of Stock exchange – function of stock exchange market – Organization of stock exchanges in India – mechanics of security trading in stock exchange – stock market indices – NSE index – BSE index

**UNIT-V**

**(18 Hours)**

Listing of securities: scope – objectives of listing – advantages of listing – disadvantages of listing – Security dealings and government: Securities Contracts (Regulation) Act 1956 – Securities and Exchange Board of India (SEBI)

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Preeti Singh, Investment Management, Himalaya Publishing House, New Delhi, 2015.

**REFERENCE TEXTBOOKS:**

1. Barua S.K, V Raghunathan J. R. Varma, Portfolio Management, Tata Mc Graw Hill, New Delhi, 2010
2. Gopalakrishnan C, Investment Management, Kalyani Publishers, Chennai, 2015.
3. Avadhani V, Investment Management, Tata Mc Graw Hill, New Delhi, 2009

**WEB RESOURCES**

[https://en.wikipedia.org/wiki/Investment\\_management](https://en.wikipedia.org/wiki/Investment_management)

<https://smartasset.com/investing/types-of-investment>

<https://www.investopedia.com/terms/i/investment-management.asp>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about investment	K1, K2
<b>CO2</b>	Analysis of types of investment avenues	K3
<b>CO3</b>	Classifying the risk and returns	K3, K4
<b>CO4</b>	Understanding new issue markets	K4
<b>CO5</b>	Knowledge about listing and control system	K3, K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	2	2	1	1
CO2	2	2	2	2	2	1
CO3	2	2	2	3	2	1
CO4	3	2	3	3	1	2
CO5	2	2	2	2	3	2
<b>Total</b>	11	9	11	12	9	7
<b>Average</b>	2.2	1.8	2.2	2.4	1.8	1.4

#### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>SIXTH SEMESTER</b>				
Course code		<b>22UFCE2B</b>		
Name of the course		<b>CORPORATE SOCIAL RESPONSIBILITY</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CEC-II</b>	<b>Elective</b>	<b>5</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To Understand the concept of Corporate Social Responsibility
2. To Identify the Legislation related with CSR.
3. To Explain the various Regulatory framework of Environment in India
4. To ensure the role of Government and stakeholders of CSR
5. To assure the responsibilities and measurements of CSR practices.

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Meaning and Definition of Corporate Social responsibility (CSR) - History and Evolution of CSR- Concept of Charity-Corporate Philanthropy - Corporate Citizenship-Concept of Sustainability and Stakeholder Management

**UNIT-II**

**(18 Hours)**

CSR -Legislation in India - Section 135 of Companies Act 2013-Scope for CSR Activities under Schedule VII-Appointment of Independent Directors - Computation of Net Profit and Implementation Process in India

**UNIT-III**

**(18 Hours)**

Drivers of CSR in India-Market based Pressure and Incentives Civil Society Pressure-Regulatory Environment in India - Counter Trends- Performance in Major Business and Programs-Voluntarism Judicial Activism

**UNIT-IV**

**(18 Hours)**

Stakeholders of CSR – Role of Stakeholders- Role of Public Sector in CSR –Government Programs on CSR - Role of Non-Profit and Local Self Governance on CSR

**UNIT-V**

**(18 Hours)**

Global Compact Self Assessment Tool - National Voluntary Guidelines of Government of India - Roles and Responsibilities of Corporate Foundations

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Sharma, J.P, Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi, 2012

**REFERENCE BOOKS**

1. Baxi, Ajit Prasad C.V., Corporate Social Responsibility: Concepts and Cases: The Indian, Excel Books, New Delhi, 2005.
2. Madumitha Chatterji, Corporate Social Responsibility, Oxford university Press, UK,2014

## METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Understand the History and Evolution of Corporate Social Responsibilities and Analyse the Concept of Charity and Sustainability	K2&K3
CO2	Compare the Corporate Social Responsibilities, Activities and Outline the legislation in Corporate Social Responsibilities of India	K3
CO3	Identify the Drivers of Corporate Social Responsibilities in India	K2 & K3
CO4	Acquire the knowledge of Stakeholders and Public Sector in Corporate Social Responsibilities	K2&K3
CO5	Analyse the Responsibilities of Corporate Foundations	K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	2	3	2
CO2	2	2	2	3	2	1
CO3	3	2	3	2	2	1
CO4	2	3	2	3	2	2
CO5	3	3	2	2	3	2
Total	12	13	12	12	12	8
Average	2.4	2.6	2.4	2.4	2.4	1.6

### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

## BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>SIXTH SEMESTER</b>				
Course Title		<b>ENTREPRENEURIAL DEVELOPMENT</b>		
Course Code		<b>22UF3A</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
CEC - III	<b>Elective</b>	<b>5</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To identify the concept of entrepreneurship
2. To convert the students to become job providers rather than job seekers
3. To prepare the students to generate new business ideas and project reports
4. To examine and differentiate the role of financial institutions
5. To compare and understand the state and central government schemes

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

Entrepreneur – Concepts – Characteristics – Functions- Types –Growth of Entrepreneurship in India – Roles of Entrepreneurship in Economic Development

**UNIT-II**

**(18 Hours)**

Project – Meaning of Project – Project Identification – Project selection – Project Report – Significance - Contents – Formulation – Specimen of a Project report

**UNIT-III**

**(18 Hours)**

Enterprises – Definition – Opportunities for entrepreneurial Career – Role of Small Enterprises in Economic Development – Problems of Small Scale Industries – Government Policy and Support to Small Scale Enterprises

**UNIT-IV**

**(18 Hours)**

Women Entrepreneur – Functions – Problems –Rural Entrepreneurship – Need- Problems – Entrepreneurship Development Programmes (EDPs)

**UNIT-V**

**(18 Hours)**

Institutional support to Entrepreneurs- Commercial Banks – Other Financial Institutions – IDBI, IFCI, SIDO, SISI, DICs, - Industrial estate

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications.Chennai-17, sixth Edition.

## REFERENCE TEXTBOOKS:

1. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small Business Enterprises Pearson Education, Seventh Edition
2. Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd.
3. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai
4. E. Gordon & K. Natrajan (Reprint 2017) Entrepreneurship Development, Himalaya Publishing House, 2013
5. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business

## WEB RESOURCES

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurship-characteristics-importance-types-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>

## METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	<ul style="list-style-type: none"><li>• Define entrepreneur, understand the several theories of entrepreneurship and recognize the entrepreneurial development in India.</li></ul>	K1, K2
CO2	<ul style="list-style-type: none"><li>• Conceive new business ideas and identify project opportunities and formulation of project report</li></ul>	K4, K2, K1
CO3	<ul style="list-style-type: none"><li>• Identify the Enterprises and Opportunities for entrepreneurial Career</li></ul>	K4, K2
CO4	<ul style="list-style-type: none"><li>• Acquire the awareness about the role and scope of women entrepreneur and rural entrepreneur</li></ul>	K1, K3
CO5	<ul style="list-style-type: none"><li>• Find the sources of finance and integrate the knowledge about government incentives, subsidies policies, tax concession to SSI units.</li></ul>	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		



**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	2	3
CO2	3	3	3	3	2	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	2	3
CO5	3	3	3	3	2	3
<b>Total</b>	15	15	14	15	11	15
<b>Average</b>	3	3	2.8	3	2.2	3

**Level of Correlation between PSO's and CO's**

Low : 1

Medium : 2

High : 3

No Correlation: 0

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

B.Com Degree Programme

<b>SIXTH SEMESTER</b>				
Course Title		<b>INDUSTRIAL LAW</b>		
Course Code		<b>22UF30E3B</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>CEC - III</b>	<b>Elective</b>	<b>4</b>	<b>6</b>	<b>25 + 75=100</b>

**COURSE OBJECTIVES:**

1. To enable to know the different laws in the industries
2. To understand the factories act and trade union duties and powers
3. To know how the wages and disputes are settled in the industries.
4. To train the knowledge about the compensation

**COURSE CONTENT**

**UNIT-I**

**(18 Hours)**

The Factories Act 1948: Preliminaries and definition- hazardous process- Approval, Licensing and Registration of factories, Occupier- its duties, Inspecting Staff- powers of inspecting staff, certifying surgeons, appointment and duties. Provisions of Health and Safety, welfare, working hours of adults, women and young person wages, Holidays. Employment of women and young person

**UNIT-II**

**(18 Hours)**

Trade Union Act 1926: Definition, registration of trade union, cancellation, Re-registration of union. Rights and liabilities of trade union. Funds for political purpose, General funds, Immunity from civil and criminal liability - The Minimum Wages Act 1948: The Minimum Wages Act 1948- Interpretation-minimum wages- Procedure for fixing wages- committee and advisory boards-wages in kind- payment of Minimum Wages

