

Thiagarajar College

(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Re-Accredited with 'A' Grade by NAAC



Thirty Eighth Academic Council Meeting

Department of Commerce

Dr. Rm. Murugappan
Dean – Curriculum Development

B.Com.

Programme Code - UCO

THIAGARAJAR COLLEGE, MADURAI – 9.
(Re-Accredited with ‘A’ Grade by NAAC)
Curriculum structure for
B.Sc., CS, IT & BCA BBA & B.Com
(For those who joined in 2019 and after)

Category	Course	No.of Courses /paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	2	3	-	06
Part II	English	2	3	-	06
		Sub Total			12
Part III	Core	-	-	-	84
	Elective –Main	2	5	-	10
	Elective – Generic	2+2	5	-	20
		Sub Total			114
Part IV	AECC I &II Sem	I sem EVS II Sem .Prof.Skill Development	2	4	04
	NME III & V Sem Horizontal Migration	2	2	8	08
	SEC IV & VI Sem Vertical Migration	2			
	Value Education V Sem	1	1	2	01
		Sub Total		14	13
	Total				139
Part V	NCC (Army &Navy)/ PE/ NSS / Rotaract/ Quality Circle/ Library/ SSL/ Nature Club/Value Education/ YRC/WSC				01
	Grand Total				140
	Self-Study Paper (Optional)- -V Sem			05	145

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

NME – Non Major Elective

For Choice based credit system (CBCS)

- For NME every department offers two papers (one in each at III & V semester)
- For SEC every department offer three papers for each course (Sem IV & VI)
- For Major elective there may be an option for choice.

THIAGARAJAR COLLEGE, MADURAI – 9.**(Re-Accredited with ‘A’ Grade by NAAC)****Curriculum structure for****BA Tamil, English & Economics****B.Sc., Maths, Physics, Chemistry, Botany, Biotechnology Microbiology and Psychology****(For those who joined in 2019 and after)**

Category	Course	No. of Courses /paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	4	3	12+12	12
Part II	English	4	3	12+12	12
		Sub Total		48	24
Part III	Core			72 +12	72
	Elect –Main	2	5	10	10
	Elect – Generic	2+2	5	24	20
		Sub Total		118	102
Part IV	AECC I & II Sem	I sem EVS II Sem .Prof.Skill Development	2	4	04
	NME III & V Sem Horizontal Migration	2	2	8	08
	SEC IV & VI Sem Vertical Migration	2			
	Value Education V Sem	1	1	2	1
		Sub Total		14	13
		Total			139
Part V	NCC (Army & Navy)/ PE/ NSS / Rotaract/ Quality/WSC Circle/ Library/ SSL/ Nature Club/ Value Education/ YRC				1
	Grand Total				140
	Self-Study Paper (Optional)- -V Sem			05	145

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- For SEC every department offer three papers for each course (Sem IV & VI)
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VISION OF THE DEPARTMENT

To serve the society by training quality commerce graduates, who can take up responsible positions in business, industries and other institutions.

MISSION OF THE DEPARTMENT

- ❖ To provide an academic ambience that ensures the efficient dissemination of knowledge through student-teacher synergy, resulting in character development and career readiness of commerce graduates.
- ❖ To develop a centre of excellence for commerce education, training and research
- ❖ To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

Programme Educational Objectives (PEO)

After completing three years of Bachelor of Commerce (B.Com) Program, Students would

PEO1	Gain a thorough knowledge in the fundamentals of Commerce and Finance.
PEO2	Exercise Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics.
PEO3	Excel in contemporary knowledge of business and developing inclination towards lifelong learning.
PEO4	Demonstrate knowledge in setting up a computerized set of accounting books.
PEO5	Acquire knowledge and aptitude skills to face the competitive exams.

Programme Specific Outcomes – B.Com

On successful completion of B.Com., the students can

PO1	Practice in Accounting, Taxation, Business Laws, Auditing, Financial Analysis and Management domains.
PO2	Apply ethical values, team work, professional, communication and leadership skill in business.
PO3	Identify entrepreneurship and managerial skills so as to establish and manage their business effectively.
PO4	Make use of knowledge, skill and attitude in their career opportunities.
PO5	Become eligible to go for Post Graduate studies and professional courses such as CA, CMA and CS.

B.Com COURSE STRUCTURE (w.e.f. 2019 batch onwards)**(Programme Code: UCO)****Semester – I**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II English	U19EN12	English	5	3	75	25	75	100
Part III Core	UCO19C11	Company Organisation and Secretarial Practice	5	4	60	25	75	100
Part III Core	UCO19C12	Financial Accounting	8	5	120	25	75	100
Elect.Generic	UMA19GE11C	Business Mathematics	5	5	60	25	75	100
Elect.Generic	UEC19GE11C	General Economics	5	5	75	25	75	100
Part IV AECC	U19ES11	Environmental Studies	2	2	30	15	35	50
	TOTAL		30	24				

Semester – II

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II English	U19EN22	English-II	5	3	75	25	75	100
Part III Core	UCO19C21	Business Law	5	4	75	25	75	100
Part III Core	UCO19C22	Advanced Accountancy	8	5	120	25	75	100
Elect.Generic	UEC19GE21C	Business Economics	5	5	75	25	75	100
Elect.Generic	UMA19GE22C	Business Statistics	5	5	75	25	75	100
Part IV AECC	UCO19AE21	Written Communication Skills	2	2	30	15	35	50
	TOTAL		30	24				

Semester – III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	U19TM31	Tamil	3		45	25	75	100
Part III Core	UCO19C31	MS Office	3	2	45	25	75	100
Part III Core	UCO19CL31	MS Office Lab	2	1	30	40	60	100
Part III Core	UCO19C32	Banking Theory, Law and Practice	4	3	60	25	75	100
Part III Core	UCO19C33	Partnership Accounts	8	5	120	25	75	100
Part III Core	UCO19C34	Business Environment and Business Ethics	4	3	60	25	75	100
Part III Core	UCO19C35	Principles and Practices of Insurance	4	3	60	25	75	100
Part IV Non-Major Elective 1	UCO19NE31	Accounting for Managers	2	2	30	15	35	50
	TOTAL		30	19				

Semester – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	U19TM41	Tamil	3	6	45	25	75	100
Part III Core	UCO19C41	Accounting Package	3	2	45	25	75	100
Part III Core	UCO19CL41	Accounting Package Lab	2	1	30	40	60	100
Part III Core	UCO19C42	Business Accounting	8	5	120	25	75	100
Part III Core	UCO19C43	Entrepreneurship and Small Business Management	4	3	60	25	75	100
Part III Core	UCO19C44	International Trade and Export Management	4	3	60	25	75	100
Part III Core	UCO19C45	Cost Accounting	4	4	60	25	75	100
Part IV SEC Elective A/B/C	UCO19SE41(A) / UCO19SE41(B) / UCO19SE41(C)	Presentation Skills/Quantitative Aptitude skills / Personality Development Skills/	2	2	30	15	35	50
	TOTAL		30	26				

Semester – V

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCO19C51	Corporate Accounting	8	5	120	25	75	100
Part III Core	UCO19C52	Methods and Techniques of Costing	5	4	75	25	75	100
Part III Core	UCO19C53	Management Accounting	4	3	60	25	75	100
Part III Core	UCO19C54	Marketing Management	4	3	60	25	75	100
Main-Elective	UCO19CE51	Income Tax Law and Practice-I	5	5	75	25	75	100
Part IV Non-Major Elective II	UCO19NE51	Cost Computation and Control	2	2	30	15	35	50
Part IV	U19VE51	Value Education	2	2	30	15	35	50
	TOTAL		30	24				

Semester – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCO19C 61	Special Accounts	8	5	120	25	75	100
Part III Core	UCO19C 62	Fundamentals of Investment Management	5	3	75	25	75	100
Part III Core	UCO19C 63	Principles and Practices of Auditing	5	3	75	25	75	100
Part III Core	UCO19C 64	Financial Management	5	5	75	25	75	100
Part III Main Elective-II	UCO19CE61	Income Tax Law and Practice – II	5	5	75	25	75	100
Part IV SEC Elective (A/B/C)	UCO19 SE61(A) / UCO19SE61(B) / UCO19SE61(C)	Resume Writing skills/ Interview Facing Skills / Public Speaking Skills	2	2	30	15	35	50
	TOTAL		30	23				

A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	24
II	30	24
III	30	19
IV	30	26
V	30	23
VI	30	23
PART V		01
Total	180	140

B) CURRICULUM CREDITS

Part I	Tamil	2 x 3 = 06	Credits
Part II	English	2 x 3 = 06	Credits
Part III	Core	= 84	Credits
	Electives – Main	2 x 5 = 10	Credits
	Electives – Generic	4 x 5 = 20	Credits
Part IV	AECC	2 x 2 = 04	Credits
	SEC	2 x 2 = 04	Credits
	NME	2 x 2 = 04	Credits
	Value Education	1 x 1 = 01	Credits
Part V		1 x 2 = 01	Credits
	Total	140	Credits

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C11	Company Organization and Secretarial Practice	Core-2	4	1		4
	L - Lecture T - Tutorial	P – Practicals				

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

The course imparts knowledge on the provisions of Companies Act 2013 and the various Secretarial Practices.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the concept of new Companies Act, 2013	K2
CO2	Illustrate the incorporation of private and public company with proper documentation	K2
CO3	Know the legal documentations required such as MOA and AOA	K1
CO4	Examine the provision of companies act relating to company management and administration	K3
CO5	Develop the knowledge about the company meeting	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	L			L	
CO2			L		
CO3		M			M
CO4		M	M	S	
CO5	L		M		

S – STRONG

M – MEDIUM

L – LOW

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

15 Hours

New Companies Act, 2013- An Introduction: Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company.

UNIT II

16 Hours

Incorporation of a Company: Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company –Promotion- Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business.

UNIT III

16 Hours

Legal Documents: Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus –Red-herring Prospectus – Private Placement.

UNIT IV

15 Hours

Company Management and Administration: Structure of Company Management- Board of Directors- Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors - Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.

UNIT V

12Hours

Company Meetings: General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies- Quorum- Motions – Types of Motions - Resolutions – Types of Resolutions – Minutes.

Text Books:

1. N.D.Kapoor, 2014, Elements of Company Law, 29th Revised Edition, Sultan Chand & Sons, New Delhi.

Reference Books:

1. MC Kuchhal, 2014 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt. Ltd., Noida.
2. M.M.Sulphey and Basheer, 2013,-Law For Business, 2nd Edition, PHT Learning Pvt Ltd. New Delhi.

Web Resources:

Course Designers:

1. Dr. S. Rameshkumar
2. Mr. R. Ram Kanna

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956	5
		Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company)	5

		Company Vs Partnership – Public Company Vs Private Company.	5
II	16	Promoters – Functions – Duties and Remuneration of Promoters	4
		Stages in the formation of a Private and a Public Limited Company	4
		Promotion- Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business	4
		Memorandum of Association – Contents – Articles of Association – Contents	4
III	16	Structure of Company Management- Board of Directors- Legal Position of Directors – Woman Director – Number of Directorship	5
		Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors	6
		Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings	5
IV	15	General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting	5
		Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting	4
		Proxies- Quorum- Motions – Types of Motions	3
		Resolutions – Types of Resolutions – Minutes.	3
V	12	Winding up of companies – mode of winding up of the companies	5
		Compulsory winding up under the order of the tribunal	2
		Voluntary winding up- contributories – payment of liabilities.	5

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C12	FINANCIAL ACCOUNTING	Core-2	5	3		5
	L - Lecture T - Tutorial	P –Practical				

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course provides knowledge on basic accounting concepts, conventions, Rectification of Errors, Bank Reconciliation Statement and preparing Final Accounts of Trading concern.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the meaning and rules of double entry system, pass journal entries, prepare ledger accounts and pass rectifying journal entries.	K2
CO2	Prepare subsidiary books, record the transactions in various books and post them to the ledger.	K1
CO3	Prepare Bank Reconciliation Statement.	K2, K3
CO4	Record the transactions relating to bills of exchange.	K1, K3
CO5	Demonstrate the final accounts of a sole trader.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	L				
CO2	L				
CO3	M			L	
CO4				L	
CO5	S				S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I 25 Hours

Accounting – Definition – Branches of Accounting -- Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Advantages of Double Entry System. Accounting Concepts and Conventions – Preparation of Journal, Ledger and Trial Balance - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance – Types of errors - Rectification of Errors – Suspense A/c.

UNIT II 20 Hours

Subsidiary Books – Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system – Journal proper.

UNIT III**15 Hours**

Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement– Causes of the difference between Cash book and Pass book – Preparation of Bank Reconciliation Statement.

UNIT IV 30 Hours

Bill of Exchange – Definition – Parties to a bill of exchange – Bill of exchange versus Promissory note – Trade bill Vs Accommodation bill – Accounting for bill of exchange – Recording transactions in the books of the Drawer and Drawee – Retiring a bill under rebate – Dishonour of bills– Renewal of bills-Accommodation bills – Dishonour on Insolvency of One Party.

UNIT V30 Hours

Final Accounts of Sole Traders: Meaning of Final Accounts – Utility of Final Accounts – Components of Final Accounts - Trading Account – Profit and Loss account – Balance Sheet - Adjusting Entries – Treatment of Closing Stock – Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples – Preparation of Manufacturing Account.

Text Books:

1. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta& M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

1. Dr. T.Rajasekar
2. Dr .S.Sankareswari

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
1.1	25	Accounting Definition and its Branches	2
1.2		Objectives of accounting	2
1.3		Methods of accounting	2
1.4		double entry system of accounting and advantages of double entry system	2
1.5		Problems in double entry system	2
1.6		Accounting Concepts and Conventions	3
1.7		Preparation of Journal, Ledger and Trial Balance	4
1.8		Errors disclosed by trial balance and errors not disclosed by trial balance	4
1.9		Types of errors and Rectification of Errors and Suspense A/c.	4
2.1	20	Meaning and Advantages of Purchases book, Sales book	2
2.2		Preparation of Purchases book, Sales book	3
2.3		Purchases returns book, Sales returns book	4
2.4		Cash book and Single column, Double column and Three column cash book	2
2.5		Double column and Three column cash book	3
2.6		Petty cash book and Imprest system	4
2.7		Journal proper	2
3.1	15	Meaning of Bank Reconciliation Statement	5
3.2		Causes of the difference between Cash book and Pass book	5
3.3		Preparation of Bank Reconciliation Statement	5
4.1	30	Definition of Parties to a bill of exchange	5
4.2		Bill of exchange versus Promissory note	2
4.3		Trade bill Vs Accommodation bill	3
4.4		Accounting for bill of exchange	2
4.5		Recording transactions in the books of the Drawer and Drawee	3
4.6		Retiring a bill under rebate	2
4.7		Dishonour of bills	3
4.8		Renewal of bills and Accommodation bills	5
4.9		Dishonour on Insolvency of One Party	5
5.1	30	Meaning of Final Accounts and Utility of Final Accounts	2
5.2		Components of Final Accounts	2
5.3		Trading Account and Profit and Loss account and Balance Sheet	5
5.4		Adjusting Entries and Treatment of Closing Stock and Outstanding expenses, Prepaid expenses	5
5.5		Accrued income, Income received in advance	3
5.6		Depreciation, Interest on capital, Interest on drawings	3
5.7		Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors	4
5.8		Loss of stock by accidents, fire etc., stock taken away by the proprietor	2
5.9		stock given as free samples	2
5.10		Preparation of Manufacturing Account	2
		TOTAL HOURS	120

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C21	BUSINESS LAW	Core-2	4	1		4

L - Lecture T - Tutorial P – Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course enables the students to acquire knowledge in Indian Contract Act, 1872, The Sale of Goods Act, 1930 and Limited Liability Partnership Act, 2008.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explains the various provisions of the Indian Contract Act.	K2
CO2	Summarize the Special Contracts.	K2
CO3	Illustrate and apply the Contract of Agency in business.	K2, K3
CO4	Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.	K1, K3
CO5	Familiarise in the provisions of LLP Act, 2008.	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs	PO1	PO2	PO3	PO4	PO5
CO1	S			M	
CO2				M	
CO3		M	M		
CO4	M				L
CO5			M		L

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

16 Hours

Indian Contract Act, 1872: Definitions – Contract – Essentials of a valid contract- Classification of contracts – Offer - Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract – Free Consent – Coercion – Undue Influence- Fraud – Misrepresentation – Mistake.

UNIT II

16 Hours

Special Contracts: Contract of Indemnity and Guarantee - Contract of Indemnity versus Contract of Guarantee - Kinds of Guarantee – Rights of Surety – Discharge of Surety.
Bailment and Pledge – Requisites of bailment – Classification of Bailment - Duties and Rights of Bailor and Bailee – Law relating to Lien – Types of Lien - Termination of Bailment – Pledge –Essentials of Pledge - Pledge versus Bailment – Rights and Duties of Pawnor and Pawnee.

UNIT III

11 Hours

Contract of Agency: Essentials of Agency – Rules of Agency - Creation of Agency – Classification of Agents – Duties and Rights of Agent – Duties and Rights of Principal – Sub-agent – Personal Liability of Agent – Termination of Agency.

UNIT IV

17 Hours

The Sale of Goods Act, 1930: Definitions - Essentials of a Contract of Sale – Sale Vs Agreement to Sell – Sale Vs Hire-purchase Agreement – Classification of Goods – Conditions and Warranties – Express and Implied Conditions and Warranties – Delivery of Goods – Rules as to Delivery of Goods – Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods.

UNIT V

15 Hours

The Limited Liability Partnership (LLP) Act, 2008: Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and designated partners – Partners and their relations -Incorporation document - Incorporation - Registered office of LLP – Advantages and Disadvantages of LLP.

Text Books:

1. ND Kapoor, 2015: Business Law, Sultan Chand and Sons Educational Publishers, New Delhi.

References:

1. ND Kapoor, 2015, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2015: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

Course Designers:

1. Dr. S. Rameshkumar
2. Mr. D. Gopinath

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Indian Contract Act, 1872: Definitions – Contract – Essentials of a valid contract	2
	1.2	Classification of contracts	1
	1.3	Offer - Legal rules of an Offer	2
	1.4	Acceptance – Legal rules as to Acceptance	2
	1.5	Communication of Offer, Acceptance and Revocation	2
	1.6	Consideration – Legal rules as to Consideration	2
	1.7	Capacity to Contract – Free Consent – Coercion – Undue Influence- Fraud – Misrepresentation – Mistake.	5
II	2.1	Special Contracts: Contract of Indemnity and Guarantee - Introduction	2
	2.2	Contract of Indemnity versus Contract of Guarantee	2
	2.3	Kinds of Guarantee	2
	2.4	Rights of Surety – Discharge of Surety	2
	2.5	Bailment and Pledge – Requisites of bailment	2
	2.6	Classification of Bailment - Duties and Rights of Bailor and Bailee	2
	2.7	Law relating to Lien – Types of Lien - Termination of Bailment	2
	2.8	Pledge –Essentials of Pledge - Pledge versus Bailment – Rights and Duties of Pawnor and Pawnee	2
III	3.1	Contract of Agency: Essentials of Agency	2
	3.2	Rules of Agency - Creation of Agency	1
	3.3	Classification of Agents	1
	3.4	Duties and Rights of Agent	2
	3.5	Duties and Rights of Principal	2
	3.6	Sub-agent	1
	3.7	Personal Liability of Agent	1
	3.8	Termination of Agency	1
IV	4.1	The Sale of Goods Act, 1930: Definitions - Essentials of a Contract of Sale	2
	4.2	Sale Vs Agreement to Sell	2
	4.3	Sale Vs Hire-purchase Agreement	1
	4.4	Classification of Goods	2
	4.5	Conditions and Warranties	2
	4.6	Express and Implied Conditions and Warranties	3
	4.7	Delivery of Goods - Rules as to Delivery of Goods	1
	4.8	Rights and Duties of the Buyer	2
	4.9	Unpaid Seller - Rights of an Unpaid Seller against the goods	2
V	5.1	The Limited Liability Partnership (LLP) Act, 2008: Definitions	2
	5.2	Origin - LLP in India	2
	5.3	Salient features of LLP	2
	5.5	Difference between LLP and Partnership	1
	5.5	LLP Versus Company	1
	5.6	LLP agreement	1
	5.7	Nature of LLP	2
	5.8	Partners and designated partners	1
	5.9	Partners and their relations -Incorporation document - Incorporation - Registered office of LLP	1
	5.10	Advantages and Disadvantages of LLP	2
		Total Hours	75

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C22	ADVANCED ACCOUNTANCY	Core-2	5	3		5

L - Lecture T - Tutorial P – Practical

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course gives in-depth knowledge on the preparation of final accounts of Non-Profit Organisation, ascertaining profit under Single Entry System, Methods of recording transactions relating to Consignment and Joint Venture and the various methods of Depreciation.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Prepare the final accounts of Non – Trading Organizations.	K1, K2, K3
CO2	Define single entry system, compare with double entry system and apply the accounting treatment in business.	K1, K2, K3
CO3	Identify the features and to prepare the accounts relating to Consignment and Joint-venture.	K2, K3
CO4	Explain the purpose and methods of providing depreciation.	K2, K3
CO5	List out uses of Account current and Average due date and apply the same concept in business.	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	M			M	S
CO2	S		M	M	
CO3	M		L	M	
CO4	M			M	M
CO5	M			M	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I 22 Hours

Accounts of Non-profit Organisations – Meaning of Non-Profit Organizations- Accounts of Non-Profit Organisations – Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Non- Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund.

UNIT II 26 Hours

Single Entry System- Meaning – Limitations of Single-Entry System–Double entry system Vs Single entry system – Ascertainment of profit – Net worth method – Conversion method – Statement of Affairs Versus Balance Sheet – Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records.

UNIT III 30 Hours

Consignment Accounts: Meaning – Features- Consignment vs Sales – Journal and Ledger in the books of consignor and the consignee – Treatment of Normal and abnormal losses- Valuation of Closing stock - Invoice price method.

Joint venture: Meaning - Features – Joint Venture Vs Partnership – Consignment Vs Joint Venture – Separate books of Accounts – No separate books of Accounts– Memorandum Joint Venture Method.

UNIT IV 22 Hours

Depreciation Accounting - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation Method.

UNIT V 20 Hours

Average Due Date: Meaning - Uses – Determination of Average Due Date.**Account Current** – Meaning – Preparation of Account Current – Product Method– Red-ink Interest

Text Books:

1. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta & M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

1. Dr. T.Rajasekar
2. Dr .S .Sankareswari

Lecture Schedule

Unit	Topics	Distribution of hours
1.1	Meaning of Non-Profit Organizations	1
1.2	Accounts of Non Profit Organizations	4
1.3	Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet	9
1.4	Treatment of items peculiar to Non- Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund	8
2.1	Meaning – Limitations of Single Entry System	2
2.2	Double entry system Vs Single entry system	2
2.3	Ascertainment of profit – Net worth method - Conversion method	4
2.4	Statement of Affairs Versus Balance Sheet	2
2.5	Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records	16
3.1	Consignment Accounts: Meaning – Features	1
3.2	Consignment vs Sales	1
3.3	Journal and Ledger in the books of consignor and the consignee	10
3.4	Treatment of Normal and abnormal losses	1
3.5	Valuation of Closing stock - Invoice price method	1
3.6	Joint venture: Meaning - Features	1
3.7	Joint Venture Vs Partnership	1
3.8	Consignment Vs Joint Venture	1
3.9	Separate books of Accounts	5
3.10	No separate books of Accounts	5
3.11	Memorandum Joint Venture Method	3
4.1	Depreciation Accounting - Meaning	1
4.2	Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation	2
4.3	Straight Line Method	5
4.4	Diminishing Balance Method	5
4.5	Annuity Method	3
4.6	Sinking Fund Method	3
4.7	Insurance Policy Method	2
4.8	Revaluation Method	1
5.1	Average Due Date: Meaning - Uses	2
5.2	Determination of Average Due Date	8
5.3	Account Current – Meaning	2
5.4	Product Method	4
5.5	Red-ink Interest method	4
TOTAL HOURS		120

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19AE21	WRITTEN COMMUNICATION SKILLS	Core Elective-2	2			2

L - Lecture

T - Tutorial

P – Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	15	35	50

Preamble

The course enables the students to write business letters, letters relating to banking correspondence and application letters.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Draft business letters relating to business enquiry, placing orders and its execution.	K2
CO2	Define various theoretical aspects of business communication.	K3
CO3	Construct the various letters relating to banking correspondence.	K2
CO4	Draft the application for situation.	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	L	M			
CO2		M			
CO3		M		L	
CO4				S	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Course Contents

UNIT I

15 Hours

Written Communication and Business Correspondence: Meaning of Communication - Types – Advantages and Limitations of written Communication – Meaning of business Letters – Layout - Need - functions - Merits and Demerits of Business Letter – Letter of Enquiry - Placing order – Credit Status Enquiry – Complaint Letters

UNIT II

15 Hours

Banking Correspondence and Letter of Application: Meaning of banking correspondence - Letter requesting the Banker to stop payment of cheque – Request for Overdraft facility – Request for opening Letter of Credit – Application Letter – Types – Form and Content of Application Letter – Application for Situation

Text Books:

1. Rajendra Paul and J.S. Korlahalli, 2012: Essential of Business Communication, Sultan Chand and Sons, New Delhi

References:

1. K.K.Ramachandran, K.K.Lakshmi, M.Krishna Kumar, 2014: Business Communication, Vikas Publishing House Pvt Ltd, New Delhi.
2. C B Gupta, : Communication Skills, Sultan Chand and Sons, New Delhi.

Web Resources:

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. Anandhajothi Jeyalakshmi

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Written Communication and Business Correspondence: Meaning of Communication - Types	1
	1.2	Advantages and Limitations of written Communication	1
	1.3	Meaning of business Letters	2
	1.4	Layout - Need - functions - Merits and Demerits of Business Letter	2
	1.5	Letter of Enquiry - Placing order	3
	1.6	Credit Status Enquiry	3
	1.7	Complaint Letters	3
II	2.1	Banking Correspondence and Letter of Application: Meaning of banking correspondence	2
	2.2	Letter requesting the Banker to stop payment of cheque	2
	2.3	Request for Overdraft facility	2
	2.4	Request for opening Letter of Credit	2
	2.5	Application Letter – Types	3
	2.6	Form and Content of Application Letter	2
	2.7	Application for Situation	2
		Total Hours	30

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C31	MS OFFICE	Core-1	2	1		2

L - Lecture T - Tutorial P – Practical

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course enlightens the students on MS-Word, MS-Excel, MS-Powerpoint and MS-Access in business.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Acquire the theoretical knowledge in MS-Office	K1, K3
CO2	Create documents in MS- Word	K2, K3
CO3	Construct worksheet on MS-Excel	K1, K2, K3
CO4	Prepare presentations using MS- Power Point	K1, K2
CO5	Develop database management system using MS-Access	K2, K3

K1 - Knowledge K2 - Understand K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	M				
CO2		M			
CO3		M		S	
CO4		M			
CO5				M	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I	8 Hours
Introduction of Computers: Characteristics of Computers – Components of computer - Benefits of Using Computers – Recent trends in computer system - Working with windows - MS Office applications.	
UNIT II	10 Hours
Microsoft Word: Creating a New document – Edit and Formatting a document – Change the Page Layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – Insert Word Art, Clip Arts & Pictures – Mail Merge.	
UNIT III	9 Hours
Microsoft Excel: Building a Spread sheet – Using Auto fill – Adding and Removing Rows and Columns – Creating and Copying formulae – Changing column widths & Row Height – Using Auto format – Creating and Printing a chart.	
UNIT IV	8 Hours
Microsoft Power Point: Creating and Saving a presentation using Auto-content wizard - Design template – Blank presentation – Opening an Existing presentation – Setting slide transitions – Slide Animations – Power Point Presentation views – Printing slides, Notes and Handouts.	
UNIT V	10 Hours
Microsoft Access: Creating a new database – Creating a new table – Creating a Primary key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard – Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.	

Text Books:

1. SanjeySaxena, 2009: MS Office 2007 for Every One, Vikas Publishing House Pvt. Ltd., New Delhi.

References:

1. NellaiKannan, C 2002: MS-Office, Nels Publications, Thirunelveli, Tamil Nadu
2. S.S. Shrivastava, 2015: MS-OFFICE, Laxmi Publications

Course Designers:

1. **Dr. S. Meenakumari**
2. **Miss. A. Sriramalakshmi**

Lecture Schedule

Units	Topics	Distribution of hours
1.1	Characteristics of Computers – Components of computer	3
1.2	Benefits of Using Computers – Recent trends in computer system	3
1.3	Working with windows - MS Office applications.	2
2.1	Creating a New document – Edit- Formatting a document	3
2.2	Change the Page Layout, Background and Borders - Headers & Footers – Creating Tables	3
2.3	Editing tables - Insert Word Art, Clip Arts & Pictures	3
2.4	Mail Merge	1
3.1	Building a Spread sheet – Using Auto fill	2
3.2	Adding and Removing Rows and Columns	2
3.3	Creating and Copying formulae	2
3.4	Changing column widths & Row Height	1
3.5	Using Auto format – Creating and Printing a chart.	2
4.1	Creating and Saving a presentation using Auto-content wizard	2
4.2	Design template – Blank presentation	2
4.3	Opening an Existing presentation – Setting slide transitions	2
4.4	Slide Animations – Power Point Presentation views-Printing slides, Notes and Handouts	2
5.1	Creating a new database – Creating a new table – Creating a Primary key	3
5.2	Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard –	3
5.3	Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.	4
TOTAL HOURS		45

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C32	BANKING THEORY, LAW AND PRACTICE	Core-2	3	1		4

L - Lecture T - Tutorial P – Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

The course enables the students to acquire knowledge on the functions of RBI, Commercial Banks and the recent trends in banking concepts and technology.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the banking systems in India.	K1, K2
CO2	Use cheques and drafts in commercial transactions.	K1, K2
CO3	Recall the bank lending procedures.	K2, K3
CO4	Illustrate the recent trends in Banking system.	K3
CO5	Analyse the provisions of banking Ombudsman scheme and redressal of grievance procedure.	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	M		L		
CO2	S			M	
CO3	M		M		
CO4				M	L
CO5		M	M	L	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

- UNIT I** **14 Hours**
Introduction to Banking: Definition of Banking – Indian banking system- Role and Functions of Banking System - Types of banks – Commercial Banks – Functions – Agency services and General utility services - Relationship between Banker and Customer – General and Special relationship – RBI- Functions.
- UNIT II** **12 Hours**
Cheques: Meaning and definition – Characteristics of a Cheque – Drawing up of a Cheque - Cheque Vs Draft – Crossing – Types of Crossing – Significance of each Crossing – Endorsement – Kinds of Endorsement – Significance of each Endorsement.
- UNIT III** **13 Hours**
Bank Lending: Significance of bank lending - Principles of sound lending – Forms of Lending - Loan Evaluation Process - Securities for Lending - Advances against Goods and Title to goods - Stock Exchange Securities - Bill of Exchange- Life Insurance Policy – Property - Precautions to be taken by a banker in each case.
- UNIT IV** **12 Hours**
Recent Trends in Banking: Electronic Banking - Features - Internet Banking Vs Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features – Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM - Credit cards - Electronic Fund Transfer — Features – Real Time Gross Settlement(RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy.
- UNIT V** **9 Hours**
Banking Ombudsman: Meaning – Object – Appointment of Ombudsman – Powers and duties of Ombudsman – Procedure for Redressal of Grievance – Settlement by agreement – Settlement by recommendation – Settlement by award

Text Books:

1. E. Gordon and K. Natarajan- 2016; BANKING THEORY LAW AND PRACTICE – 25th Revised Edition, Himalaya Publishing House, Delhi.

References:

- 1 K.P.M. Sundaram and Varshney- 2014 BANKING THEORY LAW AND PRACTICE– 20th Revised Edition. Sultan Chand & Sons, New Delhi.
- 2 K.C. Shekhar and Lekshmy Shekhar-2013 BANKING THEORY AND PRACTICE – 21st Revised Edition, S.Chand Publishing. New Delhi.

Course Designers:

1. Dr. S. Ramesh kumar
2. Mr. R. Ram Kanna

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	14	Introduction to Banking: Definition of Banking – Indian banking system - Role and Functions of Banking System	2
		Types of banks	2
		Commercial Banks – Functions – Agency services and General utility services	4
		Relationship between Banker and Customer - General and Special relationship	3
		RBI – Functions	3
II	12	Cheques: Meaning and definition – Characteristics of a Cheque – Drawing up of a Cheque	3
		Cheque Vs Draft	1
		Crossing – Types of Crossing – Significance of each Crossing	4
		Endorsement – Kinds of Endorsement – Significance of each Endorsement	4
III	13	Bank Lending: Significance of bank lending - Principles of sound lending	3
		Forms of Lending - Loan Evaluation Process	2
		Securities for Lending - Advances against Goods and Title to goods	2
		Stock Exchange Securities - Bill of Exchange - Life Insurance Policy – Property	5
		Precautions to be taken by a banker in each case	1
IV	12	Recent Trends in Banking: Electronic Banking - Features	1
		Internet Banking Vs Traditional banking	1
		Mobile banking – Features – Requirements	1
		Telephone banking – Features – Telephone banking facilities	1
		ATM – Features – Functions of ATM – Benefits of ATM - Credit cards	2
		Electronic Fund Transfer - Features - Real Time Gross Settlement(RTGS)	2
		Digital Payments – Digital Payment Systems – Types of Digital Payment Systems - Measures for promoting digital payments and creation of Less cash economy.	4
V	9	Banking Ombudsman: Meaning – Object	2
		Appointment of Ombudsman – Powers and duties of Ombudsman	3
		Procedure for Redressal of Grievance – Settlement by agreement – Settlement by recommendation – Settlement by award	4
	60	Total Hours	60

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C33	PARTNERSHIP ACCOUNTS	Core-3	5	3		5
	L - Lecture	T - Tutorial	P – Practicals			

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course gives an insight into the basics of partnership accounts, accounting treatment at the time of admission, retirement, death, dissolution, amalgamation and sale of a firm

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the fundamentals of partnership accounts.	K1, K2, K3
CO2	Prepare accounts relating to admission of a partner.	K2, K3
CO3	Solve problems relating to retirement and death of a partner.	K2, K3
CO4	Acquire knowledge on dissolution accounting.	K1, K2, K3
CO5	Summarise the books of accounts in case of amalgamation and sale of a firm.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S				
CO2	M			M	
CO3	M				
CO4	M			M	
CO5	S			M	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I 20 Hours

Partnership Accounts: Introduction–Partnership Deed–Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).

UNIT II 25 Hours

Admission of a Partner: New profit sharing ratio–Sacrificing ratio–Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Methods of Valuation of Goodwill – Treatment of Goodwill (as per Accounting Standard 10) - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

UNIT III 27 Hours

Retirement of a Partner: Retirement–Treatment of Goodwill–Gaining ratio–settlement of amount due to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – Balance sheet of the new firm.

Death of a partner –Settlement of deceased partner’s capital account–Executors account- Joint Life Policy

UNIT IV 26 Hours

Dissolution Accounting: Simple dissolution –Settlement of accounts on Dissolution – Firms debts versus private debts – Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners. **Piece-meal Distribution:** Proportionate capital method and Maximum loss method.

UNIT V 22 Hours

Amalgamation of firms and sale to a company: Amalgamation of Firms – Accounting treatment – Sale of Firm to a Company – Purchase consideration – Accounting treatment in the books of the Firm.

Text Books:

1. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta & M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

1. Dr.I.Nagarajan
2. Mr.D.Gopinath

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	20	Introduction to partnership accounts	1
		Contents of Partnership Deed	1
		Rules applicable in the absence of an agreement	1
		Calculation of Interest on capital	2
		Calculation of interest on drawings	2
		Preparation of Profit and Loss appropriation account	3
		Preparation of Fixed capital account	2
		Preparation of Fluctuating capital account	2
		Problems on preparation of Profit and Loss appropriation account, partner's capital accounts	4
		Calculation of Capital ratio	2
II	25	Introduction to admission of a partner	2
		Calculation of New profit sharing ratio Sacrificing ratio	5
		Revaluation of Assets and Liabilities and Preparation of Memorandum Revaluation Account	5
		Treatment of Goodwill (as per Accounting Standard 10	5
		Adjustment of capital in proportion to profit sharing ratio	3
		Problems on the preparation of Revaluation Account, partner's capital accounts and the Balance sheet of the new firm	5
III	27	Introduction to retirement of a partner and Calculation of Gaining ratio	2
		Treatment of Goodwill — Settlement of amount due to the retiring partner	3
		Calculation of capital of the new firm and Balance sheet of the new firm.	6
		Problems on Admission cum Retirement	5
		Death of a partner – Settlement of deceased partner's capital account	5
		Preparation of Executors account and Treatment of Joint Life Policy	6
IV	26	Introduction to dissolution and Problems on Simple dissolution	5
		Settlement of accounts on Dissolution	5
		Problems on Insolvency of a partner - Garner Vs Murray rule	5
		Problems on Insolvency of all Partners.	4
		Piece-meal Distribution: Problems on Proportionate capital method and Maximum loss method	7
V	22	Introduction to Amalgamation of Firms	2
		Accounting treatment in the books of new firm	8
		Sale of Firm to a Company and Calculation of Purchase consideration	5
		Accounting treatment in the books of the Firm.	7

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C34	BUSINESS ENVIRONMENT AND BUSINESS ETHICS	Core-4	3	1		3

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	First	25	75	100

Preamble

This course explains the various dimensions of business environment, industrial policies and ethical practices of business.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain various dimensions of business environment.	K1, K2
CO2	Compare different economic systems and role of government in business.	K2, K3
CO3	Illustrate the industrial policy and implementations in business.	K1, K3
CO4	Describe the social responsibility of business.	K1, K3
CO5	Explain the concept of Business Ethics, values and its implementation in business.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1				M	
CO2		M	M		
CO3		M	M		
CO4		M	S		L
CO5		S			L

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

19 Hours

Business and its environment: Nature of business – Scope of business – Objectives of business – Business environment- Importance –Dimensions of business environment: Economic, Social, Cultural, Political, Legal, Demographic, Natural and Technological environment.

UNIT II

16 Hours

Economic and Political Environment: Economic systems – Capitalism – Socialism – Mixed economy - Features, merits and limitations of each system – Role of Government in business :Regulatory role , Promotional role , Entrepreneurial role and Planning role – Constitution of India – The Preamble – The Fundamental Rights – The Directive Principles.

UNIT III

7 Hours

Industrial policy Resolutions in India: Meaning – Need & Importance of Industrial policy - Industrial Policy Resolutions 1948 and 1956 – The New Industrial policy 1991 – Features – Liberalization, Privatization and Globalization (LPG): Features of LPG – Merits and Demerits of LPG.

UNIT IV

9 Hours

Social Responsibility of Business: Concept of Social responsibility – Nature and guidelines for social responsibility - Responsibility towards shareholders, employees, customer, Government and community – Social Investment.

Unit V

9 Hours

Business Ethics and values: Concept of Business Ethics – Nature – Elements - Need for ethics in business – factors governing business ethics – Concept of corporate values – Importance of values in business.

Text Books:

1. K.Aswhathappa, 2014: Essentials of Business Environment, Himalaya Publishing House, New Delhi.

References:

1. Francis Cherunilam, 2016: Business Environment Text and cases, 25th Edition, Himalaya Publishing House, Mumbai.
2. Dr.K.Chidambaram and Dr.V.Alagappan, 2012:Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.

Course Designers:

1. Dr. S. Meena
2. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Lesson / Topics	Hours
I	Nature of business – Scope of business – Objectives of business	3
	Business environment- Importance –Dimensions of business environment	3
	Dimensions of business environment:Internal factors, Microenvironment	6
	Dimensions of business environment: Economic, Social,Cultural, Political,	4
	Dimensions of businessenvironment: Legal, Demographic, Natural and Technological environment.	3
II	Economic systems – Capitalism – Socialism – Mixed economy	4
	Features, merits and limitations ofCapitalism	2
	Features, merits and limitations ofSocialism	2
	Features, merits and Mixed economy	2
	Role of Government in business :Regulatory role , Promotional role , Entrepreneurial role and Planning role	3
	Constitution of India – The Preamble – The Fundamental Rights – The Directive Principles.	3
	Industrial policy Resolutions in India: Meaning – Need & Importance of Industrial policy	2
III	Industrial Policy Resolutions 1948 and 1956 – The New Industrial policy 1991 – Features	2
	Liberalization, Privatization and Globalization (LPG): Features of LPG – Merits and Demerits of LPG.	3
	IV	Concept of Social responsibility – Nature and guidelines for social responsibility
IV	Responsibility towards shareholders, employees, customer,	3
	Responsibility towards Government and community – Social Investment.	3
	V	Business Ethics and values:Concept of Business Ethics – Nature – Elements
V	Need for ethics in business – factors governing business ethics	3
	Concept of corporate values – Importance of values in business.	3
	Total Hours	60

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C35	PRINCIPLES AND PRACTICE OF INSURANCE	Core-5	3	1		3

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course imparts knowledge on principles and practices of insurance in India.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the principles of insurance.	K1, K2
CO2	Compare and contrast insurance with assurance and explain provisions relating to life insurance.	K1, K2
CO3	Analyse the principles of marine insurance.	K2, K3
CO4	Prepare claim on fire insurance policies.	K2, K3
CO5	Apply the acquired skills in marketing of Life insurance business.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	L	L			
CO2		L	M		
CO3			M	L	
CO4		M		M	
CO5	M			S	M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

15 Hours

Principles of Insurance: Insurance - Meaning – Definition – Essentials of insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable interest – Atmostgoodfaith – Indemnity – Subrogation – Contribution – Proximate clause – Mitigation of loss.

UNIT II

12 Hours

Life Insurance : Meaning of life insurance – Insurance versus Assurance – Features of life insurance – Procedure for effecting life insurance – Life Insurance policies –Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount – Money back policies – Group insurance scheme – Partnership insurance – Employer - Employee Insurance- Features of each policy.

UNIT III

16 Hours

Marine Insurance – Important Definitions – Subject Matter of Marine Insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance versus Marine Insurance – Procedures for taking out a Marine Policy – Important Clauses in Marine Policy – Kinds of Marine Losses.

UNIT IV

9 Hours

Fire Insurance - Common policies in Fire Insurance – Average Clause in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – Types of Losses due to Fire – Procedures for calculating claim for loss of stock.

UNIT V

8 Hours

Marketing of Life Insurance Business: Characteristics of Life Insurance Services – Objectives of Life Insurance Marketing – Importance of Life Insurance Marketing – Market segmentation in Insurance business – Distribution channels in Life Insurance business – Scope of Life Insurance Marketing.

Text Books:

1. P. Periasamy, 2013; Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd

References:

1. P.K. Gupta, 2011; Insurance And Risk Management, Himalaya Publishing House.
2. Inderjit Singh, RakeshKatyayal and Sanjay Arora, 2010; Kalyani Publishers, Chennai.

Course Designers:

1. Dr. S. Rameshkumar
2. Dr. S. Meena

Lecture Schedule

Unit	Topics	Distribution of hours
I	1.1 Principles of Insurance: Insurance - Meaning	2
	1.2 Definition	1
	1.3 Essentials of insurance contract	2
	1.4 Kinds of Insurance contract	2
	1.5 Principles of Insurance – Insurable interest – Utmostgoodfaith – Indemnity – Subrogation – Contribution – Proximate clause – Mitigation of loss	8
II	2.1 Life Insurance : Meaning of life insurance	1
	2.2 Insurance versus Assurance	1
	2.3 Features of life insurance	1
	2.4 Procedure for effecting life insurance	1
	2.5 Life Insurance policies	1
	2.6 Classification of policies on the basis of duration, premium payment, participation in profits, persons assured, methods of payment of policy amount	2
	2.7 Money back policies	2
	2.8 Group insurance scheme	1
	2.9 Partnership insurance	1
	2.10 Employer - Employee Insurance- Features of each policy	1
III	3.1 Marine Insurance	1
	3.2 Important Definitions	1
	3.3 Subject Matter of Marine Insurance	1
	3.4 Characteristics of Marine Insurance	1
	3.5 Elements of Marine Insurance	2
	3.6 Contents of Marine Policy	2
	3.7 Kinds of Marine Policies	2
	3.8 Life Insurance versus Marine Insurance	1
	3.9 Procedures for taking out a Marine Policy	1
	3.10 Important Clauses in Marine Policy	2
	3.11 Kinds of Marine Losses	2
IV	4.1 Fire Insurance - Common policies in Fire Insurance	1
	4.2 Average Clause in Fire Insurance Policy	2
	4.3 Rights of the Insurer	1
	4.4 Procedures for Fire Insurance Claim	1
	4.5 Types of Losses due to Fire	2
	4.6 Procedures for calculating claim for loss of stock	2
V	5.1 Marketing of Life Insurance Business: Characteristics of Life Insurance Services	3
	5.2 Objectives of Life Insurance Marketing	1
	5.3 Importance of Life Insurance Marketing	1
	5.4 Market segmentation in Insurance business	1
	5.5 Distribution channels in Life Insurance business	1
	5.6 Scope of Life Insurance Marketing	1
	Total Hours	60

Course Code	Course Title	Category	L	T	P	Credit
UCO19NE31	ACCOUNTING FOR MANAGERS	NME	2			2
	L - Lecture	T - Tutorial			P – Practical	

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	15	35	50

Preamble

This course gives an insight into the basics of Accounting Concepts, Principles and preparation of final accounts of sole traders.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the basics of Accounting, the rules relating to passing journal entries, preparing ledger accounts and Trial balance.	K1, K2
CO2	Prepare various subsidiary books.	K2, K3
CO3	Solve the problems relating to final accounts of sole proprietors.	K2, K3
CO4	Illustrates the adjusting entries in final accounts.	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	L				M
CO2					
CO3				M	S
CO4	M			S	L

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I 17 Hours

Accounting: Meaning – Objectives – Branches of Accounting – Double Entry System– Preparation of Journal, Ledger and Trial Balance - Subsidiary Books – Meaning – Advantages –List of subsidiary books - Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book - Journal proper – Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system.

UNIT II 13 Hours

Final Accounts of Sole Traders: Trading Account – Profit and Loss Account – Balance Sheet – Adjustment entries – Treatment of Closing Stock – Outstanding expenses, prepaid expenses, Depreciation, Interest on Capital and Interest on Drawings.

Text Books:

1. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. R.L.Gupta and M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

1. Dr. T. Rajasekar
2. Dr. S. Meena
3. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Topics	Distribution of hours
1.1	Accounting Definition and its Branches	1
1.2	Objectives of accounting	1
1.3	Methods of accounting	1
1.4	double entry system of accounting and advantages of double entry system	1
1.5	Problems in double entry system	1
1.6	Accounting Concepts and Conventions	1
1.7	Preparation of Journal, Ledger and Trial Balance	3
1.8	Meaning and Advantages of Subsidiary Books	1
1.9	Preparation of Purchases book, Sales book	1
1.10	Purchases returns book, Sales returns book	1
1.11	Cash book and Single column	1
1.12	Double column and Three column cash book	2
1.13	Petty cash book and Imprest system	1
1.14	Journal proper	1
2.1	Meaning of Final Accounts and Utility of Final Accounts	1
2.2	Trading Account and Profit and Loss account and Balance Sheet	5
2.3	Adjusting Entries and Treatment of Closing Stock and Outstanding expenses, Prepaid expenses	2
2.4	Accrued income, Income received in advance	2
2.5	Depreciation, Interest on capital, Interest on drawings	3
TOTAL HOURS		30

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C41	ACCOUNTING PACKAGE	Core-1	2	1		2
	L - Lecture T - Tutorial P - Practicals					

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course enables the students to understand and prepare financial reports through accounting package Tally ERP 9.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the fundamentals and key components of Tally ERP 9.	K1, K2
CO2	Create ledgers and groups in various modes.	K2, K3
CO3	Record inventory transactions in inventory vouchers.	K2, K3
CO4	Generate various financial reports.	K2, K3
CO5	Prepare purchase and sales order and describe the fundamentals of GST.	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1				S	S
CO2	M				S
CO3			M		M
CO4				M	M
CO5	M				M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

11 Hours

Accounting on Computers: Introduction – Accounting system – Tally features – Tally fundamentals – Key components of Tally – Creation of companies – F11:Features: F1:Accounting features, F2:Inventory features, F3:Statutory and Taxation features – F12:Configuration.

UNIT II

8 Hours

Processing Transactions in Tally: Classification of accounts – Groups – Predefined groups/Reserved groups – Managing groups - Ledger accounts – Voucher entry – Default vouchers - Various predefined vouchers like Receipt, Payment, Purchase, Sales, Journal and Contra .

UNIT III

10 Hours

Inventory Vouchers: Stock groups –Stock categories –Stock items – Units of measure – Stock valuation methods – Inventory details in vouchers – Receipt note, Delivery note, Rejections and Stock summary.

UNIT IV

12 Hours

Financial Reports in Tally: Trial Balance – Profit & Loss accounts - Balance sheet – Ratio analysis – Day book – Stock summary – Bank Reconciliation Statement (BRS) – Fund flow and Cash flow statement.

UNIT V

4 Hours

Purchases and Sales Order: Creating , altering and deleting purchase order and sales order – Credit purchases and credit sales – Duties and taxes (VAT only) - Introduction to GST (Theory only)

Text Books:

1. Dr. NamrataAgarwal , 2009: Comdex Tally 9- Course kit, Dream tech press, New Delhi

References:

1. C. NellaiKannan, 2009: Tally 9, Nels Publications, Tirunelveli
2. S. Palanivel, 2013, Tally, Margham Publications, Chennai

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Accounting on Computers: Introduction	2
	1.2	Accounting system	1
	1.3	Tally features	2
	1.4	Tally fundamentals	2
	1.5	Key components of Tally	1
	1.6	Creation of companies	1
	1.7	F11:Features: F1:Accounting features, F2:Inventory features, F3:Statutory and Taxation features	1
	1.8	F12:Configuration	1
II	2.1	Processing Transactions in Tally: Classification of accounts	1
	2.2	Groups	1
	2.3	Predefined groups/Reserved groups	1
	2.4	Managing groups - Ledger accounts	1
	2.5	Voucher entry	1
	2.6	Default vouchers - Various predefined vouchers like Receipt, Payment, Purchase, Sales, Journal and Contra	3
III	3.1	Inventory Vouchers: Stock groups	1
	3.2	Stock categories	1
	3.3	Stock items	1
	3.4	Units of measure	1
	3.5	Stock valuation methods	2
	3.6	Inventory details in vouchers	2
	3.7	Receipt note, Delivery note, Rejections and Stock summary	2
IV	4.1	Financial Reports in Tally: Trial Balance	1
	4.2	Profit & Loss accounts - Balance sheet	2
	4.3	Ratio analysis	1
	4.4	Day book	1
	4.5	Stock summary	1
	4.6	Bank Reconciliation Statement (BRS)	2
	4.7	Fund flow and Cash flow statement	4
V	5.1	Purchases and Sales Order: Creating , altering and deleting purchase order and sales order	1
	5.2	Credit purchases and credit sales	1
	5.3	Duties and taxes (VAT only) - Introduction to GST (Theory only)	2
		Total Hours	45

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C42	BUSINESS ACCOUNTING	Core-2	5	3		5
	L - Lecture	T - Tutorial	P - Practicals			

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course gives indepth knowledge in preparation of various business accounts such as Royalty, Hire Purchase, Insolvency accounts, Branch, Departmental accounts and insurance claim.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Solve problems relating to Royalty Accounts.	K2, K3
CO2	Compare Hire purchase and instalment systems and its accounting treatment.	K1, K3
CO3	Prepare statement of affairs and deficiency account incase of insolvency of an individual.	K2, K3
CO4	Record transactions relating to branches and departmental accounts.	K3
CO5	Calculate claim under fire insurance policies and to record transactions relating to farm accounting.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1				M	S
CO2	M		L		
CO3				M	
CO4			L	M	
CO5	M				S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

25 Hours

Royalty Accounts: Meaning – Minimum rent – Short workings – Recoupment of short workings – Accounting records in the books of the lessor and lessee – Sub lease.

UNIT II

22 Hours

Hire Purchase and Installment Systems : Hire purchase system – Features – Calculation of interest – Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors system) – Default and repossession – Complete repossession - Partial repossession– Installment system – Difference between Hire purchase system and Installment system.

UNIT III

22 Hours

Insolvency Accounts: Meaning – Insolvency Accounts - Preferential creditors under The Presidency towns Insolvency Act and Provincial Insolvency Act- Insolvency of an individual – Preparation of statement of affairs and deficiency account (excluding insolvency of partnership firm).

UNIT IV

20 Hours

Branch Accounts: Branch accounts – Types of branches – Dependent branch – Debtors system (excluding stock and debtors system, foreign branches) - Departmental Accounts – Allocation of expenses – Inter-department transfers.

UNIT V

31 Hours

Insurance Claims: Claim for loss of stock – Calculation of normal and abnormal items – Application of average clause – Loss of profits – Steps in the preparation of claim under loss of profits policy.

Farm accounting – Meaning – Objectives of Farm Accounting – Special characteristics of Farm Accounting – Recording of farming transactions – Preparation of Final Accounts.

Text Books:

1. T.S.Reddy and A.Murthy, 2016: Advanced Accountancy, Volume I, Margham Publications, Chennai

References:

1. R.L.Gupta and M. Radaswamy, 2015, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi
2. S.P. Jain and K.L. Narang, 2016:Advanced Accountancy, Volume I Kalyani Publishers, Ludhiana

Course Designers:

1. Dr. I.Nagarajan
2. Mr. D.Gopinath

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Royalty Accounts : Meaning	2
	1.2	Minimum rent	2
	1.3	Short workings	2
	1.4	Recoupment of short workings	2
	1.5	Accounting records in the books of the lessor and lessee	12
	1.6	Sub lease	5
II	2.1	Hire Purchase and Installment Systems : Hire purchase system	1
	2.2	Features	1
	2.3	Calculation of interest	2
	2.4	Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors system)	10
	2.5	Default and repossession	2
	2.6	Complete repossession - Partial repossession	2
	2.7	Installment system	2
	2.8	Difference between Hire purchase system and Installment system	2
III	3.1	Insolvency Accounts: Meaning	2
	3.2	Insolvency Accounts - Preferential creditors under The Presidency towns Insolvency Act and Provincial Insolvency Act- Insolvency of an individual	10
	3.3	Preparation of statement of affairs and deficiency account (excluding insolvency of partnership firm)	10
IV	4.1	Branch Accounts: Branch accounts	2
	4.2	Types of branches	1
	4.3	Dependent branch	1
	4.4	Debtors system (excluding stock and debtors system, foreign branches) - Departmental Accounts	10
	4.5	Allocation of expenses	3
	4.6	Inter-department transfers	3
V	5.1	Insurance Claims: Claim for loss of stock	2
	5.2	Calculation of normal and abnormal items	2
	5.3	Application of average clause	2
	5.5	Loss of profits	2
	5.5	Steps in the preparation of claim under loss of profits policy	8
	5.6	Farm accounting – Meaning – Objectives of Farm Accounting	3
	5.7	Special characteristics of Farm Accounting	2
	5.8	Recording of farming transactions	5
	5.9	Preparation of Final Accounts	5
		Total Hours	120

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C43	Entrepreneurship and Small Business Management	Core-3	3	1		3

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course enables the students to familiarise with the concept of entrepreneurship, institutional finance and support to the entrepreneurs and legal procedures relating to setting up of a Micro and Small Enterprise.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Explain the concepts of entrepreneurship and compare the different types of entrepreneur.	K1, K2, K3
CO2	Analyse the institutional support and assistance to women entrepreneurs.	K2, K3
CO3	Excel in entrepreneurial competencies through various entrepreneurial development programmes.	K1, K3
CO4	Analyse the institutional finance & support to entrepreneurs.	K3
CO5	Interpret the steps involved in setting up of micro and small enterprises.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	M		S		
CO2			M	M	
CO3		L	M		
CO4	M		S	S	
CO5		L	M		

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

12 Hours

Entrepreneurship: Meaning – Evolution– Characteristics of successful entrepreneur – Functions – Need for entrepreneurship – Types of Entrepreneur – Intrapreneur – IntreprenuerVs Entrepreneur- Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development.

UNIT II

12 Hours

Women Entrepreneurship: Concept of Women Entrepreneur – Functions of Women Entrepreneur – Growth of Women Entrepreneurship in India –Development of Women Entrepreneur – Limitations of Women Entrepreneur – Problems of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur.

UNIT III

12 Hours

Entrepreneurial Development Programmes: Meaning of Entrepreneurial competency – Ways to develop entrepreneurial competencies – Meaning of EDP – Need for EDP – Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP.

UNIT IV

13 Hours

Institutional Finance & Support to Entrepreneur: Need for Institutional finance – Commercial banks – IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank - Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC – TCO

UNIT V

11 Hours

Micro and Small Enterprises: Objectives and scope of Micro and Macro Enterprises – Characteristics and essentials of Small Scale Enterprises – Steps involved in stepping up of small enterprises – Role of micro enterprises in economic development – Problems of Micro and small Enterprises.

Text Books:

1. S.S.Khanka, 2013: Entrepreneurial Development -Revised Edition, S.Chand& Company Ltd, Ram Nagar, New Delhi-110 055.

Reference Books:

1. Dr. Vasant Desai, 2015: Entrepreneurial Development- Himalaya Publishing House. Mumbai.
2. K.K. Patra 2013, Fundamentals of Entrepreneurship, 2nd Edition, Himalaya Publishing House, Mumbai.

Course Designers:

1. Dr. S. Meena
2. Mr. R. Ram Kanna

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Entrepreneurship: Meaning – Evolution– Characteristics of successful entrepreneur – Functions –Need for entrepreneurship – Types of Entrepreneur	6
		Intrapreneur – IntreprenuerVs Entrepreneur- Growth of Entrepreneurship in India – Role of Entrepreneurship in Economic Development.	6
II	12	Women Entrepreneurship: Concept of Women Entrepreneur – Functions of Women Entrepreneur	3
		Growth of Women Entrepreneurship in India –Development of Women Entrepreneur – Limitations of Women Entrepreneur	6
		Problems of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur	3
III	12	Entrepreneurial Development Programmes: Meaning of Entrepreneurial competency – Ways to develop entrepreneurial competencies	6
		Meaning of EDP – Need for EDP – Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP.	6
IV	13	Institutional Finance & Support to Entrepreneur: Need for Institutional finance – Commercial banks	4
		IDBI – IFCI – ICICI – IRBI – SFC – SIDCS – SIDBI – EXIM bank	4
		Need for institutional support – NSIC – SIDO – SSIB – SSID – SISI – DIC	5
V	11	Micro and Small Enterprises: Objectives and scope of Micro and Macro Enterprises – Characteristics and essentials of Small Scale Enterprises	6
		Steps involved in stepping up of small enterprises – Role of micro enterprises in economic development	6

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C44	INTERNATIONAL TRADE AND EXPORT MANAGEMENT	Core-4	3	1		3

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course gives in-depth knowledge on the concepts of international trade, Export Finance and Export procedures and Documentation.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the concept of international trade and compare it with domestic trade	K1, K2
CO2	Analyse the role of WTO in the International trading environment and explain the concept of Foreign Exchange Market	K2
CO3	Carry out business according to foreign trade policy and regulations	K3
CO4	Mobilise funds from various export finance institutions.	K2
CO5	Prepare documents related to export trade.	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1		M	M	M	
CO2			L	M	
CO3			S	M	
CO4	L		M	M	
CO5			M	S	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

12 Hours

Introduction to International Trade: Meaning – Features – Objectives – Motives - Domestic Trade Vs International Trade – Arguments for and against international trade – Trade Policy - Free trade – Protection – Trade barriers – Tariffs and its types – Non Tariff barriers and its types.

UNIT II

12 Hours

International Trading Environment: World Trade Organisation (WTO) – Objectives and Functions of WTO- Salient Features of Uruguay Round Agreement –Concept of Balance of Trade and Balance of Payment – Foreign Exchange Market – Functions and Dealings on the Foreign Exchange Market – Exchange Rate systems and classifications.

UNIT III

12 Hours

Foreign Trade Policy and Regulation: The Foreign Trade (Development and Regulation) Act 1992- Foreign Trade Policy – Objectives, Strategies, Features and Promotional Measures – Export Promotion in India – Importance and Objectives – Export Promotion Measures – EOU, EPZ, and SEZ.

UNIT IV

13 Hours

Export Finance: Institutional Finance for Export – Pre Shipment Credit – Post Shipment Credit- EXIM Bank – ECGC – Quality Control and Pre- shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO.

UNIT V

11 Hours

Export procedures and Documentation – Procedures and Formalities in the export of goods – Exchange control formalities – Shipping of goods – Export documents – Documents related to goods – Certificates related to shipment – Documents related to payment – Documents related to inspection – Documents related to Excisable Goods – Documents related to Foreign Exchange Regulation.

Text Books:

1. Francis Cherunilam, 2010: International Trade and Export Management, 16th Edition, Himalaya Publishing House, Mumbai.

Reference Books:

1. S.Sankaran, 2013: International Trade, Margham Publications, Chennai.
2. T.A.S.BalaGopal, International Marketing and Export Management, Himalaya Publishing House, Mumbai.

Course Designers:

1. Dr. S. Rameshkumar
2. Mrs. A. Anitha

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Introduction to International Trade: Meaning – Features – Objectives – Motives	4
		Domestic Trade Vs International Trade – Arguments for and against international trade	4
		Trade Policy - Free trade – Protection	2
		Trade barriers – Tariffs and its types – Non Tariff barriers and its types.	2
II	12	International Trading Environment: World Trade Organisation (WTO) – Objectives and Functions of WTO- Salient Features of Uruguay Round Agreement	6
		Concept of Balance of Trade and Balance of Payment	3
		Foreign Exchange Market – Functions and Dealings on the Foreign Exchange Market – Exchange Rate systems and classifications.	3
III	12	Foreign Trade Policy and Regulation: The Foreign Trade (Development and Regulation) Act 1992- Foreign Trade Policy – Objectives, Strategies, Features and Promotional Measure	6
		Export Promotion in India – Importance and Objectives – Export Promotion Measures – EOU, EPZ, and SEZ.	6
IV	13	Institutional Finance for Export – Pre Shipment Credit – Post Shipment Credit	5
		EXIM Bank – ECGC – Quality Control and Pre- shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO	8
V	11	Export procedures and Documentation– Procedures and Formalities in the export of goods – Exchange control formalities – Shipping of goods – Export documents – Documents related to goods – Certificates related to shipment –	8
		Documents related to payment – Documents related to inspection – Documents related to Excisable Goods – Documents related to Foreign Exchange Regulation.	3

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C45	COST ACCOUNTING	Core-5	4			4
	L - Lecture	T - Tutorial	P – Practicals			

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course enables the students to understand the various cost accounting principles, computation of the elements of cost and reconciliation of cost and financial statements.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Level
CO1	Explain the concepts and principles of cost, costing and cost accounting,	K2, K3
CO2	Apply the various material control techniques.	K1, K3
CO3	Compute the labour cost under different methods of wage payment systems and the rate of labour turnover	K3
CO4	Allocate the overheads to various departments under primary and secondary distribution systems and to compute the machine hour rate	K1, K3
CO5	Identify the causes of disagreement of profit between cost and financial statements and analyse and to reconcile them.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S			L	L
CO2	M			M	L
CO3	M			S	
CO4	L			L	
CO5	M			M	S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

15 Hours

Cost Accounting: Meaning of Costing and Cost Accounting – Objectives – Advantages of Costing – Methods and Treatment of Costing – Basic cost concepts – Cost Centre – Cost Unit - Elements of Cost – Classification of Cost – Preparation of Cost Sheet – Preparation of Tenders and Quotations.

UNIT II

15 Hours

Material Control: Meaning – Objectives of Material Control - Material Control Techniques – Economic Order Quantity (EOQ) – Bin Card Vs Stores Ledger – Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods – Merits and demerits of each method – ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System.

UNIT III

12 Hours

Labour Cost: Computation of labour cost - Labour Turnover - Meaning – Causes – Methods of Computation of Labour Turnover.

Remuneration and Incentives: System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan.

UNIT IV

12 Hours

Overheads: Meaning – Classification of Overheads – Accounting for overheads - Allocation Vs Apportionment of Overheads – Bases of Apportionment – Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method – Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.

UNIT V

6 Hours

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement.

Text Books:

1.S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana

References:

1. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
2. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Course Designers:

1. Dr. T. Rajasekar
2. Dr. S. Sankareswari

Lecture Schedule

Unit	Topics	Distribution of hours
I	1.1 Cost Accounting: Meaning of Costing and Cost Accounting	1
	1.2 Objectives	1
	1.3 Advantages of Costing	1
	1.4 Methods and Treatment of Costing	1
	1.5 Basic cost concepts	1
	1.6 Cost Centre, Cost Unit - Elements of Cost	1
	1.7 Classification of Cost	1
	1.8 Preparation of Cost Sheet	7
	1.9 Preparation of Tenders and Quotations	1
II	2.1 Material Control: Meaning	1
	2.2 Objectives of Material Control - Material Control Techniques	1
	2.3 Economic Order Quantity (EOQ)	4
	2.4 Bin Card Vs Stores Ledger	1
	2.5 Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods	6
	2.6 Merits and demerits of each method	1
	2.7 ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System	1
III	3.1 Labour Cost: Computation of labour cost - Labour Turnover - Meaning	1
	3.2 Causes	1
	3.3 Methods of Computation of Labour Turnover	1
	3.4 Remuneration and Incentives: System of wage payment	1
	3.5 Time Wage System, Piece Rate System, Merits and Demerits of each system, Essential features of a Good Wage System	2
	3.6 Premium and Bonus Plans	2
	3.7 Halsey Premium Plan	2
	3.8 Rowan Premium Plan	2
IV	4.1 Overheads: Meaning	1
	4.2 Classification of Overheads	1
	4.3 Accounting for overheads - Allocation Vs Apportionment of Overheads	1
	4.4 Bases of Apportionment	1
	4.5 Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method	4
	4.6 Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate	4
V	5.1 Reconciliation of Cost and Financial Accounts: Need for Reconciliation	1
	5.2 Reasons for disagreement in profit	1
	5.3 Preparation of Reconciliation Statement.	4
	Total Hours	60

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19SE41(A)	PRESENTATION SKILLS	Elective	2			2

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	15	35	50

Preamble

This course develops the presentation skills of the students in traditional and modern electronic media.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Deliver structured presentation	K2
CO2	Make use of the various visual aids for presentation	K1, K3
CO3	Create power point slides and apply animations	K3
CO4	Make presentation by using MS power point	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1		M		L	
CO2		S		M	
CO3		M		M	
CO4		S		M	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

15 Hours

Presentation Skills: Features of a good presentation – Planning for presentation – Structuring presentation – Delivering presentation – Visual aids for presentation – White board, Charts, Computer and Multi Media.

UNIT II

15 Hours

Microsoft Power Point Presentation: Power point start up dialog box – Design template – Blank presentation – Opening an Existing presentation – Power point views – Creating and Saving a presentation using Auto content wizard – Setting slide transitions – Slide show view – Printing slides, Notes and Handouts.

Text Books:

1. Matthukutty M. Monippally , Revised Edition 2007, Business communication strategies, Tata MC Graw Hill Publishing Co, New Delhi. (For Unit – I)

References:

1. Alexis Leon & Mathews Leon, New Edition 2008, A Beginner's Guide to MS Office , Vikas Publishing House Pvt.Ltd., New Delhi. (For Unit – II)

Course Designers:

- Dr.I.Nagarajan

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Presentation Skills: Features of a good presentation	3
	1.2	Planning for presentation – Structuring presentation – Delivering presentation	3
	1.3	Visual aids for presentation	1
	1.4	White board, Charts, OHP, Computer and Multi Media	8
II	2.1	Microsoft Power Point Presentation: Power point start up dialog box	2
	2.2	Design template – Blank presentation – Opening an Existing presentation	3
	2.3	Power point views	3
	2.4	Creating and saving a presentation using Auto Content wizard	2
	2.5	Setting slide transitions	2
	2.6	Slide show view – Printing slides	1
	2.7	Notes and Handouts	2
		Total Hours	30

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19SE41(B)	QUANTITATIVE APTITUDE SKILLS	Elective	2			2
	L - Lecture T - Tutorial	P - Practicals				

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	15	35	50

Preamble

This course develops the quantitative aptitude and interpretation skills relating to Percentage, Time and Work, Time and Distance.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Apply the concept of the percentage, time and work, time and distance in decision making process	K3
CO2	Construct the pie charts	K3
CO3	Compute profit / loss and the value of stocks and shares	K3
CO4	Interpret the given pictorial representation	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1		L			
CO2		S		M	
CO3		L		M	
CO4				M	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Course Contents

UNIT – I

Percentage – Time and Work - Time and Distance – Pie Chart

15 Hours

UNIT – II

Profit and Loss – Stocks and Shares – Data Interpretation (Simple Problems)

15 Hours

Text Books:

1. R.S. Agarwal, Quantitative Aptitude, 7th Edition, 2014, S. Chand & Company Ltd, New Delhi – 110 055.

Reference Book:

1. P.R. Vital , Business Mathematics , Third Edition 2014, Margham Publications,4, Rameswaran Road, T.Nagar, Chennai – 600 017.

Course Designers:

1. Dr.I.Nagarajan
2. Mrs.K.AnandhaJothiJeyalakshmi

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Percentage	4
	1.2	Time and Work	4
	1.3	Time and Distance	4
	1.4	Pie Chart	3
II	2.1	Profit and Loss —	5
	2.2	Stocks and Shares	5
	2.3	Data Interpretation (Simple Problems).	5
		Total Hours	30

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19SE41(C)	PERSONALITY DEVELOPMENT SKILLS	Elective	2			2

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	15	35	50

Preamble

This course aims at developing the personality development skills of the students.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Deal with inter-personal relations	K2
CO2	Make use of body language effectively	K2
CO3	Apply the principles of Yoga and Meditation	K1, K2
CO4	Demonstrate yoga and meditation	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1		M		M	
CO2		M		M	
CO3		L			
CO4		L		S	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Course Contents

UNIT I

15 Hours

Inter – Personal Relations: Feelings, types and steps to deal with complex– Assertiveness and Confidence.**Body Language:**Role of different parts of the body in communication – Non-verbal behavior.**Conflict:** Types and Resolutions – Emotions – Emotional Empathy and Emotional Intelligence.

UNIT II

15 Hours

Meditation: Ancient Indian tradition of yoga and meditation – “OM Meditation” – Vipassana Meditation (Anapana) – Cyclic Meditation.

Text Books:

1. **Objective Approaches to Personality Assessment** Bernard M. Bass and Irwin A. Berg
Princeton, New Jersey, 1959.

Course Designers:

1. Dr. I. Nagarajan

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Inter-Personal Relations : Feelings, types and steps to deal with complex	2
	1.2	Assertiveness and Confidence	3
	1.3	Body Language : Role of different parts of the body in communication	2
	1.4	Non-verbal behaviour	2
	1.5	Conflict : Types and Resolutions	2
	1.6	Emotions	2
	1.7	Emotional Empathy and Emotional Intelligence	2
II	2.1	Meditation: Ancient Indian tradition of yoga and meditation	5
	2.2	“OM Meditation”	4
	2.3	Vipassana Meditation (Anapana)	3
	2.4	Cyclic Meditation.	3
		Total Hours	30

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C51	CORPORATE ACCOUNTING	Core-1	5	3		8
	L - Lecture	T - Tutorial	P - Practicals			

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

The Corporate Accounting course gives in-depth knowledge on the preparation of accounts relating to joint stock companies such as issue of shares, debentures and redemption of debentures, valuation of shares and goodwill, amalgamation, absorption, reconstruction, holding company and Liquidator's final statement.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Record transactions relating to issue of shares and issue and redemption of debentures	K1, K3
CO2	Determine the liability of underwriters and compute the value of shares and goodwill.	K2, K3
CO3	Familiarize the concept of acquisition of business, and profit prior to incorporation.	K2, K3
CO4	Solve problems relating to amalgamation, absorption and reconstruction	K2, K3
CO5	Prepare consolidated Balance sheet of holding company and subsidiary company and to prepare the Liquidator's final statement of account.	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S			S	S
CO2	M			M	S
CO3	M			M	S
CO4	M			M	S
CO5	M			M	S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

30 Hours

Shares: Shares – Definition – Classes of shares – Issue of shares for cash – Issue of shares for consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares–Re-issue of forfeited shares. **Debentures** – Definition – Types of debentures – Issue of debentures – Redemption of debentures.

UNIT II

23 Hours

Underwriting of shares and debentures: Underwriting – Marked and Unmarked applications – Pure underwriting– Firm underwriting – Determination of liability of underwriters
Valuation of Goodwill and Shares: Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

UNIT III

25 Hours

Acquisition of Business : Acquisitionof business – Accounting treatment when new set of books are opened – Accounting treatment when same set of books are continued – Treatment in the books of purchaser when debtors and creditors are taken over on behalf of vendor.
Profit Prior to Incorporation: Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of pre- incorporation and post – incorporation profit.

UNIT IV

20 Hours

Amalgamation, Absorption and Reconstruction: Meaning – Purchase consideration – Accounting treatment in the books of purchasing company and the vendor company – Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction (Excluding external reconstruction)

UNIT V

22 Hours

Accounts of Holding Companies: Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Preparation of consolidated balance sheet (Simple problems only).
Liquidation: Meaning – Legal provisions – Preparation of Statement of affairs & Deficiency / surplus a/c – Preparation of liquidator’s final statement of account.

Text Books:

1. T.S.Reddy and A.Murthy, 2016: Corporate Accounting, Margham publications, Chennai.

References:

1. R.L. Gupta and M.Radaswamy, 2014: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. S.Kr. Paul, 2009: Corporate Accounting, New Central Book Agency, Kolkatta

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. AnandhajothiJeyalakshmi

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	30	Shares: Definition – Classes of shares	2
		Issue of shares for cash, Problems	2
		Issues of shares for consideration other than cash, Problems	2
		Issue of shares at premium & Issue of shares at discount, Problems	4
		Forfeiture of shares – Re-issue of forfeited shares, Problems	7
		Definition, Types of debentures, Issue of debentures methods, Problems	3
		Redemption of debentures through Sinking Fund and Purchase of Own Debentures	4
		Underwriting of shares and debentures: Underwriting – Marked and Unmarked applications – Types - Pure underwriting – Firm underwriting	2
		Pure underwriting – Firm underwriting format & problems	2
		Partial underwriting - Determination of liability of underwriters' format & problems	2
II	23	Acquisition of business – Accounting treatment when new set of books are opened - Accounting treatment in the book of purchasing company	3
		Accounting treatment in the book of vendor company	3
		Accounting treatment when same set of books are continued	4
		Treatment in books of purchaser when debtors and creditors are taken over on behalf of vendor	5
		Meaning – Calculation of time ratio and sales ratio – Weighted ratio	3
		Profit Prior to Incorporation: Computation of pre-incorporation and post – incorporation profit	5
III	25	Meaning – Purchase consideration	5
		Amalgamation, Absorption and Reconstruction: Accounting treatment in the books of purchasing company and the vendor company	5
		Alteration of share capital – kinds – Format & problems	4
		Internal reconstruction - procedure	2
		Scheme of capital reduction – format & problems	4
		Construction of Balance Sheet after reconstruction (Excluding external reconstruction)	5
IV	20	Valuation of Goodwill and Shares: Goodwill – Definition – Factors affecting value of goodwill - Need for valuation	3
		Methods of Valuation – problems	5
		Valuation of shares – methods – Net asset method	3
		Yield method	4
		Earning capacity method – Fair value of a share	5
V	22	Liquidation: Meaning – Legal provisions	5
		Preparation of Statement of affairs format & problems	5
		Deficiency a/c & surplus a/c format & problems	5
		Preparation of liquidator's final statement of account format & problems	7

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C52	METHODS AND TECHNIQUES OF COSTING	Core-2	4	1		5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

This course explains the various methods of costing and applies various techniques of costing for effective cost control.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Apply the methods of job costing, batch costing and contract costing in the respective industries	K2, K3
CO2	Prepare process cost accounts in the processing industries.	K1, K3
CO3	Take decisions based on marginal costing techniques	K1, K2, K3
CO4	Apply the standard cost techniques in exercising cost control	K2, K3
CO5	Prepare and interpret various budgets	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S			S	S
CO2	M			M	M
CO3	S			S	S
CO4	M			M	M
CO5	M			S	S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

15 Hours

Job Costing: Features – Objectives – Advantages and limitation of Job order costing – Preparation of Job Cost Sheet - Batch Costing – Meaning – Economic batch quantity - Contract Costing- Features - Calculation of Profits on Incomplete Contracts.

UNIT II

15 Hours

Process Costing: Features of Process Costing - Normal Loss - Abnormal Loss, Abnormal Gain (Excluding inter process profits and Equivalent Production).

UNIT III

15 Hours

Marginal Costing: Introduction – Meaning – Advantages – Limitations – Marginal Costing Vs Absorption Costing – Break Even Analysis - Cost Volume Profit Analysis - Applications of Marginal Costing.

UNIT IV

15 Hours

Standard Costing: Standard cost and Estimated costs – Analysis of variances – Material variances – Labour variances –Overhead variances – Advantages and limitations of Standard costing.

UNIT V

15 Hours

Budgetary Control: Meaning and need for Budget – Budget Vs Forecast –Standard costing Vs Budgetary control– Functional Budget: Production budget, Production cost budget, Sales budget and Cash budget – Flexible budget – Meaning of Master budget and Zero base budgeting – Advantages and limitations of Budgetary control.

Text Books:

1. S.P. Jain & K.L. Narang, 2015: Advanced Cost Accounting, Kalyani Publishers, Ludhiana.

References:

1. R.S.N. Pillai & V. Bagavathi, 2013: Cost Accounting, S.Chand and Company Ltd, New Delhi- 110 055.
2. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai

Course Designers:

1. Dr. T. Rajasekar
2. Dr. S. Sankareswari

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Introduction to Job Costing	1
		Features and Objectives of Job order costing	2
		Advantages and limitation of Job order costing	1
		Preparation of Job Cost Sheet	4
		Introduction and Meaning of Batch Costing	2
		Economic batch quantity	3
		Contract Costing- Features - Calculation of Profits on Incomplete Contracts	2
II	15	Introduction to Process Costing	2
		Features of Process Costing	2
		Treatment of Normal Loss	3
		Treatment of Abnormal Loss	3
		Treatment of Abnormal Gain	3
		Problems on Process Costing with all adjustments	2
III	15	o Marginal Costing	2
		Meaning, Advantages and Limitations	2
		Marginal Costing Vs Absorption Costing	1
		Break Even Analysis	3
		Cost Volume Profit Analysis	3
		Applications of Marginal Costing	4
IV	15	o Standard Costing	1
		Standard Material variances	4
		Labour limitations of Standard costing	1
		Estimated costs – Analysis of variances	4
		Variances – Advantages and disadvantages	5
V	15	Meaning and need for Budget	2
		Budget Vs Forecast – Standard costing Vs Budgetary control	3
		Functional Budget: Production budget, Production cost budget, Sales budget and Cash budget – Flexible budget	5
		Meaning of Master budget and Zero base budgeting – Advantages and limitations of Budgetary control	5

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C53	MANAGEMENT ACCOUNTING	Core-3	3	1		3
	L - Lecture	T - Tutorial	P – Practical			

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

This course enables the students to be familiarized with the various tools and techniques of management Accounting, Financial Statement Analysis and the preparation of fund flow and cash flow statements.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Explain the concepts and technique of Management Accounting and preparation of the financial statements	K1, K2, K3
CO2	Compute and construct the Balance sheet by using ratios	K1, K2, K3
CO3	Prepare the Fund flow statement and to compare it with the balance sheet.	K1, K2, K3
CO4	Apply Accounting Standard 3 in the preparation of Cash flow statement	K1, K2, K3
CO5	Determine the working capital requirements of a business.	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S			S	S
CO2	S			M	M
CO3	M			M	M
CO4	M			M	M
CO5	S			S	S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I 10 Hours

Management Accounting: Meaning - Definition – Nature and Scope – Functions – Objectives – Financial accounting and Management accounting – Management accounting and Cost accounting – Utility of management accounting – Limitations of management accounting. Financial Statements – Analysis and interpretation of Financial Statements – Common size and Comparative statements – Trend Analysis.

UNIT II 14 Hours

Ratio Analysis: Meaning - Utility and Limitations of Ratio Analysis – Classification of Ratios – Computation of Liquidity, Solvency, Profitability and Turnover Ratios - Construction of Balance Sheet.

UNIT III 12 Hours

Funds Flow Analysis: Meaning – Objectives – Advantages and limitations of fund flow analysis – Fund flow statement Vs Balance sheet - Calculation of fund from operation - Preparation of fund flow statement.

UNIT IV 12 Hours

Cash Flow Analysis: Meaning – Fund flow statement versus Cash flow statement - Calculation of cash from operation –Utility and Limitation of cash flow analysis – Preparation of cash flow statement (As per AS 3).

UNIT V 12 Hours

Working Capital Management: Meaning - Concepts and importance of working capital – Factors determining working capital requirements – Sources of working capital – Estimating working capital requirements.

Text Books:

1. Shashi K. Gupta and Sharma. R. K., 2014: Management Accounting, Kalyani Publishers, Ludhiana.

References:

1. Maheswari. S.N., 2015: Management Accounting and Finance Control, Vikas Publishers, New Delhi.
2. Murthy. A, Gurusamy. S, 2011: Management Accounting, Second Edition, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Topics	Distribution of hours
1.1	Management Accounting an Overview: Meaning, Objectives , Scope	1
1.2	Techniques of Management Accounting	1
1.3	Comparing Management Accounting with Financial Accounting and Cost Accounting	1
1.4	Comparing Management Accounting with Financial Management	1
1.5	Management Principles and Role of Management Accountant in Decision Making	1
1.6	Utilities and Limitations of Management Accounting	1
1.7	Installation of Management Accounting System	1
1.8	Financial Statements Analysis and Interpretation: Meaning, Nature, Objectives, Importance and Limitations of Financial Statement Types of Financial Analysis	1
1.9	Preparation of Comparative, Common size Income statement and Balance sheet	1
1.10	Trend Analysis - Inter firm and Intra firm Comparison.	1
2.1	Accounting Ratios: Meaning, Advantages and Limitations of Accounting Ratios	2
2.2	Classification of Ratios	2
2.3	Computation of Profitability Ratios	2
2.4	Computation of Turnover Ratios	2
2.5	Computation of Financial Ratios	2
2.6	Construction of Balance Sheet	2
2.7	Du Pont Control chart-Significance	2
3.1	Funds Flow Statement: Meaning of Fund and Fund Flow statement	1
3.2	Need, Uses of funds flow statement	1
3.3	Funds flow Statement and Income statement	1
3.4	Specimen Proforma of Schedule of changes in Working Capital, Funds from Operations and Funds flow statement.	1
3.5	Preparation of Schedule of changes in Working Capital	2
3.6	Preparation of Funds from Operations	3
3.7	Preparation of Funds flow statement.	3
4.1	Cash Flow Statement: Meaning, Importance	1
4.2	Utility and Limitation of Cash Flow Analysis	1
4.3	Difference between Cash flow Analysis ad Funds flow Analysis	2
4.4	Specimen Proforma of Cash Flow Statement (AS 3)	2
4.5	Preparation of Cash Flow Statement (AS 3).	6
5.1	Working Capital Management: Meaning	1
5.2	Concepts and Importance of Working capital	2
5.3	Factors determining working capital requirements	2
5.4	Sources of Working Capital	2
5.5	Estimating working capital requirements.	5
	TOTAL HOURS	60

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C54	Marketing Management	Core-4	3	1		3

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

This course makes the students to understand the concepts of marketing such as product, channels of distribution, promotional methods, market segmentation and E Marketing .

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Explain the marketing concept, functions of marketing and marketing mix	K2
CO2	Develop a new product and to apply the pricing strategies	K3
CO3	Determine the channels of distribution for marketing products	K3
CO4	Apply the various promotional strategies in marketing	K1, K3
CO5	Segment the market and apply the modern marketing techniques	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S		S		S
CO2	M		M		M
CO3	S		M		M
CO4	S		S		S
CO5	M		M		M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

12 Hours

Marketing : Definition – Importance - Scope – Approaches to the study of marketing- Marketing concepts- Functions of marketing- Functions of exchange, Functions of physical treatment, facilitating functions - Marketing mix – Marketing is science as well as an art.

UNIT II

12 Hours

Product: Features – Classification of products – Stages involved in Development of New Product – Product Life cycle – Product line and mix - Product differentiation; Branding; Packaging; Labeling.

Pricing: Pricing strategies – Factors influencing pricing decisions – Procedure of price determination.

UNIT III

12 Hours

Channels of Distribution: Definition- Functions- Importance – Types of Channels- Wholesalers- Services to Manufacturers and Retailers- Retailers- Types- Services- Direct Marketing- Meaning- Mass Marketing Vs Direct Marketing- Advantages and Limitations.

UNIT IV

13 Hours

Promotion : Promotion mix- Sales promotion – Objectives– Advertising – Kinds – advertising media - Personal selling – kinds – Functions – Qualities of a good salesman – Personal selling Vs. Sales promotion – Market research- Meaning, Objectives and Advantages.

UNIT V

11 Hours

Market Segmentation: Meaning - Importance - Bases of market segmentation - Consumer behaviour – Fundamentals - Factors influencing consumer behaviour – Electronic marketing – Significance of Electronic marketing- Meaning- Objectives- Advantages

Text Books:

1. R.S.N. Pillai and Bagavathi, 2014: Marketing Management, 3rd Edition, S. Chand and Company Ltd., New Delhi.

Reference Books:

1. RajanSaxena, 2016: Marketing Management, 5th Edition, Tata MCGraw Hill Publishing Company Limited, New Delhi.

2. Dr. C. B. Gupta & Dr. N. Rajan Nair, 2012: Marketing Management, Sultan Chand & Sons (P) Ltd, New Delhi

Course Designers:

1. Dr. S. Meena.

2. Mr. R. Ram Kanna

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Definition – Importance - Scope – Approaches to the study of marketing- Marketing concepts	4
		Functions of marketing- Functions of exchange, Functions of physical treatment, facilitating functions	4
		Marketing mix	2
		Marketing is science as well as an art	2
II	12	Features – Classification of products	2
		Stages involved in Development of New Product	2
		Product Life cycle, Product line and mix	2
		Product differentiation; Branding; Packaging; Labeling	3
		Kinds of pricing, Factors influencing pricing decisions, Procedure of price determination	3
III	12	Definition- Functions- Importance – Types of Channels- Wholesalers	4
		Services to Manufacturers and Retailers- Retailers- Types- Services	4
		Direct Marketing- Meaning- Mass Marketing vs Direct Marketing, Advantages and Limitations	4
IV	13	Promotion mix- Sales promotion – Objectives	3
		Advertising – Kinds – advertising media - Personal selling – kinds – Functions	5
		Qualities of a good salesman – Personal selling Vs. Sales promotion	3
		Market research- Meaning, Objectives and Advantages.	2
V	11	Market Segmentation: Meaning - Importance - Bases of market segmentation	3
		Consumer behaviour – Fundamentals - Factors influencing consumer behaviour	4
		Electronic marketing – Significance of Electronic marketing- Meaning- Objectives- Advantages.	4

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19CE51	INCOME TAX LAW & PRACTICE - I	Elective 1	5			5
	L - Lecture T - Tutorial	P – Practicals				

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

This course describes the provisions of income tax Act and to compute the incomes under various heads of income.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Determine the residential status of individuals and to calculate the incidence of taxation	K1, K2
CO2	Compute income from salary by applying the provisions of Income Tax Act	K2, K3
CO3	Compute income / loss from house property.	K1, K3
CO4	Prepare statement showing taxable income from business /profession	K1, K3
CO5	Assess capital gains and income from other sources.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S			S	S
CO2	M			M	M
CO3	S			S	M
CO4	M			M	M
CO5	S			M	M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I 15 Hours

Introduction: Meaning of Tax – Income Tax Act 1961 – Previous Year, Assessment Year and other Basic concepts – Exempted incomes – Agricultural income and Non-Agricultural income – Tax treatment to Agriculture Income – Heads of incomes – Gross Total Income – Tax rate for Individuals.

Residential status of individuals and HUFs – Incidence of tax – problems.

UNIT II 9 Hours

Income from salaries: Meaning of salary – Taxability of Allowances, Perquisites, Provident Fund, Leave Salary and retirement benefits – Deductions from salary income u/s 16 – Computation of income from salary.

UNIT III 9 Hours

Income from House property: Basis of charge–Exempted house property incomes– Computation of Gross Annual Value (GAV) of let out house property Net Annual Value (NAV) – Treatment of unrealized rent recovered and arrears of rent - Deductions u/s 24 –Pre Construction Period Interest – Loss from self occupied house property – Computation of total Income from house property.

UNIT IV 9 Hours

Income from Business / Profession: Expenses expressly admissible and inadmissible – weighted deduction–Deemed profits- Valuation of stock- Computation of Income from Business – Professional Receipts and Payments - Cash system and mercantile system of accounting - Computation of Income from Profession.

UNIT V 9 Hours

Income from Capital gains - Basis of charge–Meaning of capital assets–Types of capital gains- Transactions not regarded as transfer – Indexed cost of acquisition- Indexed cost of Improvement- Computation of capital gain - Exempted capital gains u/s 54.

Income from Other Sources –Income Chargeable–TDS - Grossing up –Treatment of gifts received – Computation of Income from other sources.

Text Books:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practice Revised Edition (as per latest Assessment Year), Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.

References:

1. Dinkar Pagare, Law and Practice of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, 23, Daryaganj, New Delhi – 110 002.
2. V.P. Gaur and Narang, Law and Practice of Income Tax, Revised Edition (as per latest Assessment Year), Kalyani Publications, New Delhi.
3. T.S. Reddy and Murthy, Income Tax Law and Practice, Revised edition (as per latest Assessment Year), Margham Publications, Chennai – 17

Course Designers:

1. Dr. P.G. Kathiravan
2. Dr. S. Rameshkumar

Lecture Schedule

Units	Total hours	Topics	Distribution of hours
I	15	Introduction: Basic Concepts-Exempted incomes-Fully exempted incomes-Partly exempted incomes	3
		Agricultural income and Non-Agricultural income	2
		Health of incomes-Gross Total Income-Tax rate for individuals	2
		Residential status of individuals and HUF's	4
		Incidence of tax-Problems on incidence of taxation	4
II	9	Income from salaries: Different forms of salary	2
		Treatment of Allowances-Perquisites	8
		Deductions from salary income-Computation of income from salary	8
III	9	Income from House property: Basis of charge-Exempted house property incomes	2
		Computation of income from let out house property-Gross Annual Value	3
		Deductions u/s 24-Treatment of loss from house property	4
		Income from self occupied house property-Computation of total income from house property	6
IV	9	Income from Business/Profession: Expressly admissible deductions-Expenses expressly disallowed	3
		Deemed profits-Valuation of stock-Computation of Income from Business	5
		Cash system and mercantile system of accounting	3
		Computation of Income from Profession-Simple problems	4
V	9	Income from Capital gains: Basis of charge-Meaning of capital assets-Types of capital gains	3
		Transactions not regarded as transfer-Indexed cost of acquisition	1
		Indexed cost of improvement-Computation of capital gain-Exempted capital gains	3
		Income from Other Sources: Chargeability-Interest on Securities	2
		Basis of charge-Grossing up	1
		Deductions-Computation of Income from other sources	3
		TOTAL HOURS	51

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19NE51	COST COMPUTATION AND CONTROL	NME II	2			2
	L - Lecture	T - Tutorial	P – Practicals			

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	15	35	50

Preamble

This course facilitates the students to familiarize with the basic concepts of cost accounting, marginal costing and budgetary control techniques.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Classify the cost by elements and by functions	K1, K3
CO2	Prepare cost sheet.	K3
CO3	Prepare various types of budgets.	K2, K3
CO4	Apply the Marginal costing techniques	K2, K3

K1 - Knowledge K2 - Understand K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	M				
CO2	M			M	M
CO3	M			S	L
CO4	L			M	S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Course Contents

UNIT I

15 Hours

Introduction to Cost Accounting: Meaning of Cost, Costing and Cost Accounting - Objectives of cost accounting – Classification of cost by elements and by functions –Methods of costing versus Techniques of costing - Preparation of cost sheet (Simple Problems).

UNIT II

15 Hours

Cost Control Techniques – Budgetary control – Meaning - Types of budgets – Preparation of production budget - Flexible budget– Marginal costing technique – Meaning of Marginal cost – Fixed costs versus Variable cost – Cost Volume Profit Analysis- Break Even Point (BEP).

Text Books:

1. S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana.

References:

1. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
2. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Course Designers:

1. Dr. T.Rajasekar
2. Dr. S. Sankareswari

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Meaning of Cost, Costing and Cost Accounting	2
		Objectives of cost accounting	1
		Classification of cost by elements	2
		Classification of cost by functions	2
		Methods of costing	2
		Techniques of costing	1
		Preparation of cost sheet	5
II	15	Introduction to Marginal costing	2
		Types of budgets	3
		Preparation of production budget	3
		Preparation of Flexible budget	2
		Meaning of Marginal cost, Fixed costs and Variable cost	3
		Cost Volume Profit analysis and Break Even Point	2

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C61	SPECIAL ACCOUNTS	Core-1	5	3		5
	L - Lecture	T - Tutorial	P - Practicals			

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	25	75	100

Preamble

This course explains the procedure of preparing final accounts for Banking, Insurance and Joint stock companies and the basics of Indian Accounting Standards.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Prepare final accounts of banking companies.	K1, K3
CO2	Prepare and analyse the final accounts for life insurance and general insurance business.	K2, K3
CO3	Present the accounting information under double accounting system and to compare it with single accounting system.	K1, K2, K3
CO4	Draw final accounts of joint stock companies as per the new format.	K2, K3
CO5	Apply accounting standards such as AS1, AS2, AS6, AS10 and AS14.	K1, K2.

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	M			M	M
CO2	M			M	M
CO3	M			M	S
CO4	M			S	S
CO5	M				S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

15 Hours

Accounts of Banking Companies: (New format) Preparation of profit and loss account and balance sheet – Legal form – Bills for collection – Acceptances and endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on bills discounted, provision for taxation and depreciation.

UNIT II

15 Hours

Accounts of Insurance Companies: (New format) **Accounts of Life Insurance Business** – Types of policies – Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts – Revenue account – Valuation balance sheet - Balance sheet– **Accounts of General Insurance Business** – Fire and Marine Insurance – Profit and Loss account – Balance sheet.

UNIT III

15 Hours

Accounts of Electricity Companies: Double account system – Single account system versus Double account system – Advantages of double account system – Final accounts under double account system – Simple adjustments – Replacement of an asset – Disposal of Surplus.

UNIT IV

15 Hours

Final Accounts of Joint Stock Companies: (New format) Calculation of managerial remuneration - Contents of final statement – Profit and Loss account and Balance sheet.

UNIT V

15 Hours

Accounting Standards: Meaning - objectives – Need – Significance – Indian Accounting Standards – Accounting Standard 1, Accounting Standard 2, Accounting Standard 6, Accounting Standard 10, Accounting Standard 14

Text Books:

1. T.S.Reddy and A.Murthy, 2016: Corporate Accounting, Margham publications, Chennai.

References:

1. S.P.Jain and K.L. Narang, 2014: Advanced Accountancy, Vol – II, Kalyani Publishers, Ludhiana
2. R.L. Gupta and M.Radaswamy, 2014, Advanced Accountancy, Vol – II, Sultan Chand and Sons, New Delhi-2

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. AnandhajothiJeyalakshmi

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Introduction to Accounts of Banking Companies	1
		Preparation of profit and loss account	3
		Preparation of balance sheet	3
		Legal form and Bills for collection	2
		Acceptances, endorsements and Branch adjustments	2
		Adjustments of bad and doubtful debts	2
		Rebate on bills discounted, provision for taxation and depreciation	2
II	15	Introduction to Accounts of Insurance Companies	2
		Accounts of Life Insurance Business and Types of policies	3
		Annuity business and Surrender value	1
		Life Assurance Fund – Preparation of final accounts – Revenue account – Valuation balance sheet - Balance sheet–	4
		Accounts of General Insurance, Business Fire and Marine Insurance	2
		Preparation of Profit and Loss account and Balance sheet.	3
III	15	o Accounts of Electricity Companies	2
		Meaning of Double account system	2
		Single account system versus Double account system	1
		Advantages of double account system	1
		Final accounts under double account system	5
		Simple adjustments – Replacement of an asset Disposal of Surplus	4
IV	15	o Final Accounts of Joint Stock Companies	1
		Calculation of managerial remuneration	2
		Contents of final statement	2
		Preparation of Profit and Loss account	5
		Preparation of Balance sheet	5
V	15	Introduction to Accounting Standards	2
		Meaning, objectives, Need and Significance of Accounting Standards	5
		Indian Accounting Standards	3
		Accounting Standard 1, Accounting Standard 2, Accounting Standard 6, Accounting Standard 10, and Accounting Standard 14	5

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C62	FUNDAMENTALS OF INVESTMENT MANAGEMENT	Core-2	3	2		5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	25	75	100

Preamble

This course explains the basic concepts of investments management and identifies the various investment avenues.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Familiarise with the investment process and the various sources of investment information.	K1
CO2	Compare primary market and secondary market and explain the working of stock exchanges in India.	K2
CO3	Identify the risks and measure the risks and returns.	K1, K3
CO4	Apply the techniques of fundamental and technical analysis.	K3
CO5	Determine the value of securities.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S		S		M
CO2	M			S	M
CO3	M		M		
CO4	M				
CO5			M		M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

15 Hours

Nature and Scope of Investment: Investment – Features of investment - Classification of investment – Investment and Speculation – Investment process – Investment alternatives – Real investment – Contingent investment – Sources of investment information.

UNIT II

15 Hours

Securities Market: Primary market – Functions- Underwriting – Public issues – Offer for sale – Private placement – Rights issue – Participants in the primary market.

Secondary Market – Characteristics of Stock Exchanges – Stock Exchanges in India – Listing of securities – Merits and demerits of listing –Kinds of brokers in Stock Exchanges.

UNIT III

15 Hours

Risk and Return: Risk – Uncertainty – Causes of risk- Classification of risks – Systematic risk – Unsystematic risk – Measurement of risks – Components in return on investment – Factors determining the return on investment – Measurement of return- Traditional methods – Modern methods.

UNIT IV

15 Hours

Approaches to Fundamental and Technical Analysis: Fundamental analysis – Economic analysis – Variables and techniques for economic analysis – Industry analysis – Classification of industry – Life cycle of an industry – Key factors in industry analysis – Company analysis – Sources of information – Analysis of company's earnings – Ratio analysis – Technical analysis – Assumptions – Technical analysis versus fundamental analysis – Dow Theory – Minor trends – Chartist method- Charts – Line chart – Bar chart – Candlestick charts – Points and figures chart.

UNIT V

15 Hours

Concept of Valuation: Time value of money – Valuation of financial assets by applying the concept of time value of money – Future value of a series of payments – Annuities – Compounding and discounting techniques – Valuation of equities – Holding period return – Valuation of equity shares based on accounting information and dividends – Bond valuation – Yield to Maturity (YTM) and Yield to Call (YTC).

Text Books:

1. L. Natarajan, 2012: Investment Management, Margham Publications, Chennai.

References:

1. PunithavathyPandiyan, 2012: Investment Management, Second Edition, Vikas Publishing House Private Limited, New Delhi.
2. Preeti Singh, 2013: Investment Management, 18th Revised Edition, Himalaya Publishing House, New Delhi.

Course Designers:

1. Dr. S. Rameshkumar
2. Dr. S. Sankareswari

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Introduction to Investment	1
		Features of investment	2
		Classification of investment	2
		Investment and Speculation	2
		Investment process and Investment alternatives	4
		Real investment – Contingent investment	2
		Sources of investment information	2
II	15	Introduction to Primary market and Functions of Primary market	2
		Underwriting, Public issues, Offer for sale, Private placement, Rights issue	3
		Participants in the primary market	3
		Characteristics of Stock Exchanges and Stock Exchanges in India	2
		Listing of securities, Merits and demerits of listing	3
		Kinds of brokers in Stock Exchanges	2
III	15	Introduction to Risk and Uncertainty	2
		Causes of risk	2
		Classification of risks, Systematic risk – Unsystematic risk	3
		Measurement of risks and Components in return on investment	3
		Factors determining the return on investment	2
		Measurement of return, Traditional methods and Modern methods	3
IV	15	Fundamental analysis and Technical analysis	1
		Economic analysis, Variables and techniques for economic analysis, Industry analysis, Key factors in industry analysis	4
		Company analysis, Sources of information, Analysis of company's earnings and Ratio analysis	3
		Technical analysis, Assumptions, Technical analysis versus fundamental analysis	2
		Dow Theory – Minor trends – Chartist method-Charts – Line chart – Bar chart – Candlestick charts – Points and figures chart	5
V	15	Introduction to Valuation of securities and Time value of money	2
		Valuation of financial assets by applying the concept of time value of money – Future value of a series of payments –	3
		Annuities – Compounding and discounting techniques – Valuation of equities – Holding period return – Valuation of equity shares based on accounting information and dividends	5
		Bond valuation – Yield to Maturity (YTM) and Yield to Call (YTC)	5

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C63	PRINCIPLES AND PRACTICE OF AUDITING	Core-3	3	2		5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	25	75	100

Preamble

This course throws light on the basic principles and practices of auditing, various provisions relating to audit of joint stock companies, procedures of Computer Assisted Auditing Techniques and Green Audit.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Explain the basic concepts of auditing and differentiate it with accounting and investigation.	K1, K2
CO2	Prepare audit programme and frame the audit procedure.	K2
CO3	Examine the vouchers relating to cash book.	K1, K3
CO4	Familiarise with the provisions of Companies Act regarding qualification, appointment, rights and duties of company auditor.	K3
CO5	Apply the concept of Computer Assisted Auditing Techniques and Green Audit in auditing practice.	K2

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S	M		S	M
CO2				M	
CO3	M	M		M	
CO4	S				M
CO5				M	M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

- UNIT I** **15 Hours**
Basic Principles of Auditing: Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Types of Audit.
- UNIT II** **15 Hours**
Audit Procedure and Internal Control: Preparatory steps to be followed in the commencement of a new audit - Audit Programme – Audit Note Book – Audit Working Papers – Audit Files– Audit report – Essentials of Effective Reporting.
Internal Control: Elements - Objectives – Internal check – Objects of Internal Check – Duties of an auditor in connection with Internal check
- UNIT III** **15 Hours**
Vouching: Definition - Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings.
- UNIT IV** **15 Hours**
Audit of limited companies: Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of auditor - Liabilities of the auditor - Civil and Criminal liabilities
- UNIT V** **15 Hours**
Auditing of computerized accounting and Green Audit: EDP Audit – EDP Audit features and limitation – General approach to EDP Audit – Special Techniques for Auditing in EDP environment – Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – **Green (Environmental) Audit:** Definition – Objectives – Stages of Green Auditing.

Text Books:

1. B.N. Tandon, 2013: Auditing, Sultan Chand and Sons, New Delhi.

References:

1. Dr. T.R. Sharma, 2016: Principles and Practice of Auditing, SahityaBhavan, Agra.
2. Kamal Gupta, 2008: Contemporary Auditing, Tata MC Graw Hill Publishing Co Ltd, New Delhi.

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Auditing	2
		Definition of Auditing	2
		Nature and Scope of Auditing	2
		Difference between Accounting, Auditing and Investigation	2
		Objects of Audit	3
		Qualities of an Auditor	2
		Types of Audit	2
II	15	Introduction to Audit Procedure and Internal Control	2
		Preparatory steps to be followed in the commencement of a new audit	2
		Audit Programme, Audit Note Book and Audit Working Papers	3
		Audit Files, Audit report, Essentials of Effective Reporting	3
		Elements of Internal Control and Objects of Internal Check	3
		Duties of an auditor in connection with Internal check	2
III	15	Introduction to Vouching	1
		Definition and Meaning of Vouching	2
		Auditors duty regarding vouching of various items of debit side of the cash book	3
		Cash in hand, collection from debtors, interest on investment and rent received	4
		Auditors duty regarding vouching of various items of Credit side of the cash book	2
		Wages, payment to suppliers, cash purchases and purchase of land & buildings	3
IV	15	Audit of limited companies	2
		Qualification and disqualification of a Company Auditor	2
		Appointment and Remuneration of a Company Auditor	3
		Rights, duties and removal of an auditor	3
		Liabilities of the auditor: Civil and Criminal liabilities	5
V	15	Introduction to Auditing of computerized accounting and Green Audit	2
		EDP Audit EDP Audit features and limitation General approach to EDP Audit – Special Techniques for Auditing in EDP environment	5
		Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green (Environmental) Audit	5
		Definition – Objectives – Stages of Green Auditing	3

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C64	FINANCIAL MANAGEMENT	Core-4	5			5
	L - Lecture	T - Tutorial	P - Practicals			

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	25	75	100

Preamble

This course focuses on the various concepts of financial management such as Cost of Capital, Capital Structure, Capital Budgeting, Financial and Dividend decisions.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Analyse various sources of long term finance.	K1, K3
CO2	Measure the cost of capital and prepare capital budgeting.	K2, K3
CO3	Take financing decisions based on leverages and capital structure theories.	K3
CO4	Determine the suitable dividend policy.	K1, K3
CO5	Manage the working capital requirements.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S				M
CO2	M		M	M	
CO3	M			S	M
CO4	M				
CO5	S		S	M	S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I

15 Hours

Financial Management : Meaning – Scope of financial management-Objectives – Functions of the finance manager – Sources of long term finance – Equity capital –Preference capital – Retained earnings – Term loans- Debentures – Features, advantages and limitations of each source – Project finance – Venture capital finance.

UNIT II

15 Hours

Cost of capital and Capital Budgeting: Concept of cost of capital – Measurement of specific cost of capital and overall cost of capital. **Capital Budgeting** – Need and Importance – Methods of Capital Budgeting – Traditional method - Discounted Cash Flow Method.

UNIT III

15 Hours

Financing Decisions : Leverages - Operating, Financial and Combined Leverage **Capital Structure** – Definition – Capital structure theories – Net Income Approach – Net Operating Income Approach – Modigliani- Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate capital structure.

UNIT IV

15 Hours

Dividend Decision: Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach – Determinants of Dividend Policy.

UNIT V

15 Hours

Management of Working Capital: Meaning – Objectives – Functions of Working Capital - Inventory Management – Receivable Management – Payable Management – Management of cash and marketable securities.

Text Books:

1. ShashiK.Guptaand R.K.Sharma, 2014, Financial Management, Kalyani Publishers, New Delhi.

References:

1. M. Pandey, 2014: Financial Management, Tata MC Graw-Hill, New Delhi.
2. Prasanna Chandra, 2014: Financial Management, Third Edition, Tata–MC Graw –Hill, New Delhi.

Course Designers:

1. Dr. S. Meenakumari
2. Dr. S. Sankareswarri

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Introduction to Financial Management	1
		Meaning and Scope of financial management	2
		Objectives of financial management	2
		Functions of the finance manager	2
		Sources of long term finance, Equity capital, Preference capital, Retained earnings, Term loans and Debentures	4
		Features, advantages and limitations of each source	2
		Project finance and Venture capital finance	2

II	15	Introduction to the concept cost of capital	2
		Measurement of specific cost of capital and overall cost of capital	3
		Need and Importance of Capital Budgeting	2
		Methods of Capital Budgeting	2
		Traditional method of Capital Budgeting	3
		Discounted Cash Flow Method of Capital Budgeting	3
III	15	Leverages	1
		Operating, Financial and Combined Leverage	3
		Definition of Capital Structure	2
		Introduction to Capital structure theories	2
		Net Income Approach and Net Operating Income Approach, Modigliani-Miller Approach – Traditional Approach	5
		Designing Capital Structure – Factors relevant to design an appropriate capital structure	2
IV	15	Dividend Decisions	2
		Meaning of Dividend	1
		Relevance of Dividends- Walter Model – Gordon Model	5
		Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach –	5
		Determinants of Dividend Policy	2
V	15	Introduction to Working Capital	2
		Meaning, Objectives and Functions of Working Capital	3
		Inventory Management – Receivable Management	5
		Payable Management – Management of cash and marketable securities	5

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19CE61	INCOME TAX LAW AND PRACTICE – II	Main Elective	5			5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	25	75	100

Preamble

This course explains procedure of computing deductions from gross total income, set off and carry forward of losses from different heads and ascertainment of tax to be paid by Individuals, firms and companies.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Apply the concept and procedure of set off and carry forward of losses	K3
CO2	Analyse and compute deductions from gross total income	K2, K3
CO3	Explain the meaning of assessment and its procedure to compute tax liability	K2, K3
CO4	Compare PFAF with PFAOP and its procedure to compute tax liability	K2, K3
CO5	Classify the companies and its procedure to compute tax liability	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S			M	M
CO2	M				
CO3	S				M
CO4	M			M	
CO5	M			S	S

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I **15 Hours**
Set off and carry forward of Losses: Set off- Intra-head adjustment – Inter-head adjustment – Carry forward of losses – Unabsorbed depreciation.

UNIT II **15 Hours**
Deductions from Gross Total Income: Computation of Gross Total Income – Deductions from Gross Total Income u/s 80- Deductions allowed on Payments - Deductions allowed on Incomes.

UNIT III **15 Hours**
Assessment: Meaning – Procedure – PAN- Types of Assessment- Assessment of Individuals - Computation of Gross Total Income of Individuals - Deductions allowed to Individuals u/s 80 – Computation of tax liability (Simple Problems).

UNIT IV **15 Hours**
Assessment of Partnership firms: - Partnership firm assessed as PFAF - Computation of Book Profit of PFAF – Limits on payment of remuneration to partners of PFAF – Business Income and Total income of PFAF – Deductions allowed u/s 80 –Tax rate applicable to PFAF - Individual Income of Partners . Partnership firm assessed as PFAOP - Business Income and Total Income of PFAOP- Tax rate applicable to PFAOP -Individual Income of Partners of PFAOP- – Simple Problems.

UNIT V **15 Hours**
Assessment of Companies- Meaning and types of Companies – Residential status of company – Gross Total Income of Companies – Deductions u/s 80 - Tax liability of companies (Simple Problems).

Text Books:

1. Dr. H.C.Mehrotra, Income Tax Law &Accounts , Revised Edition (as per latest assessment year), Sahityahawan Publications, Hospital Road, Agra.

References:

1. V.P.Gaur, D.B.Narang, Income Tax Law & Practice, Revised edition (as per latest assessment year), Kalyani Publications, B-1/1292, Rajinder Nagar, Ludhiana.
2. T.S.Reddy and Murthy, Income Tax Law &Practice ,Revised edition (as per latest assessment year) Margham Publications, T.nagar, Chennai.

Course Designers:

1. Dr.S.Rameshkumar
2. Dr.P.G.Kathiravan

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Introduction to Set off and carry forward of Losses	1
		Set off of Intra-head adjustment	2
		Set off of Inter-head	2
		Adjustment in Set off	2
		Carry forward of losses	2
		Treatment of Unabsorbed depreciation	2
		Problems on Set off and carry forward of Losses	4
II	15	Introduction to Deductions from Gross Total Income	2
		Computation of Gross Total Income	3
		Deductions from Gross Total Income u/s 80	4
		Deductions allowed on Payments	3
		Deductions allowed on Incomes	3
III	15	Assessment	2
		Meaning and Procedure of Assessment	2
		PAN and Types of Assessment	3
		Assessment of Individuals	3
		Computation of Gross Total Income of Individuals	2
		Deductions allowed to Individuals u/s 80 – Computation of tax liability	3
IV	15	Assessment of Partnership firms	1
		Partnership firm assessed as PFAF Computation of Book Profit of PFAF – Limits on payment of remuneration to partners of PFAF	4
		Income and Total income of PFAF – Deductions allowed u/s 80 – Tax rate applicable to PFAF	3
		Income of Partners Partnership firm assessed as PFAOP - Business Income and Total Income of PFAOP	4
		Tax rate applicable to PFAOP - Individual Income of Partners of PFAOP	3
V	15	Introduction to Assessment of Companies	2
		Meaning and types of Companies – Residential status of company	3
		Deductions u/s 80 for companies and Gross Total Income of Companies	5
		Tax liability of companies	5

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19SE61(A)	RESUME WRITING SKILLS	SEC	2			2
	L - Lecture	T - Tutorial	P - Practicals			

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	15	35	50

Preamble

This course develops the skill of the students in writing resume for suitable job.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Explain the meaning, importance and styles of resume.	K1
CO2	Compare different kinds of resume and match one's profile to the job.	K2
CO3	Present the summary of qualifications, work experience, activities/ interactions in the resume.	K2
CO4	Draft E-resume and resume for international jobs.	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1			M	M	
CO2			M	M	M
CO3				M	
CO4			S	S	M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Title of the paper

UNIT – I

15 Hours

Resume: Meaning – Importance – Parts of the resume – Styles of resume – Kinds of resume – Functional resume – Combination resume - Matching one's profile to the job.

UNIT – II

15 Hours

Resume writing: Basics of resume writing – writing resume – summary of qualifications, work experience, activities / interactions – E- resume – sample resume – Resume for International jobs.

Text Books:

1. WINNING RESUME - JayantNeogy, PustakMahal Publishers (2010), Darya Ganj, New Delhi

Course Designers:

1. Dr. T. Rajasekar

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Meaning of resume	2
		Importance of the resume	2
		Parts of the resume	2
		Styles of resume	2
		Kinds of resume	2
		Functional resume and Combination resume	3
		Matching one's profile to the job	2
II	15	Introduction to resume	2
		Basics of resume writing	3
		Summary of qualifications	3
		Work experience and activities	2
		E- resume and sample resume	3
		Resume for International jobs	2

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19SE61(B)	INTERVIEW FACING SKILLS	SEC – Elective 2	2			2

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	15	35	50

Preamble

This course moulds the students to appear for interviews confidently.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Level
CO1	Compare different kinds of interviews.	K2
CO2	Analyse the common questions asked in interviews.	K3
CO3	Familiarise with the stages in preparation for job interviews.	K2
CO4	Identify do's and don'ts of facing interviews.	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1		S		M	
CO2		M		M	M
CO3		M		M	
CO4		M		S	M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Course Contents

UNIT – I

15 Hours

Interviews: Kinds of interviews – Patterned Interviews – Non-directive Interviews – One to one interview – Group / Panel Interviews – Stress Interviews – Telephone Interviews – Common questions asked in interviews.