**UNIT-III**

**(15 Hours)**

The Industrial Disputes Act 1947: Definition- objectives- Authorities under the Act- Duties-strike- definition- Types- public utility service- non- public utility service- provisions- Lock-out- Definition- Provision Lay-off and Retrenchment-Difference between: Lockout / layout, Lockout / Retrenchment, Lockout /closure

**UNIT-IV**

**(15 Hours)**

The workmen's Compensation Act 1923 : Nature and Scope- definition- Rules regarding workmen's compensation- Meaning of accident- Amt. of compensation: permanent, partial and temporary disablement

**UNIT-V**

**(15 Hours)**

Employee's Provident Fund Act 1952- Definition- Scope, Nature and Objects- Coverage Provisions regarding contribution to the fund- Advances/ Withdrawals from PF. Employee's State Insurance Act 1948 : Meaning- Purpose-Contribution- Powers and Functions- Benefits- Disputes and Claims.

**Note: Theory = 100%**

**RECOMMENDED TEXTBOOKS:**

1. Kapoor, N.D, (2014), Mercantile Law including Company Law and Industrial Law, SultanChand and Sons

**REFERENCE TEXTBOOKS:**

1. Mercantile law: M.C. Shukla
2. Hand book of Mercantile Law: E. Venkatesan
3. Labour legislation in India: R. N. Bose

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

<b>CO</b>	<b>COURSE CONTENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	<ul style="list-style-type: none"> <li>• Define Factory as per Factories Act, 1948</li> <li>• Deliberate the details of various welfare, Safety and Health measures available to workers in a factory</li> <li>• Working hours of Adults, Holiday rates, Employment of young persons, employment of women.</li> </ul>	<b>K2 &amp; K3</b>
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Discuss procedure for Registration of Trade Unions</li> <li>• Understand the need for raising General Funds</li> <li>• Immunity from civil and criminal liability and penalties and procedures.</li> </ul>	<b>K3</b>
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Deliberate the Importance of Minimum Wages Act, 1948.</li> <li>• Explain the components of Minimum wages &amp;, Fixation and revision of wages.</li> </ul>	<b>K3</b>
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Discuss the reasons for Industrial Disputes</li> <li>• Elaborate the objectives of 'The Industrial Disputes Act, 1947'</li> <li>• Distinguish strikes, Lockouts, Layoff and Retrenchment</li> </ul>	<b>K3</b>
<b>CO5</b>	<ul style="list-style-type: none"> <li>• Deliberate the Nature and scope, definitions, rules of 'The workmen's compensation Act 1923</li> <li>• Differentiate Permanent, partial and temporary disablement. and the compensation</li> </ul>	<b>K4</b>
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	2
CO2	2	2	2	2	2	3
CO3	2	2	2	3	2	2
CO4	1	2	2	2	2	3
CO5	3	3	2	3	2	3
<b>Total</b>	11	12	10	12	10	13
<b>Average</b>	2.2	2.4	2	2.4	2	2.6

### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

### BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

**NMIE**

<b>FIRST SEMESTER</b>				
<b>Course Title</b>		<b>RETAIL MARKETING</b>		
<b>Course Code</b>		<b>22UACON1A</b>		
<b>Course No</b>	<b>Course Category Core / Elective /</b>	<b>No of Credits</b>	<b>No of hrs /week</b>	<b>Total marks (Int+Ext)</b>
<b>NME-I</b>	<b>NME</b>	<b>2</b>	<b>2</b>	<b>25 + 75=100</b>

### **COURSE OBJECTIVES:**

1. To understand the various concepts of Retailing and the Retail Formats
2. To be exposed to various Factors influencing Customer's Buying Decisions
3. To foster knowledge on pricing in Retailing
4. To study the various types of customers loyalty and store loyalty
5. To gain knowledge on Customer Relationship Management

### **COURSE CONTENT**

#### **UNIT-I (06 Hours)**

Meaning of Retail and Retailing – Types of Retailers – Rural Retailing – Shopping trends in Indian Retail Market – International Retailing – Consumerism and Ethics in Retailing

#### **UNIT-II (06 Hours)**

Meaning of Retail Marketing – Factors influencing Customer's Buying Decisions – Store Design and Layout

#### **UNIT-III (06 Hours)**

Role of Pricing in Retail Market – Factors Affecting Retail pricing – Pricing strategies and Approaches – Importance of Promotion in Retailing

#### **UNIT-IV (06 Hours)**

Types of Customers – Meaning of Customer Loyalty – Variables influencing store Loyalty – A Store loyalty Model