Unit – II

15 Hours

Preparation for Job Interviews: Stages in Preparation for Job Interviews -Mental Preparations – Physical Preparation – Psychological Preparation – Self Assessment – Non-verbal Communication – Tone, Eyes, Hand Postures, Foot Movements - Do's and Dont's of Facing Interviews - Making good impression during Job Interviews - Tips For Facing a Job Interview- Preparation for Service Selection Board (SSB) Interviews.

Text Books:

Course Manual Compiled by the Commerce Department

Course Designers:

1. Dr. I. Nagarajan

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Introduction to Interviews	2
		Kinds of interviews	2
		Patterned Interviews and Non-directive Interviews	2
		One to one interview	2
		Group and Panel Interviews	2
		Stress Interviews – Telephone Interviews	3
		Common questions asked in interviews	2
II	15	Stages in Preparation for interview Job Mental Preparations. Physical Preparation Psychological Preparation Self Assessment	2
		Non-verbal Communication and Tone, Eyes, Hand Postures, Foot Movements	3
		Do's and Don'ts of Facing Interviews and E- resume and sample resume	3
		Making good impression during Job Interviews - Tips For Facing a Job Interview Interviews Preparation for Service Selection	2
		Non-verbal Communication – Tone, Eyes, Hand Postures, Foot Movements	3
		Making good impression, Tips For Facing a Job Interview Interviews Preparation for Service Selection	2

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Department of Commerce

(For those joined B.Com. on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19SE61(C)	PUBLIC SPEAKING SKILL	SEC-Elective	2			2

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	15	35	50

Preamble

This course enables the students to improve their public speaking skills.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Explain the qualities of a speaker, nature of public speaking.	K2
CO2	Analyse the need for training, compare public speaking in different situations	K2, K3
CO3	Classify the environment, preparing the text and composition of presentation	K2
CO4	Identify the speakers' appearance, personality and body language	K1

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1		S			M
CO2		M		S	
CO3				M	
CO4		M			M

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Title of the paper

UNIT – I

15 Hours

Art of Public Speaking: Qualities of a speaker – Nature of public speaking – Need for training – Public speaking in different situations – Enhancing the effectiveness of communication during public speaking.

UNIT – II

15 Hours

Public Speaking Skills: Knowing the environment – Preparing the text – composition of presentation – Speakers' appearance and personality – Body language-Practicing delivery of presentation.

Text Books:

1. PESUM KALAI - Dr. G. Gnanasambandan 15th Edition 2010 NEW CENTURY BOOK HOUSE West Tower Street, Madurai

Books for Reference:

1. NEENGALUM PECHCHALARAGALAAM - KumariAnandhanVanathiPathippakam (2009) T. Nagar, Chennai – 17
2. BUSINESS COMMUNICATION - UrmilaRai& S.M. Rai Revised Edition 2008 Himalya Publishing House, New Delhi.

Course Designers:

1. Dr.I.Nagarajan

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Art of Public Speaking:	
		Introduction	1
		Qualities of a speaker	2
		Nature of public speaking	2
		Need for training	3
		Public speaking in different situations	3
II	15	Enhancing the effectiveness of communication during public speaking.	4
		Public Speaking Skills:	
		Introduction	1
		Knowing the environment	2
		Preparing the text	3
		composition of presentation	3
		Speakers' appearance and personality	3
Body language-Practicing delivery of presentation.	3		

Course Code	Course Title	Category	L	T	P	Credit
UCO19C12M	FINANCIAL ACCOUNTING	Generic Elective	5			5

L - Lecture T - Tutorial P –Practical

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course provides knowledge on basic accounting concepts, conventions, Bank Reconciliation Statement; final accounts of Trading concern, accounts of non trading concern and provide depreciation.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explain the meaning and rules of double entry system pass journal entries and prepare ledger accounts and trial balance.	K2
CO2	Prepare subsidiary books, record the transactions in various books and post them to the ledger.	K1
CO3	Demonstrate the final accounts of a sole trader.	K2, K3
CO4	Record the transactions relating to the accounts of non trading concern	K1, K3
CO5	Understand and provide depreciation under different methods.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	M			M	
CO2	L			L	
CO3	L			S	
CO4	L			L	
CO5	M			L	S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I 15 hours

Accounting: Meaning, Scope of Accounting – Accounting Concepts, Principles and Conventions

Double entry system - Books of Prime Entry - Preparation of Journal, Ledger Accounts and

Trial Balance.

UNIT II 15 hours

Subsidiary Books - Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book – Single column, Double column and Three column cash book – Petty cash book. Bank Reconciliation Statement.

UNIT III 15 hours

Final Accounts of Sole Traders: Meaning of Final Accounts – Trading Account – Profit and Loss account – Balance Sheet - Adjusting Entries – Treatment of Closing Stock – Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples.

UNIT IV 15 hours

Accounting for Non-profit Organization: Non-profit Entities – Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

UNIT V 15 hours

Depreciation Accounting – Meaning – Scope – Objectives – Method of depreciation – Straight Line Method, Diminishing Balance Method – Changes in Method of Depreciation – Annuity Method – Depreciation or Sinking Fund Method – Depletion Method.

Text Books:

1. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta& M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
1.1	15	Accounting Definition	2
1.2		Scope of Accounting	2
1.3		Accounting Concepts and Conventions	2
1.4		Double entry system of book keeping	2
1.5		Books of Prime Entry	2
1.6		Preparation of Journal, Ledger and Trial Balance	5
2.1	15	Meaning and Advantages of Purchases book, Sales book	2
2.2		Preparation of Purchases book, Sales book	2
2.3		Purchases returns book, Sales returns book	2
2.4		Preparation of cash books in Single column, Double column and Three columns.	4
2.5		Petty cash book and Imprest system	2
2.6		Preparation of Bank Reconciliation Statement	3
3.1	15	Meaning of Final Accounts and Utility of Final Accounts	1
3.2		Components of Final Accounts	1
3.3		Trading Account and Profit and Loss account and Balance Sheet	1
3.4		Adjusting Entries and Treatment of Closing Stock and Outstanding expenses, Prepaid expenses	2
3.5		Accrued income, Income received in advance	2
3.6		Depreciation, Interest on capital, Interest on drawings	2
3.7		Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors	2
3.8		Loss of stock by accidents, fire etc., stock taken away by the proprietor	2
3.9		stock given as free samples	1
3.10		Preparation of Manufacturing Account	1
4.1	15	Meaning of Non-Profit Organizations	2
4.2		Accounts of Non Profit Organizations	2
4.3		Preparation of Receipts and Payments Account	3
4.4		Preparation of Income and Expenditure account and Balance Sheet	3
4.5		Preparation of Final Accounts	5
5.1	15	Depreciation Accounting - Meaning	2
5.2		Scope of depreciation - Objectives of depreciation	2
5.3		Straight Line Method	2
5.4		Diminishing Balance Method	2
5.5		Annuity Method	2
5.6		Sinking Fund Method	2
5.7		Depletion method	2
5.8		Revaluation Method	1
		TOTAL HOURS	75 Hours

Thiagarajar College (Autonomous):: Madurai – 625 009
Department of Commerce

(For those joined B.Sc., Mathematics on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCO19C21M	COST AND MANAGEMENT ACCOUNTING	Generic Elective	5			5

L - Lecture

T - Tutorial

P – Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Second	25	75	100

Preamble

This course enables the students to understand the various cost accounting principles, computation of the elements of cost and reconciliation of cost and financial statements.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level
CO1	Explain the concepts and principles of cost, costing and cost accounting,	K2, K3
CO2	Apply the various material control techniques.	K1, K3
CO3	Compute the labour cost under different methods and allocate the overheads to various departments	K3
CO4	Take decisions based on marginal costing techniques	K1, K3
CO5	Prepare and interpret various budgets	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	M			M	
CO2	L				
CO3	L			L	
CO4	M			S	S
CO5	L			S	

L – LOW M – MEDIUM S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

UNIT I 12 hours

Cost Accounting: Meaning and definition – Objectives – Advantages – Cost Accounting Versus Financial Accounting – Cost Accounting Versus Management Accounting – Elements of Cost – Cost Classification – Cost Sheet.

UNIT II 15 hours

Materials : Material Control Techniques – Economic Order Quantity (EOQ) – Bin Card Vs Stores Ledger – Pricing of Material Issues Under LIFO, FIFO, Simple Average, Weighted Average And Base Stock Methods – Merits And Demerits of Each Method .

UNIT III 20 hours

Labour: Time Wage System and Piece Wage System – merits and demerits – Essentials of a good wage system – Incentive Schemes: Halsey, Rowan, Taylor’s Differential piece rate Mericks Multiple piece rate – Computation of labour cost.

Overheads: Meaning – Functional Classification of Overheads - Allocation Vs Apportionment of Overheads – Bases of Apportionment – Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method.

UNIT IV 15 hours

Marginal Costing: Introduction – Meaning – Advantages – Limitations – Marginal Costing Vs Absorption Costing – Break Even Point and Cost Volume Profit analysis – Margin of safety.

UNIT V 15 hours

Budgetary Control: Meaning and need for Budget – Budget Vs Forecast – Standard costing Vs. Budgetary control – Functional Budget: Production budget , Production cost budget, Sales budget and Cash budget – Master budget- Flexible budget – Advantages and limitations of budgetary control.

Text Books:

1.S.P.Jain and K.L. Narang, 2012: Cost Accounting, Kalyani Publishers, Ludhiana

References:

1. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
2. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Course Designers:

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Meaning of Costing and Cost Accounting	1
	1.2	Objectives Cost Accounting	1
	1.3	Advantages of Cost Accounting	1
	1.4	Cost Accounting Versus Financial Accounting	1
	1.5	Cost Accounting Versus Management Accounting	1
	1.6	Elements of Cost	1
	1.7	Classification of Cost	1
	1.8	Preparation of Cost Sheet	5
II	2.1	Meaning of Material Control	1
	2.2	Objectives of Material Control - Material Control Techniques	1
	2.3	Economic Order Quantity (EOQ)	3
	2.4	Bin Card Vs Stores Ledger	1
	2.5	Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods	5
	2.6	Merits and demerits of each method	1
III	3.1	Time Wage System, Piece Rate System, Merits and Demerits of each system, Essential features of a Good Wage System	2
	3.2	Halsey Premium Plan and Rowan Premium Plan	2
	3.3	Taylor's Differential piece rate Mericks Multiple piece rate	2
	3.4	Overheads: Meaning	2
	3.5	Classification of Overheads	2
	3.6	Allocation Vs Apportionment of Overheads	2
	3.7	Bases of Apportionment	2
	3.8	Primary Distribution and Secondary Distribution of Overheads	2
	3.9	Repeated distribution, Simultaneous equation method	5
IV	4.1	Marginal Costing	2
	4.2	Meaning, Advantages and Limitations	2
	4.3	Marginal Costing Vs Absorption Costing	2
	4.4	Break Even Point	3
	4.5	Cost Volume Profit Analysis	3
	4.6	Margin of safety	3
V	5.1	Meaning and need for Budget	2
	5.2	Budget Vs Forecast –Standard costing Vs Budgetary control	3
	5.3	Functional Budget: Production budget, Production cost budget, Sales budget and Cash budget	5
	5.4	Master budget and Flexible budget Advantages and limitations of Budgetary control	5
		Total Hours	75

THIAGARAJAR COLLEGE, MADURAI – 9.

(Re-Accredited with 'A' Grade by NAAC)

ENVIRONMENTAL STUDIES

(For those joined B.A., B.Sc., B.Com., B.B.A., B.C.A on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19EVS11	Environmental Studies	AECC1	2	-	-	2

Year	Semester	Int. Marks	Ext.Marks	Total
First	First	15	35	50

Preamble

Students acquire knowledge on the basic concepts, components and importance of environment.

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Define the structure and functions of ecosystem	K1
CO2	Explain the benefits of biodiversity conservation	K2
CO3	Summarise the sources, effects and control measures of various types of Pollutants	K1
CO4	Perceive the environment legislations in India for sustainable development.	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit I

Definition and Scope of Environmental Studies – Ecology and Ecosystem – Structure of an Ecosystem – Food chains, food webs and ecological pyramids – Causes of Biodiversity Loss – Benefit and Conservation of Biodiversity

Unit II

Environmental problems and Management: Causes, effects and Control measures of : Air PSollution – Water PSollution – Noise PSollution – Nuclear Hazards. Solid waste management and Waste DisPSOsal methods. Climate change and Global Warming causes and Measures. Waste and Plastics. Urban environmental problems and measures. Environmental Legislations in India. Sustainable development and Inclusive growth.

Text Book

1. Kanagasabai, C.S. 2005.Environmental Studies. Rasee publishers. Madurai.

Reference Books

1. Yogendra, N. and Srivastava, N. 1998. Environmental Pollution, Ashish Publishing House. New Delhi.
- Sapru R.K.2001. Environment Management in India, Vol. I & Vol. II Ashish publishers house, New Delhi.

THIAGARAJAR COLLEGE, MADURAI – 9.
(Re-Accredited with ‘A’ Grade by NAAC)
VALUE EDUCATION

(For those joined B.A., B.Sc., B.Com., B.B.A., B.C.A on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19VE51	Value Education	AECC1	2	-	-	2

Year	Semester	Int. Marks	Ext.Marks	Total
Third	Fifth	15	35	50

Preamble

Students acquire knowledge on the basic concepts, components and importance of environment.

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Define the structure and functions of ecosystem	K1
CO2	Explain the benefits of biodiversity conservation	K2
CO3	Summarise the sources, effects and control measures of various types of Pollutants	K1
CO4	Perceive the environment legislations in India for sustainable development.	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit I

Self Development – Introduction - Definition and Types of Values – Self Assessment – Values needed for self development - Values needed for family life –Principles of happy living

Character development- Good character – Good relationships - Legendary people of highest character – The quest for character –Developing character -The key to good character.

Unit II:

Positive Thinking and Self Esteem - Types of thoughts - Areas of thinking - Developing thought pattern - External influences on Thoughts - Methods to keep outlook positive – Meaning of Self Esteem – Self empowerment.

Stress free living – Illusions and causes - Symptoms and stages of stress – Self confidence– Role models and leadership qualities – Critical thinking - Communication skills – Happy and successful life.

Reference

Study material / Course material

Values for Excellence in Life|| Compiled by then Curriculum Development Cell Thiagarajar College, Madurai, in collaboration with the Education wing, Brahma Kumaris, Madurai.

விழுமியக் கல்வி

கூறு - 1

சுய முன்னேற்றம்

அறிமுகம் - விழுமியங்களின் விளக்கம் மற்றும் வகைகள் - சுயமதிப்பீடு - சுய முன்னேற்றத்திற்கு விழுமியங்களின் தேவை - குடும்ப வாழ்க்கைக்கு விழுமியங்களின் தேவை - மகிழ்ச்சியான வாழ்க்கைக்கான கொள்கைகள்

பண்பு வளர்ச்சி

நற்பண்பு - நல்லுறவு - உயரிய பண்புகளால் உயர்ந்த பெருமக்களாதல் - பண்புகளைத் தேடல் - பண்புகளை வளர்த்தல் - நற்பண்புகளுக்கான திறவுகோல்.

கூறு - 2

சுயமரியாதையும் நேர்மறைச் சிந்தனையும்

சிந்தனையின் வகைகள் - சிந்தனைப் பகுதிகள் - சிந்தனையை வளர்க்கும் முறை - சிந்தனையில் புறத்தாக்கங்கள் - நேர்மறைப் பண்பை வெளித்தோற்றத்தில் காட்டும் முறை - சுயமரியாதையின் பொருள் - சுய அதிகாரமளித்தல்

அழுத்தமில்லா வாழ்க்கை

பிரமைகளும் காரணங்களும் - அழுத்த நிலைகளுக்கான அறிகுறிகள் - தன்னம்பிக்கை - தலைமைப் பண்பில் முன்னுதாரணங்கள் - விமர்சனச் சிந்தனை - தொடர்புத் திறன்கள் - மகிழ்ச்சி மற்றும் வெற்றிகரமான வாழ்க்கை

Reference

Study material / Course material

“Values for Excellence in Life” Compiled by then Curriculum Development Cell Thiagarajar College, Madurai, in collaboration with the Education wing, Brahma Kumaris, Madurai

Self Study Paper

Thiagarajar College (Autonomous) :: Madurai – 625 009

SELF STUDY PAPER

(For those joined UG on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19SS51	Soft Skills	Self Study Paper	-	-	-	5

Year	Semester	Int. Marks	Ext.Marks	Total
Third	Fifth	----	100	100

*** Carries Extra 5 credits that do not form part mandatory credits (140) required for completion of the course. Optional paper not compulsory for all UG students.**

Preamble

Prepare the students to develop skills, provide training to face interview .prepare themselves with the right skill-sets and attitude

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Possess a basic idea on the understanding of nature, cause, effect and ways to deal with critical challenges in everyday life	K1,K2
CO2	Overcome the aspects such as Communication barriers, Stress management, Emotions.	K3
CO3	Gain insights into high-in-demand soft skills and prepare themselves with the right skill-sets and attitude	K1,K2
CO4	Develop or take part inteam work, Thinking skills, Creativity and time management.	K3
CO5	Prepare themselves to face different levels of interviews. Develop skills to manage an organization	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit - 1

Self Awareness (Concept of Self-esteem, Positive and Negative self esteem) Motivation (Nature and types, Factors enhancing and affecting Motivation, Needs and Drives) (Creativity Introduction, Nature of Creativity, Stages of Creativity, Enhancing Creativity, Verbal and Non Verbal Creativity)

Values and Ethics (Nature and Significance, Values, Ethics, Work Ethics, Character building, Manners and Ethics)

Self Management (Self management skills and Social Competency, Social Competency Behaviour, Value Orientation, Life goals)

Unit 2

Communication and Thinking Communication (Definition, Types, Styles, Culture and Communication); Thinking (Nature, Types, Problem Solving, Proactive thinking, Positive Thinking, Assertiveness)

Unit 3

Emotions (Nature of emotions, Emotional Intelligence and its strategies, Attachment, Love, Happiness, Introduction to Anger – Causes, Types, Functions and Consequences, Anger management)

Stress (Nature of stress, Relation between Demands and Coping, Types and Causes, Effects and Indicators, Management of Stress, Time management and Stress reduction)
Empathy (Definition, Nature and Factors enhancing empathy)

Unit 4

Excelling through a placement process(Resume writing; Taking a written test; Group discussion – Need, Types, Tips and techniques; Interview handling – Tips and Techniques)

Unit 5

Being effective in an organisation

50 rules of work, Professional Etiquettes and Mannerism, Building relationship within an organisation, Communication skills, Working in teams, Managing conflicts, Effective negotiation skills, Problem solving using creativity.

Text book

1. Life Skills for Success – AlkaWadkar – 2016 Edition SAGE | TEXTS Sagepublishing.com
2. Campus to Corporate – Roadmap to Employability – Gangadhar Joshi – 2015 Edition SAGE | TEXTS Sagepublishing.com

Reference textbook

- 1 ACE of Soft skills – Gopalaswamy Ramesh and Mahadevan Ramesh, Pearson Publication
- 2 Bridging the soft skills gap – Bruce Tulgan – 2015 Edition – Wiley Publication

PG & RESEARCH DEPARTMENT OF COMMERCE**Bachelor of Commerce (B.Com)****(Programme Code: UCO)**

(For those joined B.Com. on or after June 2019)

PROGRAMME SPECIFIC OUTCOMES SCORE SHEET

Assessment values of course learning outcomes and their mapping with program specific outcomes (PSOs)

S.NO.	COURSE CODE	COURSE NAME	PO1	PO2	PO3	PO4	PO5
1.	UCO19C11	Company Organisation and Secretarial Practice	2	4	5	4	2
2.	UCO19C12	Financial Accounting	7	0	0	2	3
3.	UCO19C21	Business Law	5	2	4	4	2
4.	UCO19C22	Advanced Accountancy	11	0	3	10	5
5.	UCO19AE21	Written Communication Skills	1	6	0	4	0
6.	UCO19C31	MS-Office	2	6	0	5	0
7.	UCO19C32	Banking Theory, Law and Practice	7	2	5	5	1
8.	UCO19C33	Partnership Accounts	12	0	0	6	0
9.	UCO19C34	Business Environment and Business Ethics	0	9	7	0	2
10.	UCO19C35	Principles and Practices of Insurance	3	4	4	6	2
11.	UCO19NE31	Accounting for Managers	3	0	0	5	6
12.	UCO19C41	Accounting Package	4	0	2	5	12
13.	UCO19C42	Business Accounting	4	0	2	6	6
14.	UCO19C43	Entrepreneurship and Small Business Management	4	2	12	5	0
15.	UCO19C44	International Trade and Export Management	1	2	10	11	0
16.	UCO19C45	Cost Accounting	12	0	0	9	5
17.	UCO19SE41(A)	Presentation Skills	0	10	0	7	0
18.	UCO19SE41(B)	Quantitative Aptitude Skills	0	5	0	6	0

19.	UCO19SE41(C)	Personality Development Skills	0	6	0	7	0
20.	UCO19C51	Corporate Accounting	11	0	0	11	15
21.	UCO19C52	Methods and Techniques of Costing	12	0	0	13	13
22.	UCO19C53	Management Accounting	13	0	0	12	12
23.	UCO19C54	Marketing Management	13	0	12	0	12
24.	UCO19CE51	Income Tax Law and Practice – I	13	0	0	12	11
25.	UCO19NE51	Cost Computation and Control	7	0	0	7	6
26.	UCO19C61	Special Accounts	10	0	0	9	13
27.	UCO19C62	Fundamentals of Investment Management	9	0	7	3	6
28.	UCO19C63	Principles and Practices of Auditing	8	4	0	9	6
29.	UCO19C64	Financial Management	12	0	5	7	7
30.	UCO19CE61	Income Tax Law and Practice – II	12	0	0	7	7
31.	UCO19SE61(A)	Resume Writing Skills	0	0	7	9	4
32.	UCO19SE61(B)	Interview Facing Skills	0	9	0	9	4
33.	UCO19SE61(C)	Public Speaking Skills	0	7	0	5	4
34.	UCO19GE11	Financial Accounting	7	0	0	8	3
35.	UCO19GE21	Cost and Management Accounting	7	0	0	9	3

CAREER ORIENTED PROGRAMME

CERTIFICATE COURSE IN RETAIL MANAGEMENT

PROGRAMME SPECIFIC OUTCOMES SCORE SHEET

S.NO.	COURSE CODE	COURSE NAME	PSO1	PSO2	PSO3	PSO4	PSO5
1.		Retail Management	2	15	6	10	0

B.Com. (PA)

Programme Code - UCP

THIAGARAJAR COLLEGE, MADURAI – 9.
(Re-Accredited with ‘A’ Grade by NAAC)
Curriculum structure for
B.Sc., CS, IT & BCA BBA & B.Com
(For those who joined in 2019 and after)

Category	Course	No.of Courses /paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	2	3	-	06
Part II	English	2	3	-	06
		Sub Total			12
Part III	Core	-	-	-	84
	Elective –Main	2	5	-	10
	Elective – Generic	2+2	5	-	20
		Sub Total			114
Part IV	AECC I &II Sem	I sem EVS II Sem .Prof.Skill Development	2	4	04
	NME III & V Sem Horizontal Migration	2	2	8	08
	SEC IV & VI Sem Vertical Migration	2			
	Value Education V Sem	1	1	2	01
		Sub Total		14	13
	Total				139
Part V	NCC (Army &Navy)/ PE/ NSS / Rotaract/ Quality Circle/ Library/ SSL/ Nature Club/Value Education/ YRC/WSC				01
	Grand Total				140
	Self-Study Paper (Optional)- -V Sem			05	145

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

NME – Non Major Elective

For Choice based credit system (CBCS)

- For NME every department offers two papers (one in each at III & V semester)
- For SEC every department offer three papers for each course (Sem IV & VI)
- For Major elective there may be an option for choice.

THIAGARAJAR COLLEGE, MADURAI – 9.

(Re-Accredited with ‘A’ Grade by NAAC)

Curriculum structure for

BA Tamil, English & Economics

B.Sc., Maths, Physics, Chemistry, Botany, Biotechnology Microbiology and Psychology

(For those who joined in 2019 and after)

Category	Course	No.of Courses /paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	4	3	12+12	12
Part II	English	4	3	12+12	12
	Sub Total			48	24
Part III	Core			72 +12	72
	Elect –Main	2	5	10	10
	Elect – Generic	2+2	5	24	20
	Sub Total			118	102
Part IV	AECC I &II Sem	I sem EVS II Sem .Prof.Skill Development	2	4	04
	NME III & V Sem Horizontal Migration	2	2	8	08
	SEC IV & VI Sem Vertical Migration	2			
	Value Education V Sem	1	1	2	1
	Sub Total			14	13
	Total				139
Part V	NCC (Army &Navy)/ PE/ NSS / Rotaract/ Quality/WSC Circle/ Library/ SSL/ Nature Club/Value Education/ YRC				1
	Grand Total				140
	Self-Study Paper (Optional)- -V Sem			05	145

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

NME – Non Major Elective

For Choice based credit system (CBCS)

- For NME every department offers two papers (one in each at III & V semester)
- For SEC every department offer three papers for each course (Sem IV & VI)
- For Major elective there may be an option for choice.

B.Com (Professional Accounting)

VISION OF THE DEPARTMENT

To serve the society by training quality commerce graduates, who can take up responsible positions in business, industries and other institutions.

MISSION OF THE DEPARTMENT

- ❖ To provide an academic ambience that ensures the efficient dissemination of knowledge through student-teacher synergy, resulting in character development and career readiness of commerce graduates.
- ❖ To develop a centre of excellence for commerce education, training and research
- ❖ To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

PPROGRAM EDUCATIONAL OBJECTIVES (PEO)

The B.Com (Professional Accounting) program aims to achieve the following objectives:

- PEO1** To develop Accounting knowledge and Skills of the students and make them to apply their knowledge to solve problems relating to financial accounting, Cost Accounting, Management Accounting and Corporate Accounting
- PEO2** To make the students to be familiar with the provisions of Company Law, Industrial Law, Banking Law, other laws related to the Business and General Economics,
- PEO3** To mould the students to understand the concepts of Direct tax and Indirect taxes prevailing in our country and to apply their knowledge to compute taxable income, taxable turnover and amount of tax to be paid .
- PEO4** To develop language skills needed for business fields and letter drafting skills in order to write letter for various business and personal situations.
- PEO5** To assist the students to acquire knowledge in Business Statistics and Business Mathematics and to apply the gathered knowledge to solve statistical and Mathematical Problems both in books and in real life.

PPROGRAM SPECIFIC OUTCOMES (PSO)

After Completing the Course, B.Com (Professional Accounting) graduates can

- PSO1** Be capable of making positive contributions in the field of accountancy
- PSO2** Be appointed as Chief Professional Accounting Officer, Professional Accounting Firm Partner, Finance Director, Audit Manager
- PSO3** Be Chartered Accountants or Management Accountants or Company Secretaries by completing the remaining requirements.
- PSO4** Pursue further Studies in Commerce, Management and in Human Resource Management.
- PSO5** Become employable graduates in Multinational companies

THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
(w.e.f. 2019 Batch onwards)

B.Com (Professional Accounting)

COURSE STRUCTURE (2017 – 2020 batch)

Semester – I

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II English	U19EN11B	Business English I	5	3	75	25	75	100
Part III Core	UCP19C11	Financial Accounting	8	5	120	25	75	100
Part III Core	UCP19C 12	Business Law	5	4	60	25	75	100
Elective Generic	UCP19C 13	Business statistics	5	5	60	25	75	100
Elective Generic	UCP19GE11	General Economics	5	5	75	25	75	100
Part IV AECC	U19ES11	Environmental Studies	2	2	30	15	35	50
TOTAL			30	24				

Semester – II

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U19EN21B	Business English II	5	3	75	25	75	100
Part III Core	UCP19C 21	Advanced Financial Accounting	8	5	120	25	75	100
Part III Core	UCP19C 22	Business Environment and Entrepreneurship	5	4	75	25	75	100
Elective Generic	UCP19GE21	Business Mathematics	5	5	75	25	75	100
Elective Generic	UCP19GE22	Indian Economy	5	5	75	25	75	100
Part IV AECC	UCP19AE21	Presentation Skills	2	2	30	15	35	50
TOTAL			30	24				

Semester - III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U19TM31	Tamil Ilakkiyam	3		45			
Part III Core	UCP19C31	Advanced Accountancy	8	5	120	25	75	100
Part III Core	UCP19C32	Company Law and Industrial Law	5	3	75	25	75	100
Part III Core	UCP19C33	Auditing and Assurance	6	4	75	25	75	100
Part III Core	UCP19C34	Advanced Financial Management	6	4	75	25	75	100
Part III Core	UCP19OJ31	On the Job training	-	3	-	40	60	100
Part IV NME	UCP19NE31	Practical Banking	2	2	30	15	35	50
TOTAL			30	24				

Semester – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U19TM41	Tamil Ilakkiyam	3	6	45	25	75	100
Part III Core	UCP19C 41	Corporate Accounting	8	5	120	25	75	100
Part III Core	UCP19C 42	Goods and services Tax Act and Customs Act	6	4	90	25	75	100
Part III Core	UCP19C 43	Auditing Practices	6	4	75	25	75	100
Part III Core	UCP19C 44	Corporate Governance & Business Ethics	5	3	60	25	75	100
Part IV- SEC A/B/C	UCP19SE41 A,B,C	Quantitative Aptitude Skills / Written Communication Skills/ Personality Development Skills	2	2	30	15	35	50
TOTAL			30	21				

SEMESTER – V

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCP19C 51	Management Accounting	7	4	120	25	75	100
Part III Core	UCP19C 52	Information Technology	5	4	90	25	75	100
Part III Core	UCP19C 53	Elements of Costing	7	4	90	25	75	100
Part III Core	UCP19OJ51	On the Job Training	-	3	-	40	60	100
Main Elective	UCP19CE51	Direct Taxation	7	5	75	25	75	100
Part IV	U19VE51	Value Education	2	1	30	15	35	50
Part IV NME	UCP19NE51	Cost Computation & Control	2	2	30	15	35	50
TOTAL			30	23				

Semester – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCP19C 61	Special Accounting	8	4	120	25	75	100
Part III Core	UCP19C 62	Methods and Techniques of costing	5	4	75	25	75	100
Part III Core	UCP19C 63	Applied Direct Taxation	5	4	75	25	75	100
Part III Core – Practical	UCP19C L61	Practicals on Filing of IT Returns	5	4	75	25	75	100
Main Elective	UCP19C E61	Strategic Management	5	5	75	25	75	100
Part IV- SEC D/E/F	UCP19SE61 A,B,C	Resume Writing Skills / Interview Facing Skills / Public Speaking Skills	2	2	30	15	35	50
TOTAL			30	23				

A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	24
II	30	24
III	30	24
IV	30	21
V	30	23
VI	30	23
	Part – V	01
Total	180	140

B) CURRICULUM CREDITS

Part I	Tamil	2 x 3 = 06	Credits
Part II	English	2 x 3 = 06	Credits
Part III	Core	= 84	Credits
		(09+09+19+16+15+16)	
	Elective Generic	(4 x 5) = 20	Credits
	Elective Main	(2 x 5) = 10	Credits
Part IV	Value Education	1 x 1 = 01	Credits
	AECC	2 x 2 = 04	Credits
	SEC	2 x 2 = 04	Credits
	NME	2 x 2 = 04	Credits
Part V		1 x 1 = 01	Credits
	Total	140	Credits

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19EN11B	BUSINESS ENGLISH I	Core-1	4	1		3

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course indicates the guidelines required to listen structured talks, use English without mistakes and the significance of writing Business Letters, Resume, Job application, Memo, Email, Reports, Proposals and Notice.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Identify and avoid common errors in English while reading, writing and speaking.	K1
CO2	listen structured talks made by experts in language and professionals	K2
CO3	Make formal and informal conversations in English without grammatical mistakes.	K2,K3
CO4	Interpret graphic information given in competitive examinations.	K2 ,K3
CO5	Write Business Letters, Resume, Job application, Memo, Email, Reports, Proposals and Notice.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1					M
CO2		S			
CO3					S

CO4			M	S	
CO5				M	S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT- I

(15 hours)

Grammar and Vocabulary :Parts of Speech – Tense – Active and Passive forms – Concord – Conditional Sentences – Common Errors in English – Business Vocabulary – Words often confused.

UNIT- II

(14 hours)

Listening : The listening process – Types of listening – Barriers to listening – Listening comprehension – Effective listening strategies – Listening in conversational interaction – Listening structured talks – Listening and note – taking.

UNIT- III

(16 hours)

Speaking :Types of Conversation – Formal and Informal – Improving fluency and self – expression – Body language – Group Discussions – Telephone skills – Interviews – Meetings – Presentations.

UNIT- IV

(13 hours)

Reading :Reading – A Communication process – Reading different kinds of tracks – Active and Passive Reading – Skimming – Scanning – Intensive Readily – Reading and interpreting graphic information – Cloze

UNIT- V

(17 hours)

Writing :Discourse – Business Letters – Resume and Job application – Memo – Email and business use of SMS – Reports – Proposals – Notice.

Text Book:

Rizvi, M. Ashraf-Effective Technical Communication, Edition 2007, Tata McGraw Hill Publishing Company Ltd., New Delhi

Reference Books

Bagavathi, R.S.N. Pillai- ModernCommercial Correspondence, Edition 2014, S.Chand and Company Pvt. Ltd., New Delhi.

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Parts of Speech of English - nouns, pronouns, adjectives, verbs, adverbs, prepositions, conjunctions and interjections	4	
1.2	12 basic English tenses – 4 present tenses – 4 past tenses – 4 future tenses	5	
1.3	Active and Passive forms – Concord – Conditional Sentences	3	
1.4	Common Errors in English – Business Vocabulary – Words often confused.	3	
Unit II			
2.1	Need for listening - The listening process – Types of listening – Barriers to listening	4	
2.2	Listening comprehension – Effective listening strategies	3	
2.3	Listening in conversational interaction – Listening structured talks	4	
2.4	Listening and taking notes	3	
Unit III			
3.1	Making conversation effective -Types of Conversation – Formal Conversation and Informal Conversation	5	
3.2	Improving fluency in English and self – expression – Body language	6	
3.3	Group Discussions – Telephone skills – Interviews – Meetings – Presentations.	5	
Unit IV			
4.1	Reading English fluently– A Communication process – Reading different kinds of tracks	4	
4.2	Active and Passive Reading – Skimming of reading – Scanning of reading.	5	
4.3	Intensive Reading – Reading and interpreting graphic information – Cloze	4	
Unit V			

5.1	Writing Business Letters – Writing Resume and Job application	5	
5.2	Writing Memo and sending Emails by following the 5 rules	4	
5.3	Business use of SMS	4	
5.4	Writing Reports – Writing Proposals and Writing Notice.	4	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C11	FINANCIAL ACCOUNTING	Core-1	7	1		5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

The course explains the basic concepts and conventions of Financial Accounting, preparation of Final Accounts of sole trader, Bank Reconciliation Statement, and accounts relating to Depreciation, Consignment and Joint Venture.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Draft Journal Entries for the business transactions and prepare Trial Balance	K1
CO2	Prepare Final Accounts to know the profits and financial position of business.	K2
CO3	identify the reasons for differences between Cash Balance as per Pass Book and Bank Balance as per Cash Book	K2,K3
CO4	Prepare the accounts of Consignment and Joint Ventures	K2 ,K3
CO5	Identify the different methods of charging depreciation	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S				
CO2		S			
CO3			M		
CO4	M				M
CO5				M	

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(20 Hours)

Accounting: Meaning, Scope of Accounting – Accounting Concepts and Conventions – Double Entry System - Books of Prime Entry - Preparation of Journal, Subsidiary Books, Ledger Accounts and Trial Balance- Accounting Standards – Concepts, Objectives and Benefits – (Valuation and Accounting Estimates).

Unit II

(30 Hours)

Final Accounts of Sole Trader: Trading Account – Profit and Loss Account – Balance Sheet – Adjustment Entries– Rectification of Errors – Classification of Errors – Suspense Account.

Unit III

(25 Hours)

Bank Reconciliation Statement: Meaning -Causes for the difference between Cash Book and Pass Book.

Bill of Exchange: Features – Parties to a bill of exchange – Merits and Demerits – Types of Bills of Exchange -Accounts in the books of parties.

Sale or Return: Purpose – Methods of Recording – When transactions are very few, frequent and large in number.

Unit IV

(25 Hours)

Consignment: Meaning – Consignment Vs Sale – Journal and Ledger in the books of Consignor and the Consignee – Treatment of Normal loss and Abnormal loss- Valuation of Closing stock - Invoice Price Method.

Joint venture: Meaning – Joint venture Vs Partnership – Consignment Vs Joint venture – Accounting for joint ventures – Separate Set of books– no Separate set of books– Memorandum joint Venture Method.

Unit V

(20 Hours)

Depreciation Accounting – Meaning – Scope – Objectives – Methods – Straight Line Method – Diminishing Balance Method- Change in method of depreciation – Sinking Fund Method – Annuity Method – Revaluation Method – Insurance Policy Method –Depletion Method – Machine Hour Method.

Text Books:

1. . S.P. Jain, K.L. Narang, 2016: Advanced Accountancy, Vol.IKalyani Publishers, Ludhiana

References:

1. R.L.Gupta & M. Radaswamy,2015, Advanced Accountancy, Vol.I, Sultan Chand & Sons, New Delhi
2. T.S.Reddy, A.Murthy, 2015, Advanced Accountancy, Vol.I, Margham Publications, Chennai

Course Designers:

Mr. A.Rajangam
Mr. D.Gopinath

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Accounting: Meaning, Scope of Accounting , Accounting Concepts and Conventions	5	
1.2	Double Entry System , Books of Prime Entry	3	
1.3	Preparation of Journal, Subsidiary Books, Ledger Account and Trial Balance	8	
1.4	Accounting Standards, Concepts, Objectives and Benefits (Valuation and Accounting Estimates).	4	
Unit II			
2.1	Final Accounts of Sole Trader: Preparing Trading A/c	5	
2.2	Preparation of Profit and Loss Account	7	
2.3	Preparation of Balance Sheet	8	
2.4	Incorporating Adjustment Entries	5	
2.5	Rectification of Errors, Classification of Errors, Preparation of Suspense Account.	5	
Unit III			
3.1	Bank Reconciliation Statement: Meaning - Causes for the difference between Cash Book and Pass Book.	9	
3.2	Bill of Exchange: Features – Parties to a bill of exchange – Merits and Demerits – Types of Bills of Exchange -Accounts in the books of parties.	8	
3.3	Sale or Return: Purpose – Methods of Recording – When transactions are very few, frequent and large in number.	8	
Unit IV			
4.1	Consignment: Meaning, Consignment Vs Sale , Journal and Ledger in the books of Consignor and the Consignee .	7	
4.2	Treatment of Normal loss and Abnormal loss, Valuation of Closing stock, Invoice Price Method.	5	
4.3	Joint venture: Meaning , Joint venture Vs Partnership , Consignment Vs Joint venture , Accounting for joint	8	

	ventures		
4.4	Separate Set of books for Joint Venture, no Separate set of books for Joint Venture, Memorandum joint Venture Method.	5	
Unit V			
5.1	Depreciation Accounting, Meaning , Scope , Objectives	4	
5.2	Calculating Depreciation by using Straight Line Method	5	
5.3	Calculating Depreciation by using Diminishing Balance Method and Change in method of depreciation	5	
5.4	Calculating Depreciation by using Sinking Fund Method, Annuity Method, Revaluation Method, Insurance Policy Method, Depletion Method and Machine Hour Method.	6	
Total		120 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
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Course Code	Course Title	Category	L	T	P	Credit
UCP19C 12	BUSINESS LAW	Core-2	4	1		4

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course explains the basic provisions of the Indian Contract Act, Indian Partnership Act, Limited Liability Partnership (LLP) Act, Sale of Goods Act and Negotiable Instruments Act

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Explain in detail the provisions of the Indian Contract Act	K1
CO2	Describe the provisions of the Indian Partnership Act and the mode of registering a partnership firm.	K2
CO3	Illustrate the provisions of the Limited Liability Partnership (LLP) Act	K2,K3
CO4	Explain the provisions of the Sale of Goods Act in the formation and Performance of the contract of sale.	K2 ,K3
CO5	Describe the provisions of the Negotiable Instruments Act and the instruments negotiable by law and by custom	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1					
CO2		M			
CO3			M	S	
CO4		M			M
CO5					S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(14 Hours)

The Indian Contract Act, 1872 : Law – Object of Law – Branches of Law – Business Law - Contract – meaning – essential elements of a valid contract classification of contracts - offer and acceptance – consideration – legality of object and consideration – capacity of parties – free consent – performance of contract – termination and discharge of contract.

Unit II

(16 Hours)

The Indian Partnership Act, 1932 : Partnership – meaning – nature of partnership – co-ownership – Partnership Deed – Rights, Duties and liabilities of partners – Admission, retirement, and death of a partner – implied authority of partners and its scope – Registration of firms – Mode of Registration - Dissolution of firms – Types of Dissolution.

Unit III

(16 Hours)

Limited Liability Partnership (LLP) Act, 2008 : Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and partnership - LLP Vs Company - LLP agreement - Partners and designated partners – Partners and their relations -Incorporation document - Incorporation by registration - Registered office of LLP – Advantages and Disadvantages of LLP.

Unit IV

(15 Hours)

The Sale of Goods Act, 1930 :Contract of Sale – Essentials of a contract of sale – Sale Vs agreement to sell- Formation and Performance of the contract of sale – conditions and warranties – Rules regarding Transfer of property – Doctrine of Caveat Emptor – rights of an unpaid seller.

Unit V

(14 Hours)

Negotiable Instruments Act, 1881 :Definition of negotiable instrument – instruments negotiable by law and by custom – types of negotiable instruments – parties to negotiable instrument – duties, rights and liabilities – Dishonour of negotiable instrument.

Text Books:

1. . ND Kapoor,2015, Business Law, Sultan Chand & Sons Educational Publishers,New Delhi.

References:

1. ND Kapoor, 2015, Elements of Mercantile Law, Sultan Chand & Sons Publishers,New Delhi
2. R.S.N Pillai & Bagavathi,2015, Business Law, S.Chand & Co Pvt Ltd. Delhi.

Course Designers:

Dr. S.Ramesh Kumar
Mr. D.Gopinath

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Law – Objects of Law – Branches of Law – Introduction to Business Law	4	

1.2	Introduction to The Indian Contract Act, 1872- meaning of Contract – Essential elements of a valid contract classification of contracts.	3	
1.3	Offer and acceptance – Meaning and need for consideration – legality of object and consideration	3	
1.4	Capacity of parties – free consent – performance of contract – termination and discharge of contract.	4	
Unit II			
2.1	Introduction to the Indian Partnership Act, 1932 – Meaning of Partnership – – Nature of partnership – Co-ownership	3	
2.2	Partnership Deed – Rights of partners, Duties of partners and liabilities of partners	3	
2.3	Admission of a partner, retirement of a partner and death of a partner – implied authority of partners and its scope	4	
2.4	Registration of firms – Mode of Registration	3	
2.5	Dissolution of firms – Types of Dissolution.	3	
Unit III			
3.1	Introduction to Limited Liability Partnership (LLP) Act, 2008 : Definitions given in LLP Act– Origin of LLP Act – LLP in India - Salient features of LLP	5	
3.2	Difference between LLP and partnership - LLP Vs Company - LLP agreement.	5	
3.3	Partners and designated partners – Partners and their relations -Incorporation document - Incorporation by registration - Registered office of LLP – Advantages and Disadvantages of LLP.	6	
Unit IV			
4.1	Introduction to the Sale of Goods Act, 1930 – Meaning of Contract of Sale – Essentials of a contract of sale – Sale Vs agreement to sell	4	
4.2	Formation and Performance of the contract of sale – conditions and warranties.	5	
4.3	Rules regarding Transfer of property – Doctrine of Caveat Emptor – Rights of an unpaid seller.	6	
Unit V			

5.1	Introduction to the Negotiable Instruments Act, 1881 - Definition of negotiable instrument – instruments negotiable by law and by custom	4	
5.2	types of negotiable instruments – parties to negotiable instrument	5	
5.3	Duties, rights and liabilities – Dishonour of negotiable instrument.	5	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19GE11	BUSINESS STATISTICS	Core-3	4	1		5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course enables the students to understand the methods of collecting Primary data and Secondary data, role of measures of Central tendency and dispersion and the uses of Correlation, Regression, Time series, Index numbers and Probability in Statistics.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Prepare statistical tables and diagrams and Analyze and interpret the data collected	K1
CO2	Apply Measures of Central Tendency and Dispersion to solve statistical problems.	K1
CO3	Use correlation and Regression as statistical tools in decision making process	K2
CO4	Apply probability distributions to draw conclusions based on the collected data.	K2,K3
CO5	Construct Simple and Weighted Index numbers and to test the adequacy of Index Number.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	S		
CO2		S	M	S	M
CO3				S	M
CO4		M	M	S	

CO5				M	M
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L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(14 Hours)

Statistical Representation of Data : Definition of Statistics – Functions of Statistics – Primary data and Secondary data - diagrammatic representation of data – Frequency dispersion – Graphical representation of Frequency dispersion –Histogram – Frequency polygon – Ogives – Pie chart – Sampling Theory – Types of Sampling.

Unit II

(18 Hours)

Measures of Central Tendency and Dispersion: Mean, Median, Mode, Quartiles – Mean Deviation and its co-efficient – Quartile Deviation and its co-efficient – Standard Deviation and Co-efficient of Variation

Unit III

(13 Hours)

Correlation and Regression: Meaning and types of correlation – scatter diagram – Karl Pearson's co-efficient of correlation – Rank correlation – Regression and its uses – Regression lines – Regression Equations – Regression Co-efficients - Computation of Correlation Co-efficient from Regression Co-efficient.

Unit IV

(15 Hours)

Probability and Theoretical Distribution: Meaning of probability – expected value - Elements of theoretical distribution: Binomial, Poisson, Normal.

Unit V

(15 Hours)

Time Series and Index Numbers: Characteristics, Uses, Types of index numbers – Construction of Simple and Weighted Price Index numbers – Tests of adequacy of Index Number.

Analysis of Time Series – Uses, Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square.

Text Books:

1. . S.P. Gupta & M.P. Gupta , Business Statistics , Revised Edition – 2014,S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

References:

1. R.S.N. Pillai and Bagavathi , Business Statistics , Revised edition 2014 , S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
2. K.Alagar, Business Statistics , New Edition – 2014 ,Tata McGraw hill publications, 7, West Patel Nagar, New Delhi – 8

Course Designer:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Definition of Statistics – Functions of Statistics – Meaning and need of Primary data and Secondary data - diagrammatic representation of data.	4	
1.2	Frequency dispersion – Graphical representation of Frequency dispersion	3	
1.3	Histogram – Frequency polygon – Ogives – Pie chart	4	
1.4	Meaning of Sampling Theory – Types of Sampling.	3	
Unit II			
2.1	Measures of Central Tendency- Meaning , need - uses	3	
2.2	Mean and its types – Method of calculation- Median and its calculation- Mode and its calculation and Quartiles.	6	
2.3	Measures of Dispersion- - Meaning , need and uses	2	
2.4	Mean Deviation and its co-efficient – Quartile Deviation and its co-efficient	4	
2.5	Standard Deviation and Co-efficient of Variation	3	
Unit III			
3.1	Meaning of correlation - types of correlation – scatter diagram to find correlation	3	
3.2	Karl Pearson's co-efficient of correlation – Rank correlation	5	
3.3	Regression and its uses – Regression lines – Regression Equations – Regression Co-efficients - Computation of Correlation Co-efficient from Regression Co-efficient.	5	
Unit IV			
4.1	Meaning of probability, Examples , Rules of probability – Formula used to find out probability	3	
4.2	Expected value - Addition theorem of probability- Multiplication theorem of probability	3	
4.3	Elements of theoretical distribution of probability – Binomial distribution - Characteristics of Binomial Distribution - fitting a binomial distribution	5	
4.4	Poisson distribution - Characteristics of Poisson	4	

	Distribution - fitting a Poisson distribution – Normal distribution- formula used.		
Unit V			
5.1	Meaning of index numbers - Characteristics, Uses, Types of index numbers	3	
5.2	Construction of Simple Price Index numbers – Simple aggregate method. and Simple average method.	3	
5.3	Construction of Weighted Price Index numbers – Laspeyre’s method, Paasche’s method, Fisher’s method, Bowley’s method and Marshall’s method – Tests.	4	
5.4	Analysis of Time Series – Uses, Components of time series – Measurement of trend- graphical method, semi-average, moving average and method of least square.	5	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Professional Accounting)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19GE12	GENERAL ECONOMICS	Elective Generic	4	1		5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course describes the working of economic systems, the theory of demand, theory of Production /costs /revenue, forms of markets and measuring national income and per capita income.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Summarize the working of Capitalistic economy, Socialistic economy and Mixed Economy.	K1
CO2	Apply in practice the theory of Demand, theory of Production and the theory of Consumer Behaviour.	K1
CO3	Explain the theory of Production, Costs and Revenue	K2
CO4	Determine price and output under various levels of competitions in business.	K2,K3
CO5	Measure the per capita income of individuals and National Income of our country.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M			
CO2			M		
CO3				S	
CO4				S	
CO5					M

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT- I

(14 Hours)

Nature and Scope of Economics : Economics – Definition – Nature and Scope of Micro and Macro Economics – Central Problems of an economy – Production Possibility Curve -Transformation Curve - Working of Economic systems - Capitalism – Socialism – Mixed Economy.

UNIT- II

(18 Hours)

Theory of Demand, Supply and Consumer Behaviour : Meaning and Determinants of demand – Law of demand – Elasticity of demand – Price, Income and Cross Elasticity – Meaning and determinants of Supply – Law of Supply – Elasticity of Supply – Theory of Consumer Behaviour – Marshallian approach and Indifference curve approach.

UNIT- III

(14 Hours)

Theory of Production, Costs and Revenue : Meaning and Factors of Production – Laws of Production – Laws of Variable Proportions – Laws of Returns to Scale – Concepts of costs – short run and long run costs – Average and Marginal Costs – Total, Fixed and Variable costs – Concepts of Revenue.

UNIT- IV

(15 Hours)

Forms of Markets and its Equilibrium :Forms of markets – Meaning and characteristics – Price and Output determination – Equilibrium for Firm and Industry under Perfect competition – Monopoly – Monopolistic competition – Oligopoly – Duopoly.

UNIT- V

(14 Hours)

National Income : Concepts of National Income – Gross National Product – Net National Product – Measurement of National Income and Per capita Income in various plans – Consumptions, Savings and Investment.

Text Book:

1. Dr.S.Sankaran, 2015, Business Economics, Margham Publications, Chennai

Reference Books:

1. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata McGraw Hill
2. Publishing company Ltd, New Delhi
3. Jhingan M.L, 2015, Money Banking International Trade and Public Finance,Verendra Publishers, New Delhi,
4. Datt and K.P.M Sundaram, 2015, Indian Economy, Scan and Company Pvt, Ltd., New Delhi

Course Designer:

Mr. D.Gopinath

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Economics – Definition of Economics – Nature and Scope of Micro and Macro Economics	4	
1.2	Central Problems of an economy – Production Possibility Curve (Transformation Curve)	3	
1.3	Working of Economic systems under Capitalism – Socialism – Mixed Economy).	4	
1.4	Working of Economic systems under Socialism and under Mixed Economy.	3	
Unit II			
2.1	Meaning of demand and Determinants of demand – Law of demand	3	
2.2	Elasticity of demand – Price Elasticity, Income Elasticity and Cross Elasticity	6	
2.3	Meaning and determinants of Supply – Law of Supply – Elasticity of Supply	5	
2.4	Theory of Consumer Behaviour – Marshallian approach and Indifference curve approach.	4	
Unit III			
3.1	Meaning of Production and Factors of Production – Laws of Production	3	
3.2	Laws of Variable Proportions – Laws of Returns to Scale	4	
3.3	Concepts of costs – short run and long run costs – Average and Marginal Costs – Total, Fixed and Variable costs	4	
3.4	Concepts of Revenue – Total revenue, Marginal revenue and average revenue	3	
Unit IV			
4.1	Forms of markets – Meaning and characteristics of various forms of markets	3	
4.2	Price determination and Output determination	3	

4.3	Equilibrium for Firm and Industry under Perfect competition – Monopoly – Monopolistic competition	5	
4.4	Equilibrium for Firm and Industry under Oligopoly and Duopoly.	4	
Unit V			
5.1	Meaning and Concepts of National Income – Gross National Product – Net National Product	5	
5.2	Measurement of National Income and Per capita Income in various plans	5	
5.3	Concepts of Consumptions, Savings and Investment.	4	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19EN21B	BUSINESS ENGLISH II	Part II	4	1		3

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	second	25	75	100

Preamble

This course explains the usage of preposition, idiomatic expression, phrasal verbs, direct & indirect Speech and enables the students to practice English without mistakes and write agenda and minutes of the meeting.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Make use of Preposition, Idiomatic Expression and Phrasal Verbs in their writings and conversations.	K1
CO2	Listen comprehension and reproduce it	K2
CO3	Excel in public speaking	K2,K3
CO4	Read with Pause Stress & intonation	K2 ,K3
CO5	Prepare Pictorial Representation, Agenda and minutes of the meeting.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M	M	S
CO2		M			S
CO3			S		
CO4					S
CO5			M		S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT- I (15 hours)

Grammar & Vocabulary: Preposition - Idiomatic Expression - Phrasal Verbs - Transformation of Futures - Direct & Indirect Speeches.

UNIT- II (14 hours)

Listening: Listening Comprehension, - Telephone Etiquette – Framing Questions –Reproducing the text while listening - Situational Context.

UNIT- III (16 hours)

Speaking: Complete the dialogue, - Self Introduction – Talking about a Product – Discussion on gives Situation – Public Speaking Skills

UNIT- IV (13 hours)

Reading: Reading Cooperation – Pause Stress & intonation while reading – note- making – spotting the connectives - Jumbled Sentences

UNIT- V (17 hours)

Writing: Pictorial Representation - Describing a Product – Agenda and minutes of the meeting – Letter of Complaint – Preparing check list.

Text Book:

Aurna koneru - Professional Communication ,Tata McGraw-Hill, New Delhi.

Reference Books

- 1 **Rajendra Paul & J.S.Korlahalli-** ESSENTIALS OF BUSINESS COMMUNICATION Revised Edition 2012, Sultan Chand and Sons, New Delhi.
- 2 **Urmila Rai & S.M. Rai-** BUSINESS COMMUNICATION- 7th Edition 2005.Himalya Publishing House, New Delhi.

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Grammar & Vocabulary: Preposition - Idiomatic Expression - Phrasal Verbs - Transformation of Futures - Direct & Indirect Speeches.	4	

1.2	12 basic English tenses – 4 present tenses – 4 past tenses – 4 future tenses	5	
1.3	Active and Passive forms – Concord – Conditional Sentences	3	
1.4	Common Errors in English – Business Vocabulary – Words often confused.	3	
Unit II			
2.1	Listening: Listening Comprehension, - Telephone Etiquette – Framing Questions – Reproducing the text while listening - Situational Context.	4	
2.2	Listening comprehension – Effective listening strategies	3	
2.3	Listening in conversational interaction – Listening structured talks	4	
2.4	Listening and taking notes	3	
Unit III			
3.1	Speaking: Complete the dialogue, - Self Introduction – Talking about a Product – Discussion on gives Situation – Public Speaking Skills.	5	
3.2	Improving fluency in English and self – expression – Body language	6	
3.3	Group Discussions – Telephone skills – Interviews – Meetings – Presentations.	5	
Unit IV			
4.1	Reading: Reading Cooperation – Pause Stress & intonation while reading – note- making – spotting the connectives - Jumbled Sentences	4	
4.2	Active and Passive Reading – Skimming of reading – Scanning of reading.	5	
4.3	Intensive Readily – Reading and interpreting graphic information – Cloze	4	
Unit V			
5.1	Writing: Pictorial Representation - Describing a Product – Agenda and minutes of the meeting – Letter of Complaint – Preparing check last.	5	
5.2	Writing Memo and sending Emails by following the 5	4	

	rules		
5.3	Business use of SMS	4	
5.4	Writing Reports – Writing Proposals and Writing Notice.	4	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Professional Accounting)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 21	ADVANCED FINANCIAL ACCOUNTING	Core-1	7	1		5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course enables the students to prepare accounts of Partnership firms at the time of admission, retirement, death of a partner, dissolution of partnership firm and accounts relating to issue of shares, redemption of shares and underwriting of shares and debentures.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Identify the fundamentals of Partnership accounts	K1
CO2	Prepare accounts at the time of admission of a partner	K2,K3
CO3	Prepare accounts at the time of retirement and death of a partner	K2,K3
CO4	Solve problems relating to dissolution, amalgamation and sale of firms.	K2,K3
CO5	Record transactions relating to the issue, redemption and underwriting of shares.	K2,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M				
CO2	M	M			
CO3	M		S		
CO4	M			S	
CO5	M			M	S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(20 Hours)

Partnership Accounts: Introduction – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss Appropriation account – Fixed Capital Account – Fluctuating capital account – Interest on Capital and Interest on Drawings (excluding Past adjustments and Guarantees)

Unit II

(30 Hours)

Admission of a Partner: New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account – Methods of Valuation of Goodwill – Treatment of Goodwill- Distribution of undistributed Profits/Losses - Adjustment of capital in proportion to profit sharing ratio- Accounts of the New Firm.

Unit III

(25 Hours)

Retirement of a Partner: Retirement – Treatment of Goodwill – Gaining ratio settlement of amount due to the Retiring Partner - Admission cum Retirement – Calculation of capital of the New Firm – Accounts of the new firm.

Death of a partner – Settlement of deceased partner's account – Executors Account- Joint Life Policy

Unit IV

(25 Hours)

Dissolution of firm – Insolvency of Partners - When one or more partners are insolvent – When all partners are Insolvent - **Amalgamation of firm** – **Sale of firm to a Company**

Unit V

(20 Hours)

Company Accounts -Issue of Shares – Forfeiture and Reissue of Shares – Bonus shares – SEBI Guidelines – Rights Issue.

Redemption of Preference Shares – Methods of Redemption – Premium on redemption of Preference shares.

Underwriting : Shares and Debentures.

Text Books:

1. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy, Vol.I, Kalyani Publishers, Ludhiana

References:

1. T.S.Reddy, A.Murthy, 2015, Advanced Accountancy, Vol.I, Margham Publications, Chennai

Course Designers:

Mr. A.Rajangam
Mr. D.Gopinath

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Partnership – Features of Partnership - Partnership Deed – Contents of Partnership deed -- Rules applicable in the absence of an agreement	5	
1.2	Preparing Profit and Loss Appropriation account When capitals of partners are Fixed Capital	6	
1.3	Preparing Profit and Loss Appropriation account When capitals of partners Fluctuating capital	5	
1.4	Calculation of Interest on Capital and Calculation of Interest on Drawings	4	
Unit II			
2.1	Admission of a new partner – Calculation of New profit sharing ratio – Calculation of Sacrificing ratio	4	
2.2	Revaluation of Assets and Liabilities – Preparation of Revaluation and Memorandum Revaluation Account	7	
2.3	Methods of Valuation of Goodwill – Treatment of Goodwill brought by new partner.	6	
2.4	Distribution of undistributed Profits/Losses among old partners - Adjustment of capitals of partners in proportion to profit sharing ratio	6	
2.5	Preparing Accounts of the Newly formed Firm.	7	
Unit III			
3.1	Retirement of a Partner: Retirement – Treatment of Goodwill – Calculation of Gaining ratio - settlement of amount due to the Retiring Partner -	9	
3.2	Admission cum Retirement – Calculation of capital of the New Firm – Accounts of the new firm.	8	
3.3	Death of a partner – Settlement of deceased partner's account – Executors Account- Joint Life Policy	8	
Unit IV			
4.1	Dissolution of firm – When and why partnership is dissolved- Insolvency of Partners - When one or more partners are insolvent	7	

4.2	Insolvency of Partners - When all partners are Insolvent	5	
4.3	Amalgamation of firm – Accounts of amalgamated firm	8	
4.4	Sale of firm to a Company – Closing accounts of firm	5	
Unit V			
5.1	Company Accounts – Features of company - Issue of equity and preference Shares – Issue at par, discount and premium – Under and over subscription - Pro rata allotment - Forfeiture and Reissue of Shares – Bonus shares – SEBI Guidelines – Rights Issue.	9	
5.2	Redemption of Preference Shares – Methods of Redemption – Premium on redemption of Preference shares.	6	
5.3	Underwriting of Shares and Debentures.	5	
Total		120 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Professional Accounting)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 22	BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP	Core-3	4	1		4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course transforms students into entrepreneurs by developing the Entrepreneurship Creativity and Innovation and it shows how the businesses are assessed financially and non-financially and the role of motivation in getting success in Business.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Explain the concepts of entrepreneurship and Entrepreneurial Development Programmes	K1
CO2	Cope up with the emerging trends in business.	K2
CO3	Compare Entrepreneurship and Intrapreneurship	K2
CO4	develop the Entrepreneurship Creativity and Innovating skills needed to start and run businesses	K2,K3
CO5	Assess the financial and non-financial resources of business.	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	M	M	L
CO2		S	M	M	S
CO3		M			M
CO4					S
CO5		S			

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(16 Hours)

Business Environment : Introduction – Features – Vision and Mission statements – Types of environment – Internal environment – Value system, Management structure, Human Resource, Company image and Brand value, Research and Development, Competitive advantages – External environment – Demography, Legal and Political, Technological, Economic, Competitive, Socio-cultural and International.

Unit II

(14 Hours)

Emerging Trend in Business : Network Marketing – Franchising – Business Process Outsourcing (BPO) – E-Commerce – M-Commerce.

Unit III

(16 Hours)

Entrepreneurship: Introduction – Concept of Entrepreneurship – Functions – Types of Entrepreneurs – Entrepreneur Vs Manager – Entrepreneurship Vs Intrapreneurship.

Unit IV

(14 Hours)

Entrepreneurship Creativity and Innovation: Assessment of business opportunities – Identification of entrepreneurial opportunities – Selection of an enterprise – Entrepreneurial Motivation – meaning – concepts - Process of achievement of motivation.

Unit V

(15 Hours)

Financing the Entrepreneurial Business: Resource Assessment – financial and non-financial assessment – Fixed and working capital requirements – Fund flows – sources of finance.

Text Books:

1. . K.Aswhathappa , Essentials of Business Environment, Reprint 2014, Himalaya Publishing House , New Delhi.
- 2 Renu Arora, S.K.Sood , Entrepreneurial Development , Revised Edition,2014, Kalyani Publishers, B-I/1292 Rajinder Nagar, Ludhiana – 141 008 .Ludhiana

References:

- 1 Francis Cherunilam , Business Environment, Reprint, 2014 , Himalaya Publishing House, Mumbai.
- 2 Dr.K.Chidambaram and Dr.V.Alagappan, Business Environment , Reprinted, 2014, Vikas Publishing House Pvt Ltd, New Delhi.
- 3 A.C.Fernando , Business Environment , Fourth Edition, 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.
- 4 S.S.Khanka, Entrepreneurial Development , Revised Edition, 2014, S.Chand and Company Ltd, Ram Nagar, New Delhi-110 055.

Course Designers:

Dr.S.Meena
A.Anitha

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Business Environment – Features of Business Environment – Vision and Mission statements of Business	5	
1.2	Types of environment – Internal environment – External environment	3	
1.3	Internal environment – Value system, Management structure, Human Resource, Company image and Brand value, Research and Development, Competitive advantages	4	
1.4	External environment – Demography, Legal and Political, Technological, Economic, Competitive, Socio-cultural and International.	4	
Unit II			
2.1	Emerging Trend in Business -Intelligence and Analytics.	3	
2.2	Meaning of Network Marketing – How does it work? – Future of Network marketing - Franchising - Features	4	
2.3	Business Process Outsourcing (BPO) – Key drivers to outsource.	3	
2.4	Meaning and features of E-Commerce – Meaning and features of M-Commerce – Differences between them.	4	
Unit III			
3.1	Introduction to Entrepreneurship – Concept of Entrepreneurship – Features of Entrepreneurship	6	
3.2	Functions of Entrepreneurs – Types of Entrepreneurs – Differences between Entrepreneur and Manager	5	
3.3	Meaning and features of Intrapreneurship.- Differences between Entrepreneurship and Intrapreneurship.	5	
Unit IV			
4.1	Entrepreneurship Creativity and Innovation- Assessment of business opportunities	5	
4.2	Identification of entrepreneurial opportunities – Selection of an enterprise	5	

4.3	Entrepreneurial Motivation – meaning – concepts - Process of achievement of motivation.	4	
Unit V			
5.1	Financing the Entrepreneurial Business - Sources of Entrepreneurial Financing-Financial Bootstrapping - External Financing	6	
5.2	Resource Assessment – financial assessment and non- financial assessment	5	
5.3	Fixed and working capital requirements – Fund flows – sources of finance.	4	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19GE21	BUSINESS MATHEMATICS	Core-4	5	1		5

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course throws light on the arithmetic applications of mathematics, basic applications of mathematical reasoning and the role of Matrices, Set theory, Algebra, Differential and Integral Calculus in solving business problems.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Make use of various mathematical applications in Business.	K1
CO2	Explain and apply mathematical reasoning	K2
CO3	Utilize the contributions of Matrices, Set theory, Algebra for the betterment of the business.	K2,K3
CO4	Give solutions to business problems with the help of Differential and Integral Calculus	K2 ,K3
CO5	Apply the Linear simultaneous equations in business	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M	S	S
CO2		M	S		M
CO3		S			S
CO4		S			S
CO5		S			M

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I (14 Hours)

Arithmetic Applications of Mathematics: Ratio and proportions – Simple and compound interest - annuity – Bills discounting and average due date- Basic applications of mathematical reasoning.

Unit II (16 Hours)

Matrices: Meaning and operations- Matrix inversion- Solution to system of linear equations by matrix inversion as well as pivotal reduction method.

Unit III (15 Hours)

Set theory and Algebra: Set theory and simple application of Venn diagram – Variation – Indices –Logarithms- Basic concepts of Permutations and combinations.

Unit IV (17 Hours)

Differential and Integral Calculus: Basic concepts - Elements of differentiation- simple application of differential coefficient- maxima and minima of uni-variate functions. **Integration:** Rules of integration for indefinite and definite integrals; simple application of integration to accounting and business problems.

Unit V (13 Hours)

Equations: Linear simultaneous equations up to 3 variables – Quadratic Equations – Solution of Linear inequalities by geometric method – Graphs of inequalities in two variables.

Text Book:

1. . **P.R. Vittal** ,Business Mathematics , Revised Edition 2014, Margham Publications, Chennai

References:

1. V. Sundaresan and S. D. Jayaseelan , An Introduction to Business Mathematics ,Revised Edition 2014, Sultan Chand,New Delhi.
2. N.K. Nag , Business Mathematics (For Unit V) , Revised Edition 2014 , Kalyani Publishers , New Delhi

Course Designer:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Arithmetic Applications of Mathematics	4	

	Uses and applications of Ratio and proportions		
1.2	Simple interest – formula used – finding out the missing information - compound interest – formula used – calculating interest when it is compounded annually, half yearly, quarterly and monthly.	3	
1.3	Annuity – Bills discounting – Calculating Banker’s Discount, Banker’s Gain, True Discount and Discounted Value of Bill - average due date– Its calculation.	4	
1.4	Basic applications of mathematical reasoning.	3	
Unit II			
2.1	Meaning of Matrices , types of Matrices and operations of Matrices.	4	
2.2	Addition of Matrices – Subtraction of Matrices and Multiplication of Matrices.	3	
2.3	Finding out Determinants – Adjoint matrix - Matrix inversion	5	
2.4	Solution to system of linear equations by matrix inversion as well as pivotal reduction method.	4	
Unit III			
3.1	Introduction to Set theory – types of sets- applications of sets- Set operations- application of Venn diagram to solve problems	6	
3.2	Introduction to Variation – applying Indices to simplify and solve algebraic problems.	4	
3.3	Logarithms –Features of Logarithm – Finding Anti-Logarithm – Solving problems by using Logarithm - Basic concepts of Permutations and combinations.	5	
Unit IV			
4.1	Introduction to Differential Calculus- Basic concepts of Calculus and Differential Calculus- Elements of differentiation- application of differential coefficient	5	
4.2	Finding Maximum value and minimum values of univariate functions.	5	
4.3	Introduction to Integration - Rules of integration for indefinite integrals - Rules of integration for definite integral	4	

4.4	Application of integration to accounting and business problems.	3	
Unit V			
5.1	Meaning and uses of Equations- Linear simultaneous equations up to 3 variables	5	
5.2	Quadratic Equations – Solution of Linear inequalities by geometric method	5	
5.3	Graphs of inequalities in two variables.	3	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19GE22	INDIAN ECONOMY	Core-1	5	1		5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course exhibits the role of different sectors in the development of Indian economy, Measures taken by the Indian Government to control Population ,Economic Reforms made in Indiaand the significance of Banking Sector for the effective implementation of Monetary policies.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Explain the concept of Indian economy and the creation and measurement of national income .	K1
CO2	Demonstrate the purpose of budgets and measures taken to reduce the fiscal deficits.	K2
CO3	Summarize the measures applied to check Inflation prevailing in the country.	K2,K3
CO4	Categorize the Liberalization , Privatization and Globalization	K2 ,K3
CO5	Outline the role and Functions of RBI and Commercial Banks.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	M	M	L
CO2		S			S
CO3		M	M	M	
CO4		S	S	L	M
CO5		M		S	

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I (14 Hours)

Indian Economy- an overview : India as a developing economy- Role of different sectors – (Agriculture, Industry and Service sectors) in the development of Indian economy – Problems and growth of- Agriculture, Industry and Service sectors in India

Unit II (16 Hours)

Select aspects of Indian Economy : Population - Causes for rapid growth of Population- Effects of over population- Measures of Government to control Population- **Poverty** – Absolute and relative poverty – Various Poverty eradication programs – **Unemployment** – types, causes and incidence of unemployment – Inflation – Budget and Fiscal deficits – Balance of Payments – External debts.

Unit III (16 Hours)

Infrastructure of Indian Economy: Inflation- Meaning and types- Price trends in India- Causes- Measures to check Inflation- Budgets and Fiscal Deficits in India- Balance of Payments- Meaning and Trends- Balance of Trade- External Debts in India- Infrastructural challenges (Transportation , Communication, Health and Education) - Role, Problems and growth.

Unit IV (14 Hours)

Economic Reforms in India : Features of economic reforms since 1991 – Liberalization – reasons for implementation – Privatization – conditions – arguments in favor and against privatization – Disinvestment – methods – Globalization – Cases for and against globalization – Effects of globalization on Indian Economy.

Unit V (15 Hours)

Money and Banking : Money – meaning – functions – Commercial banks – principles- roles and functions - Reasons– Credit creation — Nationalization of banks- Reserve Bank of India – roles and functions – National and International Financial Institutions – Monetary policy in India.

Text Books:

1. . S.K Mishra and V.K Puri- Indian Economy 33rd revised edition, 2015 Himalaya Publishing House.

References:

- 1 Rudder Datt & K.P.M. Sndharam- Indian Economy 72nd revised edition, 2015 Sultan Chand & Sons, New Delhi.
- 2 Ramesh Singh- Indian Economy 8th revised edition 2016, McGraw hill Education.

Course Designers:

Mr. D.Gopinath

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	An overview of Indian Economy- Why Indian economy is as a developing economy	3	
1.2	Role of Agricultural sector in the development of Indian economy	4	
1.3	Role of Industrial and Service sectors in the development of Indian economy	3	
1.4	Problems and growth of Agriculture, Industry and Service sectors in India	4	
Unit II			
2.1	Introduction to aspects of Indian Economy – Population of India - Causes for rapid growth of Population- Effects of over population- Measures to control Population	3	
2.2	Poverty – Absolute and relative poverty – Reasons for Poverty -Various Poverty eradication programs	5	
2.3	Unemployment – types, causes and incidence of unemployment – Steps taken to reduce unemployment.	4	
2.4	Meaning of Inflation – causes of Inflation- Budget and Fiscal deficits – Balance of Payments – External debts.	4	
Unit III			
3.1	Infrastructure of Indian Economy: Inflation- Meaning and types.	5	
3.2	Price trends in India- Causes- Measures to check Inflation- Budgets and Fiscal Deficits in India	5	
3.3	Balance of Payments- Meaning and Trends- Balance of Trade- External Debts in India- Infrastructural challenges (Transportation , Communication, Health and Education) - Role, Problems and growth	6	
Unit IV			
4.1	Economic Reforms in India : Features of economic reforms since 1991	3	
4.2	Liberalization – reasons for implementation – Privatization – conditions – arguments in favor and	4	

	against privatization		
4.3	Disinvestment – Meaning, need and methods followed	3	
4.4	Globalization – Cases for and against globalization – Effects of globalization on Indian Economy.	4	
Unit V			
5.1	Money and Banking : Money – meaning – functions – Commercial banks – principles- roles and functions - Reasons	5	
5.2	Credit creation – Role of RBI in controlling the credit created by Banks in India - Nationalization of banks	5	
5.3	-Reserve Bank of India – roles and functions – National and International Financial Institutions – Monetary policy in India.	5	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19AE21	PRESENTATION SKILLS	Core-1	2	1		2

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	15	35	50

Preamble

This course aims to assist the students to develop the skills needed for presenting the information gathered by them with the help of visual aids and slide show.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Construct formal presentations by using visual aids	K1
CO2	Demonstrate the techniques of effective presentation	K2
CO3	Create and save a presentation using MS Power Point.	K2,K3
CO4	Make presentations in MS Power Point with transitions	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S			S
CO2		S	M	M	S
CO3		M		S	M
CO4		S			S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Contents

Unit I

(15 Hours)

Presentation Skills: Features of a good presentation – Planning for presentation – Structuring presentation – Delivering presentation – Visual aids for presentation – White board, Charts, OHP, Computer and Multi Media.

Unit II

(15 Hours)

Microsoft Power Point Presentation: Power point start up dialog box – Design template – Blank presentation – Opening an Existing presentation – Power point views – Creating and saving a presentation using Auto Content wizard – Setting slide transitions – Slide show view – Printing slides, Notes and Handouts.

Text Books:

1. . Matthukutty M. Monippally , Business Communication Strategies , Revised Edition 2014, Tata MC Graw Hill Publishing Co, New Delhi. (For Unit – I)
- 2 Alexis Leon & Mathews Leon , A Beginner's Guide to MS Office , New Edition 2014, Vikas Publishing House Pvt.Ltd., New Delhi. (For Unit – II)

Course Designers:

Dr.I.Nagarajan

Lecture Schedule

Unit	Topic	Lecture hrs.	Method
Unit I			
1.1	Presentation Skills: Features of a good presentation – Planning for presentation	5	
1.2	Structuring presentation – Delivering presentation – Principles of effective presentation	4	
1.3	Visual aids for presentation – White board, Charts, OHP, Computer and Multi Media – Merits and demerits of each	6	
Unit II			
2.1	Microsoft Power Point Presentation: Power point start up dialog box.	4	
2.2	Design template – Blank presentation – Opening an Existing presentation	3	
2.3	Power point views – Creating and saving a presentation	3	

	using Auto Content wizard		
2.4	Setting slide transitions – Slide show view – Printing slides, Notes and Handouts	5	
Total		30 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C31	ADVANCED ACCOUNTANCY	Core-1	7	1		5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course paves way to get knowledge on final accounts of Non –Profit Organizations, accounts prepared under hire purchase system, single entry system and on usage of Accounting Standards.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Prepare Income and Expenditure account and Balance sheet for Non Profit organization.	K1
CO2	Familiarize with accounting treatment relating to Hire purchase and Instalment system.	K2
CO3	Determine the average due date and prepare account current.	K2,K3
CO4	Compare the double entry system with single entry system	K2 ,K3
CO5	Apply the Accounting Standards while preparing Accounts.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	M
CO2	S	M	M	M	
CO3	S	M	M		
CO4	S		M		
CO5	M			M	

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I (20 Hours)

Non Profit Organization: Meaning – Final accounts of Non Profit Organization – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

Unit II (30 Hours)

Hire Purchase and Installment Systems : Hire Purchase System – Features – Calculation of Interest – Accounting treatment in the books of Buyer and Seller - Hire Purchase Trading Accounts - Stock and Debtors system – Default and repossession – Complete repossession - Partial repossession– Installment System – Difference between Hire Purchase System and Installment System.

Unit III (25 Hours)

Average Due Date :Meaning – Determination of Average due date.

Account Current: Meaning – Procedure for calculating days of interest – Red Ink interest – Various methods of preparation of Account Current.

Self Balancing Ledgers: Debtors ledger – Creditors ledger – General ledger – Procedure for Self Balancing.

Unit IV (25 Hours)

Single Entry System – Definition – Difference between Double Entry and Single Entry System – Ascertainment of Profit – Net worth method – Conversion method.

Unit V (20 Hours)

Accounting Standards - Disclosure of Accounting Policies(AS1) – Valuation of Inventories(AS2) – Cash Flow Statements(AS3) – Depreciation accounting(AS6) – Construction Contracts(AS7) – Revenue Recognition(AS9) – Accounting for fixed assets(AS10) (Simple problems) – Accounting for Investments(AS13) - Accounting for Amalgamations(AS14)

Text Books:

1. . T.S.Reddy & A.Murthy, ADVANCED ACCOUNTANCY, Revised Edition 2016,Margham publications, Chennai-17.

References:

- 1 S.P. Jain & K.L. Narang, 19th Edition – 2016, Advanced Accountancy,Kalyani Publishers, Ludhiana.

Course Designers:

Dr. I. Nagarajan,
Mrs. K. Anandhajothi Jeyalakshmi

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning and features of Non Profit Organization – Final accounts of Non Profit Organization	4	
1.2	Preparing Income and Expenditure Account of Non Profit Organization after making adjustments.	8	
1.3	Preparation of Balance sheet of Non Profit Organization	8	
Unit II			
2.1	Introduction to Hire Purchase and Installment Systems - Features of Hire Purchase System – Calculation of Interest	5	
2.2	Accounting treatment in the books of Hire purchaser and Hire vendor - Hire Purchase Trading Accounts - Stock and Debtors system.	7	
2.3	Default and repossession – Complete repossession - Partial repossession	8	
2.4	Installment System – Features – Accounts maintained	5	
2.5	Difference between Hire Purchase System and Installment System	5	
Unit III			
3.1	Meaning of Average Due Date – Determination of Average due date.	9	
3.2	Meaning of Account Current – Procedure for calculating days of interest – Red Ink interest – Various methods of preparation of Account Current.	8	
3.3	Meaning and need for Self Balancing Ledgers : Debtors ledger – Creditors ledger – General ledger – Procedure for Self Balancing.	8	
Unit IV			

4.1	Definition and features of Single Entry System – Difference between Double Entry System and Single Entry System	7	
4.2	Ascertainment of Profit from the accounts maintained under single entry system by using Net worth method	9	
4.3	Ascertainment of Profit by using Conversion method	9	
Unit V			
5.1	Introduction to Accounting Standards - Disclosure of Accounting Policies(AS1) – Valuation of Inventories(AS2) – Cash Flow Statements(AS3) – Depreciation accounting(AS6)	6	
5.2	Construction Contracts(AS7) – Revenue Recognition(AS9) – Accounting for fixed assets(AS10)	7	
5.3	Accounting for Investments(AS13) - Accounting for Amalgamations(AS14)	7	
Total		120 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Professional Accounting)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C32	COMPANY AND INDUSTRIAL LAW	Core-2	4	1		3

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course explains about the Incorporation, Capital and Financing, Management and Control of Companies and the provisions relating to Factories Act, Payment of Bonus Act, 1965, Payment of Gratuity Act, 1972, Employees Provident Funds and Miscellaneous Provisions Act, 1952

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Explain the procedural formalities connected with the formation of a company	K1
CO2	List out the procedure required for issue of shares and debentures	K2
CO3	Familiarize with the provisions relating to appointment and removal of directors and company secretary	K2,K3
CO4	Cite the Provisions regarding health, safety and welfare of employees under Factories Act.	K2 ,K3
CO5	Identify the provisions of the payment of Bonus Act, the payment of Gratuity Act and the payment of Provident fund Act.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	M	M	L
CO2		S	M	M	
CO3		S			S
CO4		S			S
CO5		M	M	M	

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(14 Hours)

Incorporation of Companies : Company-Types of companies-Variou stages in incorporation - promoters - Legal position - Duties – Rights - Responsibilities- Liabilities -Formation of Companies – Procedural aspects – Memorandum of Association , Articles of Association and their alteration – Contracts and Conversion of Companies – Commencement of business .

Unit II

(16 Hours)

Capital and Financing of Companies : Prospectus – Definition – Contents of prospectus – Deemed prospectus - Statement in lieu of prospectus -Kinds of Share capital – Alteration of capital – Types of shares – Issue of shares – Compliance with SEBI guidelines – Application and Allotment of shares – Kinds of debentures – Guidelines for issue of debentures - debentures trust deed –register of debentures - acceptance of deposit from public by certain companies - prohibition on acceptance of deposit from public – repayment of deposits.

Unit III

(16 Hours)

Management and Control of Companies : Directors – types – director’s identification number (DIN) – appointment/reappointment – qualification – disqualifications – retirement and removal of directors – role and responsibilities of directors – powers and duties – loans to directors – remuneration of directors – contracts in which directors are interested – Board committees – company secretary – appointment – role and responsibilities.

Unit IV

(14 Hours)

The Factories Act :Definitions – Objectives – Provisions regarding health, safety and welfare – Hazardous process –Working hours of adults – Employment of Women and Children – Annual leave with wages – Offences and penalties.

Unit V

(15 Hours)

The Payment of Bonus Act, 1965: Definitions – Objectives and Applicability – Eligibility for bonus- Minimum and maximum bonus – Mode and time for payment of bonus – Employers’ obligations- Offences and penalties. **The Payment of Gratuity Act, 1972:** Definitions - Application of the Act - Amount of gratuity payable - Forfeiture of gratuity- Obligations and rights of the employer - Compliance under the Act. **The Employees Provident Funds and Miscellaneous Provisions Act, 1952:** Definitions – Applicability of the Act – Employees’ Provident Fund Scheme – Central Board – Executive Committee – State Board – Appointment of Officers – Employees Provident Funds Appellate Tribunal.

Text Books:

1. . N.D.Kapoor, Elements of Company Law , Revised Edition, 2014, Sultan Chand and Sons, New Delhi.Ludhiana

References:

- 1 MC Kuchhal, Secretarial Practice , Revised Edition, 2014, Vikas Publishing House Pvt. Ltd., Noida.
- 2 M.M.Sulphay &Basheer , Law For Business, New Edition – 2014, PHT Learning Pvt Ltd.New Delhi.

Course Designers:

Mr. D.Gopinath

Lecture Schedule

Unit	Topic	Lecture hrs.	

Unit I			
1.1	Definition and features of Company-Types of companies	4	
1.2	Introduction to Incorporation of Companies - Various stages in incorporation	3	
1.3	Promoters - Legal position of promoters - Duties – Rights Responsibilities- Liabilities -Formation of Companies –.	3	
1.4	Procedural aspects related to Incorporation – Memorandum of Association , Articles of Association and their alteration – Contracts and Conversion of Companies – Commencement of business	4	
Unit II			
2.1	Meaning and contents of Prospectus – Deemed prospectus - Statement in lieu of prospectus	4	
2.2	Kinds of Share capital – Alteration of capital – Types of shares – Issue of shares – Compliance with SEBI guidelines – Application and Allotment of shares .	4	
2.3	Kinds of debentures – Guidelines for issue of debentures - debentures trust deed –register of debentures	5	
2.4	Acceptance of deposit from public by certain companies - prohibition on acceptance deposit– repayment.	3	
Unit III			
3.1	Who are Directors – types of Directors – director’s identification number (DIN) – appointment/reappointment – qualification – disqualifications – retirement and removal of directors –	5	
3.2	role and responsibilities of directors – powers and duties – loans to directors – remuneration of directors – contracts in which directors are interested	6	
3.3	Board committees – company secretary – appointment – role and responsibilities.	5	
Unit IV			
4.1	Introduction to the Factories Act : Definitions given in the Factories Act – Objectives of the Factories Act	3	
4.2	Provisions regarding health, safety and welfare of employees – Hazardous process.	4	

4.3	Working hours of adults – Employment of Women and Children – Annual leave with wages	4	
4.4	Offences and penalties under Factories Act	3	
Unit V			
5.1	Payment of Bonus Act, 1965–Objectives - Eligibility for bonus- Minimum / maximum bonus – Mode and time.	4	
5.2	The Payment of Gratuity Act, 1972- Application - Amount of gratuity payable - Forfeiture of gratuity- Obligations and rights of the employer	6	
5.3	The Employees Provident Funds and Miscellaneous Provisions Act, 1952: Definitions – Applicability	5	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C33	AUDITING AND ASSURANCE	Core-1	5	1		4

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course explains the procedures relating to Auditing Concepts, Audit Engagement, Internal Audit, Secretarial Audit and Corporate Services Audit

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Identify the concepts of Auditing and its relationship with other disciplines	K1
CO2	Construct an audit programme	K2
CO3	Indicate the procedures involved in conducting internal audit	K2,K3
CO4	Comply with the Secretarial Standards issued by the Institute of Company Secretaries of India	K2 ,K3
CO5	Explain the procedures of corporate services audit.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M			
CO2			M		
CO3				M	
CO4		M	M		M
CO5		S		S	

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(18 Hours)

Auditing Concepts – Meaning – Objectives -Nature, Scope and Significance of Auditing– Basic principles governing an audit – Ethical principles and concept of Auditor’s Independence - Relationship of auditing with other disciplines – Auditing and Assurance Standards –Role of Auditing and Assurance Standards Board in India and abroad.

Unit II

(17 Hours)

Audit Engagement – Audit planning - Audit programme - Delegation and Supervision of audit work – Audit Working Courses – Ownership and custody of working Courses - Audit files – Permanent and current audit files – Audit evidence – Procedures, Sources ,Reliability and Methods of obtaining audit evidence.

Unit III

(20 Hours)

Internal Audit – Meaning - Importance –Nature, Scope and techniques of internal audit – Functions and Responsibilities of Internal auditor – Internal Audit Vs. Statutory Audit – Internal control- Elements – Evaluation of Internal control system –Internal control and computerized environment – Approaches to auditing in computerized environment – Audit Sampling – types of sampling- Test checking-Techniques of test checks.

Unit IV

(19 Hours)

Secretarial Audit – Meaning - Need, Objectives and Scope – Periodicity and Format for Secretarial Audit Report – Benefits of Secretarial Audit Professional Responsibilities and Penalties – Secretarial Standards –Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) – Compliance of secretarial standards for Good Governance

Unit V

(16 Hours)

Corporate Services Audit – Corporate Governance and Audit Committee – Inventory audit – VAT audit – Bank audit and Concurrent audit – Systems audit – Energy audit – Meaning and methodology.

Text Books:

1. . Kamal Gupta- Contemporary Auditing- Revised Edition-2014 Tata MC Graw Hill Publishing Co Ltd, 7, West Patel Nagar, New Delhi – 110008.

References:

1. B.N. Tandon- Auditing –Revised Edition-2014, Sultan Chand and Sons. 23,Dharyaganj, New Delhi
- 2 Dr. T.R. Sharma-Principles And Practice Of Auditing -Revised edition 2014. Sahithya Bhavan, Hospital Road, Agra –282 003

Course Designers:

Dr.S.Sankareswari

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Auditing Concepts – Meaning and Objectives of Auditing -Nature, Scope and Significance of Auditing–	3	
1.2	Basic principles governing an audit – Ethical principles and concept of Auditor’s Independence	5	
1.3	Relationship of auditing with other disciplines – Auditing Assurance Standards	5	
1.4	Role of Auditing and Assurance Standards Board in India and abroad.	5	
Unit II			
2.1	Audit Engagement – Audit planning - Audit programme - Delegation and Supervision of audit work	4	
2.2	Audit Working Courses – Ownership and custody of working Courses	5	
2.3	Audit files – Permanent and current audit files	4	
2.4	Audit evidence –Procedures, Sources, Reliability and Methods of obtaining audit evidence.	4	
Unit III			
3.1	Internal Audit – Meaning and Importance of Internal audit – Nature, Scope and techniques of internal audit	6	
3.2	Functions and Responsibilities of Internal auditor – Internal Audit Vs. Statutory Audit	5	
3.3	Internal control- Elements – Evaluation of Internal control system –Internal control and computerized environment	4	
3.4	Approaches to auditing in computerized environment – Audit Sampling – types of sampling- Test checking- Techniques of test checks.	5	
Unit IV			
4.1	Secretarial Audit – Meaning - Need, Objectives and Scope – Periodicity and Format for Secretarial Audit Report	4	
4.2	Benefits of Secretarial Audit Professional Responsibilities and Penalties	5	

4.3	Secretarial Standards –Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI)	5	
4.4	Compliance of secretarial standards for Good Governance	5	
Unit V			
5.1	Corporate Services Audit – Corporate Governance and Audit Committee	4	
5.2	Inventory audit – VAT audit – Bank audit	5	
5.3	Concurrent audit – Systems audit	3	
5.4	Energy audit – Meaning and methodology.	4	
Total		90 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Professional Accounting)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C34	ADVANCED FINANCIAL MANAGEMENT	Core-4	5	1		4

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course focuses on the various concepts of financial management such as Cost of Capital, Capital Structure, Capital Budgeting, Financial and Dividend decisions.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Familiarize with the various sources of finance and the role of financial manager	K1
CO2	Measure the cost of capital and prepare capital budgeting.	K2
CO3	Take financing decisions based on leverages and capital structure theories.	K2,K3
CO4	Determine the suitable dividend policy.	K2 ,K3
CO5	Estimate the Working Capital requirements of a firm.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M	M	M
CO2		S			
CO3		M			
CO4			M		
CO5				M	S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(15 Hours)

Financial Management : Meaning – Scope of Financial Management-Objectives – Functions of the Finance Manager – Sources of Long Term finance – Equity Capital –Preference Capital – Retained Earnings – Term Loans- Debentures – Features, Advantages and Limitations of each source – Project Finance – Venture Capital Finance.

Unit II

(21 Hours)

Cost of Capital and Capital Budgeting: Concept of cost of capital – Measurement of specific Cost of Capital and Overall Cost of Capital. **Capital Budgeting** – Need and Importance – Methods of Capital Budgeting – Traditional Method - Discounted Cash Flow Method.

Unit III

(20 Hours)

Financing Decisions : Leverages - Operating, Financial and Combined Leverage. **Capital Structure** – Definition – Capital Structure Theories – Net Income Approach – Net Operating Income Approach – Modigliani and Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate Capital Structure.

Unit IV

(16 Hours)

Dividend Decision: Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach – Determinants of Dividend Policy- Bonus Shares and Stock Splits – Share buybacks.

Unit V

(18 Hours)

Management of Working Capital: Meaning – Objectives – Functions of Working Capital - Inventory Management – Receivable Management – Payable Management – Management of Cash and Marketable securities.

Text Books:

1. . Khan (MY) & Jain (PK)- Financial Management- Revised Edition 2014, Tata MC Graw-Hill Delhi.

References:

1. I. M. Pandey- Financial Management- Revised Edition – 2014, Tata MC Graw-Hill, Delhi.
2. Prasanna Chandra- FINANCIAL MANAGEMENT, Third Edition 2014, Tata –MC Graw –Hill, Delhi.

Course Designers:

Dr.S.Sankareswari

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning and Scope of Financial Management- Objectives of Financial Management - Functions of the Finance Manager	5	
1.2	Sources of Long Term finance – Equity Capital – Preference Capital –Retained Earnings – Term Loans- Debentures	3	
1.3	Features, Advantages and Limitations of Equity Capital, Preference Capital, Retained Earnings, Term Loans and Debentures.	4	
1.4	Meaning and Importance of Project Finance – Venture Capital Finance	3	
Unit II			
2.1	Concept of cost of capital – Introduction to Measurement of specific Cost of Capital and Overall Cost of Capital	4	
2.2	Measurement of Cost of debt, cost of preference shares, cost equity and cost of retained earnings and Measurement of Overall Cost of Capital	5	
2.3	Capital Budgeting – Need and Importance – Methods of Capital Budgeting	3	
2.4	Traditional Method – Pay back method	4	
2.5	Discounted Cash Flow Method – Net present value method – Internal Rate of Return method	5	
Unit III			
3.1	Meaning and role of Leverages – Operating Leverage, Financial Leverage and Combined Leverage.	5	
3.2	Definition of Capital Structure – Capital Structure Theories - Assumptions	5	
3.3	Net Income Approach – Net Operating Income Approach – Modigliani and Miller Approach – Traditional Approach – Assumptions of each approach	5	
3.4	Designing Capital Structure – Factors relevant to design an appropriate Capital Structure.	5	
Unit IV			

4.1	Meaning of Dividend – Relevance of Dividends- Walter Model – Gordon Model	7	
4.2	Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach	5	
4.3	Determinants of Dividend Policy- Bonus Shares and Stock Splits – Share buybacks.	4	
Unit V			
5.1	Meaning and Objectives of Working Capital– Functions of Working Capital	6	
5.2	Inventory Management – Receivable Management – Payable Management	6	
5.3	Management of Cash and Marketable securities.	6	
Total		90 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19NE31	PRACTICAL BANKING	NME	2			2

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	15	35	50

Preamble

This course gives introduction to Banking, E banking, Mobile Banking and various deposits maintained in Banks

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Identify the classification of Banks and their Functions	K1
CO2	Point out the different types of Bank accounts	K2
CO3	Differentiate E Banking from conventional Banking	K2,K3
CO4	Utilize the modern technologies prevailing in the Banking Sector	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

As it is a NME course, No Mapping of COs with PSOs

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Contents

Unit I

(15 Hours)

Introduction to Banking : Meaning – Definition – Classification of banks – Reserve Bank of India – Functions – Types of Accounts – Savings Bank Account – Fixed Deposit Account - Current Account – Recurring Deposit Account – General Precautions for opening Account.

Unit II**(15 Hours)**

E-Banking: Traditional Banking Vs E-Banking – E-Banking transactions – Advantages of E-Banking – Constraints in E-Banking – Mobile Banking – Meaning – Definition – Features – Regulations – Services – Securities Issues.

Text Books:

1. E. Gordon & K. Natarajan, 2015, Banking Theory Law and Practice, Himalaya Publishing House, Delhi.

References:

1. K.P.M. Sundaram & Varshney, 2015, Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
2. Srivastava, 2015, Banking, Theory Law and Practice, Himalaya Publication House, Delhi.

Course Designer

Mr. D.Gopinath

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning and Definition of Banking – Classification of banks – Unit Banking and Branch banking	5	
1.2	Reserve Bank of India – Role and Functions of RBI	3	
1.3	Types of Bank Accounts – Savings Bank Account – Fixed Deposit Account - Current Account – Recurring Deposit Account	4	
1.4	General Precautions for opening Account	3	
Unit II			
2.1	Introduction to E-Banking –Differences between Traditional Banking and E-Banking	4	
2.2	E-Banking transactions – Advantages of E-Banking – Constraints in E-Banking	3	
2.3	Meaning and Definition of Mobile Banking – Features of Mobile Banking – Regulations for E Banking	5	
2.4	E Banking Services – Securities Issues.	3	
Total		30 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
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Course Code	Course Title	Category	L	T	P	Credit
UCP19C 41	CORPORATE ACCOUNTING	Core-1	7	1		5

L - Lecture T - Tutorial P-Practical

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

The Corporate Accounting course gives in-depth knowledge on the preparation of accounts relating to joint stock companies such as amalgamation, absorption, reconstruction, holding company, Liquidator's final statement, Inflation Accounting and Human Resource Accounting

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Construct consolidated balance sheet for Holding companies.	K1
CO2	Solve Problems relating to Amalgamation of companies	K2
CO3	Determine the value of Goodwill and shares	K2,K3
CO4	Prepare Liquidator's final statement of account.	K2 ,K3
CO5	Explain Inflation accounting and Human Resource Accounting	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	L
CO2	S	M		M	
CO3	S				
CO4	S		M		
CO5	M				M

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(20 Hours)

Accounts of Holding Companies: Meaning of Holding Companies – Subsidiary Companies – Preparation of Consolidated Balance Sheet – Elimination of common transactions – Treatment of unrealized profit and Contingent Liabilities – Revaluation of Assets – Inter-Company dividends.

Unit II

(30 Hours)

Amalgamation of Companies: Types of Amalgamation – Amalgamation in the nature of merger – Amalgamation in the nature of Purchase – Purchase consideration – Accounting for Amalgamation – Entries in the books of the transferee and transferor companies – Treatment of Inter – Company holding.

Unit III

(25 Hours)

Alteration of share capital and Internal Reconstruction: Meaning and Objective of Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries – Schemes of Reconstruction – Conversion of fully paid shares into stock and stock into shares – Accounting for bonus issue. **Valuation of Goodwill and Shares:** Types of Goodwill – Valuation of Goodwill – Valuation of Shares – Need for valuation – Factors affecting valuation – Methods of valuation of shares.

Unit IV

(25 Hours)

Liquidation of Companies: Meaning of Liquidation – Modes of Liquidation – Order of Payment – Preferential Creditors – Preparation of Statement of Affairs – Lists to be attached to the statement of affairs – Deficiency / Surplus Accounts – Liquidator's final statement of account.

Unit V

(20 Hours)

Inflation Accounting: Introduction – Limitation of historical accounts – Meaning of accounting for changing prices – approaches to price level accounting – Current purchasing power accounting – Current cost accounting – Specific and General price level accounting. **Human Resource Accounting:** Meaning and concept - Need – Valuation of human resources – Historical cost approach – Replacement cost approach – Opportunity cost approach – Standard cost approach – Present value approach – Limitation of HRA.

Text Books:

1. T.S.Reddy & A.Murthy, Reprint 2016, Corporate Accounting, Margham Publications, Chennai -17. Ludhiana

References:

1. S.P.Jain & K.L. Narang, Revised Edition – 2014, Advanced accountancy VOL – II, Kalyani Publishers, Ludhiana.
2. R.L. Gupta & M.Radaswamy Edition – 2014, ADVANCED ACCOUNTANCY - VOL – II, Sultan Chand & Sons, New Delhi-2.
3. S.Kr. Paul, Revised Edition – 2014. CORPORATE ACCOUNTING, New Central Book Agency, Kolkatta – 700 009

Course Designers:

Dr. I.Nagarajan,

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning of Holding Companies- Features – Subsidiary Companies- Features of subsidiary companies.	5	
1.2	Accounts of Holding Companies – Preparation of Consolidated Balance Sheet	4	
1.3	Elimination of common transactions – Treatment of unrealized profit and Contingent Liabilities	6	
1.4	Revaluation of Assets – Inter-Company dividends	5	
Unit II			
2.1	Introduction to Amalgamation of Companies- Types of Amalgamation – Amalgamation in the nature of merger – Amalgamation in the nature of Purchase	7	
2.2	Meaning of Purchase consideration – Net Asset method – Net Payment method to find purchase consideration	8	
2.3	Accounting Entries in the books of the transferee	8	
2.4	Accounting for Amalgamation - Entries in the books of transferor companies Inter – Company holding.	7	
Unit III			
3.1	Introduction to Alteration of share capital and Internal Reconstruction - Meaning and Objective of Capital Reduction – Procedure for Reducing Share Capital –	6	
3.2	Accounting Entries for Reconstruction – Schemes of Reconstruction – Conversion of fully paid shares into stock and stock into shares –bonus issue.	6	
3.3	Goodwill - Types of Goodwill – Valuation of Goodwill	8	
3.4	Valuation of Shares – Need for valuation – Factors affecting valuation – Methods of valuation of shares.	5	
Unit IV			
4.1	Introduction to Liquidation of Companies - Meaning of Liquidation – Modes of Liquidation	7	
4.2	Order of Payment in times of liquidation – Preferential Creditors – Preparation of Statement of Affairs	5	

4.3	Lists to be attached to the statement of affairs – List A to List H - Deficiency / Surplus Accounts	8	
4.4	Liquidator's final statement of account.	5	
Unit V			
5.1	Introduction to Inflation Accounting – Limitations of historical accounts	7	
5.2	Meaning of accounting for changing prices – approaches to price level accounting – Current purchasing power accounting – Current cost accounting – Specific and General price level accounting.	6	
5.3	Human Resource Accounting: Meaning and concept - Need –Valuation of human resources – Historical cost approach – Replacement cost approach – Opportunity cost approach – Standard cost approach – Present value approach – Limitation of HRA.	7	
Total		120 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 42	GST ACT AND CUSTOMS ACT	Core-1	5	1		4

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

The course enables the students to be familiarized with the provisions of GST Act, 2017, Procedures under GST Act, 2017, Input Tax Credit (ITC) under GST Act and the Customs Act, 1962

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Identify the differences between direct tax and indirect tax	K1
CO2	Explain the provisions of GST Act, 2017	K2
CO3	Apply the procedures relating to registration, cancellation and payment of tax under GST Act, 2017	K2,K3
CO4	Determine Taxable supply of goods / services under GST Act	K2 ,K3
CO5	Illustrate the basic concept and types of customs duty	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S
CO2		M	M	S	M
CO3		S	M	M	
CO4		S	S	S	S
CO5		S	S	S	M

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(15 Hours)

Canons of taxation : Tax- Meaning , objectives and Characteristics – Canons of taxation – Types of taxation – Direct taxes Vs. Indirect taxes – Indirect taxes subsumed for the introduction of GST – Changes made by GST in Central Excise, Customs and CST Acts.

Unit II

(20 Hours)

Goods and Services Tax (GST) Act, 2017 – Meaning and features of GST- Major defects in the earlier structure of Indirect taxes – Taxable event in GST – Types of GST – Benefits of GST – Persons liable to pay GST – Rates of GST – Supply of goods / services – Place and Time of supply of goods / services - Composite and mixed supply – Exempted supplies – Goods exempted under GST – GST Council – its powers and functions.

Unit III

(18 Hours)

Procedures under GST Act, 2017 – Registrations under GST – Documents required – amendment and cancellation of Registration – Payment of GST – Various types of Returns – Invoice, bill of supply and E-way bills – procedure for filing returns – Refund of GST.

Unit IV

(17 Hours)

Input Tax Credit (ITC) under GST Act – Meaning and types of ITC – conditions and restrictions for taking input tax credit – Eligible and Ineligible credits – Credits in special circumstances – ITC when exempted as well as taxable supplies made – Input service distributor - Valuation of Taxable supply of goods / services- Offences and Penalties under GST Act.

Unit V

(20 Hours)

The Customs Act, 1962 – Meaning of customs duty – basic concept of customs duty – Types of customs duty – valuation for customs duty – Import and Export procedures – Baggage – Exemptions - Warehousing – Demurrage – Project Import and Re-imports – Offences and Penalties – Export Promotion Schemes – Export Oriented Units – Duty drawback – Special Economic Zones

Text Books:

1. . V.S. Datey, GST Ready Reckoner - July 2017 - Taxmann Publications Pvt Ltd, 59/32, New Rohtak Road, New Delhi

Course Designer:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning , objectives and Characteristics of tax	4	
1.2	Canons of taxation – Types of taxation – Differences between Direct taxes and . Indirect taxes	3	
1.3	Indirect taxes subsumed for the introduction of GST	4	
1.4	Changes made by GST in Central Excise, Customs and CST Acts.	4	
Unit II			
2.1	Meaning and features of GST- Introduction to Goods and Services Tax (GST) Act, 2017	3	
2.2	Major defects in the earlier structure of Indirect taxes – Taxable event in GST – Types of GST – Benefits of GST – Persons liable to pay GST – Rates of GST –	6	
2.3	Supply of goods / services – Place and Time of supply of goods / services - Composite and mixed supply.	5	
2.4	Exempted supplies – Goods exempted under GST	3	
2.5	GST Council – Powers and functions of GST Council	3	
Unit III			
3.1	Procedures under GST Act, 2017 – Registrations under GST – Documents required – amendment and cancellation of Registration	5	
3.2	Payment of GST – Various types of Returns – Invoice, bill of supply and E bills	7	
3.3	Procedure for filing returns – Refund of GST.	6	
Unit IV			
4.1	Meaning and types of Input Tax Credit (ITC) under GST Act – conditions and restrictions for taking ITC	4	
4.2	Eligible and Ineligible credits – Credits in special circumstances – ITC on exempted / taxable supplies	5	
4.3	Input service distributor - Valuation of Taxable supply of goods / services	4	

4.4	Offences and Penalties under GST Act.	4	
Unit V			
5.1	Meaning of customs duty – basic concept of customs duty – Introduction to the Customs Act, 1962 – Types of customs duty – Rate of customs duty .	4	
5.2	Valuation of goods for customs duty – Import and Export procedures – documents required for Import /Export.	6	
5.3	Baggage – Rules regarding baggage - Exemptions - Warehousing– Demurrage – Project Import / Re-imports	4	
5.4	Offences and Penalties – Export Promotion Schemes – Export Oriented Units – Duty drawback – Special Economic Zones	6	
Total		90 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 43	AUDITING PRACTICES	Core-3	5	1		4

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course throws light on the basic principles and practices of auditing, various provisions relating to audit of joint stock companies, audit of Payments , audit of Purchases &Sales, audit of Educational institutions , Hotels , Clubs , Hospitals and Hire purchase & leasing companies.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Demonstrate the provisions relating to the appointment/ re appointment of Statutory Auditor, Branch Auditor, Cost Auditor and Special Auditors	K1
CO2	Explain the provisions relating to the audit of receipts and payments.	K2
CO3	Recall the procedures relating to vouching of cash and credit transactions.	K2,K3
CO4	Familiarize with audit of different types of undertakings such as educational institutions, hotels, hospitals and clubs	K2 ,K3
CO5	Construct an audit report.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M	M	
CO2		M	M	M	M
CO3		S			S
CO4		M	M		M

CO5		L	L	L	L
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L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(17 Hours)

Company Audit – Types of Company Audit – Audit of Shares - Qualifications and Disqualifications of Auditors – Procedure for Appointment / Re-appointment of Statutory Auditor, Branch Auditor, Cost Auditor and Special Auditors – Powers and duties of Auditors – Remuneration – Resignation and Removal

Unit II

(19 Hours)

Audit of Payments – General payments – Wages –Capital expenditure - Petty cash payments – Bank payments – Bank Reconciliation – Audit of Receipts – General receipts– Cash sales – Receipts from debtors – Other receipts.

Unit III

(20 Hours)

Audit of Purchases and Sales :Vouching of Cash and Credit, Forward purchase and Purchase returns – Audit of Sales – Vouching of Cash and Credit sales - Consignment, Sale or Return, Hire- purchase and Installment purchase - Returnable containers and Sales Returns – Audit of suppliers' ledger and the debtors' ledger – Audit of impersonal ledger- Audit of Assets and Liabilities.

Unit IV

(16 Hours)

Special points in audit of different types of undertakings – Educational institutions – Hotels – Clubs – Hospitals – Hire purchase and leasing companies(excluding banks, electricity companies, co-operative societies and insurance companies) – Features and basic principles of government Audit, Local bodies and Nonprofit organization- constitutional role of Comptroller and Auditor General (CAG) of India.

Unit V

(18 Hours)

Audit Report – Qualification – Disclaimers – Adverse opinion – Disclosures - Reports and Certificate – Contents of the report – Reporting requirements under the Companies Act, 2013 and the Income tax Act 1961- Liabilities of an auditor – Liabilities for negligence- Liabilities for misfeasance – Criminal liability – Liability to third party - Techniques of effective reporting – follow up of audit report – Summary reports of top management.

Text Books:

1. Saxena &vashist(2014): Cost Audit And Management Audit, Sultan chand and sons Ludhiana

References:

1. ICMA, Kolkatta.: Guidelines On Cost Audit , Study Material, Kolkatta.
2. Walley, Efficiency Auditing, MaC Millan,-2014, New Delhi.
3. Kamal Gupta,Ashok Arora : Fundamentals Of Auditing , Tata Mc Graw Hill Education Limited

Course Designers:

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning of Company Audit – Types of Company Audit – Audit of Shares	5	
1.2	Qualifications and Disqualifications of Auditors	3	
1.3	Procedure for Appointment / Re-appointment of Statutory , Branch , Cost Auditor and Special Auditors	4	
1.4	Powers and duties of Auditors – Remuneration – Resignation and Removal	5	
Unit II			
2.1	Audit of Payments – Audit of General payments – Audit of Wages – Audit of Capital expenditure	4	
2.2	Audit of Petty cash payments – Bank payments – Bank Reconciliation	6	
2.3	Audit of Receipts – Audit General receipts	4	
2.4	Audit of Cash sales – Audit of Receipts from debtors – Audit of Other receipts.	5	
Unit III			
3.1	Introduction to Audit of Purchases and Sales - Vouching of Cash and Credit, Forward purchase and Purchase returns	6	
3.2	Audit of Sales – Vouching of Cash and Credit sales - Consignment, Sale or Return, Hire- purchase and Installment purchase - Returnable containers and Sales Returns	4	
3.3	Audit of suppliers' ledger and the debtors' ledger	5	
3.4	Audit of Assets and Liabilities.	5	
Unit IV			
4.1	Introduction to audit of different types of undertakings – Audit of Educational institutions	4	

4.2	Audit of Hotels – Audit of Clubs – Audit of Hospitals – Audit of Hire purchase and leasing companies	5	
4.3	Features and basic principles of government Audit, Local bodies and Nonprofit organization	4	
4.4	Constitutional role of Comptroller and Auditor General (CAG) of India.	3	
Unit V			
5.1	Meaning of Audit Report – Qualification – Disclaimers – Adverse opinion – Disclosures - Reports and Certificate – Contents of the report	4	
5.2	Reporting requirements under the Companies Act, 2013 and the Income tax Act 1961	5	
5.3	Liabilities of an auditor – Liabilities for negligence- Liabilities for misfeasance – Criminal liability – Liability to third party	5	
5.4	Techniques of effective reporting – follow up of audit report – Summary reports of top management.	4	
Total		90 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 44	CORPORATE GOVERNANCE AND BUSINESS ETHICS	Core-4	4	1		3

		L - Lecture	T - Tutorial	P - Practicals		
Year	Semester	Int. Marks	Ext. Marks	Total		
Second	Fourth	25	75	100		

Preamble

The course illustrates the basic concepts relating to Corporate Governance Forums, Corporate Governance in India, Ethics to be used in Business and the Management of Risk.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Explain the theories underlying corporate governance.	K1
CO2	Indicate the Legislative framework of Corporate Governance in India	K2
CO3	Manage risks and apply Internal Control system	K2,K3
CO4	Familiarize with the functions of various Corporate Governance Forums	K2 ,K3
CO5	Follow ethics in Business .	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	M	M	
CO2		M	M	M	
CO3		S	M	M	
CO4		M	M		S
CO5		S	M		S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(13 Hours)

Corporate Governance : Corporate Governance – Evolution, Concept and Principles - Need for and importance of Corporate Governance – Benefits of good governance - Theories underlying Corporate Governance- Stakeholder’s theory – Stewardship theory – Agency theory – Separation of ownership and control.

Unit II

(17 Hours)

Board Committees: Board committee, their composition, role and responsibilities - Audit Committee –Remuneration Committee – Nomination Committee - Shareholders Grievance Committee - Corporate governance Committee- Corporate Compliance committee. **Corporate Governance in India** - Legislative framework of Corporate Governance in India - Listing agreement – Kumaramangalam Birla committee - Corporate Governance norms prescribed by SEBI– Companies Act - Corporate Governance in PSUs, Banks, Insurance Companies.

Unit III

(15 Hours)

Risk Management and Internal Control: Meaning of Risk – classification of Risk – Risk evaluation –Management of Risk and oversight – Enterprise risk management - Evaluation of key financial decisions - Internal control – Evaluation of effectiveness of internal control – Director’s responsibility Statement.

Unit IV

(16 Hours)

Corporate Governance Forums :The Institute of Company Secretaries of India(ICSI) – National Foundation for Corporate Governance – Organisation for Economic Co-operation and Development – Global Corporate Governance Forum – Commonwealth Association of Corporate Governance – International Corporate Governance Network.

Unit V

(14 Hours)

Ethics in Business :Meaning of business ethics – Nature, scope, and objectives of business ethics – Factors influencing business ethics - Characteristics of business ethics – Ethical and social Implications of business policy and decision - Importance and need for business ethics in Indian context – Corporate social responsibility of business.

Text Books:

1. . A.C.Fernando , Corporate Governance, 8th Edition 2014, Pearson Education , New Delhi

References:

1. Subhash Chandra Das, Corporate Governance, Third edition, PHI Learning Pvt Ltd., New Delhi.
2. Vasuda Joshi, Corporate Governacne –The Indian Scenario, New Edition 2014, Foundation Books Pvt. Ltd.New Delhi.
3. A.C.Fernando, Business Ethics and Corporate Governance ,Revised Edition 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.