#### **UNIT-V (06 Hours)**

Meaning of Customer Relationship Management (CRM) – Importance of CRM Process – Steps involved in the CRM process

**Note: Theory = 100%**

### **RECOMMENDED TEXTBOOKS:**

1. Chetan Bajaj, Rajinish Tull & Nidhi Srivatsava, Retail Management, OUP, 3<sup>rd</sup> Edition
2. Natarajan.L, (2018), Retail Management, Margham Publication, Reprint Edition

### **REFERENCE TEXTBOOKS:**

1. Berry Berman & Joel Evans.R, Retail Management: A Strategic Approach, Pearson, 13<sup>th</sup> Edition
2. Gibson Vedamani.G, Retail Management, Pearson, 5<sup>th</sup> Edition
3. Madan.K.V.S., Fundamentals of Retailing, Tata McGraw Hill, 1<sup>st</sup> Edition
4. Michael Levy, Barton Weitz.A, Retailing Management, Mcgrawhill, 8<sup>th</sup> Edition
5. Swapna Pradhan, Retailing Management: Text and Cases, OUP, 4<sup>th</sup> Edition

## WEB RESOURCES

1. <https://www.managementstudyguide.com/retail-management-articles.htm>
2. <https://www.marketing91.com/tag/retail-marketing/>
3. <https://www.abcofmarketing.com/topic/distribution-channels/>
4. [https://en.wikipedia.org/wiki/Visual\\_merchandising](https://en.wikipedia.org/wiki/Visual_merchandising)

## METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Explain the concepts of Retailing and discuss the various formats of Retail.	K1
CO2	Acquire knowledge on the Factors influencing Customer's Buying Decisions and Store Design	K1, K2
CO3	Explain the various pricing methods	K1
CO4	Outline the various types of customers loyalty and store loyalty	K3
CO5	Identify the CRM and Its Process	K2
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	1	2	1
CO2	2	2	2	1	1	1
CO3	2	2	2	1	1	1
CO4	2	2	2	2	1	1
CO5	2	2	2	1	1	1
Total	11	10	10	6	6	5
Average	2.2	2	2	1.2	1.2	1

### Level of Correlation between PSO's and CO's

Low : 1

Medium : 2

High : 3

No Correlation: 0

## BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>



<b>FIRST SEMESTER</b>				
Course Title		<b>E-COMMERCE</b>		
Course Code		<b>22UACON1B</b>		
Course No	Course Category Core / Elective	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>NME-I</b>	<b>NME</b>	<b>2</b>	<b>5</b>	<b>25 + 75=100</b>

### **COURSE OBJECTIVES:**

1. To gain knowledge on the emerging World of e-business.
2. To understand the procedure for launching of business on the Internet.
3. To understand the various concepts of e-marketing.
4. To help in identification of different electronic payment systems.
5. To comprehend legal and ethical issues in e-commerce

### **COURSE CONTENT**

#### **UNIT-I**

**(06 Hours)**

**Introduction to E-Commerce :** Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E- Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities; Process of E- Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce

#### **UNIT-II**

**(06 Hours)**

**E-commerce business models and concepts:** E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas

#### **UNIT-III**

**(06 Hours)**

**Building an ecommerce web site, Security and payment:** Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment

#### **UNIT-IV**

**(06 Hours)**

**E-commerce marketing concepts, Online retailing and services :** Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online Online financial services, Online Travel Services, Online career services

#### **UNIT-V**

**(06 Hours)**

**Social networks, auctions & Implementation of E-commerce:** Social networks and online communities, online auctions, E-commerce portals

**Note: Theory = 100%**

### RECOMMENDED TEXTBOOKS:

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning India

### REFERENCE TEXTBOOKS:

1. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
2. Frontiers of E-Commerce Ravi Kalkota , TM
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

### WEB RESOURCES

1. [www.yoursarticlelibrary.com](http://www.yoursarticlelibrary.com)
2. [www.lisbdnet.com](http://www.lisbdnet.com)
3. [www.tandfonline.com](http://www.tandfonline.com)
4. [www.squareup.com](http://www.squareup.com)
5. [www.engineereconomics.blogspot.com](http://www.engineereconomics.blogspot.com)
6. [www.forbes.com](http://www.forbes.com)

### METHODOLOGY OF TEACHING

Class lectures, Group Discussion, Assignments, Field-based learning.

#### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Identify the concepts of e-commerce and its application in Human Relations, Customer Relationship Management, Marketing and Banking sector.	K1
CO2	Formulate the various phases of set up, design, marketing, maintenance and enhancement phase of launching of e-business.	K3
CO3	Apply different techniques of internet business & marketing and the role of Business-to- Business, Customer-to-Business and Customer-to-Customer market places.	K3
CO4	Discuss the traditional and modern methods & problems of the electronic payment system.	K3
CO5	Apply the legal and ethical principals in e-commerce.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

**CO- PO Mapping (Course Articulation Matrix)**

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	3	2	3	1	1	2
<b>CO2</b>	3	3	3	1	0	2
<b>CO3</b>	3	3	3	1	2	3
<b>CO4</b>	2	3	3	1	1	2
<b>CO5</b>	2	3	3	1	3	2
<b>Total</b>	10	14	15	5	7	11
<b>Average</b>	2	2.4	3	1	1.4	2.2

**Level of Correlation between PSO's and CO's****Low : 1****Medium : 2****High : 3****No Correlation: 0****BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

<b>SECOND SEMESTER</b>				
Course Title		<b>BANKING PRACTICES</b>		
Course Code		<b>22UBCON2A</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>NME-II</b>	<b>NME</b>	<b>2</b>	<b>2</b>	<b>25 + 75=100</b>

### **COURSE OBJECTIVES:**

1. To Understand the concept of Banking and its classification
2. To enable the students get information about banking services
3. To acquaint the students with the theoretical and legal concepts of banking in India

### **COURSE CONTENT**

#### **UNIT-I (06 Hours)**

Banking – Meaning - Definition – Function of banking - Classification of Banks

#### **UNIT-II (06 Hours)**

Definition of term Banker and Customer – differential relationship between Banker and Customer – General and Special relationship

#### **UNIT-III (06 Hours)**

Cheques: Definition of a Cheque – Characteristics of Cheques – Marking – Honor and Dishonor of Cheques

#### **UNIT-IV (06 Hours)**

Crossing of Cheques – significance –Endorsement –Types

#### **UNIT-V (06 Hours)**

Recent trends in Banking services – Modern services of Banks – ATM, Credit Card, Debit Card, Green Card

**Note: Theory = 100%**

#### **RECOMMENDED TEXTBOOKS:**

1. Banking Theory, Law and Practice – SUNDARAM & VARSHNEY, Sultan Chand & Sons, New Delhi

#### **REFERENCE TEXTBOOKS:**

1. G Banking Theory, Law and Practice – E. GORDON & K. NATARAJAN, Himalaya Publishing House
2. Banking Law and Practice – P.N. VARSHNEY, Sultan Chand & Sons, New Delhi.
3. Money, Banking, Trade and Public Finance – M.C. VAISH, New Age International (P) Limited, New Delhi.

#### **METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

### COURSE OUTCOME

CO	COURSE CONTENT	KNOWLEDGE LEVEL
<b>CO1</b>	To help to gather knowledge on banking and financial system in India	K2
<b>CO2</b>	To provide knowledge about commercial banks and its products	K1 & K2
<b>CO3</b>	To aim to familiarize banking system in India	K3
<b>CO4</b>	To enable them to understand better customer relationship	K2
<b>CO5</b>	To create awareness about modern banking services like e-banking and internet banking.	K3
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		

#### CO- PO Mapping (Course Articulation Matrix)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	2	1	3	2	1	1
<b>CO2</b>	2	2	2	2	2	1
<b>CO3</b>	3	1	2	1	1	1
<b>CO4</b>	2	2	2	2	2	1
<b>CO5</b>	2	2	2	2	1	1
<b>Total</b>	11	8	11	9	7	5
<b>Average</b>	2.2	1.6	2.2	1.8	1.4	1

#### Level of Correlation between PSO's and CO's

**Low : 1**

**Medium : 2**

**High : 3**

**No Correlation: 0**

## BLOOM TAXANOMY BASED QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>

<b>FIRST SEMESTER</b>				
Course Title		<b>PRINCIPLES OF INSURANCE</b>		
Course Code		<b>22UBCON2B</b>		
Course No	Course Category Core / Elective /	No of Credits	No of hrs /week	Total marks (Int+Ext)
<b>NME-II</b>	<b>NME</b>	<b>2</b>	<b>2</b>	<b>25 + 75=100</b>