Course Designers:

Mr. A.Rajangam

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Corporate Governance – Meaning of Corporate Governance – Evolution, Concept and Principles of Corporate Governance	3	
1.2	Need for and importance of Corporate Governance – Benefits of good governance	3	
1.3	Theories underlying Corporate Governance- Stakeholder's theory	4	
1.4	Stewardship theory – Agency theory – Separation of ownership and control.	3	
Unit II			
2.1	Board committee, their composition, role and responsibilities - Audit Committee –Remuneration Committee – Nomination Committee	3	
2.2	Shareholders Grievance Committee - Corporate governance , Corporate Compliance committee.	4	
2.3	Corporate Governance in India - Legislative framework of Corporate Governance in India - Listing agreement – Kumaramangalam Birla committee	3	
2.4	Corporate Governance norms prescribed by SEBI– Companies Act	4	
2.5	Corporate Governance in PSUs, Banks, Insurance Companies.	3	
Unit III			
3.1	Meaning of Risk – classification of Risk – Risk evaluation –Management of Risk and oversight –	5	
3.2	Enterprise risk management - Evaluation of key financial decisions	5	
3.3	Internal control – Evaluation of effectiveness of internal control – Director's responsibility Statement..	5	
Unit IV			
4.1	Introduction to Corporate Governance Forums - The Institute of Company Secretaries of India(ICSI) –	3	
4.2	National Foundation for Corporate Governance – Organisation for Economic Co-operation and	4	

	Development		
4.3	Global Corporate Governance Forum – Commonwealth Association of Corporate Governance	4	
4.4	International Corporate Governance Network.	5	
Unit V			
5.1	Meaning, Nature, scope, objectives of business ethics	4	
5.2	Factors influencing business ethics - Characteristics of business ethics – Ethical and social Implications of business policy and decision	5	
5.3	Importance and need for business ethics in Indian context – Corporate social responsibility of business.	5	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19SE41(A)	QUANTITATIVE APTITUDE SKILLS	SBE	2	2		2

Year	L - Lecture		T - Tutorial	P - Practicals		Total
	Semester	Int. Marks	Ext. Marks	Ext. Marks	Total	
Second	Fourth	15	35		50	

Preamble

This course develops the quantitative aptitude and interpretation skills of the students relating to Percentage, Time and Work, Time and Distance.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Identify the relationship between time and work, time and distance	K1
CO2	Construct Pie chart for given data	K2
CO3	compute profit / loss and the value of stocks and shares	K2,K3
CO4	Interpret the given pictorial representation	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M		
CO2		S	M		
CO3	S	S	M	M	
CO4		S			S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Contents

Unit I (18 Hours)

Percentage– Time and Work - Time and Distance – Pie Chart

Unit II (12 Hours)

Profit and Loss – Stocks and Shares – Data Interpretation (Simple Problems).

Text Books:

1. . R.S. Agarwal, Quantitative Aptitude, 7th Edition, 2014, S. Chand & Company Ltd, New Delhi – 110 055. Ludhiana

References:

- 1 P.R. Vital , Business Mathematics , Third Edition 2014, Margham Publications,4, Rameswaran Road, T.Nagar, Chennai – 600 017.

Course Designers:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Percentage	4	
1.2	Time and Work	5	
1.3	Time and Distance	5	
1.4	Pie Chart	4	
Unit II			
2.1	Profit and Loss	3	
2.2	Stocks and Shares	3	
2.3	Data Interpretation	6	
Total		30 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19SE41(B)	WRITTEN COMMUNICATION SKILLS	NME	2			2

Year	Semester	Int. Marks	Ext. Marks	Total
		L - Lecture	T - Tutorial	P - Practicals
Second	Fourth	15	35	50

Preamble

The course enables the students to write business letters, application letters and letters relating to banking correspondence.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Draw business letters relating to business enquiry, placing orders and its execution.	K1
CO2	Define various theoretical aspects of business communication.	K2
CO3	Prepare various letters relating to banking correspondence.	K2,K3
CO4	Draft the application for situation.	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	S	S	S
CO2		S			M
CO3		S			S
CO4				M	S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Contents

Unit I

(14 Hours)

Written Communication and Business Correspondence: Meaning of Communication - Types – Advantages and Limitations of written Communication – Meaning of business Letters – Layout - Need - functions - Merits and Demerits of Business Letter – Letter of Enquiry - Placing order – Credit Status Enquiry – Complaint Letters.

Unit II

(16 Hours)

Banking Correspondence and Letter of Application: Meaning of banking correspondence - Letter requesting the Banker to stop payment of cheque – Request for Overdraft facility – Request for opening Letter of Credit – Application Letter – Types – Form and Content of Application Letter – Application for Situation.

Text Books:

1. . Rajendra Paul and J.S. Korlahalli, 2012: Essential of Business Communication, Sultan Chand and Sons, New Delhi.

References:

1. K.K.Ramachandran, K.K.Lakshmi, M.Krishna Kumar, 2014: Business Communication, Vikas Publishing House Pvt Ltd, New Delhi
2. C B Gupta ,: Communication Skills, Sultan Chand and Sons, New Delhi.

Course Designers:

Dr. I. Nagarajan

Mrs. K. Anandhajothi Jeyalakshmi

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Written Communication and Business Correspondence: Meaning of Communication - Types	4	
1.2	Advantages and Limitations of written Communication	3	
1.3	Meaning of business Letters	3	
1.4	Layout - Need - functions - Merits and Demerits of Business Letter	4	

Unit II			
2.1	Banking Correspondence and Letter of Application: Meaning of banking correspondence	3	
2.2	Letter requesting the Banker to stop payment of cheque	4	
2.3	Request for Overdraft facility	3	
2.4	Request for opening Letter of Credit	3	
2.5	Application Letter – Types	3	
Total		30 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19SE41(C)	PERSONALITY DEVELOPMENT SKILLS	Core-1	2			2

Year	Semester	Int. Marks	Ext. Marks	Total
		L - Lecture T - Tutorial P - Practicals		
Second	Fourth	15	35	50

Preamble

This course aims at developing the personality development skills of the students.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Develop inter-personal relations	K1
CO2	Make use of body language effectively	K2
CO3	Apply the principles of Yoga and Meditation	K2,K3
CO4	Demonstrate yoga and meditation	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S			S
CO2		S			S
CO3			M	M	
CO4			M	M	

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Contents

Unit I

(17 Hours)

Inter – Personal relations: Feelings, types and steps to deal with complex– Assertiveness and Confidence

Body language: Role of different parts of the body in communication – Non-verbal behavior

Conflict: types and resolutions – Emotions – emotional empathy and emotional intelligence.

Unit II

(13 Hours)

Meditation: Ancient Indian tradition of yoga and meditation – “OM Meditation” – vipassana Meditation (anapana) – Cyclic Meditation

Text Books:

1. Objective Approaches to Personality Assessment Bernard M. Bass and Irwin A. Berg Princeton, New Jersey

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Inter – Personal relations: Feelings, types and steps to deal with complex– Assertiveness and Confidence	5	
1.2	Body language: Role of different parts of the body in communication – Non-verbal behavior	4	
1.3	Conflict: types and resolutions – Emotions – emotional empathy and emotional intelligence.	8	
2.1	Meditation: Ancient Indian tradition of yoga and meditation	3	
2.2	“OM Meditation”	3	
2.3	Vipassana Meditation (Anapana)	3	
2.4	Cyclic Meditation.	4	
Total		30 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C51	MANAGEMENT ACCOUNTING	Core-1	6	1		4

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

This course enables the students to be familiarized with the various tools and techniques of management Accounting, Financial Statement Analysis and the preparation of fund flow and cash flow statements.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the concepts and technique of Management Accounting and prepare the financial statements	K1
CO2	Compute and construct the Balance sheet by using ratios	K2
CO3	Prepare the Fund flow statement	K2,K3
CO4	Apply Accounting Standard 3 in the preparation of Cash flow statement	K2 ,K3
CO5	Determine the working capital requirements of a business.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	M
CO2	S	S			
CO3	S	S		M	
CO4	M	M	M		

CO5	S	S		M	M
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L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Contents

Unit I

(15Hours)

Management Accounting an Overview: Meaning, Objectives , Scope , and Techniques of Management Accounting – Comparing Management Accounting with Financial Accounting and Cost Accounting –Utilities and Limitations of Management Accounting **Financial Statements Analysis and Interpretation:** Meaning, Nature, Objectives, Importance and Limitations of Financial Statement Types of Financial Analysis – Methods – Comparative, Common size Income statement and Balance sheet - Trend Analysis - Inter firm and Intra firm Comparison.

Unit II

(25 Hours)

Accounting Ratios: Meaning, Advantages and Limitations of Accounting Ratios – Classification of Ratios: Profitability Ratios, Turnover Ratios and Financial Ratios – Computations of Ratios and Construction of Balance Sheet – Du Pont Control chart

Unit III

(20 Hours)

Funds Flow Statement: Meaning of Fund Flow statement – Need, Uses of funds flow statement – Funds flow Statement and Income statement – Preparation of Funds flow statement.

Unit IV

(20 Hours)

Cash Flow Statement: Meaning, Utility and Limitation of Cash Flow Analysis – Difference between Cash flow Analysis and Funds flow Analysis – Preparation of Cash Flow Statement (AS 3).

Unit V

(25 Hours)

Working Capital Management: Meaning, Concepts and Importance of Working capital – Factors determining working capital requirements – Sources of Working Capital – Estimating working capital requirements.

Text Books:

1. Dr.S.N. Maheshewari , Cost and Management Accounting, 16th Edition, Reprint 2014, Sultan Chand and Sons , New Delhi.
2. V.K.Saxena and C. D. Vashist , Management Accounting and Performance Management, 7th Edition – 2014 , (UNIT V) (Page: A.7.1 to A.7.44), Sulan chand and Sons, New Delhi.Ludhiana

References:

1. Ravi M. Kishore , ADVANCED MANAGEMENT ACCOUNTING , Taxmann’s Publications (P) Ltd., New Delhi – 110005.

Course Designers:

Dr. S. Meenakumari

Mrs. A. Anitha

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning of Management Accounting - Objectives , Scope , and Techniques of Management Accounting – Comparing Management Accounting with Financial Accounting and Cost Accounting	4	
1.2	Utilities and Limitations of Management Accounting.	3	
1.3	Introduction to Financial Statements Analysis and Interpretation - Meaning, Nature, Objectives, Importance and Limitations of Financial Statement	3	
1.4	Types of Financial Analysis – Methods – Comparative, Common size Income statement and Balance sheet - Trend Analysis - Inter firm and Intra firm Comparison	5	
Unit II			
2.1	Meaning of Accounting Ratios - Advantages and Limitations of Accounting Ratios	4	
2.2	Classification of Ratios- Classification on the basis of Profitability, Turnover and Financial position.	5	
2.3	Meaning and uses of Profitability Ratios, Turnover Ratios and Financial Ratios	6	
2.4	Computations of Ratios and Construction of Balance Sheet	6	
2.5	Meaning and uses of Du Pont Control chart	4	
Unit III			
3.1	Meaning of Fund Flow statement – Need of Fund Flow statement - Uses of funds flow statement	5	
3.2	Funds flow Statement and Income statement	8	
3.3	Preparation of Funds flow statement.	7	
Unit IV			
4.1	Meaning, Utility and Limitation of Cash Flow Analysis	7	
4.2	Difference between Cash flow Analysis and Funds flow	5	

	Analysis		
4.3	Preparation of Cash Flow Statement in new format by using Accounting Standard 3.	8	
Unit V			
5.1	Introduction to Working Capital Management- Meaning, Concepts and Importance of Working capital	7	
5.2	Factors determining working capital requirements –	6	
5.3	Sources of Working Capital	6	
5.4	Estimating working capital requirements.	6	
Total		105 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C52	INFORMATION TECHNOLOGY	Core-1	4	1		4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

This course enables the students to be familiarized with Business Process Management, Fundamentals of Information Technology, Telecommunication and Networks, Business Information Systems and Business process automation through application software.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Explain the theories underlying business Process Management	K1
CO2	Demonstrate the components required for System Development Life Cycle	K2
CO3	Follow Protocol for establishing a network	K2,K3
CO4	Apply information technology in Business	K2 ,K3
CO5	Carry out Business process through application software	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	M		
CO2		M	M	M	M
CO3				M	
CO4		M			M
CO5		S			S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(14 Hours)

Business Process Management and Information Technology: Business Process – Business process flow – Classification Business processes - Business Process Management (BPM): Theories of process management (Six sigma, TQM, BPR) – BPM Implementation – Business Process Automation-Benefits and Risks – Approached to Mapping systems – Accounting System Automation – Impact of IT on Business Process Management.

Unit II

(15 Hours)

Information Technology (IT) Fundamentals: Need for IT – Importance of IT in Auditing – Overview of Information System Layers – Application software, DBMS, system software, hardware, networks and links and people – System Development life cycle – Recent Technologies/Devices.

Unit III

(16 Hours)

Telecommunication and Networks: Fundamentals – Components – Functions of Telecommunication systems – Networks: Need and Scope of Network – Types – Overview of computing network - Network risks and controls – Network administration and management – E-Commerce and M-Commerce technologies.

Unit IV

(17 Hours)

Business Information Systems: Information Technology and their role in businesses: ERP, Core Banking System, CRM, SCM, HRMS – Accounting Information System – Specialized systems: Business intelligence, Artificial intelligence and Expert systems - Importance of access controls and privilege controls – Payment mechanism

Unit V

(13 Hours)

Business process automation through application software: Overview and types of Business Applications – Information processing and Delivery channels - Emerging Concepts/Technologies - Virtualization, Grid computing and Cloud delivery model.

Text Books:

1. Alexis Leon and Matheus Leon, 2014: Fundamentals of Information Technology, Vikas Publishers, New Delhi.

References:

1. Alexis Leon and Matheus Leon, 2014: DataBase Management System, Vikas Publishers, New Delhi.
2. Dr. Sushila Madan, 2014: Information Technology Taxmann Allied Services Pvt. Ltd, New Delhi.

Course Designers:

1. Mrs.D.Gandhimathi

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Business Process Management and Information Technology- Business Process – Business process flow	3	
1.2	Classification of Business processes - Business Process Management (BPM) - Uses	3	
1.3	Theories of process management (Six sigma, TQM, BPR) BPM Implementation – Business Process Automation- Benefits and Risks	4	
1.4	Approaches to Mapping systems – Accounting System Automation – Impact of Information Technology on Business Process Management.	4	
Unit II			
2.1	Fundamentals of Information Technology (IT) - Need for IT – Importance of IT in Auditing	3	
2.2	Overview of Information System Layers – Overview of Application software and Overview of DBMS	3	
2.3	Overview of System software, hardware, networks and links and people	3	
2.4	System Development life cycle	3	
2.5	Recent Technologies/Devices used in IT	3	
Unit III			

3.1	Introduction to Telecommunication and Networks- Fundamentals of Telecommunication and Networks – Components of Telecommunication and Networks	5	
3.2	Functions of Telecommunication systems – Meaning of Networks- Need and Scope of Network – Types of network– Overview of computing network	6	
3.3	Network risks and controls – Network administration and management – Introduction to E-Commerce and M- Commerce technologies.	5	
Unit IV			
4.1	Introduction to Business Information Systems- Information Technology and their role in businesses	4	
4.2	Meaning and uses of Enterprise Resource Planning- Core Banking System, CRM, SCM, HRMS	5	
4.3	Accounting Information System –Business intelligence, Artificial intelligence and Expert systems	5	
4.4	Importance of access controls and privilege controls – Payment mechanism	3	
Unit V			
5.1	Business process automation through application software - Overview and types of Business Applications	4	
5.2	Information processing and Delivery channels - Emerging Concepts/Technologies	4	
5.3	Virtualization, Grid computing and Cloud delivery model.	5	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 53	ELEMENTS OF COSTING	Core-1	5	2		4

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

This course enables the students to understand the various cost accounting principles, computation of the elements of cost and reconciliation of cost and financial statements.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Explain the concepts of cost, costing and cost accounting.	K1
CO2	Apply the various material control techniques.	K2
CO3	Compute the labour cost under different methods of wage payment systems and the rate of labour turnover	K2,K3
CO4	Allocate the overheads to various departments under primary and secondary distribution systems and to compute the machine hour rate	K2 ,K3
CO5	Identify the causes of disagreement of profit between cost and financial statements and reconcile them.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S			M	
CO2		S	M	M	
CO3		S	M	M	
CO4		S	M	M	
CO5		S			S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(15 Hours)

Cost Accounting : Meaning – Objectives – Advantages – Cost Centers – Cost Units – Cost classification – Elements of cost – Installation of a costing system – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Cost Sheet

Unit II

(25 Hours)

Materials Cost : Material Control Techniques – Fixing Minimum, Maximum and reorder level – EOQ – Pricing of Material Issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock method – ABC Analysis – Continuous Stock Taking and Perpetual Inventory system

Unit III

(20Hours)

Labour Costs :Meaning – Classification of Labour costs – Payroll preparation – Time Wage System and Piece Wage System – Incentive Schemes – Halsey Plan, Rowan plan, Taylor's differential Piece Rates – Labour cost – Overtime, Treatment of Overtime – Idle Time - Labour Turnover

Unit IV

(25 Hours)

Overheads : Meaning – Functional classification of Overheads – Factory, Administration, Selling and Distribution Overheads – Apportionment of Overheads – Primary Distribution and Secondary Distribution, Repeated Distribution, Simultaneous Equation Method, Step and Ladder method – Absorption of Overheads – Bases of Absorption

Unit V

(20 Hours)

Cost Book keeping System :Cost Ledger – Non integrated accounts, Integrated Accounts and Reconciliation of Cost and Financial accounts

Text Books:

1. . S.P. Jain & K.L. Narang, Advanced Cost Accounting, Revised Edition – 2014 , Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana.Ludhiana

References:

1. R.S.N. Pillai & V. Bagavathi , Cost Accounting , S.Chand & Company Ltd (2014) Ram Nagar, New Delhi-110 055.
2. V.K. Saxena & C.D. Vashist , Advanced Cost Accounting , Sultan Chand and Sons (2014) , 23, Dharyaganj, New Delhi –2.

Course Designers:

Dr.T.Rajasekar
Dr.S.Sankareswari

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning of Cost Accounting – Objectives of Cost Accounting – Advantages Cost Accounting	4	
1.2	Cost Centers – Cost Units – Cost classification – Elements of cost – Installation of a costing system	3	
1.3	Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting	4	
1.4	Preparation of Cost Sheet - Quotation	4	
Unit II			
2.1	Introduction to Materials Cost- Material Control Techniques of material control	5	
2.2	Fixing Minimum, Maximum and reorder level of material	5	
2.3	Meaning and uses of EOQ – Computation of EOQ	6	
2.4	Pricing of Material Issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock method –	5	
2.5	ABC Analysis – Continuous Stock Taking and Perpetual Inventory system	4	
Unit III			
3.1	Introduction to Labour Costs - Meaning of Labour Costs – Classification of Labour costs	5	
3.2	Payroll preparation – Time Wage System and Piece Wage System – Incentive Schemes	4	
3.3	Calculation of Bonus under Halsey Plan, Rowan plan, Taylor's differential Piece Rates – Labour cost – Overtime, Treatment of Overtime – Idle Time	7	
3.4	Meaning of Labour Turnover – Methods of computing labour turnover	4	
Unit IV			
4.1	Meaning of Overheads – Role of Overheads in costing - Functional classification of Overheads	7	

4.2	FactoryOverheads, AdministrationOverheads, Selling and Distribution Overheads	5	
4.3	Apportionment of Overheads – Primary Distribution and Secondary Distribution, Repeated Distribution, Simultaneous Equation Method, Step and Ladder method	8	
4.4	Absorption of Overheads – Bases of Absorption	5	
Unit V			
5.1	Introduction to Cost Book keeping System - Cost Ledger	7	
5.2	Non integrated accounts, Integrated Accounts	6	
5.3	Reasons for differences between profit as per cost records and profit as per Financial records - Reconciliation of Cost and Financial accounts	7	
Total		105 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19CE51	DIRECT TAXATION	Core-1	5	2		5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	25	75	100

Preamble

This course describes the various provisions of income tax Act and to compute the incomes under various heads of income.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Determine the residential status of individuals and to calculate the incidence of taxation	K1
CO2	Compute income from salary by applying the provisions of Income Tax Act	K2
CO3	Compute income / loss from house property.	K2,K3
CO4	Prepare statements showing taxable income from business /profession , capital gains and income from other sources	K2 ,K3
CO5	Familiarize with the deduction and collection of tax.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	M	M	
CO2			M	M	S
CO3			M	M	S
CO4		S	M	M	
CO5		S			

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(15 Hours)

Basics and Definitions – Meaning of Direct tax - Income Tax Act 1961 – Important terms – Residential Status – Incidence of Taxation – Exempted Incomes – Agricultural Incomes and its tax treatment.

Unit II

(30 Hours)

Income from Salary – Allowances – Perquisites – Provident Fund – Retirement Benefits - Deductions - Computation of Taxable salary **Income from house property** – Chargeability- Exempted House Properties - Gross Annual Value – Net Annual Value – Computation of taxable income from house property..

Unit III

(20 Hours)

Income from Business/Profession – Expenses expressly allowed and disallowed – Depreciation- Deemed profits- Valuation of stock- Computation of Income from Business – Professional Receipts and Payments - Cash system and mercantile system of accounting - Computation of Income from Profession

Unit IV

(25 Hours)

Income from Capital Gains – Meaning and types- Short term capital gain – Long term capital gain – Transactions not treated as transfer-Indexation – Exempted Capital Gain u/s 54 **Income from other sources** – Incomes taxable – TDS- Grossing up - Deemed Incomes – Advance Payment of Tax.

Unit V

(15 Hours)

Assessment and Return of Income tax: Assessment - Types of Assessment – – Filing procedure – E filing – Deduction and Collection of tax at source – Fines, Penalties and Prosecution Refund – Rebates and Reliefs.

Text Books:

1. Dr. Vinod K. Singhania, Direct Taxes Law and Practice, Revised Edition (asper latest Assessment B.Com (PA)), Taxmann Publications Pvt Ltd. 59/32, New Rohtak Road, New Delhi Ludhiana

References:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal , INCOME TAX LAW & PRACTICE, Revised Edition (as per latest Assessment B.Com (PA)) , Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.
2. Dinkar Pagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment B.Com (PA)), Sultan Chand & Sons, 23, Daryagani, New Delhi
3. V.P.Gaur and Narang, Law And Practice Of Income Tax, Revised Edition (as per latest Assessment B.Com (PA)) , Kalyani Publications NewDelhi

Course Designers:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to tax – Features of tax - Meaning of Direct tax –Direct taxes Vs Indirect taxes - Income Tax Act 1961 – Important terms	4	
1.2	Residential Status of Individuals – Basic conditions – Additional conditions - Incidence of Taxation	3	
1.3	Exempted Incomes – Fully exempted Incomes u/s 10 – Pa exempted incomes.	4	
1.4	Agricultural Incomes and its tax treatment.	4	
Unit II			
2.1	Introduction to Income from Salary – Meaning and taxability of salary – Taxability of Allowances	5	
2.2	Taxability of Perquisites – Taxability of contribution to Provident Fund – Taxability of Leave salary.	7	
2.3	Taxability of Retirement Benefits – Deductions u/s 16 - Computation of Taxable salary	8	
2.4	Income from house property – Chargeability- Exempted House Properties	5	
2.5	Gross Annual Value – Net Annual Value – Computation of taxable income from house property.	5	
Unit III			
3.1	Introduction to computation of Income from Business – Expenses expressly allowed and disallowed while computing business income.	4	
3.2	Treatment of Depreciation- Deemed profits- Valuation of stock- Computation of Income from Business	8	
3.3	Professional Receipts and Payments - Cash system and mercantile system of accounting - Computation of Income from Profession	8	
Unit IV			
4.1	Introduction to Income from Capital Gains – Meaning and types of capital assets - Short term capital gain –	7	

	Long term capital gain		
4.2	Transactions not treated as transfer-Indexation - Exempted Capital Gain u/s 54	5	
4.3	Computation of Income from capital gain	8	
4.4	Income from other sources – Incomes taxable – TDS- Grossing up - Deemed Incomes – Advance Payment of Tax.	5	
Unit V			
5.1	Assessment and Return of Income tax- Meaning and Types of Assessment	4	
5.2	Filing procedure – E filing – Deduction and Collection of tax at source	6	
5.3	Fines, Penalties and Prosecution Refund – Rebates and Reliefs.	5	
Total		105 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19NE51	COST COMPUTATION AND CONTROL	NME	2			2

Year	Semester	L - Lecture		T - Tutorial		P - Practicals		Total
		Int. Marks	Ext. Marks	Int. Marks	Ext. Marks	Int. Marks	Ext. Marks	
Third	Fifth	15				35		50

Preamble

This course facilitates the students to familiarize with the basic concepts of cost accounting, marginal costing and budgetary control techniques.

Course Outcomes

On completion of the course the students will be able to

Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1 Classify the cost by elements and by functions	K1
CO2 Prepare cost sheet.	K2
CO3 Construct various types of budgets.	K2,K3
CO4 Explain the Cost Volume profit analysis .	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

As it is a NME course, No Mapping of COs with PSOs
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Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Contents

Unit I

(14 Hours)

Introduction to Cost Accounting: Meaning of Cost, Costing and Cost Accounting - Objectives of Cost Accounting – Classification of Cost by Elements and by Functions – Methods of Costing versus Techniques of Costing - Preparation of Cost Sheet (Simple Problems)

Unit II

(16 Hours)

Cost Control Techniques – Budgetary Control – Meaning - Types of Budgets – Preparation of Production Budget - Flexible Budget– Marginal Costing Technique – Meaning of Marginal cost – Cost Volume Profit analysis- Break Even Point (BEP)

Text Books:

1. Jain & Narang, Cost Accounting, 18th Revised Edition 2015, Kalyani Publishers, Ludhiana Ludhiana

References:

1. M.N. Arora, Cost Accounting, Revised edition- 2014, Vikas Publishing House Pvt. Ltd. Noida, New Delhi
2. Tulsian, Cost Accounting, Revised edition – 2014, Tata MC Graw Hill Co, New Delhi.

Course Designers:

Dr.S.Sankareswari

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Cost Accounting- Meaning of Cost, Costing and Cost Accounting - Objectives of Cost Accounting	4	
1.2	Classification of Cost by Elements and by Functions	3	
1.3	Methods of Costing versus Techniques of Costing	3	
1.4	Preparation of Cost Sheet	4	
Unit II			
2.1	Cost Control Techniques – Budgetary Control – Meaning and Types of Budgets	3	
2.2	Preparation of Production Budget - Flexible Budget	5	
2.3	Marginal Costing Technique – Meaning of Marginal cost – Computation of contribution	3	
2.4	Cost Volume Profit analysis- Break Even Point (BEP)	5	
Total		30 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 61	SPECIAL ACCOUNTING	Core-1	7	1		4

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	25	75	100

Preamble

This course explains the procedure of preparing final accounts of Joint stock companies, Banking, Insurance, Electricity companies and the basics of Indian Accounting Standards and International Financial Reporting Standards

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Draw final accounts of joint stock companies as per the new format.	K1
CO2	prepare final accounts of banking companies	K2
CO3	prepare the final accounts for life insurance and general insurance business	K2,K3
CO4	Present the accounting information under double accounting system and to compare it with single accounting system.	K2 ,K3
CO5	apply the recent trends in accounting such as Accounting standards and International Financial Reporting Standards	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M		M	
CO2	S		M	M	
CO3	S			M	
CO4	S			M	M
CO5	M			M	

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT- I

(20 Hours)

Accounting of Joint stock Companies :Company Final Accounts - Books of Accounts to be kept by a company – Preparation of Annual Accounts – Forms and contents of Profit and Loss account and Balance sheet – Managerial remuneration -Profit Prior to Incorporation – Accounting Treatment of Pre-Incorporation Profit/Loss.

UNIT- II

(30 Hours)

Accounts of Banking Companies (New Format):Preparation of Profit and Loss Account and Balance Sheet – Legal form – Bills for collection – Acceptances and Endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on Bills discounted, provision for taxation and depreciation.

UNIT - III:

(25 Hours)

Accounts of Insurance Companies (New Format):Accounts of Life Insurance Business – Types of Policies – Annuity Business – Surrender value – Life Assurance Fund – Preparation of Final Accounts – Revenue Account – Valuation Balance Sheet – Accounts of General Insurance Business – Fire and Marine Insurance – Profit and Loss account – Balance Sheet.

UNIT – IV

(25 Hours)

Accounts of Electricity Companies (New Format):Double Account System – Single Account System Vs Double Account System – Advantages of double account system – Final Accounts under double account system – Simple adjustments – Replacement of an asset – Disposal of Surplus.

UNIT–V

(20 Hours)

Recent Trends in Accounting: Framing of Accounting standards – National and International Accounting Authorities – International Financial Reporting Standards (IFRS) – Contingencies and Events occurring after the Balance Sheet Date (AS4)– Net profit or loss for the period, prior period items and changes in Accounting Policies (AS5) - The Effects of Changes in Foreign Exchange Rates (Revised 2003) (AS11) – Accounting for Government grants (AS12) –Accounting for investments(AS13) - Accounting for amalgamations(AS14) Contingencies andEvents occurring after the balance sheet date Borrowing costs(AS16) – Leases (AS19) – Earnings Per Share (AS20) – Intangible Assets (AS26) – Provisions, Contingent liabilities and Contingent assets (AS29) (Simple problems).

Text Book:

1. T.S.Reddy & A.Murthy, ADVANCED ACCOUNTANCY, Revised Edition 2016, Margham publications, Chennai-17.

Reference Books:

1. S.P.Jain & K.L. Narang, Revised Edition – 2014, Advanced Accountancy, VOL – II, Kalyani Publishers, Ludhiana.
2. A Mukherjee M Hanif, NewEdition 2014, Modern Accountancy - Volume II, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
3. R.L. Gupta & M.Radaswamy Edition – 2014, Advanced Accountancy - Vol II, Sultan Chand & Sons, New Delhi-2.

Course Designers:

Dr. I.Nagarajan, Mrs. K.Anandhajothi Jeyalakshmi

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning of Joint stock Companies- Company's Final Accounts - Books of Accounts to be kept by a company – Preparation of Annual Accounts in new format	8	
1.2	Forms and contents of Profit and Loss account and Balance sheet of Companies– Managerial remuneration	7	
1.3	Profit Prior to Incorporation – Sales ratio and time ratio - Accounting Treatment of Pre-Incorporation Profit/Loss.	5	
Unit II			
2.1	Accounts of Banking Companies: Preparation of Profit and Loss Account of Banking Companies in new format- Schedules 13 to 16.	8	
2.2	Preparation of Balance Sheet of Banking Companies in new format – Legal form – Bills for collection – Acceptances and Endorsements	7	
2.3	Branch adjustments – Adjustments of bad and doubtful debts, Rebate on Bills discounted while preparing Balance sheet by using Schedules 1 to 12.	8	
2.4	Adjustments of provision for taxation and depreciation while preparing Balance sheet	7	
Unit III			
3.1	Accounts of Insurance Companies- Accounts of Life Insurance Business – Types of Policies – Annuity Business – Surrender value – Life Assurance Fund	9	
3.2	Preparation of Revenue Account of Insurance Companies in new format – Preparation of Valuation Balance Sheet	8	
3.3	Preparation of Accounts of General Insurance Business– Profit and Loss account – Balance Sheet.	8	
3.4	Preparation of Accounts of Fire and Marine Insurance – Profit and Loss account – Balance Sheet.		
Unit IV			
4.1	Accounts of Electricity Companies - Double Account System – Differences between Single Account System and Double Account System – Advantages	7	

4.2	Preparation of Final Accounts under double account system in new format – Simple adjustments.	9	
4.3	Treatment for Replacement of an asset of Electricity Companies – Disposal of Surplus	9	
Unit V			
5.1	Recent Trends in Accounting - Framing of Accounting standards – National and International Accounting Authorities – International Financial Reporting Standards (IFRS)	6	
5.2	Treatment for AS4 , AS5 , AS11, AS12 , and AS13	7	
5.3	Treatment for AS14 ,AS16 , AS19 , AS20 , AS26and AS29.	7	
Total		120 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 62	METHODS AND TECHNIQUES OF COSTING	Core-2	4	1		4

Year	Semester	L - Lecture		T - Tutorial		P - Practicals		Total
		Int. Marks	Ext. Marks	Int. Marks	Ext. Marks	Int. Marks	Ext. Marks	
Third	Sixth	25		75				100

Preamble

This course throws light on the various methods and techniques of costing such as Job Costing, Process Costing, Marginal Costing, Standard Costing and Budgetary Control used to compute and control cost.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Apply the methods of job costing, batch costing and contract costing in the respective industries	K1
CO2	Prepare process cost accounts in the processing industries.	K2
CO3	Take decisions based on marginal costing techniques	K2,K3
CO4	Apply the standard cost techniques in controlling the cost.	K2 ,K3
CO5	Construct various types of budgets	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S			
CO2		M	M		
CO3		S		M	
CO4			M		S
CO5			M	M	S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT- I

(14 Hours)

Job Costing :Drafting Quotations and Tenders – Applications of Job costing – Batch Costing – Economic Batch Quantity - Contract Costing – Calculation of Profit on Incomplete Contract – Calculation of Profit on Contract nearing to completion.

UNIT- II

(16Hours)

Process Costing :Meaning – Features of Process Costing – Normal loss, Abnormal loss, Abnormal gain - Equivalent production - Inter process profit- Joint products and By products

UNIT- III

(16 Hours)

Marginal Costing :Meaning – Features – Marginal Costing Vs Absorption Costing – Break Even Analysis and Cost Volume Profit Analysis – Application of Marginal Costing technique.

UNIT- IV

(15 Hours)

Standard Costing :Meaning – Importance – Standard Costs and Estimated Costs – Setting up of Standards – Variance Analysis- Material Variances, Labour Variances and Overhead Variances.

UNIT- V

(14 Hours)

Budgetary Control :Meaning – Importance – Standard Costing Vs Budgetary Control – Preparation of Production Budget, Sales budget, Cash budget, Flexible budget –Meaning of Zero Base Budgeting .

Text Book:

1. S.P. Jain & K.L. Narang, Advanced Cost Accounting, Revised Edition – 2014 , Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana.

Reference Books:

1. R.S.N. Pillai & V. Bagavathi , Cost Accounting , S.Chand & Company Ltd (2014) Ram Nagar,New Delhi-110 055.
2. V.K. Saxena & C.D. Vashist , Advanced Cost Accounting , Sultan Chand and Sons (2014) , 23, Dharyaganj, New Delhi –2.

Course Designers:

Dr.T.Rajasekar

Dr.S.Sankareswari

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Job Costing , Features and Objectives of Job order costing , Advantages and limitation of Job order costing, Preparation of Job Cost Sheet.	5	
1.2	Introduction and Meaning of Batch Costing , Economic batch quantity	3	
1.3	Contract Costing- Features - Calculation of Profits on Incomplete Contracts	6	
Unit II			
2.1	Meaning and Features of Process Costing	3	
2.2	Normal loss, Abnormal loss, Abnormal gain calculated under process costing	6	
2.3	Equivalent production - Inter process profit	4	
2.4	Joint products and By products	3	
Unit III			
3.1	Meaning and Features of Marginal Costing – Differences between Marginal Costing and Absorption Costing – Preparing marginal cost statement.	5	
3.2	Break Even Analysis and Cost Volume Profit Analysis	5	
3.3	Application of Marginal Costing technique – Key factor – Make or Buy decisions.	6	
Unit IV			
4.1	Meaning and Importance of Standard Costing – Standard Costs and Estimated Costs	4	
4.2	Setting up of Standards – Variance Analysis- Material Variances – Comparing actual material cost with standard material cost to know the nature of result.	3	
4.3	Labour Variances – Comparing actual Labour cost with standard Labour cost to know the nature of result.	4	
4.4	Overhead Variances– Comparing actual overhead cost with standard overhead cost.	4	

Unit V			
5.1	Meaning and Importance of Budgetary Control – Differences between Standard Costing and Budgetary Control	4	
5.2	Preparation of Production Budget, Sales budget, Cash budget, Flexible budget –Meaning of Zero Base Budgeting .	3	
5.3	Preparation of Flexible budget depending upon various capacities	4	
5.4	Meaning and Importance of Zero Base Budgeting .	3	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19C 63	APPLIED DIRECT TAXATION	Core-3	4	1		4

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	25	75	100

Preamble

This course illustrates the procedure of computing deductions from gross total income, set off and carry forward of losses from different heads and ascertainment of tax to be paid by Individuals, firms and companies.,

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Club Incomes of other persons with assessee's incomes	K1
CO2	Adjust losses of different heads against their incomes.	K2
CO3	Explain the deductions u/s 80 for an eligible individual assessee.	K2,K3
CO4	Compute taxable income and tax liability of individuals, firms and companies.	K2 ,K3
CO5	Familiarize with the Basic Concepts of International Taxation	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1			S	M	
CO2			S	M	
CO3		S	S	M	S
CO4		S	S	M	
CO5			M		

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT – I

(15 Hours)

Clubbing of Incomes – Revocable and Irrevocable transfer – Clubbing of Minor's Income - Set off and Carry forward of Losses – Intra head and inter head adjustment – Computation of Gross Total Income – Deductions from Gross Total Income u/s 80 - Deductions on Payments and Incomes u/s 80C to 80U.

UNIT – II

(16 Hours)

Assessment of Individuals – Senior citizen and Super senior citizen – Assessment of Hindu Undivided Family (HUF)

UNIT – III

(16 Hours)

Assessment of Partnership Firms – Partnership Firm Assessed as Firm (PFAF) and Partnership Firm Assessed as Association of Persons (PFAOP) – Assessment of Limited Liability Partnership (LLP) – Assessment of Body of Individuals (BOI).

UNIT – IV

(15 Hours)

Assessment of Companies – Regular Assessment –Minimum Alternative Tax (MAT) Assessment – Dividend Distribution Tax - Assessment of Co-operative Society- Assessment of Trust, Charitable and Religious Institutions.

UNIT – V

(13 Hours)

Basic Concepts of International Taxation – Residuary issues –Source of Income – Tax havens, withholding tax – Unilateral Relief and Double Taxation Avoidance Agreements (DTAA) – Agreements Controlled Foreign Corporation – Advanced Rulings and Tax Planning, Authority for Advanced Rulings.

Text Book:

1. Dr. Vinod K. Singhanian, Direct Taxes Law and Practice, Revised Edition (asper latest Assessment B.Com (PA)), Taxmann Publications Pvt Ltd. 59/32, New Rohtak Road, New Delhi

Reference Books:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal, INCOME TAX LAW & PRACTICE, Revised Edition (as per latest Assessment B.Com (PA)), Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.
2. Dinkar Pagare, Law and Practice Of Income Tax, Revised Edition (as per latest Assessment B.Com (PA)), Sultan Chand & Sons, 23, Daryagani, New Delhi – 110 002
3. V.P.Gaur and Narang, Law And Practice Of Income Tax, Revised Edition (as per latest Assessment B.Com (PA)), Kalyani Publications NewDelhi

Course Designer:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Clubbing of Incomes – Revocable and Irrevocable transfer – Clubbing of Minor’s Income –Exemption- Clubbing of spouse’s income.	4	
1.2	Set off and Carry forward of Losses – Intra head and inter head adjustment - Provisions	4	
1.3	Computation of Gross Total Income – Deductions from Gross Total Income u/s 80	3	
1.4	Deductions on Payments and Incomes u/s 80C to 80GGC and Deductions on Incomes u/s 80I to 80U.	4	
Unit II			
2.1	Assessment of Individuals – Head wise calculation of Incomes- Head wise deductions – Deductions u/s 80 – tax rates and tax liability – Rebate u/s 87 A – Educational cess – surcharge.	7	
2.2	Assessment of Senior citizen and Super senior citizen - Head wise calculation of Incomes- Head wise deductions – Deductions u/s 80 – tax rates and tax liability – Educational cess – surcharge.	5	
2.3	Assessment of Hindu Undivided Family (HUF) - Deductions u/s 80 – tax rates and tax liability	4	
Unit III			
3.1	Partnership Firms – Classification of Partnership Firm for taxation purpose – Conditions to be satisfied for getting the status of Partnership Firm Assessed as Firm (PFAF)	7	
3.2	Computation of Business income and Total Income of PFAF – Deductions allowed u/s 80 – Tax rate applicable – Computation of Tax liability of PFAF.	5	
3.3	Partnership Firm Assessed as Association of Persons (PFAOP) – Deductions allowed u/s 80 – Tax rate applicable – Computation of Tax liability of PFAOP .	4	
3.4	Assessment of Limited Liability Partnership (LLP) – Assessment of Body of Individuals (BOI).		
Unit IV			

4.1	Assessment of Companies – Regular Assessment – Minimum Alternative Tax (MAT) Assessment – Dividend Distribution Tax – Tax rate and tax liability	6	
4.2	Assessment of Co-operative Society – Tax liability	4	
4.3	Assessment of Trust, Charitable and Religious Institutions – Tax rate and tax liability	5	
Unit V			
5.1	Basic Concepts of International Taxation – Residuary issues –Source of Income – Tax havens, withholding tax	4	
5.2	Unilateral Relief and Double Taxation Avoidance Agreements – Agreements Controlled Foreign Corporation	5	
5.3	Advanced Rulings and Tax Planning, Authority for Advanced Rulings.	5	
Total		75 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
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Course Code	Course Title	Category	L	T	P	Credit
UCP19C E61	STRATEGIC MANAGEMENT	Main Elective	4	1		5

Year	L - Lecture		T - Tutorial		P - Practicals		Total
	Semester	Int. Marks	Ext. Marks	Ext. Marks	Ext. Marks		
Third	Sixth	25		75		100	

Preamble

This course throws light on the basic ideas of strategic management, various strategic levels in organizations and it helps to plan, formulate, analyze, implement and control strategies.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Apply the various strategies in business and to draft the vision and mission statement	K1
CO2	Familiarize with the various types strategic analysis.	K2
CO3	Plan and formulate strategies related to Business	K2,K3
CO4	Establish strategic business units	K2 ,K3
CO5	Apply six sigma concepts in businesses.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M		
CO2		S	M	M	
CO3		S	M		
CO4		S	M		
CO5		S			

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Contents

UNIT - I

(15 Hours)

Introduction to Strategic Management: Business Policy - Meaning and nature of strategic management- strategic management imperative- vision, mission and objectives - strategic levels in organizations.

UNIT – II

(14 Hours)

Strategic Analysis: Situational analysis – SWOT analysis, TOWS matrix, portfolio analysis – BCG matrix.

UNIT – III

(16 Hours)

Strategic Planning and Formulation of Functional Strategy: Meaning, stages, Alternatives, Strategy Formulation - Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, and Human Resource Strategy.

UNIT – IV

(16 Hours)

Strategy Implementation and Control: Organizational structures - Establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and Behavioral challenges.

UNIT - V

(14 Hours)

Reaching Strategic Edge: Business Process Re-Engineering – Benchmarking - Total Quality Management - Six Sigma - Contemporary Strategic Issues.

Text Book:

1. **Azhar Kazmi** , Business Policy And Strategic Management, 2nd Edition , Reprint 2014 , Tata McGraw-Hill, Publishing Company, Limited, New Delhi.

Reference Books:

1. **John A. Pearce II Richard B. , Robinson Jr. Amita Mital**, Strategic Management, 7th Edition Reprint 2014, Tata McGraw-Hill, Education Pvt Ltd.New Delhi.
2. **Francis Cherunilam**, Strategic Management, Revised Edition 2014, Himalaya Publishing House, New Delhi.

Course Designers:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Introduction to Business Policy - Meaning and nature of strategic management- Need for strategic Management	4	
1.2	Importance of strategic management imperative	3	
1.3	Vision, mission and objectives of business	4	
1.4	Various strategic levels in organizations.	4	
Unit II			
2.1	Situational analysis – Meaning and Importance	3	
2.2	Introduction to SWOT analysis – Strengths, Weakness, Opportunities and threats -TOWS matrix,	3	
2.3	Meaning and Importance of portfolio analysis	4	
2.4	Meaning of BCG matrix. – Importance of BCG matrix - Applications of BCG matrix	4	
Unit III			
3.1	Strategic Planning and Formulation of Functional Strategy	5	
3.2	Meaning of Strategy Formulation, stages in Strategy Formulation and Alternatives of Strategy Formulation	5	
3.3	Meaning and Importance of Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, and Human Resource Strategy	6	
Unit IV			
4.1	Meaning of Strategy Implementation and Control- Organizational structures	4	
4.2	Establishing strategic business units - Establishing profit centers by business and product	5	
4.3	Establishing profit centers market segment or customer	4	
4.4	Leadership and Behavioral challenges.	3	
Unit V			
5.1	Reaching Strategic Edge - Business Process Re-	4	

	Engineering		
5.2	Meaning and Importance of Benchmarking –Role of Bench marking in Business	4	
5.3	Role of Total Quality Management in managing a business effectively.	3	
5.4	Introduction to Six Sigma - Contemporary Strategic Issues.	3	
Total		75 Hours	

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Course Code	Course Title	Category	L	T	P	Credit
UCP19SE61A	RESUME WRITING SKILLS	SEC	2	-		2

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	15	35	50

Preamble

This course illustrates the Importance of the resume, Parts of the resume, Styles of resume, kinds of resume and it educates the students to prepare Resume for domestic and International jobs.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Prepare resumes for various Inland jobs	K1
CO2	Match one's profile with the job requirements	K2
CO3	Construct E- resume.	K2,K3
CO4	Draft resumes for various International jobs .	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1			M		S
CO2		S		M	S
CO3					S
CO4			M	M	S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Contents

UNIT – I : (15 Hours)

Resume Meaning – Importance – Parts of the resume – Styles of resume – Kinds of resume – Functional resume – Combination resume - Matching one’s profile to the job.

UNIT – II (15 Hours)

Resume writing: Basics of resume writing – writing resume – summary of qualifications, work experience, activities / interactions – E- resume – sample resume –Resume for International jobs.

Text Book:

1. Jayant Neogy winning resume, Pustak Mahal Publishers(2010) Darya Ganj, New Delhi

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Meaning of Resume – Importance of Resume – Parts of the resume	4	
1.2	Various Styles of resume – Kinds of resume	4	
1.3	Writing Functional resume – Combination resume	3	
1.4	Matching one’s profile to the job.	4	
Unit II			
2.1	Basics of resume writing – writing resume	3	
2.2	Including Summary of qualifications, work experience, activities in the resumes.	5	
2.3	Preparing and sending E- resume – sample resume for taking ass model	4	
2.4	Preparing Resume for International jobs.	3	
Total		30 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
 (For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19SE61B	INTERVIEW FACING SKILLS	SEC	2	-		2

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	15	35	50

Preamble

This course moulds the students to appear for interviews confidently and to win the employment opportunities.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level
CO1	Explain the various types of Interviews.	K1
CO2	Answer the common questions asked in interviews	K2
CO3	Prepare for Job Interviews	K3
CO4	Appear for Service Selection Board (SSB) Interviews.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1			M	M	S
CO2				M	S
CO3		S	M		S
CO4				M	S

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Contents

UNIT – I

(14 Hours)

Interviews: Kinds of interviews – Patterned Interviews – Non directive Interviews – One to one interview – Group / Panel Interviews – Stress Interviews – Telephone Interviews – Common questions asked in interviews.

Unit – II

(16 Hours)

Preparation For Job Interviews: Stages In Preparation for Job Interviews -Mental Preparations – Physical Preparation – Psychological Preparation – Self Assessment – Non Verbal Communication – Tone, Eyes, Hand Postures, Foot Movements - Do's and Dont's of Facing Interviews - Making Good Impression During Job Interviews - Tips For Facing A Job Interview- Preparation for Service Selection Board (SSB) Interviews.

Text Book: Course Manual Compiled by the Commerce Department.

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Importance of Interviews– various Kinds of interviews	4	
1.2	Patterned Interviews – Non directive Interviews – One to one interview – Group / Panel Interviews	3	
1.3	Stress Interviews – Telephone Interviews	3	
1.4	Common questions asked in interviews.	4	
Unit II			
2.1	Stages In Preparation for Job Interviews -Mental Preparations – Physical Preparation – Psychological Preparation	5	
2.2	Self Assessment – Non Verbal Communication – Tone, Eyes, Hand Postures, Foot Movements - Do's and Dont's Of Facing Interviews	4	
2.3	Making Good Impression During Job Interviews - Tips	4	

	For Facing A Job Interview-		
2.4	Preparation for Service Selection Board (SSB) Interviews.	3	
Total		30 Hours	

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCP19SE61C	PUBLIC SPEAKING SKILLS	SEC	2	-		2

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	15	35	50

Preamble

This course enables the students to improve their public speaking skills and to use their skills as and when required.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Get trained in public speaking	K1
CO2	Judge the different environments and the audiences	K2
CO3	Prepare text for public speaking	K3
CO4	Become a trained public speaker	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S			M
CO2		S			
CO3			M	M	
CO4		S		M	M

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Contents

UNIT – I

(15 Hours)

Art of Public Speaking: Qualities of a speaker – Nature of public speaking – Need for training – Public speaking in different situations – Enhancing the effectiveness of communication during public speaking

Unit – II

(15 Hours)

Public speaking skills: knowing the environment – preparing the text – composition of presentation – speakers appearance and personality – Body language- practicing delivery of presentation.

Text Book:

1. Dr. G. Gnanasambandan PESUM KALAI- 15th Edition 2010 NEW CENTURY BOOK HOUSE, West Tower Street, Madurai

Books for Reference:

1. Kumari Anandhan, NEENGALUM PECHCHALARAGALAAM Vanathi Pathippakam(2009), T. Nagar, Chennai – 17
2. Urmila Rai & S.M. Rai, BUSINESS COMMUNICATION- Revised Edition 2008 Himalya Publishing House, New Delhi.

Lecture Schedule

Unit	Topic	Lecture hrs.	
Unit I			
1.1	Art of Public Speaking: Qualities of a speaker – Nature of public speaking –	4	
1.2	Need for training – Public speaking in different situations	6	
1.3	Enhancing the effectiveness of communication during public speaking	5	
Unit II			
2.1	Public speaking skills: knowing the environment – preparing the text	5	

2.2	composition of presentation – speakers appearance and personality	5	
2.3	Body language- practicing delivery of presentation.	5	
Total		30 Hours	

THIAGARAJAR COLLEGE, MADURAI – 9.

(Re-Accredited with 'A' Grade by NAAC)

ENVIRONMENTAL STUDIES

(For those joined B.A., B.Sc., B.Com., B.B.A., B.C.A on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19EVS11	Environmental Studies	AECC1	2	-	-	2

Year	Semester	Int. Marks	Ext.Marks	Total
First	First	15	35	50

Preamble

Students acquire knowledge on the basic concepts, components and importance of environment.

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Define the structure and functions of ecosystem	K1
CO2	Explain the benefits of biodiversity conservation	K2
CO3	Summarise the sources, effects and control measures of various types of Pollutants	K1
CO4	Perceive the environment legislations in India for sustainable development.	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit I

Definition and Scope of Environmental Studies – Ecology and Ecosystem – Structure of an Ecosystem – Food chains, food webs and ecological pyramids – Causes of Biodiversity Loss – Benefit and Conservation of Biodiversity

Unit II

Environmental problems and Management: Causes, effects and Control measures of : Air PSollution – Water PSollution – Noise PSollution – Nuclear Hazards. Solid waste management and Waste DisPSOsal methods. Climate change and Global Warming causes and Measures. Waste and Plastics. Urban environmental problems and measures. Environmental Legislations in India. Sustainable development and Inclusive growth.

Text Book

2. Kanagasabai, C.S. 2005.Environmental Studies. Rasee publishers. Madurai.

Reference Books

2. Yogendra, N. and Srivastava, N. 1998. Environmental Pollution, Ashish Publishing House. New Delhi.
- Sapru R.K.2001. Environment Management in India, Vol. I & Vol. II Ashish publishers house, New Delhi.

THIAGARAJAR COLLEGE, MADURAI – 9.
(Re-Accredited with ‘A’ Grade by NAAC)
VALUE EDUCATION

(For those joined B.A., B.Sc., B.Com., B.B.A., B.C.A on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19VE51	Value Education	AECC1	2	-	-	2

Year	Semester	Int. Marks	Ext.Marks	Total
Third	Fifth	15	35	50

Preamble

Students acquire knowledge on the basic concepts, components and importance of environment.

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Define the structure and functions of ecosystem	K1
CO2	Explain the benefits of biodiversity conservation	K2
CO3	Summarise the sources, effects and control measures of various types of Pollutants	K1
CO4	Perceive the environment legislations in India for sustainable development.	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit I

Self Development – Introduction - Definition and Types of Values – Self Assessment – Values needed for self development - Values needed for family life –Principles of happy living

Character development- Good character – Good relationships - Legendary people of highest character – The quest for character –Developing character -The key to good character.

Unit II:

Positive Thinking and Self Esteem - Types of thoughts - Areas of thinking - Developing thought pattern - External influences on Thoughts - Methods to keep outlook positive – Meaning of Self Esteem – Self empowerment.

Stress free living – Illusions and causes - Symptoms and stages of stress – Self confidence– Role models and leadership qualities – Critical thinking - Communication skills – Happy and successful life.

Reference

Study material / Course material

Values for Excellence in Life|| Compiled by then Curriculum Development Cell Thiagarajar College, Madurai, in collaboration with the Education wing, Brahma Kumaris, Madurai.

விழுமியக் கல்வி

கூறு - 1

சுய முன்னேற்றம்

அறிமுகம் - விழுமியங்களின் விளக்கம் மற்றும் வகைகள் - சுயமதிப்பீடு - சுய முன்னேற்றத்திற்கு விழுமியங்களின் தேவை - குடும்ப வாழ்க்கைக்கு விழுமியங்களின் தேவை - மகிழ்ச்சியான வாழ்க்கைக்கான கொள்கைகள்

பண்பு வளர்ச்சி

நற்பண்பு - நல்லுறவு - உயரிய பண்புகளால் உயர்ந்த பெருமக்களாதல் - பண்புகளைத் தேடல் - பண்புகளை வளர்த்தல் - நற்பண்புகளுக்கான திறவுகோல்.

கூறு - 2

சுயமரியாதையும் நேர்மறைச் சிந்தனையும்

சிந்தனையின் வகைகள் - சிந்தனைப் பகுதிகள் - சிந்தனையை வளர்க்கும் முறை - சிந்தனையில் புறத்தாக்கங்கள் - நேர்மறைப் பண்பை வெளித்தோற்றத்தில் காட்டும் முறை - சுயமரியாதையின் பொருள் - சுய அதிகாரமளித்தல்

அழுத்தமில்லா வாழ்க்கை

பிரமைகளும் காரணங்களும் - அழுத்த நிலைகளுக்கான அறிகுறிகள் - தன்னம்பிக்கை - தலைமைப் பண்பில் முன்னுதாரணங்கள் - விமர்சனச் சிந்தனை - தொடர்புத் திறன்கள் - மகிழ்ச்சி மற்றும் வெற்றிகரமான வாழ்க்கை

Reference

Study material / Course material

“Values for Excellence in Life” Compiled by then Curriculum Development Cell Thiagarajar College, Madurai, in collaboration with the Education wing, Brahma Kumaris, Madurai

Self Study Paper

Thiagarajar College (Autonomous) :: Madurai – 625 009

SELF STUDY PAPER

(For those joined UG on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19SS51	Soft Skills	Self Study Paper	-	-	-	5

Year	Semester	Int. Marks	Ext.Marks	Total
Third	Fifth	----	100	100

*** Carries Extra 5 credits that do not form part mandatory credits (140) required for completion of the course. Optional paper not compulsory for all UG students.**

Preamble

Prepare the students to develop skills, provide training to face interview .prepare themselves with the right skill-sets and attitude

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Possess a basic idea on the understanding of nature, cause, effect and ways to deal with critical challenges in everyday life	K1,K2
CO2	Overcome the aspects such as Communication barriers, Stress management, Emotions.	K3
CO3	Gain insights into high-in-demand soft skills and prepare themselves with the right skill-sets and attitude	K1,K2
CO4	Develop or take part inteam work, Thinking skills, Creativity and time management.	K3
CO5	Prepare themselves to face different levels of interviews. Develop skills to manage an organization	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit - 1

Self Awareness (Concept of Self-esteem, Positive and Negative self esteem) Motivation (Nature and types, Factors enhancing and affecting Motivation, Needs and Drives) (Creativity Introduction, Nature of Creativity, Stages of Creativity, Enhancing Creativity, Verbal and Non Verbal Creativity)

Values and Ethics (Nature and Significance, Values, Ethics, Work Ethics, Character building, Manners and Ethics)

Self Management (Self management skills and Social Competency, Social Competency Behaviour, Value Orientation, Life goals)

Unit 2

Communication and Thinking Communication (Definition, Types, Styles, Culture and Communication); Thinking (Nature, Types, Problem Solving, Proactive thinking, Positive Thinking, Assertiveness)

Unit 3

Emotions (Nature of emotions, Emotional Intelligence and its strategies, Attachment, Love, Happiness, Introduction to Anger – Causes, Types, Functions and Consequences, Anger management)

Stress (Nature of stress, Relation between Demands and Coping, Types and Causes, Effects and Indicators, Management of Stress, Time management and Stress reduction)
Empathy (Definition, Nature and Factors enhancing empathy)

Unit 4

Excelling through a placement process(Resume writing; Taking a written test; Group discussion – Need, Types, Tips and techniques; Interview handling – Tips and Techniques)

Unit 5

Being effective in an organisation

50 rules of work, Professional Etiquettes and Mannerism, Building relationship within an organisation, Communication skills, Working in teams, Managing conflicts, Effective negotiation skills, Problem solving using creativity.

Text book

3. Life Skills for Success – AlkaWadkar – 2016 Edition SAGE | TEXTS Sagepublishing.com
4. Campus to Corporate – Roadmap to Employability – Gangadhar Joshi – 2015 Edition SAGE | TEXTS Sagepublishing.com

Reference textbook

- 3 ACE of Soft skills – Gopalaswamy Ramesh and Mahadevan Ramesh, Pearson Publication
- 4 Bridging the soft skills gap – Bruce Tulgan – 2015 Edition – Wiley Publication

THIAGARAJAR COLLEGE, MADURAI – 625 009**PG and RESEARCH DEPARTMENT OF COMMERCE****B.Com (Professional Accounting)****(Programme Code: UCP)**

(For those joined B.Com. on or after June 2019)

PROGRAMME SPECIFIC OUTCOMES SCORE SHEET

Assessment values of course learning outcomes and their mapping with program specific outcomes (PSOs)

S.NO.	COURSE CODE	COURSE NAME	PSO1	PSO2	PSO3	PSO4	PSO5
1.	U19EN11B	Business English I	0	3	2	5	8
2.	UCP19C11	Financial Accounting	5	3	2	2	2
3.	UCP19C 12	Business Law	0	4	2	3	5
4.	UCP19GE11	Business statistics	0	7	7	9	6
5.	UCP19GE12	General Economics	0	2	2	6	2
6.	U19EN21B	Business English II	0	5	7	2	12
7.	UCP19C 21	Advanced Financial Accounting	10	2	3	5	3
8.	UCP19C 22	Business Environment and Entrepreneurship	0	10	4	4	9
9.	UCP19GE21	Business Mathematics	0	14	5	3	13
10.	UCP19GE22	Indian Economy	0	12	7	8	6
11.	UCP19AE21	Presentation Skills	0	11	2	5	11
12.	UCP19C31	Advanced Accountancy	14	6	8	7	2
13.	UCP19C32	Company Law and Industrial Law	0	13	6	6	7
14.	UCP19C33	Auditing and Assurance	0	7	4	5	2
15.	UCP19C34	Advanced Financial Management	0	8	4	4	5
16.	UCP19C 41	Corporate Accounting	14	4	4	4	3
17.	UCP19C 42	Goods and services Tax Act	0	14	13	14	10

		and Customs Act					
18.	UCP19C 43	Auditing Practices	0	11	7	5	8
19.	UCP19C 44	Corporate Governance & Business Ethics	0	12	10	6	6
20.	UCP19SE41(A)	Quantitative Aptitude Skills	3	12	6	2	3
21.	UCP19SE41(B)	Written Communication Skills	0	9	3	5	11
22.	UCP19SE41(C)	Personality Development Skills	0	6	4	4	6
23.	UCP19C 51	Management Accounting	14	14	4	6	4
24.	UCP19C 52	Information Technology	0	9	4	4	7
25.	UCP19C 53	Elements of Costing	3	12	6	8	3
26.	UCP19CE51	Direct Taxation	0	8	8	8	6
27.	UCP19C 61	Special Accounting	14	2	2	10	2
28.	UCP19C 62	Methods and Techniques of costing	0	8	6	4	6
29.	UCP19C 63	Applied Direct Taxation	0	6	14	8	3
30.	UCP19C E61	Strategic Management	0	15	8	2	0
31.	UCP19SE61(A)	Resume Writing Skills	0	3	4	4	12
32.	UCP19SE61(B)	Interview Facing Skills	0	3	4	6	12
33.	UCP19SE61(C)	Public Speaking Skills	0	9	2	4	4

B.Com. (CA)

Programme Code - UCC

THIAGARAJAR COLLEGE, MADURAI – 9.
(Re-Accredited with ‘A’ Grade by NAAC)
Curriculum structure for
B.Sc., CS, IT & BCA BBA & B.Com
(For those who joined in 2019 and after)

Category	Course	No.of Courses /paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	2	3	-	06
Part II	English	2	3	-	06
		Sub Total			12
Part III	Core	-	-	-	84
	Elective –Main	2	5	-	10
	Elective – Generic	2+2	5	-	20
		Sub Total			114
Part IV	AECC I &II Sem	I sem EVS II Sem .Prof.Skill Development	2	4	04
	NME III & V Sem Horizontal Migration	2	2	8	08
	SEC IV & VI Sem Vertical Migration	2			
	Value Education V Sem	1	1	2	01
		Sub Total		14	13
	Total				139
Part V	NCC (Army &Navy)/ PE/ NSS / Rotaract/ Quality Circle/ Library/ SSL/ Nature Club/Value Education/ YRC/WSC				01
	Grand Total				140
	Self-Study Paper (Optional)- -V Sem			05	145

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

NME – Non Major Elective

For Choice based credit system (CBCS)

- For NME every department offers two papers (one in each at III & V semester)
- For SEC every department offer three papers for each course (Sem IV & VI)
- For Major elective there may be an option for choice.

THIAGARAJAR COLLEGE, MADURAI – 9.

(Re-Accredited with ‘A’ Grade by NAAC)

Curriculum structure for

BA Tamil, English & Economics

B.Sc., Maths, Physics, Chemistry, Botany, Biotechnology Microbiology and Psychology

(For those who joined in 2019 and after)

Category	Course	No.of Courses /paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	4	3	12+12	12
Part II	English	4	3	12+12	12
	Sub Total			48	24
Part III	Core			72 +12	72
	Elect –Main	2	5	10	10
	Elect – Generic	2+2	5	24	20
	Sub Total			118	102
Part IV	AECC I &II Sem	I sem EVS II Sem .Prof.Skill Development	2	4	04
	NME III & V Sem Horizontal Migration	2	2	8	08
	SEC IV & VI Sem Vertical Migration	2			
	Value Education V Sem	1	1	2	1
	Sub Total			14	13
	Total				139
Part V	NCC (Army &Navy)/ PE/ NSS / Rotaract/ Quality/WSC Circle/ Library/ SSL/ Nature Club/Value Education/ YRC				1
	Grand Total				140
	Self-Study Paper (Optional)- -V Sem			05	145

AECC – Ability Enhancement Compulsory Course

SEC – Skill Enhancement Course

NME – Non Major Elective

For Choice based credit system (CBCS)

- For NME every department offers two papers (one in each at III & V semester)
- For SEC every department offer three papers for each course (Sem IV & VI)
- For Major elective there may be an option for choice.

VISION OF THE DEPARTMENT

To serve the society by training quality commerce graduates, who can take up responsible positions in business, industries and other institutions.

MISSION OF THE DEPARTMENT

- ❖ To provide an academic ambience that ensures the efficient dissemination of knowledge through student-teacher synergy, resulting in character development and career readiness of commerce graduates.
- ❖ To develop a centre of excellence for commerce education, training and research
- ❖ To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

The B.Com (Computer Applications) program aims to achieve the following objectives:

- PEO1** To make the students to be familiar with the Concept of Commerce, Business Law, Banking, Insurance, Marketing and Auditing.
- PEO2** To improve Accounting knowledge and Skills of the students and make the students to apply their knowledge to solve financial accounting, Cost Accounting, Management Accounting and Corporate Accounting problems both in books and in real life Business.
- PEO3** To mould the students to understand the concepts of Direct tax and Indirect taxes prevailing in our country and to apply their knowledge to compute taxable income, taxable turnover and amount of tax to be paid.
- PEO4** To develop working skills in MS OFFICE, DTP, Accounting Package and Programming skills in DBMS, C, C++, VB and MS Access.
- PEO5** To assist the students to acquire knowledge in Business Statistics and Business Mathematics and to apply the gathered knowledge to solve statistical and Mathematical Problems both in books and in real life.

PROGRAM SPECIFIC OUTCOMES (PSO)

After completing the B.Com (Computer Applications) course the students can

PSO 1	Take up computer related jobs in offices, companies and in computer labs.
PSO 2	Pursue higher studies in Commerce, Computer Applications and Management
PSO 3	Become entrepreneurs and apply their technical skills in business.
PSO 4	Contribute for the development of computerized accounting
PSO 5	Do computer projects in solving business issues

THIAGARAJAR COLLEGE, MADURAI – 625 009

(Re-Accredited with ‘A’ Grade by NAAC)

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Application) COURSE STRUCTURE (w.e.f. 2019 batch onwards)

Semester – I

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U19EN12B	Business English	5	3	75	25	75	100
Part III Core	UCC19C11	Company Organisation and Secretarial Practice	5	4	75	25	75	100
Part III Core	UCC19C12	Financial Accounting	8	5	120	25	75	100
Part III Core	UCC19C13	MS – Office	3	3	45	25	75	100
Part III Core	UCC19CL13	MS – Office (Lab)	2	1	30	40	60	100
Part III Elect.Generic	UCC19GE11	Business Mathematics	5	5	75	25	75	100
Part IV AECC	U19ES11	Environmental Studies	2	2	30	15	35	50
	TOTAL		30	23				

Semester – II

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U19EN22B	Communicative English	5	3	75	25	75	100
Part III Core	UCC19C21	Business Law	5	4	75	25	75	100
Part III Core	UCC19C22	Advanced Accountancy	8	5	120	25	75	100
Part III Elect.Generic	UCC19GE21	Business Statistics	5	5	75	25	75	100

Part III Core	UCC19C23	Programming in C	3	3	45	25	75	100
Part III Core	UCC19CL23	Programming in C (Lab)	2	1	30	40	60	100
Part IV AECC	UCC19AE21	Desktop publishing	2	2	30	15	35	50
	TOTAL		30	23				

Semester - III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U19TM31 CA	அலுவலகமேலாண்மையும் காப்பீட்டுக்கோட்பாடுகளும்	3	3	45	---	---	---
Part III Core	UCC19C31	Data Base Management Systems (theory)	5	4	75	25	75	100
Part III Core	UCC19CL31	Data Base Management Systems (Lab)	4	3	60	40	60	100
Part III Core	UCC19C32	Banking Theory, Law and Practice	4	3	60	25	75	100
Part III Core	UCC19C33	Partnership Accounts	8	5	120	25	75	100
Part III Core	UCC19C34	Enterprise Resource Planning (ERP)	4	3	60	40	60	100
Part IV NME 1	UCC19NE31	Principles of Accountancy	2	2	30	15	35	50
	TOTAL		30	23				

Semester – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs	Max Marks CA	Max Marks SE	Total
Part I Tami l	U19TM41 CA	அலுவலகமேலாண்மையும்காப்பீட்டுக்கோட்பாடுகளும்	3	3	45	25	75	100
Part III Core	UCC19C4 1	Software Package in Accounting (theory)	3	2	45	25	75	100
Part III Core	UCC19CL 41	Software Package in Accounting (Lab)	3	2	45	40	60	100
Part III Core	UCC19C4 2	Business Accounting	8	5	120	25	75	100
Part III Core	UCC19C4 3	Object Oriented Programming with C++ (theory)	3	3	45	25	75	100
Part III Core	UCC19CL 43	Object Oriented Programming with C++ (Lab)	3	2	45	40	60	100
Part III Core	UCC19C4 4	Cost Accounting	5	5	75	25	75	100
Part IV SEC	UCC19SE 41	Multimedia Lab	2	2	30	15	35	50
	TOTAL		30	24				

Semester – V

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCC19C51	Corporate Accounting	8	5	120	25	75	100
Part III Core	UCC19C52	Computer Network	4	3	60	25	75	100
Part III Core	UCC19C53	Management Accounting	4	4	60	25	75	100
Part III Core	UCC19C54	Marketing Management	4	3	60	25	75	100
Part III Core	UCC19C55	Visual Basic (Theory)	3	3	45	25	75	100

Part III Core	UCC19CL55	Visual Basic (Lab)	3	2	45	40	60	100
Part IV NME II	UCC19NE51	Cost Computation and Control	2	2	30	15	35	50
Part IV	UCC19SE51	Value Education	2	1	30	15	35	50
	TOTAL		30	23				

Semester – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCC19C61	Special Accounts	8	5	120	25	75	100
Part III Core	UCC19C62	Software Engineering	5	3	75	25	75	100
Part III Core	UCC19C63	Principles and Practices of Auditing	5	3	75	25	75	100
Part III Main Elective-I	UCC19CE61	Income Tax Law and Practice	5	5	75	25	75	100
Part III Main Elective- II	UCC19CE62	Project	5	5	75	25	75	100
Part IV SEC2	UCC19SE61	Basics of GST	2	2	30	15	35	50
	TOTAL		30	23				

A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23

II	30	23
III	30	23
IV	30	24
V	30	23
VI	30	23
PART V		01
Total	180	140

B) CURRICULUM CREDITS

Part I	Tamil	2 x 3 = 06	Credits
Part II	English	2 x 3 = 06	Credits
Part III	Core	= 94	Credits
	Electives - Main	2 x 5 = 10	Credits
	Electives - Generic	2 x 5 = 10	Credits
Part IV	AECC	2 x 2 = 04	Credits
	SEC	2 x 2 = 04	Credits
	NME	2 x 2 = 04	Credits
	Value Education	1 x 1 = 01	Credits
Part V		1 x 1 = 01	Credits
		<hr/>	
	Total	140	Credits
		<hr/>	

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19EN12B	BUSINESS ENGLISH I	Core-1	4	1		3

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course indicates the guidelines required to listen structured talks, use English without mistakes and the significance of writing Business Letters, Resume, Job application, Memo, Email, Reports, Proposals and Notice.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Identify and avoid common errors in English while reading, writing and speaking.	K1
CO2	listen structured talks made by experts in language and professionals	K2
CO3	Make formal and informal conversations in English without grammatical mistakes.	K2,K3
CO4	Interpret graphic information given in competitive examinations.	K2 ,K3
CO5	Write Business Letters, Resume, Job application ,Memo , Email , Reports , Proposals and Notice.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M				
CO2		M			
CO3			S		
CO4	L		M		
CO5	M				S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT- I

(15 hours)

Grammar and Vocabulary :Parts of Speech – Tense – Active and Passive forms – Concord – Conditional Sentences – Common Errors in English – Business Vocabulary – Words often confused.

UNIT- II

(14 hours)

Listening : The listening process – Types of listening – Barriers to listening – Listening comprehension – Effective listening strategies – Listening in conversational interaction – Listening structured talks – Listening and note – taking.

UNIT- III

(16 hours)

Speaking :Types of Conversation – Formal and Informal – Improving fluency and self – expression – Body language – Group Discussions – Telephone skills – Interviews – Meetings – Presentations.

UNIT- IV

(13 hours)

Reading :Reading – A Communication process – Reading different kinds of tracks – Active and Passive Reading – Skimming – Scanning – Intensive Readily – Reading and interpreting graphic information – Cloze

UNIT- V

(17 hours)

Writing :Discourse – Business Letters – Resume and Job application – Memo – Email and business use of SMS – Reports – Proposals – Notice.

Text Book:

Rizvi, M. Ashraf-Effective Technical Communication, Edition 2007, Tata McGraw Hill Publishing Company Ltd., New Delhi

Reference Books

Bagavathi, R.S.N. Pillai- ModernCommercial Correspondence, Edition 2014, S.Chand and Company Pvt. Ltd., New Delhi.

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Parts of Speech of English - nouns, pronouns, adjectives, verbs, adverbs, prepositions, conjunctions and interjections	4
1.2	12 basic English tenses – 4 present tenses – 4 past tenses – 4 future tenses	5
1.3	Active and Passive forms – Concord – Conditional Sentences	3
1.4	Common Errors in English – Business Vocabulary – Words often confused.	3
2.1	Need for listening - The listening process – Types of listening – Barriers to listening	4
2.2	Listening comprehension – Effective listening strategies	3
2.3	Listening in conversational interaction – Listening structured talks	4
2.4	Listening and taking notes	3
3.1	Making conversation effective -Types of Conversation – Formal Conversation and Informal Conversation	5
3.2	Improving fluency in English and self – expression – Body language	6
3.3	Group Discussions – Telephone skills – Interviews – Meetings – Presentations.	5
4.1	Reading English fluently– A Communication process – Reading different kinds of tracks	4
4.2	Active and Passive Reading – Skimming of reading – Scanning of reading.	5
4.3	Intensive Reading – Reading and interpreting graphic information – Cloze	4
5.1	Writing Business Letters – Writing Resume and Job application	5
5.2	Writing Memo and sending Emails by following the 5 rules	4
5.3	Business use of SMS	4
5.4	Writing Reports – Writing Proposals and Writing Notice.	4
Total		75 Hours

Course Code	Course Title	Category	L	T	P	Credit
UCC19C11	Company Organization and Secretarial Practice	Core-2	4	1		4

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course imparts knowledge on the provisions of Companies Act 2013 and the various Secretarial Practices.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Enlighten the concept of new Companies Act, 2013	K2
CO2	Illustrate the incorporation of private and public company with proper documentation	K2
CO3	Elucidate the legal formalities required for drafting MOA and AOA	K1
CO4	Apply the provision of Companies Act relating to company management and administration	K3
CO5	Explain how the company meetings are convened.	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M			
CO2		M			
CO3			S		
CO4			M		
CO5		S	M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

15 Hours

New Companies Act, 2013- An Introduction: Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company) – Company Vs Partnership – Public Company Vs Private Company.

UNIT II

16 Hours

Incorporation of a Company: Promoters – Functions – Duties and Remuneration of Promoters – Stages in the formation of a Private and a Public Limited Company –Promotion- Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business.

UNIT III

16 Hours

Legal Documents: Memorandum of Association – Contents – Articles of Association – Contents – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus –Red-herring Prospectus – Private Placement.

UNIT IV

15 Hours

Company Management and Administration: Structure of Company Management- Board of Directors- Legal Position of Directors – Woman Director – Number of Directorship – Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors - Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings.

UNIT V

12Hours

Company Meetings: General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting – Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting – Proxies- Quorum- Motions – Types of Motions - Resolutions – Types of Resolutions – Minutes.

Text Books:

1. N.D.Kapoor, 2014, Elements of Company Law, 29th Revised Edition, Sultan Chand & Sons, New Delhi.

Reference Books:

1. MC Kuchhal, 2014 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt. Ltd., Noida.

Web Resources:

Course Designers:

1. Dr. S. Rameshkumar 2. Mr. R. Ram Kanna

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Salient Features of the Companies Act, 2013 - Important Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956	5
		Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies (including One Person Company, Small Company, Producer Company and Dormant Company)	5
		Company Vs Partnership – Public Company Vs Private Company.	5
II	16	Promoters – Functions – Duties and Remuneration of Promoters	4
		Stages in the formation of a Private and a Public Limited Company	4
		Promotion- Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business	4
		Memorandum of Association – Contents – Articles of Association – Contents	4
III	16	Structure of Company Management- Board of Directors- Legal Position of Directors – Woman Director – Number of Directorship	5
		Director Identification Number (DIN) - Qualification and Disqualification of Directors – Appointment and Removal of Directors – Managerial Remuneration, Duties, Powers and Liabilities of Directors	6
		Company Secretary – Appointment – Qualifications – Duties, Rights and Liabilities of a Company Secretary – Dismissal of a Secretary - Role of the Company Secretary before, during and after meetings	5
IV	15	General Meetings - Statutory meeting – Statutory Report - Meaning of Annual General Meeting - Extraordinary General Meeting – Conduct of Extraordinary General Meeting	5
		Board Meeting – Frequency, Notice and Agenda of Board Meeting – Methods of voting	4
		Proxies- Quorum- Motions – Types of Motions	3
		Resolutions – Types of Resolutions – Minutes.	3

V	12	Winding up of companies – mode of winding up of the companies	5
		Compulsory winding up under the order of the tribunal	2
		Voluntary winding up- contributories – payment of liabilities.	5

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019) .

Course Code	Course Title	Category	L	T	P	Credit
UCC19C12	FINANCIAL ACCOUNTING	Core-2	5	3		5

L - Lecture

T - Tutorial

P –Practical

Preamble

This course provides knowledge on basic accounting concepts, conventions, Rectification of Errors, Bank Reconciliation Statement and preparing Final Accounts of Trading concern.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	explain the rules of double entry system, prepare journal entries, ledger accounts of sole trading concern	K2
CO2	prepare the various subsidiary books	K1
CO3	prepare Bank Reconciliation Statement.	K2, K3
CO4	record the transactions relating to bills of exchange.	K1, K3
CO5	demonstrate the final accounts of a sole trader.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M			
CO2			M		
CO3		S			
CO4		M	L		
CO5		S	M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I	25Hours
Accounting – Definition – Branches of Accounting -- Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Advantages of Double Entry System.Accounting Concepts and Conventions – Preparation of Journal, Ledger and Trial Balance - Errors disclosed by Trial Balance - Errors not disclosed by Trial Balance – Types of errors - Rectification of Errors – Suspense A/c.	
UNIT II	20 Hours
Subsidiary Books – Meaning – Advantages – Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book- Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system – Journal proper.	
UNIT III	15 Hours
Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement– Causes of the difference between Cash book and Pass book – Preparation of Bank Reconciliation Statement.	
UNIT IV	30 Hours
Bill of Exchange – Definition – Parties to a bill of exchange – Bill of exchange versus Promissory note – Trade bill Vs Accommodation bill – Accounting for bill of exchange – Recording transactions in the books of the Drawer and Drawee – Retiring a bill under rebate – Dishonour of bills– Renewal of bills-Accommodation bills – Dishonour on Insolvency of One Party.	
UNIT V	30 Hours
Final Accounts of Sole Traders: Meaning of Final Accounts – Utility of Final Accounts – Components of Final Accounts - Trading Account – Profit and Loss account – Balance Sheet - Adjusting Entries – Treatment of Closing Stock – Outstanding expenses, Prepaid expenses, Accrued income, Income received in advance, Depreciation, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors, Loss of stock by accidents, fire etc., stock taken away by the proprietor, stock given as free samples – Preparation of Manufacturing Account.	

Text Books:

2. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

3. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.
4. R.L.Gupta& M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

3. Dr. T.Rajasekar
4. Dr .S.Sankareswari

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
1.1	25	Accounting Definition and its Branches	2
1.2		Objectives of accounting	2
1.3		Methods of accounting	2
1.4		double entry system of accounting and advantages of double entry system	2
1.5		Problems in double entry system	2
1.6		Accounting Concepts and Conventions	3
1.7		Preparation of Journal, Ledger and Trial Balance	4
1.8		Errors disclosed by trial balance and errors not disclosed by trial balance	4
1.9		Types of errors and Rectification of Errors and Suspense A/c.	4
2.1	20	Meaning and Advantages of Purchases book, Sales book	2
2.2		Preparation of Purchases book, Sales book	3
2.3		Purchases returns book, Sales returns book	4
2.4		Cash book and Single column, Double column and Three column cash book	2
2.5		Double column and Three column cash book	3
2.6		Petty cash book and Imprest system	4
2.7		Journal proper	2
3.1	15	Meaning of Bank Reconciliation Statement	5
3.2		Causes of the difference between Cash book and Pass book	5

3.3		Preparation of Bank Reconciliation Statement	5
4.1	30	Definition of Parties to a bill of exchange	5
4.2		Bill of exchange versus Promissory note	2
4.3		Trade bill Vs Accommodation bill	3
4.4		Accounting for bill of exchange	2
4.5		Recording transactions in the books of the Drawer and Drawee	3
4.6		Retiring a bill under rebate	2
4.7		Dishonour of bills	3
4.8		Renewal of bills and Accommodation bills	5
4.9		Dishonour on Insolvency of One Party	5
5.1		30	Meaning of Final Accounts and Utility of Final Accounts
5.2	Components of Final Accounts		2
5.3	Trading Account and Profit and Loss account and Balance Sheet		5
5.4	Adjusting Entries and Treatment of Closing Stock and Outstanding expenses, Prepaid expenses		5
5.5	Accrued income, Income received in advance		3
5.6	Depreciation, Interest on capital, Interest on drawings		3
5.7	Bad debts, Provision for Bad and doubtful debts, Provision for discount on debtors and creditors		4
5.8	Loss of stock by accidents, fire etc., stock taken away by the proprietor		2
5.9	stock given as free samples		2
5.10	Preparation of Manufacturing Account		2
		TOTAL HOURS	120

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C13	M S OFFICE	Core-2	3			3

L - Lecture

T - Tutorial

P – Practicals

Preamble

To enlighten the students on various components of office automation packages used in business.

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO 1	Acquire the theoretical knowledge in MS-Office	K1
CO 2	Create documents in MS- Word	K3
CO 3	Construct worksheet on MS-Excel	K2
CO 4	Prepare presentations using MS- Power Point	K1
CO 5	Develop database management system using MS-Access	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M			M	
CO2	M		M	L	
CO3	S			M	
CO4	M			S	
CO5	S	M		M	S

M –Medium

S-Strong

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT I

(8 Hours)

Introduction of Computers: Characteristics of Computers – Components of computer - Benefits of Using Computers – Recent trends in computer system - Working with windows - MS Office applications.

UNIT II

(10 Hours)

Microsoft Word: Creating a New document – Edit and Formatting a document – Change the Page Layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – Insert Word Art, Clip Arts & Pictures – Mail Merge.

UNIT III

(9 Hours)

Microsoft Excel: Building a Spread sheet – Using Auto fill – Adding and Removing Rows and Columns – Creating and Copying formulae – Changing column widths & Row Height – Using Auto format – Creating and Printing a chart.

UNIT IV

(8 Hours)

Microsoft Power Point: Creating and Saving a presentation using Auto-content wizard - Design template – Blank presentation – Opening an Existing presentation – Setting slide transitions – Slide Animations – Power Point Presentation views – Printing slides, Notes and Handouts.

UNIT V

(10 Hours)

Microsoft Access: Creating a new database – Creating a new table – Creating a Primary key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard – Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.

Text Books:

Text Book:

1. Sanjey Saxena, 2009: MS Office 2007 for Every One, Vikas Publishing House Pvt. Ltd., New Delhi.

Reference Books:

3. Nellai Kannan, C 2002: MS-Office, Nels Publications, Thirunelveli, Tamil Nadu
4. S.S. Shrivastava, 2015: MS-OFFICE, Laxmi Publications,

Web Resources:

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Characteristics of Computers – Components of computer	3
1.2	Benefits of Using Computers – Recent trends in computer system	3
1.3	Working with windows - MS Office applications.	2
2.1	Creating a New document – Edit- Formatting a document	3
2.2	Change the Page Layout, Background and Borders - Headers & Footers – Creating Tables	3
2.3	Editing tables - Insert Word Art, Clip Arts & Pictures	3
2.4	Mail Merge	1
3.1	Building a Spread sheet – Using Auto fill	2
3.2	Adding and Removing Rows and Columns	2
3.3	Creating and Copying formulae	2
3.4	Changing column widths & Row Height	1
3.5	Using Auto format – Creating and Printing a chart.	2
4.1	Creating and Saving a presentation using Auto-content wizard	2
4.2	Design template – Blank presentation	2
4.3	Opening an Existing presentation – Setting slide transitions	2
4.4	Slide Animations – Power Point Presentation views- Printing slides, Notes and Handouts	2
5.1	Creating a new database – Creating a new table – Creating a Primary key	3
5.2	Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard –	3
5.3	Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.	4
	Total	45

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19CL13	M S OFFICE LAB	Core			2	1

L - Lecture

T - Tutorial

P - Practicals

Preamble

To impart practical knowledge in various components of office automation package used for business purpose.

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO 1	Draft the word document and design invitations, greeting cards using MS Word.	K1
CO 2	Send mails by using Mail Merge.	K3
CO 3	Apply mathematical functions in MS Excel	K2
CO 4	Prepare Charts & Graph using MS Excel	K1
CO 5	Design slides using power point presentation.	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

For Two unit papers co can be 4

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M				
CO2	S				
CO3	M	S			M
CO4	M	S			M
CO5	L				

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Content of the paper

1. Creation of a business letter
2. Create a bio-data and apply the settings.
3. Creating and sending mails by using mail merge
4. Create a student mark list using table menu
5. Create a student mark sheet using formulas in MS Excel
6. Preparing payroll list using mathematical function(fx) in MS Excel
7. Prepare a line chart by using profit and loss account
8. Prepare a PowerPoint presentation by using auto content wizard
9. Prepare a PowerPoint presentation about our college by using blank presentation
10. Prepare a PowerPoint presentation about MS Office by using design templates.

Text Books:

Text Book:

1. Sanjey Saxena, 2009: MS Office 2007 for Every One, Vikas Publishing House Pvt. Ltd., New Delhi.

Reference Books:

1. Nellai Kannan, C 2002: MS-Office, Nels Publications, Thirunelveli, Tamil Nadu
2. S.S. Shrivastava, 2015: MS-OFFICE, Laxmi Publications,

Web Resources:

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Topic	Lecture hrs.
1	Creation of a business letter	3
2	Create a bio-data and apply the settings.	3

3	Creating and sending mails by using mail merge	3
4	Create a student mark list using table menu	3
5	Create a student mark sheet using formulas in MS Excel	3
6	Preparing payroll list using mathematical function(fx) in MS Excel	3
7	Prepare a line chart by using profit and loss account	3
8	Prepare a PowerPoint presentation by using auto content wizard	3
9	Prepare a PowerPoint presentation about our college by using blank presentation	3
10	Prepare a PowerPoint presentation about MS Office by using design templates.	3
	Total Hours	30

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19GE11	BUSINESS MATHEMATICS	Core-4	5	1		5

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course provides the fundamental knowledge in basic mathematics and concepts relating to business operations.

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Make use of various mathematical applications in Business.	K1
CO2	Explain and apply mathematical reasoning	K2
CO3	Utilize the contributions of Matrices, Set theory, Algebra for the betterment of the business.	K2,K3
CO4	Give solutions to business problems with the help of Differential and Integral Calculus	K2 ,K3
CO5	Apply the Linear simultaneous equations in business	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S		
CO2		M			
CO3			M		
CO4				L	M
CO5				M	M

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit I

(14 Hours)

Arithmetic Applications of Mathematics: Ratio and proportions – Simple and compound interest - annuity – Bills discounting and average due date- Basic applications of mathematical reasoning.

Unit II

(16 Hours)

Matrices: Meaning and operations- Matrix inversion- Solution to system of linear equations by matrix inversion as well as pivotal reduction method.

Unit III

(15 Hours)

Set theory and Algebra: Set theory and simple application of Venn diagram – Variation – Indices – Logarithms- Basic concepts of Permutations and combinations.

Unit IV

(17 Hours)

Differential and Integral Calculus: Basic concepts - Elements of differentiation- simple application of differential coefficient- maxima and minima of uni-variate functions. **Integration:** Rules of integration for indefinite and definite integrals; simple application of integration to accounting and business problems.

Unit V

(13 Hours)

Equations: Linear simultaneous equations up to 3 variables – Quadratic Equations – Solution of Linear inequalities by geometric method – Graphs of inequalities in two variables.

Text Book:

1. . **P.R. Vittal** ,Business Mathematics , Revised Edition 2014, Margham Publications, Chennai

References:

1. V. Sundaresan and S. D. Jayaseelan , An Introduction to Business Mathematics ,Revised Edition 2014, Sultan Chand,New Delhi.
2. N.K. Nag , Business Mathematics (For Unit V) , Revised Edition 2014 , Kalyani Publishers , New Delhi

Course Designer:

Dr.P.G.Kathiravan

Course Designers:

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Arithmetic Applications of Mathematics: Ratio and proportions	5
1.2	Simple and compound interest - annuity	6
1.3	Bills discounting and average due date- Basic applications of mathematical reasoning.	3
2.1	Matrices: Meaning and operations-	6
2.2	Matrix inversion- Solution to system of linear equations by	5
2.3	matrix inversion as well as pivotal reduction method.	4
3.1	Set theory and Algebra: Set theory and simple application of Venn diagram	6
3.2	Variation – Indices –Logarithms-	4
3.3	Basic concepts of Permutations and combinations.	5
4.1	Differential and Integral Calculus: Basic concepts - Elements of differentiation- simple application of differential coefficient	6
4.2	maxima and minima of uni-variate functions. Integration: Rules of integration for indefinite and definite integrals;	6
4.3	simple application of integration to accounting and business problems.	5
5.1	Equations: Linear simultaneous equations up to 3 variables	5
5.2	Quadratic Equations – Solution of Linear inequalities by geometric method	4
	Graphs of inequalities in two variables.	4
Total		75

Course Code	Course Title	Category	L	T	P	Credit
UCC19EN21	BUSINESS ENGLISH II	Part II	4	1		3

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course explains the usage of preposition, idiomatic expression, phrasal verbs, direct & indirect Speech and enables the students to practice English without mistakes and write agenda and minutes of the meeting.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Make use of Preposition, Idiomatic Expression and Phrasal Verbs in their writings and conversations.	K1
CO2	Listen comprehension and reproduce it	K2
CO3	Excel in public speaking	K2,K3
CO4	Read with Pause Stress & intonation	K2 ,K3
CO5	Prepare Pictorial Representation, Agenda and minutes of the meeting.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M				
CO2		M			
CO3			S		
CO4		M			
CO5			S		M

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

UNIT- I

(15 hours)

Grammar & Vocabulary: Preposition - Idiomatic Expression - Phrasal Verbs - Transformation of Futures - Direct & Indirect Speeches.

UNIT- II

(14 hours)

Listening: Listening Comprehension, - Telephone Etiquette – Framing Questions –Reproducing the text while listening - Situational Context.

UNIT- III

(16 hours)

Speaking: Complete the dialogue, - Self Introduction – Talking about a Product – Discussion on gives Situation – Public Speaking Skills

UNIT- IV

(13 hours)

Reading: Reading Cooperation – Pause Stress & intonation while reading – note- making – spotting the connectives - Jumbled Sentences

UNIT- V

(17 hours)

Writing: Pictorial Representation - Describing a Product – Agenda and minutes of the meeting – Letter of Complaint – Preparing check list.

Text Book:

Aurna koneru - Professional Communication ,Tata McGraw-Hill, New Delhi.

Reference Books

- Rajendra Paul & J.S.Korlahalli-** ESSENTIALS OF BUSINESS COMMUNICATION Revised Edition 2012, Sultan Chand and Sons, New Delhi.
- Urmila Rai & S.M. Rai-** BUSINESS COMMUNICATION- 7th Edition 2005.Himalya Publishing House, New Delhi.

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Grammar & Vocabulary: Preposition - Idiomatic Expression - Phrasal Verbs - Transformation of Futures - Direct & Indirect Speeches.	4

1.2	12 basic English tenses – 4 present tenses – 4 past tenses – 4 future tenses	5
1.3	Active and Passive forms – Concord – Conditional Sentences	3
1.4	Common Errors in English – Business Vocabulary – Words often confused.	3
2.1	Listening: Listening Comprehension, - Telephone Etiquette – Framing Questions – Reproducing the text while listening - Situational Context.	4
2.2	Listening comprehension – Effective listening strategies	3
2.3	Listening in conversational interaction – Listening structured talks	4
2.4	Listening and taking notes	3
3.1	Speaking: Complete the dialogue, - Self Introduction – Talking about a Product – Discussion on gives Situation – Public Speaking Skills.	5
3.2	Improving fluency in English and self – expression – Body language	6
3.3	Group Discussions – Telephone skills – Interviews – Meetings – Presentations.	5
4.1	Reading: Reading Cooperation – Pause Stress & intonation while reading – note- making – spotting the connectives - Jumbled Sentences	4
4.2	Active and Passive Reading – Skimming of reading – Scanning of reading.	5
4.3	Intensive Readily – Reading and interpreting graphic information – Cloze	4
5.1	Writing: Pictorial Representation - Describing a Product – Agenda and minutes of the meeting – Letter of Complaint – Preparing check last.	5
5.2	Writing Memo and sending Emails by following the 5 rules	4
5.3	Business use of SMS	4
5.4	Writing Reports – Writing Proposals and Writing Notice.	4
Total		75 Hours

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C21	BUSINESS LAW	Core-2	4	1		4

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course enables the students to acquire knowledge in Indian Contract Act, 1872, The Sale of Goods Act, 1930 and Limited Liability Partnership Act, 2008.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Explains the various provisions of the Indian Contract Act.	K2
CO2	Summarize the Special Contracts.	K2
CO3	Illustrate and apply the Contract of Agency in business.	K2, K3
CO4	Explain the provisions of the Sale of Goods Act in the formation and Performance of the contract of sale.	K1, K3
CO5	Illustrate the provisions of the Limited Liability Partnership (LLP) Act	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M		
CO2			M		
CO3		M			
CO4		L	L		
CO5		M	L		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

16 Hours

Indian Contract Act, 1872: Definitions – Contract – Essentials of a valid contract- Classification of contracts – Offer - Legal rules of an offer – Acceptance – Legal rules as to acceptance – Communication of offer, Acceptance and Revocation – Consideration – Legal Rules as to Consideration – Capacity to Contract – Free Consent – Coercion – Undue Influence- Fraud – Misrepresentation – Mistake.

UNIT II

16 Hours

Special Contracts: Contract of Indemnity and Guarantee - Contract of Indemnity versus Contract of Guarantee - Kinds of Guarantee – Rights of Surety – Discharge of Surety.

Bailment and Pledge – Requisites of bailment – Classification of Bailment - Duties and Rights of Bailor and Bailee – Law relating to Lien – Types of Lien - Termination of Bailment – Pledge –Essentials of Pledge - Pledge versus Bailment – Rights and Duties of Pawnor and Pawnee.

UNIT III

11 Hours

Contract of Agency: Essentials of Agency – Rules of Agency - Creation of Agency – Classification of Agents – Duties and Rights of Agent – Duties and Rights of Principal – Sub-agent – Personal Liability of Agent – Termination of Agency.

UNIT IV

17 Hours

The Sale of Goods Act, 1930: Definitions - Essentials of a Contract of Sale – Sale Vs Agreement to Sell – Sale Vs Hire-purchase Agreement – Classification of Goods – Conditions and Warranties – Express and Implied Conditions and Warranties – Delivery of Goods – Rules as to Delivery of Goods – Rights and Duties of the Buyer – Unpaid Seller – Rights of an Unpaid Seller against the goods.

UNIT V

15 Hours

The Limited Liability Partnership (LLP) Act, 2008: Definitions – Origin – LLP in India - Salient features of LLP - Difference between LLP and Partnership - LLP Versus Company - LLP agreement - Nature of LLP - Partners and designated partners – Partners and their relations -Incorporation document - Incorporation - Registered office of LLP – Advantages and Disadvantages of LLP.

Text Books:

2. ND Kapoor, 2015: Business Law, Sultan Chand and Sons Educational Publishers, New Delhi.

References:

1. ND Kapoor, 2015, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.

2. R.S.N Pillai and Bagavathi, 2015: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

Course Designers:

1. Dr. S. Rameshkumar
2. Mr. D. Gopinath

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Indian Contract Act, 1872: Definitions – Contract – Essentials of a valid contract	2
	1.2	Classification of contracts	1
	1.3	Offer - Legal rules of an Offer	2
	1.4	Acceptance – Legal rules as to Acceptance	2
	1.5	Communication of Offer, Acceptance and Revocation	2
	1.6	Consideration – Legal rules as to Consideration	2
	1.7	Capacity to Contract – Free Consent – Coercion – Undue Influence- Fraud – Misrepresentation – Mistake.	5
II	2.1	Special Contracts: Contract of Indemnity and Guarantee – Introduction	2
	2.2	Contract of Indemnity versus Contract of Guarantee	2
	2.3	Kinds of Guarantee	2
	2.4	Rights of Surety – Discharge of Surety	2
	2.5	Bailment and Pledge – Requisites of bailment	2
	2.6	Classification of Bailment - Duties and Rights of Bailor and Bailee	2
	2.7	Law relating to Lien – Types of Lien - Termination of Bailment	2
	2.8	Pledge –Essentials of Pledge - Pledge versus Bailment – Rights and Duties of Pawnor and Pawnee	2
III	3.1	Contract of Agency: Essentials of Agency	2
	3.2	Rules of Agency - Creation of Agency	1
	3.3	Classification of Agents	1
	3.4	Duties and Rights of Agent	2
	3.5	Duties and Rights of Principal	2
	3.6	Sub-agent	1
	3.7	Personal Liability of Agent	1

	3.8	Termination of Agency	1
IV	4.1	The Sale of Goods Act, 1930: Definitions - Essentials of a Contract of Sale	2
	4.2	Sale Vs Agreement to Sell	2
	4.3	Sale Vs Hire-purchase Agreement	1
	4.4	Classification of Goods	2
	4.5	Conditions and Warranties	2
	4.6	Express and Implied Conditions and Warranties	3
	4.7	Delivery of Goods - Rules as to Delivery of Goods	1
	4.8	Rights and Duties of the Buyer	2
	4.9	Unpaid Seller - Rights of an Unpaid Seller against the goods	2
V	5.1	The Limited Liability Partnership (LLP) Act, 2008: Definitions	2
	5.2	Origin - LLP in India	2
	5.3	Salient features of LLP	2
	5.5	Difference between LLP and Partnership	1
	5.5	LLP Versus Company	1
	5.6	LLP agreement	1
	5.7	Nature of LLP	2
	5.8	Partners and designated partners	1
	5.9	Partners and their relations -Incorporation document - Incorporation - Registered office of LLP	1
	5.10	Advantages and Disadvantages of LLP	2
		Total Hours	75

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C22	ADVANCED ACCOUNTANCY	Core-2	5	3		5

L - Lecture

T - Tutorial

P – Practical

Preamble

This course gives in-depth knowledge on the preparation of final accounts of Non-Profit Organisation, ascertaining profit under Single Entry System, Methods of recording transactions relating to Consignment and Joint Venture and the various methods of Depreciation.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	prepare the final accounts of Non – Trading Organizations.	K1, K2, K3
CO2	Define single entry system, compare with double entry system and apply the accounting treatment in business.	K1, K2, K3
CO3	Identify the features and to prepare the accounts relating to Consignment and Joint-venture.	K2, K3
CO4	Explain the purpose and methods of providing depreciation.	K2, K3
CO5	List out uses of Account current and Average due date and apply the same concept in business.	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M			
CO2	M	S	M		
CO3	L		M		
CO4	L	M	M		
CO5		M	S		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I 22 Hours

Accounts of Non-profit Organisations – Meaning of Non-Profit Organizations- Accounts of Non-Profit Organisations – Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Non- Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund.

UNIT II

26 Hours

Single Entry System- Meaning – Limitations of Single-Entry System–Double entry system Vs Single entry system – Ascertainment of profit – Net worth method – Conversion method – Statement of Affairs Versus Balance Sheet – Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records.

UNIT III 30 Hours

Consignment Accounts: Meaning – Features- Consignment vs Sales – Journal and Ledger in the books of consignor and the consignee – Treatment of Normal and abnormal losses- Valuation of Closing stock - Invoice price method.

Joint venture: Meaning - Features – Joint Venture Vs Partnership – Consignment Vs Joint Venture – Separate books of Accounts – No separate books of Accounts– Memorandum Joint Venture Method.

UNIT IV 22 Hours

Depreciation Accounting - Meaning – Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation – methods of providing depreciation - Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method - Insurance Policy Method – Revaluation Method.

UNIT V 20 Hours

Average Due Date: Meaning - Uses – Determination of Average Due Date. **Account Current** – Meaning – Preparation of Account Current – Product Method– Red-ink Interest

Text Books:

2. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

3. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.

4. R.L.Gupta& M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

3. Dr. T.Rajasekar
4. Dr .S .Sankareswari

Lecture Schedule

Unit	Topics	Distribution of hours
1.1	Meaning of Non-Profit Organizations	1
1.2	Accounts of Non Profit Organizations	4
1.3	Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet	9
1.4	Treatment of items peculiar to Non- Trading Concern – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund	8
2.1	Meaning – Limitations of Single Entry System	2
2.2	Double entry system Vs Single entry system	2
2.3	Ascertainment of profit – Net worth method - Conversion method	4
2.4	Statement of Affairs Versus Balance Sheet	2
2.5	Preparation of Trading, Profit and Loss A/c and Balance Sheet from incomplete records	16
3.1	Consignment Accounts: Meaning – Features	1
3.2	Consignment vs Sales	1
3.3	Journal and Ledger in the books of consignor and the consignee	10
3.4	Treatment of Normal and abnormal losses	1
3.5	Valuation of Closing stock - Invoice price method	1
3.6	Joint venture: Meaning - Features	1
3.7	Joint Venture Vs Partnership	1
3.8	Consignment Vs Joint Venture	1
3.9	Separate books of Accounts	5
3.10	No separate books of Accounts	5
3.11	Memorandum Joint Venture Method	3

4.1	Depreciation Accounting - Meaning	1
4.2	Causes of depreciation - Objectives of providing depreciation - Factors affecting Depreciation	2
4.3	Straight Line Method	5
4.4	Diminishing Balance Method	5
4.5	Annuity Method	3
4.6	Sinking Fund Method	3
4.7	Insurance Policy Method	2
4.8	Revaluation Method	1
5.1	Average Due Date: Meaning - Uses	2
5.2	Determination of Average Due Date	8
5.3	Account Current – Meaning	2
5.4	Product Method	4
5.5	Red-ink Interest method	4
TOTAL HOURS		120

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19GE21	BUSINESS STATISTICS	Core-2	5			5

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course describes the method of collecting, processing, analysing and presenting the statistical data and explains how to apply various statistical tools in different situation in business.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Define the concept of statistics and solve the measures of central tendency.	K1, K3
CO2	Perceive knowledge on measurement of dispersion and skewness.	K3
CO3	Compute Correlation and Regression.	K2, K3
CO4	Summarize and construct the index numbers.	K2, K3
CO5	Interpret and measure the trend by using method of analysis of time series	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S			M
CO2		M			M
CO3		M	M		S
CO4		M	M		S
CO5	M		M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

20 Hours

Statistics: Definition – Functions, Scope and Limitations of statistics - Statistical Enquiry – Stages in conducting a statistical survey – Primary data Vs Secondary data – Classification, Tabulation and Presentation of data- Diagrams – Bar diagram, Frequency polygon, Histogram and Ogive.

Measures of Central Tendency - Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean.

UNIT II

14 Hours

Measures of Dispersion:Dispersion – Meaning – Properties of a good measure of dispersion – Absolute Vs relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

Skewness – Meaning – Variation Vs Skewness – Measures of Skewness- Karl Pearson's and Bowley's Co-efficient of Skewness.

UNIT III

15 Hours

Correlation Analysis:Definition – Types of Correlation – Methods of Studying Correlation Spearman's Rank Correlation Co-efficient.

Regression Analysis : Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression co-efficients - Computation of correlation co-efficient from regression co-efficients.

UNIT IV

17 Hours

Index Numbers:Definition – Characteristics of Index numbers – Uses – Types of Index numbers – Construction of Price Index numbers – Unweighted Index numbers – Weighted Index numbers – Time reversal test and Factor reversal test of Index number.

UNIT V

9 Hours

Analysis of Time Series:Introduction – Uses - Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square.

Text Books:

1. R.S.N. Pillai and Bagavathi, 2012: Business Statistics, S. Chand & Company Ltd., New Delhi.

References:

1. S.P. Gupta and M.P. Gupta, 2016: Business Statistics, S. Chand & Company Ltd., New Delhi.

Web Resources:

Course Designers:

1. Dr. S. Meenakumari
2. Mrs. A. Anitha

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Statistics: Definition	2
	1.2	Functions, Scope and Limitations of statistics - Statistical Enquiry	1
	1.3	Stages in conducting a statistical survey	2
	1.4	Primary data Vs Secondary data	2
	1.5	Classification, Tabulation and Presentation of data- Diagrams	2
	1.6	Bar diagram, Frequency polygon, Histogram and Ogive	2
	1.7	Measures of Central Tendency - Average Meaning	5
	1.8	Characteristics of a typical average	2
	1.9	Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean	2
II	2.1	Measures of Dispersion: Dispersion Meaning	2
	2.2	Properties of a good measure of dispersion	2
	2.3	Absolute Vs relative measure of dispersion	2
	2.4	Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation	2
	2.5	Skewness Meaning	2
	2.6	Variation Vs Skewness	2
	2.7	Measures of Skewness- Karl Pearson's and Bowley's Co-efficient of Skewness	2
III	3.1	Correlation Analysis: Definition	1
	3.2	Types of Correlation	2
	3.3	Methods of Studying Correlation	2
	3.4	Spearman's Rank Correlation Co-efficient	2
	3.5	Regression Analysis : Definition	2
	3.6	Correlation Vs Regression	2

	3.7	Regression lines and Regression Equations	2
	3.8	Regression co-efficients - Computation of correlation co-efficient from regression co-efficients	2
IV	4.1	Index Numbers: Definition	2
	4.2	Characteristics of Index numbers	2
	4.3	Uses	2
	4.4	Types of Index numbers	2
	4.5	Construction of Price Index numbers	3
	4.6	Unweighted Index numbers	2
	4.7	Weighted Index numbers	2
	4.8	Time reversal test and Factor reversal test of Index number	2
V	5.1	Analysis of Time Series: Introduction	2
	5.2	Uses - Components of time series	2
	5.3	Measurement of trend- graphical method, semi-average method, moving average and method of least square	5
		Total Hours	75

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C23	PROGRAMMING IN C	Core	3			3

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course enlighten the students with the knowledge of various components of Programming in C used in business.

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Describe the concepts and features of C language	K1
CO2	Define input / output and decision making statements	K1,K2
CO3	Construct C program using arrays and string functions	K2,K3
CO4	Prepare C program using structures and Functions	K2,K3
CO5	Apply pointer concepts in C programming	K2,K3

K1 - Knowledge

K2 - Understand

K3 - Apply

For Two unit papers co can be 4

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M		L	
CO2		M		M	M
CO3	M			M	
CO4				S	S
CO5		M		M	S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

Unit - I :

(9 Hours)

Overview of C : History of C Programming- Features of C Programming– Importance of C Programming – Basic Structure of C Programming – Constants, Variables and Data types of C Programming – Declaration of Variables, Storage Class – Operators - types of Operators - Operator Precedence.

Unit- II :

(9 Hours)

Input /Output and decision making Statements : Managing input-output statement- formatted and unformatted of input-output statement- decision making or branching statement- control statement- looping statement –types.

Unit - III:

(9 Hours)

Arrays: Introduction to array - declaration of array– types of arrays- One Dimensional , two dimensional and multi dimensional array- Initializing of arrays- string handling functions- storage class- types.

Unit - IV:

(9 Hours)

Functions: Introduction to Function: - declaration of Function - calling- function categories- Structures - declaration of Structures - accessing structure member- – Unions – Size of Structures – Bit Fields.

Unit - V:

(9 Hours)

Pointers : Introduction to pointer- declaration of pointer– initializationof pointer– Accessing a variable through its Pointer –Pointers and Arrays – Pointers and Character Strings – Array of Pointers – Pointers as Function Arguments – Function Returning Pointers – Pointers To Functions – Pointers and Structures.

Text Books:

Text Book:

1.E.Balagurusamy, “**Programming in ANSI C**”, Edition 2.1, Tata McGraw Hill Publishing Company, 2013.

Reference Books:

1. M.G. Venkateshmurthy, “**Programming Techniques through C**” – A Beginner’s Companion, Pearson Education, New Delhi, 2002.
2. S.S. Khandare, “**Programming in C & C++**”, S. Chand & Company Ltd., New Delhi, 2002.

Web Resources:

Course Designers:

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Overview of C : History of C Programming- Features of C Programming– Importance of C Programming	3
1.2	Basic Structure of C Programming – Constants, Variables and Data types of C Programming	3
1.3	Declaration of Variables, Storage Class – Operators - types of Operators - Operator Precedence.	3
2.1	Input /Output and decision making Statements : Managing input-output statement- formatted and unformatted of input-output statement	3
2.2	decision making or branching statement- control statement	3
2.3	looping statement –types.	3
3.1	Arrays: Introduction to array - declaration of array– types of arrays	3
3.2	One Dimensional , two dimensional and multi dimensional array	3
3.3	Initializing of arrays- string handling functions- storage class- types.	3
4.1	Functions: Introduction to Function: - declaration of Function - calling- function categories	3

4.2	Structures - declaration of Structures - accessing structure member	3
4.3	Unions – Size of Structures – Bit Fields.	3
5.1	Pointers : Introduction to pointer- declaration of pointer— initialization of pointer	3
5.2	Accessing a variable through its Pointer –Pointers and Arrays – Pointers and Character Strings – Array of Pointers	3
5.3	Pointers as Function Arguments – Function Returning Pointers – Pointers To Functions – Pointers and Structures.	3
	Total	45

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19CL23	PROGRAMMING IN C LAB	Core			2	2

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course enlighten the students with the knowledge of various components of Programming in C used in business.

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Analyze mathematical formula in C program	K1
CO2	Utilize conditional statements in C programming	K1,K2
CO3	Create various program using string functions and arrays	K2,K3
CO4	Construct C program using user defined functions	K2,K3
CO5	Draft C program using File concept	K2,K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M		M	S
CO2				S	M

CO3		M		M	S
CO4				S	M
CO5		M		M	S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Contents

1. To create a program to reverse a given number
2. To create a program to perform various operations
3. To create a program to find out the factorial of given number.
4. To create a program to find out the given number is Armstrong or not.
5. To create a program to display the numbers in row column matrix format.
6. To create a program to print multiplication table using array
7. To create a program to compare two strings and length of the string
8. To create a program to maintain students records using structure
9. To create a program using pointer and perform call by value function
10. To create a program using pointer and perform call by reference function
11. To write a program to create a file and display the contents of the file.

Text Books:

Text Book:

1.E.Balagurusamy, “**Programming in ANSI C**”, Edition 2.1, Tata McGraw Hill Publishing Company, 2013.

Reference Books:

1. M.G. Venkateshmurthy, “**Programming Techniques through C**” – A Beginner’s Companion, Pearson Education, New Delhi, 2002.
2. S.S. Khandare, “**Programming in C & C++**”, S. Chand & Company Ltd., New Delhi, 2002.

Web Resources:

Lecture Schedule

Unit	Topic	Lecture hrs.
1	To create a program to reverse a given number	3
2	To create a program to perform various operations	3
3	To create a program to find out the factorial of given number.	3
4	To create a program to find out the given number is Armstrong or not.	3
5	To create a program to display the numbers in row column matrix format.	3
6	To create a program to print multiplication table using array	3
7	To create a program to compare two strings and length of the string	3
8	To create a program to maintain students records using structure	2
9	To create a program using pointer and perform call by value function	3
10	To create a program using pointer and perform call by reference function	2
11	To write a program to create a file and display the contents of the file.	3
	Total	30

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19AE21	DESKTOP PUBLISHING	Core	2			2

L - Lecture T - Tutorial P – Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	15	35	50

Preamble

This course enlighten the students with the knowledge of desktop publishing and design a book by using page maker /Corel draw.

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO 1	Comprehend the features of DTP.	K1
CO 2	Design the page layout using DTP	K3
CO 3	Familiarize in designing books using PageMaker	K2
CO 4	Design invitation, Greeting cards, Visiting card etc.. using Corel Draw	K1

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M		S		
CO2			M		
CO3			S		
CO4	M				
CO5					

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Contents

Unit – I

(15 Hours)

Introduction of DTP: Meaning of DTP - Planning publication- layout- graphics-printing – thinking in color- copyrighting – features of DTP.

Unit – II

(15 Hours)

PageMaker – Meaning – Applications of Page maker – creating opening and editing a PageMaker document.

Corel Draw - Meaning – Applications of Corel Draw – creating opening and editing a Corel Draw document.

Text Books:

Text Book:

- Sanjey Saxena, 2009: MS Office 2007 for Every One, Vikas Publishing House Pvt. Ltd., New Delhi.

Reference Books:

- Nellai Kannan, C 2002: MS-Office, Nels Publications, Thirunelveli, Tamil Nadu
- S.S. Shrivastava, 2015: MS-OFFICE, Laxmi Publications,

Web Resources:

Course Designers:

- Dr. S. Meenakumari
- Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Introduction of DTP: Meaning of DTP - Planning	7

	publication	
1.2	layout- graphics-printing	3
1.3	Thinking in color- copyrighting – features of DTP.	5
2.1	PageMaker – Meaning – Applications of Page maker – creating opening and editing a PageMaker document.	8
2.1	Corel Draw - Meaning – Applications of Corel Draw – creating opening and editing a Corel Draw document.	7
	Total	30

Course Code	Course Title	Category	L	T	P	Credit
U19TM31CA	அலுவலகமேலாண்மையும்காப்பீட்டுக்கோட்பாடுகளும்	Part - I	3			3

L - Lecture

T - Tutorial

P – Practicals

Preamble

நவீன அலுவலகத்தின் மேலாண்மை,

அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல் மற்றும் பராமரித்தல்

ஆயுள்காப்பீடு,

கடல்காப்பீடு மற்றும் தீக்காப்பீடு நடைமுறைகளையும்

, இழப்பீடுகளைக் கிடுதல்பற்றி அறிந்து கொள்ளுதல்

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
C O1	நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல்	K1, K2, K3
C O2	அலுவலகத்தின்தகவல்தொடர்பு, பதிவேடுகளைப்பராமரித்தல், கோப்பிடுதல் மற்றும் சுட்டகரதி அமைப்பை அறிந்து கொள்ளுதல்	K2, K3
C O3	நவீன அலுவலகத்தின் இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக்கோட்பாடுகளை அறிந்து கொள்ளுதல்	K2, K3
C O4	காப்பீடு கோட்பாடுகளையும், நடைமுறைகளையும் தெரிந்து கொள்ளுதல்	K1, K2, K3
C O5	ஆயுள்காப்பீடு, கடல்காப்பீடு மற்றும் தீக்காப்பீடுபற்றி அறிந்து கொள்ளுதல்	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1		L			
CO2		M			
CO3		L			
CO4		M			
CO5		M			

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

அலகு ஒன்று :

நவீன அலுவலகத்தின் அமைப்பு முறைகள் - நவீன அலுவலகத்தின் இலக்கணம் -
 அலுவலக மேலாண்மை மற்றும் அமைப்பு - அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம் -
 அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள் - பணிப்போக்கு - அதிகாரத்தைப் பரவல் ஆக்குதல் -
 அலுவலக வளமை வகைகள் - வளமைகளைத் தயாரித்தல், பயன்படுத்துதல் மற்றும் மதிப்பிடுதல் - அலுவலக இடவசதி
 - அலுவலக மனைத்துணைப்பொருள்கள் மற்றும் அமைப்புத்திட்டம் - பணிக் கேற்ற சூழ்நிலை -
 பணியை எளிதாக்குதல் - பணிவரைபடம் - பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்

அலகு இரண்டு:

அஞ்சலக முறை மற்றும் கடிதப்போக்கு வரத்து தபால்களையானதல் - அஞ்சல்துறையை அமைத்தல் -
 மையப்படுத்தப்பட்ட அஞ்சல் பணி - உள்வரும் மற்றும் வெளிச்செல்லும் தபால்களையானதல் -
 வாய்மொழித்தகவல்தொடர்பு மற்றும் எழுத்துமூலம் தகவல்தொடர்பு

அலகு மூன்று :

பதிவேடுகளைப் பராமரித்தல் - பதிவேடுகளை உருவாக்குதல் - நவீன அலுவலகத்தின் எழுத்துப்பணிகள் -
 அலுவலக அறைகள் - படிவக்கட்டுப்பாடு - வடிவமைப்பு - தொடர் எழுதுபொருள்.