### **COURSE OBJECTIVES:**

1. To understand the basic principles of Insurance and the significance of IRDA.
2. Analyse and understand the various products of Life Insurance.
3. To gain insight on Fire Insurance.
4. To expose to the importance of Marine Insurance Policies.
5. Enable students to develop knowledge on different types of Miscellaneous Insurance

### **COURSE CONTENT**

#### **UNIT-I (06 Hours)**

Introduction to insurance – Functions of Insurance – Principles of Insurance – Insurable interest – Indemnity – Subrogation – Utmost good faith

#### **UNIT-II (06 Hours)**

Life insurance – Meaning – Advantages of Life insurance – Procedure for effecting life insurance – Life insurance products or policies – Joint life policy-Endowment Policy

#### **UNIT-III (06 Hours)**

Fire Insurance – Meaning – Functions of fire insurance – Kinds of fire policies – Advantages of fire insurance

#### **UNIT-IV (06 Hours)**

Marine insurance – Types of marine insurance – Lloyd’s policy – Company policy – Difference between company policy and Lloyd’s policy – Types of Marine policies

#### **UNIT-V (06 Hours)**

Miscellaneous insurance – Motor insurance – Health insurance – Liability insurance - Rural insurance

**Note: Theory = 100%**

### **RECOMMENDED TEXTBOOKS:**

1. Alka Mittal and Gupta S L, (2013), Principles of Insurance and Risk Management, Sultan Chand & Sons, 3rd edition.
2. Murthy A, (2017), Principles and Practice of Insurance, Margham Publications
3. Mishra M N & Mishra S B, (2006), Insurance Principles and Practices, S.Chand, 14<sup>th</sup> edition.
4. Principles and Practice of Insurance - Dr. P. Periyasamy

**REFERENCE TEXTBOOKS:**

1. George E Reda, (2017), Principles of Risk Management and Insurance, Pearson Education.
2. Karam Pal, Bodla B S and Garg M C, (2007), Insurance Management Principles and Practices, Deep & Deep Publications Pvt. Ltd.,
4. Nalini Prava Tripathy and Prabir Pal, (2005), Insurance Theory & Practice, Ed Prentice hall of India, 4<sup>th</sup> edition.
5. Sharma K. C and Ghalvand K, (2015), An Introduction to Risk Management and Insurance, Regal.

**WEB RESOURCES**

1. <http://www.yourarticlelibrary.com/insurance/insurance-concept-significance-and-principlesinsurance/69664>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. <https://www.marineinsight.com/know-more/what-is-marine-insurance/>
4. <https://www.indiafilings.com/learn/fire-insurance-types/>
5. <https://www.slideshare.net/neetups14/rural-insurance>

**METHODOLOGY OF TEACHING**

Class lectures, Group Discussion, Assignments, Field-based learning.

**COURSE OUTCOME**

CO	COURSE CONTENT	KNOWLEDGE LEVEL
CO1	Explain the concepts and importance of insurance	K1, K2
CO2	Outline the different policies of life insurance	K3
CO3	Gain knowledge on the concept of Fire Insurance	K3
CO4	Outline the concepts of Marine Insurance policies	K3
CO5	Apply the principles of Motor Vehicle Insurance, Burglary & Personal Accident Insurance	K3, K4
K1 – Remembering, K2 – Understanding, K3 – Applying, K4 – Analysis, K5 – Evaluating, K6 – Creating		



**CO- PO Mapping (Course Articulation Matrix)**

<b>CO / PO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>
<b>CO1</b>	2	1	2	2	1	1
<b>CO2</b>	2	2	2	1	1	1
<b>CO3</b>	2	1	1	2	1	1
<b>CO4</b>	2	2	2	1	2	1
<b>CO5</b>	2	1	2	2	1	1
<b>Total</b>	10	7	9	8	6	5
<b>Average</b>	2	1.4	1.8	1.6	1.2	1

**Level of Correlation between PSO's and CO's**

Low : 1

Medium : 2

High : 3

No Correlation: 0

**BLOOM TAXANOMY BASED QUESTION PAPER PATTERN**

Knowledge Level	Section	Marks	Description	Total Marks
K1	A (Answer all the questions)	10 X 2	Short Answer (Two questions from each unit)	20
K1, K2, K3	B <b>(INTERNAL CHOICE)</b> EITHER (a) OR (b)	5 x 5	Question (a) OR (b) from the same Unit and same K Level	25
K3, K4, K5	C (Answer any three question from five questions)	3 X 10	One questions from each unit ( No unit missing)	30
<b>Grand Total</b>				<b>75</b>