அலகு நான்கு :

காப்பீடு - பொருள் - இலக்கணம் - கோட்பாடுகள் - கூறுகள் - இடர்ப்பாடு- இன்னல்கள் - இடையூறு- காப்பீட்டின் முக்கியத்துவம் .காப்பீட்டு ஒப்பந்தம்- காப்பீட்டு ஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் வகைகள் - இரட்டைக்காப்பீடு- மறுகாப்பீடு

அலகுஐந்து:

ஆயுள்காப்பீடு - பொருள்- கோட்பாடுகள்- வகைகள்- இழப்பீடுகணக்கிடுதல் - இழப்பீடுவழங்குதல் .கடல்காப்பீடு - பொருள் - கடல்சார்காப்பீட்டின் வகைகள்- இழப்பீடுகணக்கிடுதல் - இழப்பீடுவழங்குதல். தீக்காப்பீடு- பொருள்- வகைகள்- இழப்பீடுகணக்கிடுதல் - இழப்பீடுவழங்குதல் .

Text Books:

1. அலுவலகமேலாண்மை - ஏ.ராதா, பிரசன்னாபப்ளிஷர்ஸ், சென்னை
2. காப்பீடுகோட்பாடுகளும், நடைமுறைகளும் - பீர்முகம்மது, சாஜூல்இப்ராஹிம், பாஸ்பப்ளிகேஷன்ஸ், மதுரை.

References:

அலுவலகமுறைகள் - என்.முருகேசன்மற்றும்வீ.மனோகர், இளம்எம்பதிப்பகம், விருதுநகர்
காப்பீடுகோட்பாடுகளும், நடைமுறைகளும் - சொ.சொ.மீ .சுந்தரம், முத்துப்பாண்டி, மதுரை.

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	9	நவீனஅலுவலகத்தின்அமைப்புமுறைகள் - நவீனஅலுவலகத்தின்இலக்கணம் - அலுவலகமேலாண்மைமற்றும்அமைப்பு - -	2
		அலுவலகத்தின்செயல்பாடுகள்மற்றும்முக்கியத்துவம்- அலுவலகமுறைமற்றும்அன்றாடநடவடிக்கைகள்- பணிப்போக்கு -	2
		அதிகாரத்தைப்பரவல்ஆக்குதல் - அலுவலகவளமைவகைகள் - வளமைகளைத்தயாரித்தல், பயன்படுத்துதல்மற்றும்மதிப்பிடுதல் -	1
		அலுவலகஇடவசதி அலுவலகமனைத்துணைப்பொருள்கள்மற்றும்அமைப்புத்திட்டம் பணிக்கேற்றசூழ்நிலை -	2
		பணியைஎளிதாக்குதல்- பணிவரைபடம் பணியைஅளவிடுதல்மற்றும்கட்டுப்படுத்துதல்	2
II	9	அஞ்சலகமுறைமற்றும்கடிதப்போக்குவரத்துதபால்களையொருதல்	2
		அஞ்சல்துறையைஅமைத்தல் - மையப்படுத்தப்பட்டஅஞ்சல்பணி	3
		உள்வரும்மற்றும்வெளிச்செல்லும்தபால்களையொருதல்	2
		வாய்மொழித்தகவல்தொடர்புமற்றும்எழுத்துமூலத்தகவல்தொடர்பு.	2
III		பதிவேடுகளைப்பராமரித்தல் - பதிவேடுகளைஉருவாக்குதல்	3
		நவீனஅலுவலகத்தின்எழுத்துப்பணிகள்- அலுவலகஅறைகள்	3

	9	படிவக்கட்டுப்பாடு – வடிவமைப்பு – தொடர்எழுதுபொருள்.	3
IV	9	காப்பீடு – பொருள் – இலக்கணம் – கோட்பாடுகள் – கூறுகள்	2
		இடர்ப்பாடு- இன்னல்கள் – இடையூறு- காப்பீட்டின் முக்கியத்துவம் .	2
		காப்பீட்டு ஒப்பந்தம்- காப்பீட்டு ஒப்பந்தத்தின் வகைகள்	2
		காப்பீட்டின் வகைகள் – இரட்டைக்காப்பீடு- மறுகாப்பீடு	3
V	9	ஆயுள்காப்பீடு – பொருள்- கோட்பாடுகள் – வகைகள்- இழப்பீடுகணக்கிடுதல் – இழப்பீடுவழங்குதல்	3
		. கடல்காப்பீடு - பொருள் – கடல்சார் காப்பீட்டின் வகைகள்- இழப்பீடுகணக்கிடுதல் – இழப்பீடுவழங்குதல்.	3
		தீக்காப்பீடு- பொருள் - வகைகள் – இழப்பீடுகணக்கிடுதல் – இழப்பீடுவழங்குதல்	3

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C31	DATABASE MANAGEMENT SYSTEM	Core-2	5			3

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course enables the students to gain a thorough knowledge of database concepts and SQL

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Acquire the Core knowledge in DBMS	K1,K2
CO2	Gain in-depth knowledge in DBMS through ER Model	K1,K2,K3
CO3	Familiarize in Database creation using SQL queries	K1,K2,K3
CO4	Manipulate data in table using DCL, Built in function	K1,K2,K3
CO5	Summarize the concepts of storage structure, Normalization, Data analytics	K1,K2

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M			M	
CO2		M		M	
CO3	S	M		S	
CO4	M			S	
CO5		M		M	

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(10 Hours)

Introduction to DBMS- purpose of database system-view of data – Data models- Database languages- transaction management – storage management- database administrator- database users – over all system structure.

UNIT II

(13 Hours)

Entity relationship model- basic concepts- design issues- mapping constraints- keys- E-R Diagrams- weak entity sets- extended E-R features. Structure of relational databases- Relational Database Model – Integrity rules .

UNIT III

(18 Hours)

Introduction to SQL: basic structure- Data types – Constraints- Types of SQL Language-Data Definition Language(DDL)-Create-Alter-Drop-Truncate-Rename-Comment.Data Manipulation Language - Adding a new Record -Retrieving Data from a Table - Restricting Data with a WHERE clause- Updating Existing Records - Deleting existing Records

UNIT IV

(19 Hours)

Data Control languages-Grant-Revoke.Transaction control language-Commit-RollBack-SaveTransaction. Working with Tables:Sorting - Functions and Grouping – Built-In Functions – String functions,Numeric function,Date functions- aggregate functions -Grouping Data- Multiple Tables: Joins and Set Operator- null values-sub queries.

UNIT V

(15 Hours)

Storage and file structure – physical storage media- magnetic disks- tertiary storage- file organization: organization of records in files- data dictionary storage. Data modeling and normalization : Data Modeling - Dependency – Normal Forms - Dependency Diagram - De normalization. Data analysis - Decision support systems- Data analysis and OLAP

Text Books:

Text Book:

Database system concepts , Silberschatz,korth, and Sudharsan,TATAMc-graw, Hill,3rd edition

Reference Books:

7. Oracle 7 complete reference : Ivambayross, BPB Publication S.S. Shrivastava, 2015

Web Resources:

Course Designers:

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Introduction to DBMS- purpose of database system	2
1.2	View of data – Data models-	2
1.3	Database languages- transaction management	2
1.4	Storage management- database administrator-	2
1.5	Database users – over all system structure.	2
2.1	Entity relationship model- basic concepts	3
2.2	Design issues- mapping constraints	2
2.3	Keys- E-R Diagrams- weak entity sets	3
2.4	Extended E-R features. Structure of relational databases	2
2.5	Relational Database Model – Integrity rules	3
3.1	Introduction to SQL: basic structure	2
3.2	Data types – Constraints- Types of SQL Language	2
3.3	Data definition language(ddl)-create-alter-drop	3
3.4	Truncate-rename-comment.data manipulation language	3
3.5	Adding a new Record -Retrieving Data from a Table	3
3.6	Restricting Data with a WHERE clause	2
3.7	Updating Existing Records - Deleting existing Records	3
4.1	Data Control languages-Grant-Revoke	2

4.2	Transaction control language-Commit-rollback-savetransaction	3
4.3	Working with Tables:Sorting - Functions and Grouping.	3
4.4	Built-In Functions –String functions,Numeric function,Date functions	2
4.5	Aggregate functions -Grouping Data	3
4.6	Multiple Tables: Joins and Set Operator	3
4.7	-Null values-sub queries.	3
5.1	Storage and file structure – physical storage media	2
5.2	Magnetic disks- tertiary storage	2
5.3	File organization: organization of records in files- data dictionary storage.	3
5.4	Data modeling and normalization : Data Modeling - Dependency	2
5.5	Normal Forms - Dependency Diagram - De normalization..	3
5.6	Data analysis - Decision support systems- Data analysis and OLAP	3
	Total	75

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19CL31	DBMS (LAB)	Core			4	2

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course enables the students to gain thorough knowledge of database concepts and SQL.

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Create Database using SQL queries	K1,K2,K3
CO2	Manipulate data in table using DCL,Built in function	K1,K2,K3
CO3	Apply the concept of Set operators, String functions in table	K1,K2,K3
CO4	Prepare table using subqueries, Join operations	K1,K2,K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M		M	
CO2		M		S	
CO3		M		M	
CO4	M			S	

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Content of the paper

1. Create Student Table with course description and Modify the structure Using DDL Commands
2. Create student personal detail table to Add records and display Using DML commands
3. Create a table student mark list having the following fields: name, regno, Mark1, mark2, mark3, total, average, result. Insert minimum 10 records Use aggregate functions-avg, min, max, count.
4. Create a table electricity bill have the following fields: Customer name, customer no, previous meter reading, current meter reading, units consumed, type, amount.
 - a. Insert minimum 10 records
 - b. Query to find units consumed
 - c. Query to find the amount where type=house rs.5 per unit, type=office rs.8 per unit, type=factory rs=12 per unit
5. Create a product table with all descriptions of product . Use DISTINCT, ORDER BY. To retrieve the record
6. Create Customer table with following attributes cust_no, last_name, first_name, address, city, state, pin, Date of birth,. Functions to use in the table are AND, OR, LIKE
7. Create a Employee personal details table to use String functions such as length, lower, upper, initcap, substr, rtrim, lpad.
8. Create a Library details table to use the following Date functions -add_months, last_day, months_between, next_day.
9. Create student mark statement to calculate total, avg, result of each student
10. Create employee and Department table to use GROUP BY, ORDER BY, HAVING Where employee table consist of -employee_id, first_name, last_name, email, phone_no, hire_date, job_id, salary, comm_pct, department_id, manager_id. Department Table consist of - department_id, department_name, manager_id.

Text Books:

Web Resources:

Lecture Schedule

Unit	Topic	Lecture hrs.
1	Create Student Table with course description and Modify the structure Using DDL Commands	6
2	Create student personal detail table to Add records and display Using DML commands	6
3	Create a table student mark list to Use aggregate functions-avg, min, max, count..	6
4	Create a table electricity bill & calculate the value.	6
5	Create a product table with all descriptions of product . Use DISTINCT, ORDER BY..	6
6	Create Customer table use Functions to use in the table are AND, OR,LIKE	6
7	Create a Employee personal details table to use String functions	6
8	Create a Library details table to use the following Date functions	6
9	Create student mark statement to calculate total, avg, result of each student	6
10	Create employee and Department table to use GROUP BY, ORDER BY, HAVING	6
	Total Hours	60

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C33	PARTNERSHIP ACCOUNTS	Core-3	5	3		5

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course gives an insight into the basics of partnership accounts, accounting treatment at the time of admission, retirement, death, dissolution, amalgamation and sale of a firm.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	explain the fundamentals of partnership accounts.	K1, K2, K3
CO2	prepare accounts relating to admission of a partner.	K2, K3
CO3	solve problems relating to retirement and death of a partner.	K2, K3
CO4	acquire knowledge on dissolution accounting.	K1, K2, K3
CO5	summarise the books of accounts in case of amalgamation and sale of a firm.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M			
CO2		M	M		
CO3		M	M		
CO4	M	S			
CO5		S	M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	52	52	140

Course Contents

UNIT I	20 Hours
Partnership Accounts : Introduction–Partnership Deed–Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account –Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).	
UNIT II	25 Hours
Admission of a Partner: New profit sharing ratio–Sacrificing ratio–Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Methods of Valuation of Goodwill – Treatment of Goodwill (as per Accounting Standard 10) - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.	
UNIT III	27 Hours
Retirement of a Partner: Retirement–Treatment of Goodwill–Gaining ratio–settlement of amount due to the retiring partner - Admission cum Retirement – Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner –Settlement of deceased partner’s capital account–Executors account-Joint Life Policy	
UNIT IV	26 Hours
Dissolution Accounting: Simple dissolution – Settlement of accounts on Dissolution – Firms debts versus private debts – Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners. Piece-meal Distribution: Proportionate capital method and Maximum loss method.	
UNIT V	22 Hours
Amalgamation of firms and sale to a company: Amalgamation of Firms – Accounting treatment – Sale of Firm to a Company – Purchase consideration – Accounting treatment in the books of the Firm.	

Text Books:

2. T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

3. S.P. Jain, K.L. Narang, 2016: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.

4. R.L.Gupta & M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Course Designers:

3. Dr.I.Nagarajan
4. Mr.D.Gopinath

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	20	Introduction to partnership accounts	1
		Contents of Partnership Deed	1
		Rules applicable in the absence of an agreement	1
		Calculation of Interest on capital	2
		Calculation of interest on drawings	2
		Preparation of Profit and Loss appropriation account	3
		Preparation of Fixed capital account	2
		Preparation of Fluctuating capital account	2
		Problems on preparation of Profit and Loss appropriation account, partner's capital accounts	4
		Calculation of Capital ratio	2
II	25	Introduction to admission of a partner	2
		Calculation of New profit sharing ratio Sacrificing ratio	5
		Revaluation of Assets and Liabilities and Preparation of Memorandum Revaluation Account	5
		Treatment of Goodwill (as per Accounting Standard 10)	5
		Adjustment of capital in proportion to profit sharing ratio	3
		Problems on the preparation of Revaluation Account, partner's capital accounts and the Balance sheet of the new firm	5
III	27	Introduction to retirement of a partner and Calculation of Gaining ratio	2
		Treatment of Goodwill — Settlement of amount due to the retiring partner	3
		Calculation of capital of the new firm and Balance sheet of the new firm.	6
		Problems on Admission cum Retirement	5
		Death of a partner – Settlement of deceased partner's capital account	5

		Preparation of Executors account and Treatment of Joint Life Policy	6
IV	26	Introduction to dissolution and Problems on Simple dissolution	5
		Settlement of accounts on Dissolution	5
		Problems on Insolvency of a partner - Garner Vs Murray rule	5
		Problems on Insolvency of all Partners.	4
		Piece-meal Distribution: Problems on Proportionate capital method and Maximum loss method	7
V	22	Introduction to Amalgamation of Firms	2
		Accounting treatment in the books of new firm	8
		Sale of Firm to a Company and Calculation of Purchase consideration	5
		Accounting treatment in the books of the Firm.	7

Course Code	Course Title	Category	L	T	P	Credit
UCC19C32	BANKING THEORY, LAW AND PRACTICE	Core-2	3	1		4

L - Lecture

T - Tutorial

P – Practicals

Preamble

The course enables the students to acquire knowledge on the functions of RBI, Commercial Banks and the recent trends in banking concepts and technology.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Explain the banking systems in India.	K1, K2
CO2	Use cheques and drafts in commercial transactions.	K1, K2
CO3	Recall the bank lending procedures.	K2, K3
CO4	Illustrate the recent trends in Banking system.	K3
CO5	Analyse the provisions of Banking Ombudsman Scheme and Redressal of grievance procedure.	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	M		
CO2	M	M	S		
CO3		L			
CO4	M	M			
CO5	M	M			

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(14 Hours)

Introduction to Banking: Definition of Banking – Indian banking system- Role and Functions of Banking System - Types of banks – Commercial Banks – Functions – Agency services and General utility services - Relationship between Banker and Customer – General and Special relationship – RBI- Functions.

UNIT II

(12 Hours)

Cheques: Meaning and definition – Characteristics of a Cheque – Drawing up of a Cheque - Cheque Vs Draft – Crossing – Types of Crossing – Significance of each Crossing – Endorsement – Kinds of Endorsement – Significance of each Endorsement.

UNIT III

(13 Hours)

Bank Lending: Significance of bank lending - Principles of sound lending – Forms of Lending - Loan Evaluation Process - Securities for Lending - Advances against Goods and Title to goods - Stock Exchange Securities - Bill of Exchange- Life Insurance Policy – Property - Precautions to be taken by a banker in each case.

UNIT IV

(12 Hours)

Recent Trends in Banking: Electronic Banking - Features - Internet Banking Vs Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features – Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM - Credit cards - Electronic Fund Transfer — Features – Real Time Gross Settlement(RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy.

UNIT V

(9 Hours)

Banking Ombudsman: Meaning – Object – Appointment of Ombudsman – Powers and duties of Ombudsman – Procedure for Redressal of Grievance – Settlement by agreement – Settlement by recommendation – Settlement by award.

Text Books:

2. E. Gordon and K. Natarajan- 2016; BANKING THEORY LAW AND PRACTICE – 25th Revised Edition, Himalaya Publishing House, Delhi.

References:

- 3 K.P.M. Sundaram and Varshney- 2014 BANKING THEORY LAW AND PRACTICE– 20th Revised Edition. Sultan Chand & Sons, New Delhi.
- 4 K.C. Shekhar and Lekshmy Shekhar-2013 BANKING THEORY AND PRACTICE – 21st Revised Edition, S.Chand Publishing. New Delhi.

Course Designers:

1. Dr. S. Ramesh kumar

Unit	Total hours	Topics	Distribution of hours
I	14	Introduction to Banking: Definition of Banking – Indian banking system - Role and Functions of Banking System	2
		Types of banks	2
		Commercial Banks – Functions – Agency services and General utility services	4
		Relationship between Banker and Customer - General and Special relationship	3
		RBI – Functions	3
II	12	Cheques: Meaning and definition – Characteristics of a Cheque – Drawing up of a Cheque	3
		Cheque Vs Draft	1
		Crossing – Types of Crossing – Significance of each Crossing	4
		Endorsement – Kinds of Endorsement – Significance of each Endorsement	4
III	13	Bank Lending: Significance of bank lending - Principles of sound lending	3
		Forms of Lending - Loan Evaluation Process	2
		Securities for Lending - Advances against Goods and Title to goods	2
		Stock Exchange Securities - Bill of Exchange - Life Insurance Policy – Property	5
		Precautions to be taken by a banker in each case	1
IV	12	Recent Trends in Banking: Electronic Banking - Features	1
		Internet Banking Vs Traditional banking	1
		Mobile banking – Features – Requirements	1
		Telephone banking – Features – Telephone banking facilities	1
		ATM – Features – Functions of ATM – Benefits of ATM - Credit cards	2
		Electronic Fund Transfer - Features - Real Time Gross Settlement(RTGS)	2
		Digital Payments – Digital Payment Systems – Types of Digital Payment Systems - Measures for promoting digital payments and creation of Less cash economy.	4
V	9	Banking Ombudsman: Meaning – Object	2

		Appointment of Ombudsman – Powers and duties of Ombudsman	3
		Procedure for Redressal of Grievance – Settlement by agreement – Settlement by recommendation – Settlement by award	4
	60	Total Hours	60

Course Code	Course Title	Category	L	T	P	Credit
UCC19C34	ENTERPRISE RESOURCE PLANNING	Core-	3	1		3

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course enables the students to acquire knowledge of material management and Electronic Data Processing systems in business organization

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	apply enterprise wide information systems in organizations	K1, K2
CO2	analyse the alternative perspectives on data to be included in an enterprise wide IS	K1, K2
CO3	relate the facilitation of integrated systems with Supply Chain Management, Customer Relationship Management and Manufacturing	K2, K3
CO4	Frame ERP modules in business concern	K3
CO5	Solve ERP software issues	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M				M
CO2	L	M			
CO3	M		M		
CO4	L	M			
CO5	M				S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

- UNIT I: Overview of Business** :Business function in an Organization – Material management – Scheduling – Shop floor control – Forecasting – Accounting and finance – Human resources – Productivity management – Typical business Processes: Core Processes – Product control – Sales order Processing – Purchases – Administrative Process – Human resource – Finance – Support processes – Marketing – Strategic Planning – Research & development.
- UNIT II: Evolution of Information Systems** Electronic Data Processing (EDP) systems – Management Information Systems – Executive information Systems – Information needs of Organization – ERP as an integrator of information needs at various levels – Decision making involved at the above level – Overview of enterprise systems – Evolution – Risks and benefits.
- UNIT III: SCM & CRM:** Concept & definition – Features of SCM – Concept and definition – Features – Goals of e-CRM business framework.
- UNIT IV: ERP Modules** : Finance – Manufacturing – Human Resources – Plant maintenance – Sales – Distribution and service.
- UNIT V: Implementation Issues** : Pre implementation issues – Guidelines, comparative analysis of commercial ERP software – Implementation issues – ERP enabled reengineering of various business processes – Education and training – Project management – Post implementation issues – Performance measurement.

Text Books:

1. Alexis, Leon. ERP demystified. 2nd ed. New Delhi: Tata Mc-Graw Hill, 2008. Print.
2. Mohanty, R.P. & Deshmukh. Essentials of Supply Chain Management. Chennai: Jaico Publishing House, 2009. Print.

References:

1. Garg, V.K. & N.K. Venkitakrishanan. Enterprise Resource Planning Practices. New Delhi: PHI Learning Pvt. Ltd, 2012. Print.
2. Hussain, K.M. & D Hussain. Information Systems: Analysis Design and Implementation. New Delhi: TataMc-Graw Hill, 1995. Print.

Course Designers:

1. Dr. S. Ramesh kumar

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Overview of Business :Business function in an Organization – Material management – Scheduling – Shop floor control	3
		Forecasting – Accounting and finance – Human resources – Productivity management	3
		Typical business Processes: Core Processes – Product control – Sales order Processing – Purchases – Administrative Process	3
		Human resource – Finance – Support processes – Marketing – Strategic Planning – Research & development.	3
II	12	Evolution of Information Systems Electronic Data Processing (EDP) systems – Management Information Systems	3
		Executive information Systems – Information needs of Organization	2
		ERP as an integrator of information needs at various levels – Decision making involved at the above level	4
		Overview of enterprise systems – Evolution – Risks and benefits.	3
III	10	SCM & CRM: Concept & definition	2
		Features of SCM – Concept and definition	2
		Features – Goals of e-CRM business framework.	6
IV	14	ERP Modules : Finance – Manufacturing	4
		Human Resources – Plant maintenance	4
		Sales – Distribution and service.	6
V	12	Implementation Issues : Pre implementation issues – Guidelines, comparative analysis of commercial ERP software	4
		Implementation issues – ERP enabled reengineering of various business processes	4
		Education and training – Project management – Post implementation issues – Performance measurement.	4
	60	Total Hours	60

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19NE31	Principles of Accountancy	NME	2			2

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course enables the students to acquire the basic accounting knowledge and skills required to become managers.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	explain the basic accounting concepts	K2
CO2	prepare the final accounts of sole trading concerns.	K3
CO3	Prepare subsidiary books for different concerns	K2
CO4	Maintain cash book for business concerns	K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M			
CO2		S	M		
CO3		M			
CO4		S	M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Course Contents

UNIT I **Accounting:** Meaning – Objectives – Branches of Accounting – Double Entry System– Preparation of Journal, Ledger and Trial Balance - Subsidiary Books – Meaning – Advantages – List of subsidiary books - Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book - Journal proper – Cash book – Single column, Double column and Three column cash book – Petty cash book – Imprest system.

UNIT II **Final Accounts of Sole Traders:** Trading Account – Profit and Loss Account – Balance Sheet – Adjustment entries – Treatment of Closing Stock – Outstanding expenses, prepaid expenses, Depreciation, Interest on Capital and Interest on Drawings.

Text Books:

T.S.Reddy, A. Murthy, 2016: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

2. R.L.Gupta and M. Radaswamy, 2015: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

Web Resources:

Course Designers:

1. Dr. T. Rajasekar
2. Dr. S. Meena

Lecture Schedule

Unit		Topics	Distribution of hours
I		Accounting: Meaning – Objectives – Branches of Accounting	2
		Double Entry System– Preparation of Journal, Ledger and Trial Balance	4
	22	Subsidiary Books – Meaning – Advantages –List of subsidiary books -	4

		Preparation of Purchases book	
		Sales book, Purchases returns book, Sales returns book - Journal proper	4
		Cash book – Single column, Double column and Three column cash book	6
		Petty cash book – Imprest system.	2
II		Final Accounts of Sole Traders: Trading Account –	2
		Profit and Loss Account – Balance Sheet –	3
	8	Adjustment entries – Treatment of Closing Stock – Outstanding expenses, prepaid expenses,	2
		Depreciation, Interest on Capital and Interest on Drawings.	1
	30		30

Course Code	Course Title	Category	L	T	P	Credit
U19TM41CA	அலுவலகமேலாண்மையும்காப்பீட்டுக்கோட்பாடுகளும்	Part - I	3			3

L - Lecture

T - Tutorial

P – Practicals

Preamble

நவீன அலுவலகத்தின் மேலாண்மை,

அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல் மற்றும் பராமரித்தல்

ஆயுள்காப்பீடு,

கடல்காப்பீடு மற்றும் தீக்காப்பீடு நடைமுறைகளையும்

, இழப்பீடுகளைக் கிடுதல்பற்றி அறிந்து கொள்ளுதல்

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
C O1	நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல்	K1, K2, K3
C O2	அலுவலகத்தின்தகவல்தொடர்பு, பதிவேடுகளைப்பராமரித்தல், கோப்பிடுதல் மற்றும் சுட்டகராதி அமைப்பை அறிந்து கொள்ளுதல்	K2, K3
C O3	நவீன அலுவலகத்தின் இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக்கோட்பாடுகளை அறிந்து கொள்ளுதல்	K2, K3
C O4	காப்பீடு கோட்பாடுகளையும், நடைமுறைகளையும் தெரிந்து கொள்ளுதல்	K1, K2, K3
C O5	ஆயுள்காப்பீடு, கடல்காப்பீடு மற்றும் தீக்காப்பீடுபற்றி அறிந்து கொள்ளுதல்	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1		L			
CO2		M			
CO3		L			
CO4		M			
CO5		M			

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

அலகு ஒன்று :

நவீன அலுவலகத்தின் அமைப்பு முறைகள் - நவீன அலுவலகத்தின் இலக்கணம் -
 அலுவலக மேலாண்மை மற்றும் அமைப்பு - அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம் -
 அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள் - பணிப்போக்கு - அதிகாரத்தைப் பரவல் ஆக்குதல் -
 அலுவலக வளமை வகைகள் - வளமைகளைத் தயாரித்தல், பயன்படுத்துதல் மற்றும் மதிப்பீடுதல் - அலுவலக இடவசதி
 - அலுவலக மனைத்துணைப்பொருள்கள் மற்றும் அமைப்புத்திட்டம் - பணிக் கேற்ற சூழ்நிலை -
 பணியை எளிதாக்குதல் - பணிவரைபடம் - பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்

அலகு இரண்டு:

அஞ்சலக முறை மற்றும் கடிதப்போக்கு வரத்து தபால்களையானதல் - அஞ்சல்துறையை அமைத்தல் -
 மையப்படுத்தப்பட்ட அஞ்சல் பணி - உள்வரும் மற்றும் வெளிச்செல்லும் தபால்களையானதல் -
 வாய்மொழித்தகவல்தொடர்பு மற்றும் எழுத்துமூலம் தகவல்தொடர்பு

அலகு மூன்று :

பதிவேடுகளைப் பராமரித்தல் - பதிவேடுகளை உருவாக்குதல் - நவீன அலுவலகத்தின் எழுத்துப்பணிகள் -
 அலுவலக அறைகள் - படிவக்கட்டுப்பாடு - வடிவமைப்பு - தொடர் எழுதுபொருள்.

அலகு நான்கு :

காப்பீடு - பொருள் - இலக்கணம் - கோட்பாடுகள் - கூறுகள் - இடர்ப்பாடு- இன்னல்கள் - இடையூறு- காப்பீட்டின் முக்கியத்துவம் .காப்பீட்டு ஒப்பந்தம்- காப்பீட்டு ஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் வகைகள் - இரட்டைக்காப்பீடு- மறுகாப்பீடு

அலகுஐந்து:

ஆயுள்காப்பீடு - பொருள்- கோட்பாடுகள்- வகைகள்- இழப்பீடுகணக்கிடுதல் - இழப்பீடுவழங்குதல் .கடல்காப்பீடு - பொருள் - கடல்சார்காப்பீட்டின் வகைகள்- இழப்பீடுகணக்கிடுதல் - இழப்பீடுவழங்குதல். தீக்காப்பீடு- பொருள்- வகைகள்- இழப்பீடுகணக்கிடுதல் - இழப்பீடுவழங்குதல் .

Text Books:

1. அலுவலகமேலாண்மை - ஏ.ராதா, பிரசன்னாபப்ளிஷர்ஸ், சென்னை
2. காப்பீடுகோட்பாடுகளும், நடைமுறைகளும் - பீர்முகம்மது, சாஜூல்இப்ராஹிம், பாஸ்பப்ளிகேஷன்ஸ், மதுரை.

References:

அலுவலகமுறைகள் - என்.முருகேசன்மற்றும்வீ.மனோகர், இளம்எம்பதிப்பகம், விருதுநகர்
காப்பீடுகோட்பாடுகளும், நடைமுறைகளும் - சொ.சொ.மீ .சுந்தரம், முத்துப்பாண்டி, மதுரை.

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	9	நவீனஅலுவலகத்தின்அமைப்புமுறைகள் - நவீனஅலுவலகத்தின்இலக்கணம் - அலுவலகமேலாண்மைமற்றும்அமைப்பு - -	2
		அலுவலகத்தின்செயல்பாடுகள்மற்றும்முக்கியத்துவம்- அலுவலகமுறைமற்றும்அன்றாடநடவடிக்கைகள்- பணிப்போக்கு -	2
		அதிகாரத்தைப்பரவல்ஆக்குதல் - அலுவலகவளமைவகைகள் - வளமைகளைத்தயாரித்தல், பயன்படுத்துதல்மற்றும்மதிப்பிடுதல் -	1
		அலுவலகஇடவசதி அலுவலகமனைத்துணைப்பொருள்கள்மற்றும்அமைப்புத்திட்டம் பணிக் கேற்றகூழ்நிலை -	- - 2
		பணியைஎளிதாக்குதல்- பணிவரைபடம் பணியைஅளவிடுதல்மற்றும்கட்டுப்படுத்துதல்	- 2
II	9	அஞ்சலகமுறைமற்றும்கடிதப்போக்குவரத்துதபால்களையொருதல்	2
		அஞ்சல்துறையைஅமைத்தல் - மையப்படுத்தப்பட்டஅஞ்சல்பணி	3
		உள்வரும்மற்றும்வெளிச்செல்லும்தபால்களையொருதல்	2
		வாய்மொழித்தகவல்தொடர்புமற்றும்எழுத்துமூலம்தகவல்தொடர்பு.	2
III		பதிவேடுகளைப்பராமரித்தல் - பதிவேடுகளைஉருவாக்குதல்	3
		நவீனஅலுவலகத்தின்எழுத்துப்பணிகள்- அலுவலகஅறைகள்	3

	9	படிவக்கட்டுப்பாடு – வடிவமைப்பு – தொடர்எழுதுபொருள்.	3
IV	9	காப்பீடு – பொருள் – இலக்கணம் – கோட்பாடுகள் – கூறுகள்	2
		இடர்ப்பாடு- இன்னல்கள் – இடையூறு- காப்பீட்டின் முக்கியத்துவம் .	2
		காப்பீட்டு ஒப்பந்தம்- காப்பீட்டு ஒப்பந்தத்தின் வகைகள்	2
		காப்பீட்டின் வகைகள் – இரட்டைக்காப்பீடு- மறுகாப்பீடு	3
V	9	ஆயுள்காப்பீடு – பொருள்- கோட்பாடுகள் – வகைகள்- இழப்பீடுகணக்கிடுதல் – இழப்பீடுவழங்குதல்	3
		. கடல்காப்பீடு - பொருள் – கடல்சார் காப்பீட்டின் வகைகள்- இழப்பீடுகணக்கிடுதல் – இழப்பீடுவழங்குதல்.	3
		தீக்காப்பீடு- பொருள் - வகைகள் – இழப்பீடுகணக்கிடுதல் – இழப்பீடுவழங்குதல்	3

Course Code	Course Title	Category	L	T	P	Credit
UCC19C41	ACCOUNTING PACKAGE	Core-1	2	1		2

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course enables the students to understand and prepare financial reports through accounting package Tally ERP 9.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	explain the fundamentals and key components of Tally ERP 9.	K1, K2
CO2	create ledgers and groups in various modes.	K2, K3
CO3	record inventory transactions in inventory vouchers.	K2, K3
CO4	generate various financial reports.	K2, K3
CO5	prepare purchase and sales order and describe the fundamentals of GST.	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S		M	
CO2	M	M		M	
CO3	L	M		S	
CO4	M		L	M	
CO5	M		L	L	

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(11 Hours)

Accounting on Computers: Introduction – Accounting system – Tally features – Tally fundamentals – Key components of Tally – Creation of companies – F11:Features: F1:Accounting features, F2:Inventory features, F3:Statutory and Taxation features – F12:Configuration.

UNIT II

(8 Hours)

Processing Transactions in Tally: Classification of accounts – Groups – Predefined groups/Reserved groups – Managing groups - Ledger accounts – Voucher entry – Default vouchers - Various predefined vouchers like Receipt, Payment, Purchase, Sales, Journal and Contra .

UNIT III

(10 Hours)

Inventory Vouchers: Stock groups –Stock categories –Stock items – Units of measure – Stock valuation methods – Inventory details in vouchers – Receipt note, Delivery note, Rejections and Stock summary.

UNIT IV

(12 Hours)

Financial Reports in Tally: Trial Balance – Profit & Loss accounts - Balance sheet – Ratio analysis – Day book – Stock summary – Bank Reconciliation Statement (BRS) – Fund flow and Cash flow statement.

UNIT V

(4 Hours)

Purchases and Sales Order: Creating , altering and deleting purchase order and sales order – Credit purchases and credit sales – Duties and taxes (VAT only) - Introduction to GST (Theory only)

Text Books:

2. Dr. Namrata Agarwal , 2009: Comdex Tally 9- Course kit, Dream tech press, New Delhi

References:

3. C. Nellai Kannan, 2009: Tally 9, Nels Publications, Thirunelveli

4. S. Palanivel, 2013, Tally, Margham Publications, Chennai

Course Designers:

3. Dr. S. Meenakumari
4. Miss. A. Sriramalakshmi

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Accounting on Computers: Introduction	2
	1.2	Accounting system	1
	1.3	Tally features	2
	1.4	Tally fundamentals	2
	1.5	Key components of Tally	1
	1.6	Creation of companies	1
	1.7	F11:Features: F1:Accounting features, F2:Inventory features, F3:Statutory and Taxation features	1
	1.8	F12:Configuration	1
II	2.1	Processing Transactions in Tally: Classification of accounts	1
	2.2	Groups	1
	2.3	Predefined groups/Reserved groups	1
	2.4	Managing groups - Ledger accounts	1
	2.5	Voucher entry	1
	2.6	Default vouchers - Various predefined vouchers like Receipt, Payment, Purchase, Sales, Journal and Contra	3
III	3.1	Inventory Vouchers: Stock groups	1
	3.2	Stock categories	1
	3.3	Stock items	1
	3.4	Units of measure	1
	3.5	Stock valuation methods	2
	3.6	Inventory details in vouchers	2

	3.7	Receipt note, Delivery note, Rejections and Stock summary	2
IV	4.1	Financial Reports in Tally: Trial Balance	1
	4.2	Profit & Loss accounts - Balance sheet	2
	4.3	Ratio analysis	1
	4.4	Day book	1
	4.5	Stock summary	1
	4.6	Bank Reconciliation Statement (BRS)	2
	4.7	Fund flow and Cash flow statement	4
V	5.1	Purchases and Sales Order: Creating , altering and deleting purchase order and sales order	1
	5.2	Credit purchases and credit sales	1
	5.3	Duties and taxes (VAT only) - Introduction to GST (Theory only)	2
		Total Hours	45

Course Code	Course Title	Category	L	T	P	Credit
UCC19CL41	ACCOUNTING PACKAGE	Core-1	2	1		2

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course enables the students to understand and prepare financial reports through accounting package Tally ERP 9.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	explain the fundamentals and key components of Tally ERP 9.	K1, K2
CO2	create ledgers and groups in various modes.	K2, K3
CO3	record inventory transactions in inventory vouchers.	K2, K3
CO4	generate various financial reports.	K2, K3
CO5	prepare purchase and sales order and describe the fundamentals of GST.	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S		M	
CO2	M	M		M	
CO3	L	M		S	
CO4	M		L	M	
CO5	M		L	L	

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

1. Creation of a company.
2. Creation of primary groups, single group and sub – groups.
3. Preparation of voucher entries for the given transactions.
4. Preparation of Trial Balance.
5. Formation of stock category, stock groups, and units of measure.
6. Preparation of profit and loss account and balance sheet.
7. Preparing final accounts from the trial balance with few adjustments.
8. Generating various reports in tally.

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C42	BUSINESS ACCOUNTING	Core-2	5	3		5

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course gives indepth knowledge in preparation of various business accounts such as Royalty, Hire Purchase, Insolvency accounts, Branch, Departmental accounts and insurance claim.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	solve problems relating to Royalty Accounts.	K2, K3
CO2	compare Hire purchase and instalment systems and its accounting treatment.	K1, K3
CO3	prepare statement of affairs and deficiency account in case of insolvency of an individual.	K2, K3
CO4	record transactions relating to branches and departmental accounts.	K3
CO5	calculate claim under fire insurance policies and to record transactions relating to farm accounting.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S			
CO2	S	M			
CO3	L	M	M		
CO4	M	M			
CO5	S	S	M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I (25 Hours)

Royalty Accounts : Meaning – Minimum rent – Short workings – Recoupment of short workings – Accounting records in the books of the lessor and lessee – Sub lease.

UNIT II (22 Hours)

Hire Purchase and Installment Systems : Hire purchase system – Features – Calculation of interest – Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors system) – Default and repossession – Complete repossession - Partial repossession– Installment system – Difference between Hire purchase system and Installment system.

UNIT III (22 Hours)

Insolvency Accounts: Meaning – Insolvency Accounts - Preferential creditors under The Presidency towns Insolvency Act and Provincial Insolvency Act- Insolvency of an individual – Preparation of statement of affairs and deficiency account (excluding insolvency of partnership firm).

UNIT IV (20 Hours)

Branch Accounts: Branch accounts – Types of branches – Dependent branch – Debtors system (excluding stock and debtors system, foreign branches) - Departmental Accounts – Allocation of expenses – Inter-department transfers.

UNIT V (31 Hours)

Insurance Claims: Claim for loss of stock – Calculation of normal and abnormal items – Application of average clause – Loss of profits – Steps in the preparation of claim under loss of profits policy.

Farm accounting – Meaning – Objectives of Farm Accounting – Special characteristics of Farm Accounting – Recording of farming transactions – Preparation of Final Accounts.

Text Books:

2. T.S.Reddy and A.Murthy, 2016: Advanced Accountancy, Volume I, Margham Publications, Chennai

References:

3. R.L.Gupta and M. Radaswamy, 2015, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi
4. S.P. Jain and K.L. Narang, 2016:Advanced Accountancy, Volume I Kalyani Publishers, Ludhiana

Course Designers:

3. Dr. I.Nagarajan

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Royalty Accounts : Meaning	2
	1.2	Minimum rent	2
	1.3	Short workings	2
	1.4	Recoupment of short workings	2
	1.5	Accounting records in the books of the lessor and lessee	12
	1.6	Sub lease	5
II	2.1	Hire Purchase and Installment Systems : Hire purchase system	1
	2.2	Features	1
	2.3	Calculation of interest	2
	2.4	Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors system)	10
	2.5	Default and repossession	2
	2.6	Complete repossession - Partial repossession	2
	2.7	Installment system	2
	2.8	Difference between Hire purchase system and Installment system	2
III	3.1	Insolvency Accounts: Meaning	2
	3.2	Insolvency Accounts - Preferential creditors under The Presidency towns Insolvency Act and Provincial Insolvency Act- Insolvency of an individual	10
	3.3	Preparation of statement of affairs and deficiency account (excluding insolvency of partnership firm)	10
IV	4.1	Branch Accounts: Branch accounts	2
	4.2	Types of branches	1
	4.3	Dependent branch	1
	4.4	Debtors system (excluding stock and debtors system, foreign branches) - Departmental Accounts	10
	4.5	Allocation of expenses	3
	4.6	Inter-department transfers	3

	5.1	Insurance Claims: Claim for loss of stock	2
	5.2	Calculation of normal and abnormal items	2
	5.3	Application of average clause	2
	5.5	Loss of profits	2
V	5.5	Steps in the preparation of claim under loss of profits policy	8
	5.6	Farm accounting – Meaning – Objectives of Farm Accounting	3
	5.7	Special characteristics of Farm Accounting	2
	5.8	Recording of farming transactions	5
	5.9	Preparation of Final Accounts	5
		Total Hours	120

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C43	OOPS WITH C++	Core-2	3			3

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course facilitates the students to master all techniques in C++ Programming Language for software development to demonstrate these techniques by implementing the business needs

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Demonstrate the basics of OOPs Concepts	K1,K2
CO2	Experiment with Constructor and destructors and make use of Polymorphism	K1,K2,K3
CO3	Examine Inheritance and the usage of Virtual Functions	K1,K2,K3
CO4	Classify the methods of File streams	K1,K2,K3
CO5	Apply C++ stream categories and construct templates based programs	K1,K2

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M			M	
CO2	M			S	
CO3	L			M	
CO4	S			S	
CO5	M			M	S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(10 Hours)

Basic concepts OOPS – what is C++? – Application of C++ programs – tokens, keywords, identifiers and constants –data types –variables- operators in C++ - expressions –control structures

UNIT II

(10 Hours)

Function in C++: The main function – inline function- function overloading - friend function – classes and object: introduction –specifying the classes –defining member functions –static data member –static member function

UNIT III

(7 Hours)

Constructors and destructors: introduction –constructors- parameterized constructors –multiple constructors in a class –copy constructors –operator over loading.

UNIT IV

(7 Hours)

Inheritance: introduction –defining derived classes –single inheritance – multilevel inheritance – multiple inheritances –hierarchical inheritance –hybrid inheritance.

UNIT V

(11 Hours)

Manipulator functions – File : Introduction –classes for file stream operations – opening and closing a file –opening files using open () – detecting End –Of File –More about open(): files pointers and their manipulations- sequential input and output operations..

Text Books:

Text Book:

1. Balagurusamy. E, 2013, Object Oriented Programming with C++, 6th edition, Tata McGraw – Hill Publications,

Reference Books:

1. Well Dale, Jones, 2015, C++ Plus Data structures, 6th edition, Bartlett.
2. Yashavant Kanetkar, 2012, Let us C++, Second edition, BPB Publications.
3. Robert Lafore, 2008, Object Oriented Programming in C++, 4th edition, Pearson Education.

Web Resources:

1. https://www.tutorialspoint.com/assembly_programming/assembly_variables.htm
2. <https://www.w3schools.in/cplusplus-tutorial/constructors-destructors/>
3. http://ee.usc.edu/~redekopp/cs104/slides/L10_Inheritance.pdf
4. <https://www.geeksforgeeks.org/templates-cpp/>

Course Designers:

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Basic concepts OOPS –what is C++?	1
1.2	Application of C++ programs – tokens, keywords, identifiers and constants	2
1.3	Data types –variables	3
1.4	Operators in C++ - expressions	1
1.5	Control structures	3
2.1	Function in C++: The main function- inline function	1
2.2	Function overloading - friend function	2
2.3	Classes and object: introduction	2
2.4	Specifying the classes –defining member functions	2
2.5	Static data member –static member function	3
3.1	Constructors and destructors: introduction	2
3.2	Constructors- parameterized constructors –multiple constructors in a class	2
3.3	Copy constructors –operator over loading.	3
4.1	Inheritance: introduction –defining derived classes	2
4.2	Single inheritance – multilevel inheritance –multiple inheritances	3

4.3	Hierarchical inheritance –hybrid inheritance.	2
5.1	Manipulator functions – File : Introduction	2
5.2	Classes for file stream operations – opening and closing a file	2
5.3	Opening files using open () – detecting End –Of File – More about open():	3
5.4	Files pointers and their manipulations	2
5.5	Sequential input and output operations.	2
	Total	45

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19CL43	OOPS WITH C++ (LAB)	Core			3	2

L - Lecture

T - Tutorial

P - Practicals

Preamble

On completion of the course, students will be able to gain basic knowledge about object oriented programming language.

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Write simple C++ programs with the designed algorithms	K1,K2,K3
CO2	Develop programs with classes and objects	K1,K2,K3
CO3	Apply the concept of polymorphism and inheritance in C++	K1,K2,K3
CO4	Execute the various types of files	K1,K2,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1				M	S
CO2				S	M
CO3				M	M
CO4				M	S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Content of the paper

1. Add two numbers using class.
2. Using binary operator overloading concepts add complex numbers.
3. Find biggest number using friend function.
4. Create a class for students table and add some more records.
5. Display the grade using multilevel inheritance.
6. Create a program to implement single inheritance.
7. Create a program to implement polymorphism.
8. Create a program using constructor.
9. Create a program using file concept.
10. Create a program using copy constructor.

Text Books:

Text Book:

Web Resources:

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Topic	Lecture hrs.
1	Add two numbers using class.	4

2	Using binary operator overloading concepts add complex numbers	4
3	Find biggest number using friend function.	4
4	Create a class for students table and add some more records.	4
5	Display the grade using multilevel inheritance.	5
6	Create a program to implement single inheritance.	5
7	Create a program to implement polymorphism.	5
8	Create a program using constructor.	4
9	Create a program using file concept.	5
10	Create a program using copy constructor.	5
	Total Hours	45

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C44	COST ACCOUNTING	Core-5	4			4

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course enables the students to understand the various cost accounting principles , computation of the elements of cost and reconciliation of cost and financial statements.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Level
CO1	Explain the concepts and principles of cost, costing and cost accounting,	K2, K3
CO2	Apply the various material control techniques.	K1, K3
CO3	Compute the labour cost under different methods of wage payment systems and the rate of labour turnover	K3
CO4	Allocate the overheads to various departments under primary and secondary distribution systems and to compute the machine hour rate	K1, K3
CO5	Identify the causes of disagreement of profit between cost and financial statements and analyse and to reconcile them.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M			
CO2	M	S			
CO3	S	M			
CO4	M	M			
CO5	M	S			

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(15 Hours)

Cost Accounting: Meaning of Costing and Cost Accounting – Objectives – Advantages of Costing – Methods and Treatment of Costing – Basic cost concepts – Cost Centre – Cost Unit - Elements of Cost – Classification of Cost – Preparation of Cost Sheet – Preparation of Tenders and Quotations.

UNIT II

(15 Hours)

Material Control: Meaning – Objectives of Material Control - Material Control Techniques – Economic Order Quantity (EOQ) – Bin Card Vs Stores Ledger – Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods – Merits and demerits of each method – ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System.

UNIT III

(15 Hours)

Labour Cost: Computation of labour cost - Labour Turnover - Meaning – Causes – Methods of Computation of Labour Turnover.

Remuneration and Incentives: System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan.

UNIT IV

(15 Hours)

Overheads: Meaning – Classification of Overheads – Accounting for overheads - Allocation Vs Apportionment of Overheads – Bases of Apportionment – Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method – Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate.

UNIT V

(15 Hours)

Job Costing: Features – Objectives – Advantages and limitation of Job order costing – Preparation of Job Cost Sheet - Batch Costing – Meaning – Economic batch quantity - Contract Costing- Features - Calculation of Profits on Incomplete Contracts.

Text Books:

References:

3. R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
4. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Course Designers:

1. Dr. T. Rajasekar
2. Dr. S. Sankareswari

Lecture Schedule

Unit		Topics	Distribution of hours
I	1.1	Cost Accounting: Meaning of Costing and Cost Accounting	1
	1.2	Objectives	1
	1.3	Advantages of Costing	1
	1.4	Methods and Treatment of Costing	1
	1.5	Basic cost concepts	1
	1.6	Cost Centre, Cost Unit - Elements of Cost	1
	1.7	Classification of Cost	1
	1.8	Preparation of Cost Sheet	7
	1.9	Preparation of Tenders and Quotations	1
II	2.1	Material Control: Meaning	1
	2.2	Objectives of Material Control - Material Control Techniques	1
	2.3	Economic Order Quantity (EOQ)	4
	2.4	Bin Card Vs Stores Ledger	1
	2.5	Preparation of Stores ledgers - Pricing of material issues under LIFO, FIFO, Simple Average, Weighted Average and Base Stock Methods	6
	2.6	Merits and demerits of each method	1
	2.7	ABC Analysis - VED Analysis, Continuous stock taking and Perpetual Inventory System	1
III	3.1	Labour Cost: Computation of labour cost - Labour Turnover – Meaning	1
	3.2	Causes	2
	3.3	Methods of Computation of Labour Turnover	2
	3.4	Remunerisation and Incentives: System of wage payment	2
	3.5	Time Wage System, Piece Rate System, Merits and Demerits of each system, Essential features of a Good Wage System	2
	3.6	Premium and Bonus Plans	2
	3.7	Halsey Premium Plan	2
	3.8	Rowan Premium Plan	2
IV	4.1	Overheads: Meaning	1
	4.2	Classification of Overheads	1

	4.3	Accounting for overheads - Allocation Vs Apportionment of Overheads	1
	4.4	Bases of Apportionment	2
	4.5	Primary Distribution and Secondary Distribution of Overheads: Repeated distribution, Simultaneous equation method	5
	4.6	Absorption of overheads- Bases of absorption - Calculation of Machine Hour Rate	5
V	5.1	Job Costing: Features – Objectives – Advantages and limitation of Job order costing	3
	5.2	Preparation of Job Cost Sheet -	2
	5.3	Batch Costing – Meaning – Economic batch quantity -	5
	5.4	Contract Costing- Features - Calculation of Profits on Incomplete Contracts.	5
		Total Hours	75

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19SE41	MULTIMEDIA LAB	Core			2	2

L - Lecture

T - Tutorial

P - Practicals

Preamble

On completion of the course, students will have basic idea in Designing techniques using Flash, Photoshop

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Demonstrate the Graphical User Interface in Flash,	K1,K2,K3
CO2	Apply basic animation Techniques using Flash	K1,K2,K3
CO3	Design attractive card, pamphlet using Photoshop	K1,K2,K3
CO4	Modify image, photos in Photoshop environment.	K1,K2,K3

K1 - Knowledge

K2 - Understand

K3 - Apply

For Two unit papers co can be 4

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M		L	
CO2		S		M	
CO3		M		S	
CO4		M		M	

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Content of the paper

Flash Lab Programs:

1. Moving a Ball using flash.
2. Bouncing a Ball using flash.
3. Moving a Car using flash.
4. Animating a Star using flash.
5. Frame by Frame Animation using flash.
6. Text masking using flash.
7. Photo masking using flash.
8. Write a program to find Arithmetic Value in Flash.
9. Write a program to find Fibonacci Series in Flash.
10. Write a program to find Factorial in Flash.

Photoshop Lab Program:

11. Design Birthday card using Photoshop.
12. Convert Picture into Text Background image.
13. Creating Brush tool and using a Jelly Beans
14. Clone the image using Photoshop.
15. Passport size photo using Photoshop.
16. Text Effect using Photoshop.

Text Books:

Text Book:

Web Resources:

Course Designers:

Lecture Schedule

Unit	Topic	Lecture hrs.
1	Moving a Ball using flash	2
2	Bouncing a Ball using flash	2
3	Moving a Car using flash.	2
4	Animating a Star using flash.	2
5	Frame by Frame Animation using flash	2
6	Text masking using flash.	2
7	Photo masking using flash	2
8	Write a program to find Arithmetic Value in Flash.	2
9	Write a program to find Fibonacci Series in Flash.	2
10	Write a program to find Factorial in Flash.	2
11	Design Birthday card using Photoshop	2
12	Convert Picture into Text Background image	2
13	Creating Brush tool and using a Jelly Beans	2
14	Clone the image using Photoshop	2
15	Passport size photo using Photoshop	1
16	Text Effect using Photoshop.	1
	Total Hours	30

Course Code	Course Title	Category	L	T	P	Credit
UCC19C51	CORPORATE ACCOUNTING	Core-1	5	3		8

L - Lecture

T - Tutorial

P - Practicals

Preamble

The Corporate Accounting course gives in-depth knowledge on the preparation of accounts relating to joint stock companies such as issue of shares, debentures and redemption of debentures, valuation of shares and goodwill, amalgamation, absorption, reconstruction, holding company and Liquidator's final statement.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Record transactions relating to issue of shares and issue and redemption of debentures	K1, K3
CO2	Determine the liability of underwriters and compute the value of shares and goodwill.	K2, K3
CO3	Familiarize the concept of acquisition of business, and profit prior to incorporation.	K2, K3
CO4	Solve problems relating to amalgamation, absorption and reconstruction	K2, K3
CO5	Prepare consolidated Balance sheet of holding company and subsidiary company and to prepare the Liquidator's final statement of account.	K1, K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S			
CO2	S	M			
CO3	M	M	S		
CO4	S	M			
CO5	S	M	M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(30 Hours)

Shares: Shares – Definition – Classes of shares – Issue of shares for cash – Issue of shares for consideration other than cash – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares–Re-issue of forfeited shares. **Debentures** – Definition – Types of debentures – Issue of debentures – Redemption of debentures.

UNIT II

(23 Hours)

Underwriting of shares and debentures: Underwriting – Marked and Unmarked applications – Pure underwriting– Firm underwriting – Determination of liability of underwriters.

Valuation of Goodwill and Shares: Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

UNIT III

(25 Hours)

Acquisition of Business : Acquisition of business – Accounting treatment when new set of books are opened – Accounting treatment when same set of books are continued – Treatment in the books of purchaser when debtors and creditors are taken over on behalf of vendor.

Profit Prior to Incorporation: Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of pre- incorporation and post – incorporation profit.

UNIT IV

(20 Hours)

Amalgamation, Absorption and Reconstruction: Meaning – Purchase consideration – Accounting treatment in the books of purchasing company and the vendor company – Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction (Excluding external reconstruction)

UNIT V**(22 Hours)**

Accounts of Holding Companies: Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Preparation of consolidated balance sheet (Simple problems only).

Liquidation: Meaning – Legal provisions – Preparation of Statement of affairs & Deficiency / surplus a/c – Preparation of liquidator's final statement of account.

Text Books:

2. T.S.Reddy and A.Murthy, 2016: Corporate Accounting, Margham publications, Chennai.

References:

3. R.L. Gupta and M.Radaswamy, 2014: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
4. S.Kr. Paul, 2009: Corporate Accounting, New Central Book Agency, Kolkatta

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. Anandhajothi Jeyalakshmi

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	30	Shares: Definition – Classes of shares	2
		Issue of shares for cash, Problems	2
		Issues of shares for consideration other than cash, Problems	2
		Issue of shares at premium & Issue of shares at discount, Problems	4
		Forfeiture of shares – Re-issue of forfeited shares, Problems	7
		Definition, Types of debentures, Issue of debentures methods, Problems	3
		Redemption of debentures through Sinking Fund and Purchase of Own Debentures	4
		Underwriting of shares and debentures: Underwriting – Marked and Unmarked applications – Types - Pure underwriting – Firm underwriting	2
		Pure underwriting – Firm underwriting format & problems	2
		Partial underwriting - Determination of liability of underwriters' format & problems	2
II	23	Acquisition of business – Accounting treatment when new set of books are opened - Accounting treatment in the book of purchasing company	3
		Accounting treatment in the book of vendor company	3
		Accounting treatment when same set of books are continued	4

		Treatment in books of purchaser when debtors and creditors are taken over on behalf of vendor	5
		Meaning – Calculation of time ratio and sales ratio –Weighted ratio	3
		Profit Prior to Incorporation: Computation of pre-incorporation and post – incorporation profit	5
III	25	Meaning – Purchase consideration	5
		Amalgamation, Absorption and Reconstruction: Accounting treatment in the books of purchasing company and the vendor company	5
		Alteration of share capital – kinds – Format & problems	4
		Internal reconstruction – procedure	2
		Scheme of capital reduction – format & problems	4
		Construction of Balance Sheet after reconstruction (Excluding external reconstruction)	5
IV	20	Valuation of Goodwill and Shares: Goodwill – Definition – Factors affecting value of goodwill - Need for valuation	3
		Methods of Valuation – problems	5
		Valuation of shares – methods – Net asset method	3
		Yield method	4
		Earning capacity method – Fair value of a share	5
V	22	Liquidation: Meaning – Legal provisions	5
		Preparation of Statement of affairs format & problems	5
		Deficiency a/c & surplus a/c format & problems	5
		Preparation of liquidator’s final statement of account format & problems	7

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C52	COMPUTER NETWORK	Core-2	4			3

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course facilitates to understand the components of data communication, OSI model, various protocols in TCP / IP suite and about the transmission media, transmission mode.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Explain the basics of data communication components	K1,K2
CO2	Illustrate physical layer, its data and signals, Transmission Impairment, Transmission Media and the concepts of Switching	K1,K2
CO3	Describe the data link layer, error detection correction mechanisms, the DLC services, the data link layer protocols and Media Access Control(MAC)	K1,K2
CO4	Examine network layer services, network layer protocols, the routing Algorithms and transport layer protocols.	K1,K2
CO5	Survey standard client server protocols, electronic mail, TELNET, Secure Shell (SSH), Cryptography, Network Security and Firewalls.	K2,K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1				M	M

CO2				S	S
CO3				M	M
CO4				S	M
CO5				M	S

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(12 Hours)

Introduction: uses of computer networks- network – hardware and software – OSI reference model, examples of network structures

UNIT II

(12 Hours)

Physical layer: Transmission media, wireless transmission, communication satellites, the telephone system

UNIT III

(15 Hours)

Data link layer: data link layer design issues, error detection and correction, elementary data link protocols, sliding window protocols, the channel allocation problem, multiple access protocols, csma and collision free protocols.

UNIT IV

(12 Hours)

Network layer : Network layer design issues – routing algorithms, shortest path, flooding, hierarchical and broadcast, Transport layer: the transport services, elements of transport protocols.

UNIT V

(9 Hours)

Application Layer: DNS, Security, E-mail, WWW. Multimedia.

Text Books:

Text Book:

Database system concepts , Silberschatz,korth, and Sudharsan,TATAMc-graw, Hill,3rd edition

Reference Books:

1. Achyut S Godbole, Atul Kahate, 2014(6th Reprint), Data Communications and Networks , McGraw – Hill Education Private Limited, New Delhi.
2. Tannenbaum, 2011, Computer Networks, 5th edition, Pearson Education Inc., USA.
3. Sarma C.R, 2006, Computer Networks, A Pragmatic Approach. Jaico Publishing house, NewDelhi.

Web Resources:

1. <http://www.studytonight.com/computer-networks>

2. <https://www.cse.iitk.ac.in>

3. <https://www.tutorialride.com/computer-network/application-layer-protocols-in-computer-network.htm>

Course Designers:

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Introduction: uses of computer networks	3
1.2	Network – Hardware and Software	2
1.3	OSI reference model	4
1.4	Examples of network structures	3
2.1	Physical layer: Transmission media	3
2.2	Wireless transmission	3
2.3	Communication satellites	3
2.4	The telephone system	3
3.1	Data link layer: data link layer design issues	3
3.2	Error detection and correction,	3
3.3	Elementary data link protocols, sliding window protocols	3
3.4	The channel allocation problem, multiple access protocols	3
3.5	CSMA and collision free protocols	3
4.1	Network layer : Network layer design issues	3
4.2	Routing algorithms, shortest path,	3

4.3	Flooding, hierarchical and broadcast	3
4.4	Transport layer: the transport services, elements of transport protocols.	3
5.1	Application layer: DNS	3
5.2	Security, E-mail	3
5.3	WWW. Multimedia.	3
	Total	60

Course Code	Course Title	Category	L	T	P	Credit
UCC19C53	MANAGEMENT ACCOUNTING	Core-3	3	1		4

L - Lecture

T - Tutorial

P – Practical

Preamble

This course enables the students to be familiarized with the various tools and techniques of management Accounting, Financial Statement Analysis and the preparation of fund flow and cash flow statements.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Level
CO1	Explain the concepts and technique of Management Accounting and preparation of the financial statements	K1, K2, K3
CO2	Compute and construct the Balance sheet by using ratios	K1, K2, K3
CO3	Prepare the Fund flow statement and to compare it with the balance sheet.	K1, K2, K3
CO4	Apply Accounting Standard 3 in the preparation of Cash flow statement	K1, K2, K3
CO5	Determine the working capital requirements of a business.	K1, K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M			M
CO2	S	S			S

Course Designers:

3. Dr. S. Meenakumari
4. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Topics	Distribution of hours
1.1	Management Accounting an Overview: Meaning, Objectives , Scope	1
1.2	Techniques of Management Accounting	1
1.3	Comparing Management Accounting with Financial Accounting and Cost Accounting	1
1.4	Comparing Management Accounting with Financial Management	1
1.5	Management Principles and Role of Management Accountant in Decision Making	1
1.6	Utilities and Limitations of Management Accounting	1
1.7	Installation of Management Accounting System	1
1.8	Financial Statements Analysis and Interpretation: Meaning, Nature, Objectives, Importance and Limitations of Financial Statement Types of Financial Analysis	1
1.9	Preparation of Comparative, Common size Income statement and Balance sheet	1
1.10	Trend Analysis - Inter firm and Intra firm Comparison.	1
2.1	Accounting Ratios: Meaning, Advantages and Limitations of Accounting Ratios	2
2.2	Classification of Ratios	2
2.3	Computation of Profitability Ratios	2
2.4	Computation of Turnover Ratios	2
2.5	Computation of Financial Ratios	2
2.6	Construction of Balance Sheet	2
2.7	Du Pont Control chart-Significance	2
3.1	Funds Flow Statement: Meaning of Fund and Fund Flow statement	1
3.2	Need, Uses of funds flow statement	1
3.3	Funds flow Statement and Income statement	1
3.4	Specimen Proforma of Schedule of changes in Working Capital, Funds from Operations and Funds flow statement.	1
3.5	Preparation of Schedule of changes in Working Capital	2

3.6	Preparation of Funds from Operations	3
3.7	Preparation of Funds flow statement.	3
4.1	Cash Flow Statement: Meaning, Importance	1
4.2	Utility and Limitation of Cash Flow Analysis	1
4.3	Difference between Cash flow Analysis ad Funds flow Analysis	2
4.4	Specimen Proforma of Cash Flow Statement (AS 3)	2
4.5	Preparation of Cash Flow Statement (AS 3).	6
5.1	Working Capital Management: Meaning	1
5.2	Concepts and Importance of Working capital	2
5.3	Factors determining working capital requirements	2
5.4	Sources of Working Capital	2
5.5	Estimating working capital requirements.	5
	<i>TOTAL HOURS</i>	<i>60</i>

Course Code	Course Title	Category	L	T	P	Credit
UCC19C54	Marketing Management	Core-4	3	1		3

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course makes the students to understand the concepts of marketing such as product, channels of distribution, promotional methods, market segmentation and E Marketing .

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Level
CO1	Explain the marketing concept, functions of marketing and marketing mix	K2
CO2	Develop a new product and to apply the pricing strategies	K3
CO3	Determine the channels of distribution for marketing products	K3
CO4	Apply the various promotional strategies in marketing	K1, K3
CO5	Segment the market and apply the modern marketing techniques	K1, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M		M		
CO2		M	S		
CO3		M	S		
CO4		S	M		
CO5		M	S		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(12 Hours)

Marketing : Definition – Importance - Scope – Approaches to the study of marketing- Marketing concepts- Functions of marketing- Functions of exchange, Functions of physical treatment, facilitating functions - Marketing mix – Marketing is science as well as an art.

UNIT II

(12 Hours)

Product: Features – Classification of products – Stages involved in Development of New Product – Product Life cycle – Product line and mix - Product differentiation; Branding; Packaging; Labeling. **Pricing:** Pricing strategies – Factors influencing pricing decisions –Procedure of price determination.

UNIT III

(12 Hours)

Channels of Distribution: Definition- Functions- Importance – Types of Channels- Wholesalers- Services to Manufacturers and Retailers- Retailers- Types- Services- Direct Marketing- Meaning- Mass Marketing Vs Direct Marketing- Advantages and Limitations.

UNIT IV

(13 Hours)

Promotion : Promotion mix- Sales promotion – Objectives– Advertising – Kinds – advertising media - Personal selling – kinds – Functions – Qualities of a good salesman – Personal selling Vs. Sales promotion – Market research- Meaning, Objectives and Advantages.

UNIT V

(11 Hours)

Market Segmentation: Meaning - Importance - Bases of market segmentation - Consumer behaviour – Fundamentals - Factors influencing consumer behaviour – Electronic marketing – Significance of Electronic marketing- Meaning- Objectives- Advantages.

Text Books:

1. R.S.N. Pillai and Bagavathi, 2014: Marketing Management, 3rd Edition, S. Chand and Company Ltd., New Delhi.

Reference Books:

1. Rajan Saxena, 2016: Marketing Management, 5th Edition, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Dr. C. B. Gupta & Dr. N. Rajan Nair, 2012: Marketing Management, Sultan Chand & Sons (P) Ltd, New Delhi

Course Designers:

1. Dr. S. Meena.
2. Mr. R. Ram Kanna

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Definition – Importance - Scope – Approaches to the study of marketing- Marketing concepts	4
		Functions of marketing- Functions of exchange, Functions of physical treatment, facilitating functions	4
		Marketing mix	2
		Marketing is science as well as an art	2
II	12	Features – Classification of products	2
		Stages involved in Development of New Product	2
		Product Life cycle, Product line and mix	2
		Product differentiation; Branding; Packaging; Labeling.	3
		Kinds of pricing, Factors influencing pricing decisions, Procedure of price determination	3
III	12	Definition- Functions- Importance – Types of Channels- Wholesalers	4
		Services to Manufacturers and Retailers- Retailers- Types- Services	4
		Direct Marketing- Meaning- Mass Marketing vs Direct Marketing, Advantages and Limitations	4
IV	13	Promotion mix- Sales promotion – Objectives	3
		Advertising – Kinds – advertising media - Personal selling – kinds – Functions	5
		Qualities of a good salesman – Personal selling Vs. Sales promotion	3
		Market research- Meaning, Objectives and Advantages.	2
V	11	Market Segmentation: Meaning - Importance - Bases of market segmentation	3
		Consumer behaviour – Fundamentals - Factors influencing consumer behaviour	4
		Electronic marketing – Significance of Electronic marketing- Meaning- Objectives- Advantages.	4
			60

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C55	VISUAL BASIC	Core-2	3			3

L - Lecture

T - Tutorial

P - Practicals

Preamble

The course facilitates the students to master all techniques in Visual Basic software development to demonstrate these techniques by implementing the business needs

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Demonstrate the Fundamentals of Visual Basic environment	K1,K2
CO2	Experiment the VB programs with procedures, functions calling procedures, arguments.	K1,K2,K3
CO3	Examine the VB environment using Forms and controls tools	K1,K2,K3
CO4	Design VB application with other tools - scroll bar, timer, shape etc.	K1,K2,K3
CO5	Utilize Advanced controls such as Data control, MSFlexGrid to connect with Database	K1,K2

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M			M	

CO2	S			M	
CO3	M			S	
CO4	S			M	
CO5	M			S	

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(10 Hours)

Fundamentals of visual Basic: Getting started with visual basic- the integrated development environment (IDE)- first VB project- user interface- programming an application- visual development and event driven programming – customizing environment – visual basic projects- application with multiple forms.

UNIT II

(11 Hours)

The language: variables – types of variables – user defined data types – variables scope – constants – arrays – collections-procedures- functions- calling procedures- arguments –function return values – control flow statements-loop statements.

UNIT III

(11 Hours)

Forms and controls: Appearance of forms-loading, showing and hiding forms- designing menus – textbox control – command button- label- list box and combo box – option button and check box.

UNIT IV

(6 Hours)

Controls: scroll bar – drive, directory and file list box – timer – shape –image and picture control.

UNIT V

(7 Hours)

Advanced controls: Data control – rich text box – Msflexgrid –data grid – MDI – child forms.

Text Books:

Text Book:

Evangelouspetroutos,Mastering visual basic 6, 6th edition – 2010

Reference Books:

- a. Visual super bible : David jing, jackpurdum.
- b. Visual basic 6 from the ground up : garycornell
- c. Visual basic 6 in easy steps : Tim Anderson, dream tech

Web Resources:

Course Designers:

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Fundamentals of visual Basic: Getting started with visual basic	1
1.2	The integrated development environment (IDE)- first VB project- user interface	2
1.3	Programming an application- visual development and event driven programming	3
1.4	Customizing environment –	1
1.5	Visual basic projects- application with multiple forms.	3
2.1	The language: variables – types of variables	1
2.2	User defined data types – variables scope – constants	2
2.3	Arrays – collections-procedures	2
2.4	Functions- calling procedures- arguments	3
2.5	Function return values – control flow statements-loop statements.	3
3.1	Forms and controls: Appearance of forms	3
3.2	Loading, showing and hiding forms	2
3.3	Designing menus – textbox control – command button	3
3.4	Label- list box and combo box – option button and check box.	3
4.1	Controls: scroll bar – drive, directory and file list box	3
4.2	Timer – shape –image and picture control.	3

5.1	Advanced controls: Data control	2
5.2	Rich text box – Msflexgrid	2
5.3	Data grid – MDI – child forms.	3
	Total	45

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19CL55	VISUAL BASIC (LAB)	Core			3	2

L - Lecture

T - Tutorial

P - Practicals

Preamble

On completion of this course, students will able to Gain programming knowledge in visual basic programming and Develop a visual application

Course Outcomes

On the completion of the course the student will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Create the Graphical User Interface in visual Basic environment	K1,K2,K3
CO2	Utilize the tools – Image, file list box and OLE in VB programs	K1,K2,K3
CO3	Construct the VB environment using Built in-functions	K1,K2,K3
CO4	Design VB application with other tools - Forms and controls tools scroll bar, Data control etc.	K1,K2,K3

K1 - Knowledge

K2 - Understand

K3 - Apply

For Two unit papers co can be 4

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M			M	
CO2	M			S	

CO3	S			M	
CO4	M			S	

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Content of the paper

1. Program to change color using select case
2. Program to create a User defined login form and Display the ASCII values
3. Program to Zoom in or Zoom out an image
4. Program to Animate an Image
5. Program to display a file using Drive, Directory, file list box and OLE
6. Program to create or update a content using Rich textbox and common dialog box
7. Program to perform String functions using message box
8. Program to change a Shape and its color using scrollbars
9. Program to create a Sketchpad
10. Program to encrypt a text
11. Program to find out the Celsius
12. Program to perform String functions using message box
13. Program to find out the grade of a student
14. Program to search a record using data control

Text Books:

Text Book:

Web Resources:

Course Designers:**Lecture Schedule**

Unit	Topic	Lecture hrs.
1	Program to change color using select case	3
2	Program to create a User defined login form and Display the ASCII values	3
3	Program to Zoom in or Zoom out an image	3
4	Program to Animate an Image	3
5	Program to display a file using Drive, Directory, file list box and OLE	3
6	Program to create or update a content using Rich textbox and common dialog box	3
7	Program to perform String functions using message box.	3
8	Program to change a Shape and its color using scrollbars	3
9	Program to create a Sketchpad	4
10	Program to encrypt a text	4
11	Program to find out the Celsius	3
12	Program to perform String functions using message box	3
13	Program to find out the grade of a student	3
14	Program to search a record using data control	4
	Total Hours	45

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B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19NE51	COST COMPUTATION AND CONTROL	NME	2			2

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course facilitates the students to familiarize with the basic concepts of cost accounting, marginal costing and budgetary control techniques.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Classify the cost by elements and by functions	K1
CO2	Prepare cost sheet.	K2
CO3	Construct various types of budgets.	K2,K3
CO4	Explain the Cost Volume profit analysis .	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M			
CO2	M		M		
CO3	M		S		
CO4	S		M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%

<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	30	30	65

Contents

Unit I

(14 Hours)

Introduction to Cost Accounting: Meaning of Cost, Costing and Cost Accounting - Objectives of Cost Accounting – Classification of Cost by Elements and by Functions – Methods of Costing versus Techniques of Costing - Preparation of Cost Sheet (Simple Problems)

Unit II

(16 Hours)

Cost Control Techniques – Budgetary Control – Meaning - Types of Budgets – Preparation of Production Budget - Flexible Budget– Marginal Costing Technique – Meaning of Marginal cost – Cost Volume Profit analysis- Break Even Point (BEP)

Text Books:

1. Jain & Narang, Cost Accounting, 18th Revised Edition 2015, Kalyani Publishers, Ludhiana Ludhiana

References:

1. M.N. Arora, Cost Accounting, Revised edition- 2014, Vikas Publishing House Pvt. Ltd. Noida, New Delhi
2. Tulsian, Cost Accounting, Revised edition – 2014, Tata MC Graw Hill Co, New Delhi.

Course Designers:

Dr.S.Sankareswari

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Introduction to Cost Accounting- Meaning of Cost, Costing and Cost Accounting - Objectives of Cost Accounting	4
1.2	Classification of Cost by Elements and by Functions	3
1.3	Methods of Costing versus Techniques of Costing	3
1.4	Preparation of Cost Sheet	4
2.1	Cost Control Techniques – Budgetary Control – Meaning and Types of Budgets	3

2.2	Preparation of Production Budget - Flexible Budget	5
2.3	Marginal Costing Technique – Meaning of Marginal cost – Computation of contribution	3
2.4	Cost Volume Profit analysis- Break Even Point (BEP)	5
Total		30 Hours

Course Code	Course Title	Category	L	T	P	Credit
UCC19C61	SPECIAL ACCOUNTS	Core-1	5	3		5

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course explains the procedure of preparing final accounts for Banking, Insurance and Joint stock companies and the basics of Indian Accounting Standards.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Level
CO1	prepare final accounts of banking companies.	K1, K3
CO2	prepare and analyse the final accounts for life insurance and general insurance business.	K2, K3
CO3	present the accounting information under double accounting system and to compare it with single accounting system.	K1, K2, K3
CO4	draw final accounts of joint stock companies as per the new format.	K2, K3
CO5	apply accounting standards such as AS1, AS2, AS6, AS10 and AS14.	K1, K2.

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S			
CO2	M	M			
CO3	S	M			
CO4	M	M			
CO5	M	S			

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

15 Hours

Accounts of Banking Companies: (New format) Preparation of profit and loss account and balance sheet – Legal form – Bills for collection – Acceptances and endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on bills discounted, provision for taxation and depreciation.

UNIT II

15 Hours

Accounts of Insurance Companies: (New format) **Accounts of Life Insurance Business** – Types of policies – Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts – Revenue account – Valuation balance sheet - Balance sheet– **Accounts of General Insurance Business** – Fire and Marine Insurance – Profit and Loss account – Balance sheet.

UNIT III

15 Hours

Accounts of Electricity Companies: Double account system – Single account system versus Double account system – Advantages of double account system – Final accounts under double account system – Simple adjustments – Replacement of an asset – Disposal of Surplus.

UNIT IV

15 Hours

Final Accounts of Joint Stock Companies: (New format) Calculation of managerial remuneration - Contents of final statement – Profit and Loss account and Balance sheet.

UNIT V

15 Hours

Accounting Standards: Meaning - objectives – Need – Significance – Indian Accounting Standards – Accounting Standard 1, Accounting Standard 2, Accounting Standard 6, Accounting Standard 10, Accounting Standard 14

Text Books:

2. T.S.Reddy and A.Murthy, 2016: Corporate Accounting, Margham publications, Chennai.

References:

3. S.P.Jain and K.L. Narang, 2014: Advanced Accountancy, Vol – II, Kalyani Publishers, Ludhiana
4. R.L. Gupta and M.Radaswamy, 2014, Advanced Accountancy, Vol – II, Sultan Chand and Sons, New Delhi-2

Course Designers:

1. Dr. I. Nagarajan

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Introduction to Accounts of Banking Companies	1
		Preparation of profit and loss account	3
		Preparation of balance sheet	3
		Legal form and Bills for collection	2
		Acceptances, endorsements and Branch adjustments	2
		Adjustments of bad and doubtful debts	2
		Rebate on bills discounted, provision for taxation and depreciation	2
II	15	Introduction to Accounts of Insurance Companies	2
		Accounts of Life Insurance Business and Types of policies	3
		Annuity business and Surrender value	1
		Life Assurance Fund – Preparation of final accounts – Revenue account – Valuation balance sheet - Balance sheet–	4
		Accounts of General Insurance, Business Fire and Marine Insurance	2
		Preparation of Profit and Loss account and Balance sheet.	3
III	15	Accounts of Electricity Companies	2
		Meaning of Double account system	2
		Single account system versus Double account system	1
		Advantages of double account system	1
		Final accounts under double account system	5
		Simple adjustments – Replacement of an asset Disposal of Surplus	4
IV	15	Final Accounts of Joint Stock Companies	1
		Calculation of managerial remuneration	2
		Contents of final statement	2
		Preparation of Profit and Loss account	5
		Preparation of Balance sheet	5
V	15	Introduction to Accounting Standards	2

		Meaning, objectives, Need and Significance of Accounting Standards	5
		Indian Accounting Standards	3
		Accounting Standard 1, Accounting Standard 2, Accounting Standard 6, Accounting Standard 10, and Accounting Standard 14	5

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19C62	SOFTWARE ENGINEERING	Core-2	5			3

L - Lecture

T - Tutorial

P - Practicals

Preamble

On completion of the course, the students will be able to gain knowledge about the principles and concepts of software engineering.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Level
CO1	Acquire the basic knowledge in Software engineering to plan for an organization .	K1,K2
CO2	Gain skills for software cost estimation techniques with estimating software maintenance cost	K1,K2
CO3	Design module fundamental design concepts with suitable test plan	K1,K2
CO4	Identify Verification and validation techniques to utilize for quality assurance	K1,K2
CO5	Develop more ideas in Software maintenance	K2,K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M		M	
CO2		S		S	
CO3		M		M	

CO4		M		S	
CO5		S		S	

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I

(19 Hours)

Software engineering: Meaning-Definition- project size categories- quality and productivity factors- managerial issues- planning software project- defining the problem- developing a solution strategy – planning the development phase- planning the organization structure.

UNIT II

(12 Hours)

Software cost estimation: software cost estimation techniques – staffing level estimation- estimating software maintenance cost.

UNIT III

(17 Hours)

Software design: fundamental design concepts- module and modularization criteria – design notations- design techniques-real time and distributed system design- test plan design guide lines.

UNIT IV

(14 Hours)

Verification and validation techniques - quality assurance - walkthroughs and inspections -unit testing and debugging-system testing – formal verification.

UNIT V

(13 Hours)

Software maintenance: enhancing maintainability during development- managerial aspects of software maintenance- configuration management- source code metrics.

Text Books:

Text Book:

Richard fairley,Software engineering, TataMcGraw hill, New delhi 2007

Reference Books:

- 1.
2. Fundamentals of Software Engineering : Carlo ghezzi, mehzijazeyeri,
a. Dino Mandrioli, PHI
3. Software Engineering : Rogger pressman, TataMcGrawhill,
New Delhi

Web Resources:**Course Designers:****Lecture Schedule**

it	Topic	Lecture hrs.
1.1	Software engineering: Meaning-Definition	3
1.2	Project size categories- quality and productivity factors	3
1.3	Quality and productivity factors- managerial issues	4
1.4	Planning software project- defining the problem	4
1.5	Developing a solution strategy – planning the development phase- planning the organization structure.	5
2.1	Software cost estimation: software cost estimation techniques	4
2.2	Staffing level estimation	4
2.3	Estimating software maintenance cost.	4
3.1	Software design: fundamental design concepts	4
3.2	Module and modularization criteria – design notation	5
3.3	Design techniques-real time and distributed system design	4
3.4	Test plan design guide lines	4
4.1	Verification and validation techniques - quality assurance	5
4.2	Walkthroughs and inspections -unit testing	4
4.3	Debugging-system testing – formal verification.	5
5.1	Software maintenance: enhancing maintainability during development	5
5.2	Managerial aspects of software maintenance-	4
5.3	Configuration management- source code metrics	4
	Total	75

Course Code	Course Title	Category	L	T	P	Credit
UCC19C63	PRINCIPLES AND PRACTICE OF AUDITING	Core-3	3	2		5

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course throws light on the basic principles and practices of auditing, various provisions relating to audit of joint stock companies, procedures of Computer Assisted Auditing Techniques and Green Audit.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Level
CO1	explain the basic concepts of auditing and differentiate it with accounting and investigation.	K1, K2
CO2	prepare audit programme and frame the audit procedure.	K2
CO3	examine the vouchers relating to cash book.	K1, K3
CO4	familiarise with the provisions of Companies Act regarding qualification, appointment, rights and duties of company auditor.	K3
CO5	apply the concept of Computer Assisted Auditing Techniques and Green Audit in auditing practice.	K2

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S			
CO2	M	M			
CO3	M	M			
CO4	S	M			
CO5	M	M			

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15	15	35
<i>Understand</i>	22	22	40
<i>Apply</i>	15	15	35

Course Contents

UNIT I

15 Hours

Basic Principles of Auditing: Definition – Nature and Scope of Auditing – Difference between Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Types of Audit.

UNIT II

15 Hours

Audit Procedure and Internal Control: Preparatory steps to be followed in the commencement of a new audit - Audit Programme – Audit Note Book – Audit Working Papers – Audit Files– Audit report – Essentials of Effective Reporting.

Internal Control: Elements - Objectives – Internal check – Objects of Internal Check – Duties of an auditor in connection with Internal check .

UNIT III

15 Hours

Vouching:Definition - Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings.

UNIT IV

15 Hours

Audit of limited companies: Company Auditor - qualification, disqualification, Appointment – Remuneration - rights and duties – removal of auditor - Liabilities of the auditor - Civil and Criminal liabilities.

UNIT V

15 Hours

Auditing of computerized accounting and Green Audit: EDP Audit – EDP Audit features and limitation – General approach to EDP Audit – Special Techniques for Auditing in EDP environment – Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – **Green (Environmental) Audit:** Definition – Objectives – Stages of Green Auditing.

Text Books:

2. B.N. Tandon, 2013: Auditing, Sultan Chand and Sons, New Delhi.

References:

1. Dr. T.R. Sharma, 2016: Principles and Practice of Auditing, Sahithya Bhavan, Agra.
2. Kamal Gupta, 2008: Contemporary Auditing, Tata MC Graw Hill Publishing Co Ltd, New Delhi.

Course Designers:

1. Dr. S. Meenakumari
2. Miss. A. Sriramalakshmi

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Auditing	2
		Definition of Auditing	2
		Nature and Scope of Auditing	2
		Difference between Accounting, Auditing and Investigation	2
		Objects of Audit	3
		Qualities of an Auditor	2
		Types of Audit	2
II	15	Introduction to Audit Procedure and Internal Control	2
		Preparatory steps to be followed in the commencement of a new audit	2
		Audit Programme, Audit Note Book and Audit Working Papers	3
		Audit Files, Audit report, Essentials of Effective Reporting	3
		Elements of Internal Control and Objects of Internal Check	3
		Duties of an auditor in connection with Internal check	2
III	15	Introduction to Vouching	1
		Definition and Meaning of Vouching	2
		Auditors duty regarding vouching of various items of debit side of the cash book	3
		Cash in hand, collection from debtors, interest on investment and rent received	4

		Auditors duty regarding vouching of various items of Credit side of the cash book	2
		Wages, payment to suppliers, cash purchases and purchase of land & buildings	3
IV	15	Audit of limited companies	2
		Qualification and disqualification of a Company Auditor	2
		Appointment and Remuneration of a Company Auditor	3
		Rights, duties and removal of an auditor	3
		Liabilities of the auditor: Civil and Criminal liabilities	5
V	15	Introduction to Auditing of computerized accounting and Green Audit	2
		EDP Audit EDP Audit features and limitation General approach to EDP Audit – Special Techniques for Auditing in EDP environment	5
		Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – Green (Environmental) Audit	5
		Definition – Objectives – Stages of Green Auditing	3

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19CE61	INCOME TAX LAW & PRACTICE – I	Elective 1	5			5

L - Lecture

T - Tutorial

P – Practicals

Preamble

This course describes the provisions of income tax Act and to compute the incomes under various heads of income.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Level
CO1	Determine the residential status of individuals and to calculate the incidence of taxation	K1, K2
CO2	Compute income from salary by applying the provisions of Income Tax Act	K2, K3
CO3	Compute income / loss from house property.	K1, K3
CO4	Prepare statement showing taxable income from business /profession	K1, K3
CO5	Assess capital gains and income from other sources.	K2, K3

K1 - Knowledge

K2 - Understand

K3 - Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M		
CO2		M	S		
CO3		M	M		
CO4		S	M		
CO5		S	S		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I 15 Hours

Introduction: Meaning of Tax – Income Tax Act 1961 – Previous Year, Assessment Year and other Basic concepts – Exempted incomes – Agricultural income and Non-Agricultural income – Tax treatment to Agriculture Income – Heads of incomes – Gross Total Income – Tax rate for Individuals. Residential status of individuals and HUFs – Incidence of tax – problems.

UNIT II 9 Hours

Income from salaries: Meaning of salary – Taxability of Allowances, Perquisites, Provident Fund, Leave Salary and retirement benefits – Deductions from salary income u/s 16 – Computation of income from salary.

UNIT III 9 Hours

Income from House property: Basis of charge–Exempted house property incomes– Computation of Gross Annual Value (GAV) of let out house property Net Annual Value (NAV) – Treatment of unrealized rent recovered and arrears of rent - Deductions u/s 24 – Pre Construction Period Interest – Loss from self occupied house property – Computation of total Income from house property.

UNIT IV

9 Hours

Income from Business / Profession: Expenses expressly admissible and inadmissible – weighted deduction– Deemed profits- Valuation of stock- Computation of Income from Business – Professional Receipts and Payments - Cash system and mercantile system of accounting - Computation of Income from Profession.

UNIT V

9 Hours

Income from Capital gains - Basis of charge–Meaning of capital assets–Types of capital gains- Transactions not regarded as transfer – Indexed cost of acquisition- Indexed cost of Improvement- Computation of capital gain - Exempted capital gains u/s 54.

Income from Other Sources – Income Chargeable–TDS - Grossing up – Treatment of gifts received – Computation of Income from other sources.

Text Books:

2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law and Practice Revised Edition (as per latest Assessment Year), Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.

References:

2. Dinkar Pagare, Law and Practice of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, 23, Daryagani, New Delhi – 110 002.
2. V.P. Gaur and Narang, Law and Practice of Income Tax, Revised Edition (as per latest Assessment Year), Kalyani Publications, New Delhi.
3. T.S. Reddy and Murthy, Income Tax Law and Practice, Revised edition (as per latest Assessment Year), Margham Publications, Chennai – 17

Course Designers:

3. Dr. P.G.Kathiravan
4. Dr .S .Rameshkumar

Lecture Schedule

Units	Total hours	Topics	Distribution of hours
I	15	Introduction: Basic Concepts-Exempted incomes-Fully exempted incomes-Partly exempted incomes	3
		Agricultural income and Non-Agricultural income	2
		Health of incomes-Gross Total Income-Tax rate for individuals	2
		Residential status of individuals and HUF's	4
		Incidence of tax-Problems on incidence of taxation	4
II	9	Income from salaries: Different forms of salary	2
		Treatment of Allowances-Perquisites	8
		Deductions from salary income-Computation of income from salary	8
III	9	Income from House property: Basis`of charge-Exempted house property incomes	2
		Computation of income from let out house property-Gross Annual Value	3
		Deductions u/s 24-Treatment of loss from house property	4
		Income from self occupied house property-Computation of total income from house property	6
IV	9	Income from Business/Profession: Expressly admissible deductions- Expenses expressly disallowed	3
		Deemed profits-Valuation of stock-Computation of Income from Business	5

		Cash system and mercantile system of accounting	3
		Computation of Income from Profession-Simple problems	4
V	9	Income from Capital gains: Basis of charge-Meaning of capital assets-Types of capital gains	3
		Transactions not regared as transfer-Indexed cost of acquisition	1
		Indexed cost of improvement-Computation of capital gain-Exempted capital gains	3
		Income from Other Sources: Chargeability-Interest on Securities	2
		Basis of charge-Grossing up	1
		Deductions-Computation of Income from other sources	3
		TOTAL HOURS	51

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UCC19SE61	BASICS OF GST		2			2

L - Lecture

T - Tutorial

P - Practicals

Preamble

This course enables the students to be familiarized with the provisions of GST Act, 2017, Procedures under GST Act, 2017, Input Tax Credit (ITC) under GST Act and the Customs Act, 1962

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Identify the differences between direct tax and indirect tax	K1
CO2	Explain the provisions of GST Act, 2017	K2
CO3	Apply the procedures relating to registration, cancellation and payment of tax under GST Act, 2017	K2,K3
CO4	Determine Taxable supply of goods / services under GST Act	K2 ,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		S	M		
CO2		M	L		
CO3		M	M		
CO4		M	M		

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
Total marks	30	30	65

Contents

UNIT I: (15 Hours)

Goods and Services Tax (GST) Act, 2017 – Meaning and features of GST- Major defects in the earlier structure of Indirect taxes – Taxable event in GST – Types of GST – Benefits of GST – Persons liable to pay GST – Rates of GST – Supply of goods / services – Place and Time of supply of goods / services - Composite and mixed supply – Exempted supplies – Goods exempted under GST – GST Council – its powers and functions.

UNIT II : (15 Hours)

Procedures under GST Act, 2017 – Registrations under GST – Documents required – amendment and cancellation of Registration – Payment of GST – Various types of Returns – Invoice, bill of supply and E bills – procedure for filing returns – Refund of GST.

Text Books:

1. V.S. Datey, GST Ready Reckoner - July 2017 - Taxmann Publications Pvt Ltd, 59/32, New Rohtak Road, New Delhi

Course Designer:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Topic	Lecture hrs.
1.1	Goods and Services Tax (GST) Act, 2017 – Meaning and features of GST- Major defects in the earlier structure of Indirect taxes – Taxable event in GST	4
1.2	Types of GST – Benefits of GST – Persons liable to pay GST – Rates of GST	3
1.3	Supply of goods / services – Place and Time of supply of goods / services - Composite and mixed supply	4
1.4	Exempted supplies – Goods exempted under GST – GST Council – its powers and functions.	4
2.1	Procedures under GST Act, 2017 – Registrations under GST	3
2.2	Documents required – amendment and cancellation of Registration – Payment of GST	3
2.3	Various types of Returns – Invoice, bill of supply and E bills	5
2.4	procedure for filing returns – Refund of GST.	4
		30

THIAGARAJAR COLLEGE, MADURAI – 9.

(Re-Accredited with 'A' Grade by NAAC)

ENVIRONMENTAL STUDIES

(For those joined B.A., B.Sc., B.Com., B.B.A., B.C.A on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19EVS11	Environmental Studies	AECC1	2	-	-	2

Year	Semester	Int. Marks	Ext.Marks	Total
First	First	15	35	50

Preamble

Students acquire knowledge on the basic concepts, components and importance of environment.

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Define the structure and functions of ecosystem	K1
CO2	Explain the benefits of biodiversity conservation	K2
CO3	Summarise the sources, effects and control measures of various types of Pollutants	K1
CO4	Perceive the environment legislations in India for sustainable development.	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit I

Definition and Scope of Environmental Studies – Ecology and Ecosystem – Structure of an Ecosystem – Food chains, food webs and ecological pyramids – Causes of Biodiversity Loss – Benefit and Conservation of Biodiversity

Unit II

Environmental problems and Management: Causes, effects and Control measures of : Air PSollution – Water PSollution – Noise PSollution – Nuclear Hazards. Solid waste management and Waste DisPSOsal methods. Climate change and Global Warming causes and Measures. Waste and Plastics. Urban environmental problems and measures. Environmental Legislations in India. Sustainable development and Inclusive growth.

Text Book

3. Kanagasabai, C.S. 2005.Environmental Studies. Rasee publishers. Madurai.

Reference Books

3. Yogendra, N. and Srivastava, N. 1998. Environmental Pollution, Ashish Publishing House. New Delhi.
- Sapru R.K.2001. Environment Management in India, Vol. I & Vol. II Ashish publishers house, New Delhi.

THIAGARAJAR COLLEGE, MADURAI – 9.
(Re-Accredited with ‘A’ Grade by NAAC)
VALUE EDUCATION

(For those joined B.A., B.Sc., B.Com., B.B.A., B.C.A on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19VE51	Value Education	AECC1	2	-	-	2

Year	Semester	Int. Marks	Ext.Marks	Total
Third	Fifth	15	35	50

Preamble

Students acquire knowledge on the basic concepts, components and importance of environment.

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Define the structure and functions of ecosystem	K1
CO2	Explain the benefits of biodiversity conservation	K2
CO3	Summarise the sources, effects and control measures of various types of Pollutants	K1
CO4	Perceive the environment legislations in India for sustainable development.	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit I

Self Development – Introduction - Definition and Types of Values – Self Assessment – Values needed for self development - Values needed for family life –Principles of happy living

Character development- Good character – Good relationships - Legendary people of highest character – The quest for character –Developing character -The key to good character.

Unit II:

Positive Thinking and Self Esteem - Types of thoughts - Areas of thinking - Developing thought pattern - External influences on Thoughts - Methods to keep outlook positive – Meaning of Self Esteem – Self empowerment.

Stress free living – Illusions and causes - Symptoms and stages of stress – Self confidence– Role models and leadership qualities – Critical thinking - Communication skills – Happy and successful life.

Reference

Study material / Course material

Values for Excellence in Life|| Compiled by then Curriculum Development Cell Thiagarajar College, Madurai, in collaboration with the Education wing, Brahma Kumaris, Madurai.

விழுமியக் கல்வி

கூறு - 1

சுய முன்னேற்றம்

அறிமுகம் - விழுமியங்களின் விளக்கம் மற்றும் வகைகள் - சுயமதிப்பீடு - சுய முன்னேற்றத்திற்கு விழுமியங்களின் தேவை - குடும்ப வாழ்க்கைக்கு விழுமியங்களின் தேவை - மகிழ்ச்சியான வாழ்க்கைக்கான கொள்கைகள்

பண்பு வளர்ச்சி

நற்பண்பு - நல்லுறவு - உயரிய பண்புகளால் உயர்ந்த பெருமக்களாதல் - பண்புகளைத் தேடல் - பண்புகளை வளர்த்தல் - நற்பண்புகளுக்கான திறவுகோல்.

கூறு - 2

சுயமரியாதையும் நேர்மறைச் சிந்தனையும்

சிந்தனையின் வகைகள் - சிந்தனைப் பகுதிகள் - சிந்தனையை வளர்க்கும் முறை - சிந்தனையில் புறத்தாக்கங்கள் - நேர்மறைப் பண்பை வெளித்தோற்றத்தில் காட்டும் முறை - சுயமரியாதையின் பொருள் - சுய அதிகாரமளித்தல்

அழுத்தமில்லா வாழ்க்கை

பிரமைகளும் காரணங்களும் - அழுத்த நிலைகளுக்கான அறிகுறிகள் - தன்னம்பிக்கை - தலைமைப் பண்பில் முன்னுதாரணங்கள் - விமர்சனச் சிந்தனை - தொடர்புத் திறன்கள் - மகிழ்ச்சி மற்றும் வெற்றிகரமான வாழ்க்கை

Reference

Study material / Course material

“Values for Excellence in Life” Compiled by then Curriculum Development Cell Thiagarajar College, Madurai, in collaboration with the Education wing, Brahma Kumaris, Madurai

Self Study Paper

Thiagarajar College (Autonomous) :: Madurai – 625 009

SELF STUDY PAPER

(For those joined UG on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
U19SS51	Soft Skills	Self Study Paper	-	-	-	5

Year	Semester	Int. Marks	Ext.Marks	Total
Third	Fifth	----	100	100

*** Carries Extra 5 credits that do not form part mandatory credits (140) required for completion of the course. Optional paper not compulsory for all UG students.**

Preamble

Prepare the students to develop skills, provide training to face interview .prepare themselves with the right skill-sets and attitude

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Knowledge Level
CO1	Possess a basic idea on the understanding of nature, cause, effect and ways to deal with critical challenges in everyday life	K1,K2
CO2	Overcome the aspects such as Communication barriers, Stress management, Emotions.	K3
CO3	Gain insights into high-in-demand soft skills and prepare themselves with the right skill-sets and attitude	K1,K2
CO4	Develop or take part inteam work, Thinking skills, Creativity and time management.	K3
CO5	Prepare themselves to face different levels of interviews. Develop skills to manage an organization	K3

K1: Knowledge K2: Understand K3: Apply

Blooms taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%

Unit - 1

Self Awareness (Concept of Self-esteem, Positive and Negative self esteem) Motivation (Nature and types, Factors enhancing and affecting Motivation, Needs and Drives) (Creativity Introduction, Nature of Creativity, Stages of Creativity, Enhancing Creativity, Verbal and Non Verbal Creativity)

Values and Ethics (Nature and Significance, Values, Ethics, Work Ethics, Character building, Manners and Ethics)

Self Management (Self management skills and Social Competency, Social Competency Behaviour, Value Orientation, Life goals)

Unit 2

Communication and Thinking Communication (Definition, Types, Styles, Culture and Communication); Thinking (Nature, Types, Problem Solving, Proactive thinking, Positive Thinking, Assertiveness)

Unit 3

Emotions (Nature of emotions, Emotional Intelligence and its strategies, Attachment, Love, Happiness, Introduction to Anger – Causes, Types, Functions and Consequences, Anger management)

Stress (Nature of stress, Relation between Demands and Coping, Types and Causes, Effects and Indicators, Management of Stress, Time management and Stress reduction)
Empathy (Definition, Nature and Factors enhancing empathy)

Unit 4

Excelling through a placement process(Resume writing; Taking a written test; Group discussion – Need, Types, Tips and techniques; Interview handling – Tips and Techniques)

Unit 5

Being effective in an organisation

50 rules of work, Professional Etiquettes and Mannerism, Building relationship within an organisation, Communication skills, Working in teams, Managing conflicts, Effective negotiation skills, Problem solving using creativity.

Text book

5. Life Skills for Success – AlkaWadkar – 2016 Edition SAGE | TEXTS Sagepublishing.com
6. Campus to Corporate – Roadmap to Employability – Gangadhar Joshi – 2015 Edition SAGE | TEXTS Sagepublishing.com

Reference textbook

- 5 ACE of Soft skills – Gopalaswamy Ramesh and Mahadevan Ramesh, Pearson Publication
- 6 Bridging the soft skills gap – Bruce Tulgan – 2015 Edition – Wiley Publication

THIAGARAJAR COLLEGE, MADURAI – 625 009
(Re-Accredited with ‘A’ Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Application) COURSE STRUCTURE (w.e.f. 2019 batch onwards)
PROGRAMME SPECIFIC OUTCOMES SCORE SHEET

Assessment values of course learning outcomes and their mapping with program specific outcomes (PSOs)

S.N O	COURSE CODE	COURSE NAME	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
1	UCC19EN1 1	Business English	5	2	5	0	3
2	UCC19C11	Company Organisation and Secretarial Practice	0	7	7	0	0
3	UCC19C12	Financial Accounting	0	10	5	0	0
4	UCC19C13	MS – Office	12	2	2	10	3
5	UCC19CL1 3	MS – Office (Lab)	10	6	0	0	4
6	UCC19E11	Business Mathematics	2	4	5	3	4
7	UCC19SE1 1	Environmental Studies					
8	UCC19EN2 1	Communicative English	2	4	6	0	2
9	UCC19C21	Business Law	0	8	6	0	0
10	UCC19C22	Advanced Accountancy	7	9	9	0	0
11	UCC19E21	Business Statistics	3	9	6	0	10
12	UCC19C23	Programming in C	3	6	0	10	8
13	UCC19CL2 3	Programming in C (Lab)	6	0	0	12	10
14	UCC19AE2 1	Desktop publishing	4	0	8	0	0
15	UCC19TM3 1	அலுவலகமேலாண்மையும்காப்பீட்டுக்கோட்பாடுகளும்	0	8	0	0	0
16	UCC19C31	Data Base Management Systems (theory)	7	6	0	12	0
17	UCC19CL3 1	Data Base Management Systems (Lab)	2	6	0	10	0
18	UCC19C32	Banking Theory, Law and Practice	8	8	5	0	0
19	UCC19C33	Partnership Accounts	4	12	6	0	0
20	UCC19C34	Enterprise Resource Planning (ERP)	8	4	2	0	5
21	UCC19NE3 1	Principles of Accountancy	0	10	4	0	0
22	UCC19TM4 1	அலுவலகமேலாண்மையும்காப்பீட்டுக்கோட்பாடுகளும்	0	8	0	0	0
23	UCC19C41	Software Package in Accounting (theory)	9	7	2	10	0
24	UCC19CL4 1	Software Package in Accounting (Lab)	9	7	2	10	0
25	UCC19C42	Business Accounting	11	12	4	0	0

26	UCC19C43	Object Oriented Programming with C++ (theory)	10	0	0	12	3
27	UCC19CL4 3	Object Oriented Programming with C++ (Lab)	0	0	0	9	10
28	UCC19C44	Cost Accounting	11	12	0	0	0
29	UCC19SE4 1	Multimedia Lab	0	9	0	8	0
30	UCC19C51	Corporate Accounting	10	11	5	0	0
31	UCC19C52	Computer Network	0	0	0	12	12
32	UCC19C53	Management Accounting	12	13	0	0	13
33	UCC19C54	Marketing Management	2	9	13	0	0
34	UCC19C55	Visual Basic (Theory)	12	0	0	12	0
35	UCC19CL5 5	Visual Basic (Lab)	9	0	0	10	0
36	UCC19NE5 1	Cost Computation and Control	8	2	7	0	0
37	UCC19SE5 1	Value Education					
38	UCC19C61	Special Accounts	12	12	0	0	0
39	UCC19C62	Software Engineering	0	12	0	13	0
40	UCC19C63	Principles and Practices of Auditing	12	11	0	0	0
41	UCC19CE6 1	Income Tax Law and Practice	0	13	12	0	0
42	UCC19CE6 2	Project					
43	UCC19SE6 1	Basics of GST	0	9	7	0	0

M.Com.

Programme Code - PCO

THIAGARAJAR COLLEGE, MADURAI- 9

(Re-Accredited with 'A' Grade by NAAC)

PG & RESEARCH DEPARTMENT OF COMMERCE

VISION OF THE DEPARTMENT

To serve the society by training quality commerce graduates, who can take up responsible positions in business, industries and other institutions.

MISSION OF THE DEPARTMENT

- ❖ To provide an academic ambience that ensures the efficient dissemination of knowledge through student-teacher synergy, resulting in character development and career readiness of commerce graduates.
- ❖ To develop a centre of excellence for commerce education, training and research
- ❖ To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

The M.Com program aims to achieve the following objectives:

PEO1	To prepare the students in making positive contribution to commerce, trade and industry in the national and global context.
PEO2	To apply frameworks and tools to arrivedecisions in profession and practice, striking a balance between business andsocial dimensions.
PEO3	To provide them strong base to pursue professional courses such as CA, ICMA, CFA, and ACS.
PEO4	To inculcate the entrepreneurial skills to become a successful entrepreneur.
PEO5	To equip themselves in adopting to the changes through their aptitude and ability for life – long learning in the context of socio-economic, technological and global environment..

PROGRAM SPECIFIC OUTCOMES (PSO)

After Completing the Course, M.Com students can

PSO1	Be expertise in Accounting, Taxation, Business Laws, Auditing, Finance and Management domains.
PSO2	Be appointed asChief Professional Accounting Officer, Professional Accounting Firm Partner, Financial Analyst, Investment consultant, Audit Assistant
PSO3	Plan and undertake independent research in their chosen discipline
PSO4	Understand and apply contemporary trends in Business.
PSO5	Pursue professional courses like CA, CMA, ACS and appear for competitive exams

MASTER OF COMMERCE
COURSE STRUCTURE (w.e.f. 2019 Batch onwards))

SEMESTER - I

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO19C11	Core	Advanced Financial Accounting	8	5	105	25	75	100
PCO19C12	Core	Business Law	5	4	75	25	75	100
PCO19C13	Core	Advanced Cost Accounting	6	5	90	25	75	100
PCO19C14	Core	Applied Direct Taxation	6	5	105	25	75	100
PCO19CE11(A)/ PCO19CE11(B)	Elective1	Corporate Governance and Business Ethics / Corporate Finance	5	4	75	25	75	100
TOTAL			30	23				

SEMESTER - II

Code No.	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO19C21	Core	Advanced Business Accounting	8	5	105	25	75	100
PCO19C22	Core	Advanced Management Accounting	6	4	90	25	75	100
PCO19C23	Core	Information System and Technology	5	4	75	25	75	100
PCO19C24	Core	Cost Analysis and Control	6	5	105	25	75	100
PCO19CE22(A)/ PCO19CE22(B)	Elective 2	Operations Research / Marketing Management	5	5	75	25	75	100
TOTAL			30	23				

SEMESTER - III

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO19C31	Core	Advanced Corporate Accounting	7	5	105	25	75	100
PCO19C32	Core	Applied Indirect Taxation	6	4	90	25	75	100
PCO19C33	Core	Advanced Financial Management	6	4	90	25	75	100
PCO19C34	Core	Research Methodology	6	4	90	25	75	100
PCO19C35	Core	Business Accounting Package	4	3	60	25	75	100
PCO19CL35	Core	Business Accounting Package – Lab	2	2	30	40	60	100
TOTAL			30	22				

SEMESTER - IV

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO19C41	Core	Advanced Special Accounting.	8	5	120	25	75	100
PCO19C42	Core	Modern Banking Practices	5	4	75	25	75	100
PCO19C43	Core	Auditing	6	4	90	25	75	100
PCO19CE43(A)/ PCO19CE43(B)	Elective 3	Security Analysis and Portfolio Management / Financial Markets and Services	6	5	90	25	75	100
PCO19PJ41	Core	Project	5	4	75	40	60	100
TOTAL			30	22				

A) CONSOLIDATION OF CONTACT HOURS AND CREDITS: M.COM

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	23
III	30	22
IV	30	22
TOTAL	120	90

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M.Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C11	ADVANCED FINANCIAL ACCOUNTING	Core-1	8	-	-	5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course enables the students to learn advanced accounting practices and to acquaint students with the recent changes in financial accounting and reporting practices.

Prerequisite

Students should have basic knowledge on accounting concepts and conventions and to know the format of final accounts

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain accounting concepts and conventions and prepare final accounts of a company.	K1, K3
CO2	Ascertain the profit or loss under single entry system and record the transactions relating to bills of exchange.	K3, K2
CO3	Prepare Bank Reconciliation Statement and compute depreciation under the various methods of Depreciation to assets.	K2, K4
CO4	Identify the differences between Receipts and Payments Account and Income and Expenditure Account and prepare final accounts of Non-profit Organization	K3
CO5	Record the transactions relating to Consignment and Joint Venture Accounts.	K1, K2

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 -Evaluate

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	-	-	L	L
CO2	-	M	-	-	L
CO3	M	-	-	L	-
CO4	-	M	-	L	-
CO5	S	-	-	-	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit I Accounting Cycle: Accounting - Meaning - Branches of Accounting - Financial Accounting - Users of Financial Accounting information - Accounting Concepts and Conventions - Accounting Cycle - Journal, Subsidiary Books - Ledger - Trial Balance - Final Accounts of sole traders - Adjusting and Closing Entries - Manufacturing Account -Rectification of Errors - Suspense Account .

UNIT -II Single Entry System: Ascertainment of profit or loss - Conversion to Double Entry System.

Bills of Exchange: Definition of Bills of Exchange - Accounting for Bills of Exchange - Accommodation Bills.

UNIT-III Bank Reconciliation Statement:Preparation of Bank Reconciliation Statement.

Depreciation: Meaning - Objectives and Causes - Methods of providing Depreciation - Accounting for Depreciation - Change in method of Depreciation.

UNIT-IV Accounting for Non-profit Organization: Non-profit Entities - Accounting procedures - Terminologies used - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

UNIT-V Consignment and Joint Venture Accounts: Consignment - Meaning - Journal and Ledger in the books of the Consignor and the Consignee - Cost Price Method - Invoice Price Method. **Joint Venture:** Features of a Joint Venture - Methods of keeping Accounts - Valuation of unsold stock - Conversion of Consignment into Joint Venture.

Text Books:

1. **A. MukheerjeeM. Hanif**, Financial Accounting , 15th Reprint - 2014 , Tata McGraw Education Pvt. Ltd, New Delhi

References:

1. **S.P. Jain and K.L. Narang**, Advanced Accountancy Volume I 19th Revised Edition 2016, Kalyani Publishers, New Delhi.
2. **S N Maheshwari Sunil K Maheshwari** , Financial Accounting , First Reprint 2013, Vikas Publishing House Pvt Ltd., New Delhi.

Web Resources:

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. Anandha Jothi Jeyalakshmi

Lecture Schedule

Unit	N.oof Hours	Topics	Distribution of hours
I	20	Accounting- Meaning, Branches of Accounting	1
		Financial Accounting, Users of financial accounting information	2
		Accounting concepts and convections	2
		Accounting cycle, Subsidiary books	2
		Journal, Ledger, Trial balance	3
		Final accounts of Sole trader	2
		Adjusting and closing entries	3
		Manufacturing account	2
		Rectification of Errors, Suspense Account	3

II	27	Single Entry system- Meaning and its features	3
		Ascertainment of Profit and Loss	5
		Conversion of Double entry system	5
		Bills of Exchange- Meaning, Definition	4
		Accounting for bills of Exchange	5
II	25	Bank Reconciliation statement- Meaning, Introduction	5
		Format and its Explanation	3
		Preparation of Bank Reconciliation	5
		Depreciation- Meaning, objectives and causes	4
		Methods of providing depreciation	2
		Accounting for Depreciation	2
		Change in method of depreciation	3
	20	Non-profit entities – Introduction	5
		Accounting Procedures, Terminologist used	5
		Preparation of Receipts and Payments account	5
		Income and Expenditure account and Balance sheet	5
V	26	Consignment- Meaning	3
		Journal and Ledger in the books of consignor and consignee	4
		Cost price Method, Invoice price Method	4
		Joint venture-Meaning and its features	3
		Methods of keeping accounts	4
		Valuation of unsold stock	4
		Conversion of consignment into joint venture	4
	120	Total	120

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M.Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C12	BUSINESS LAW	Core-2	5	-	-	4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course enables the students to acquire knowledge in Indian Contract Act, 1872, The Sale of Goods Act, 1930 and Limited Liability Partnership Act, 2008.

Prerequisite

Students should have basic knowledge on various business laws

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the various provisions of the Indian Contract Act	K2
CO2	Apply the various legal procedures under Sale of Goods Act 1930 in business.	K2, K3
CO3	Familiarize with the laws relating to Factories Act 1948, Industrial Dispute Act 1947	K2
CO4	Identify the various provisions relating to Workmen Compensation Act, 1923, Provident Funds Act 1952 and Payment of Wages Act 1936.	K3
CO5	Explain the Rights and liabilities of partners under Limited Liability Partnership Act.	K2,

K1 – Knowledge K2– Understand K3 – Apply K4 -Analyse K5-Evaluate

S-Strong M-Medium L-Low

Mapping of COs with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	-	M	M
CO2	S	M	-	-	L
CO3	-	M	-	-	-
CO4	M	M	-	L	L
CO5	M	-	-	M	L

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I** **Law of Contract:** Nature of contract - Essential elements of a valid contract - Offer and Acceptance - Consideration - Legality of object - Quasi- contracts Termination or discharge of contract - Special contracts - Indemnity and Guarantee - Bailment and Pledge - Laws of Agency.
- Unit II** **Sale of Goods Act 1930:** Definition - Formation of contract of sales - Conditions and warranties - Transfer of ownership and delivery - Performance of the contract of sale of goods - Unpaid seller - Rights- Consumer Protection Act 1986.
- Unit III** **Industrial Laws:**Factories Act 1948 - provisions relating to Health, safety and welfare – employment of child, young men and adults – provision Industrial Dispute Act 1947 - Strike, Lockout, Retrenchment, layoff , Closure - Measures to solve disputes - Workmen Compensation Act 1923 – employer’s liability and non-liability – partial, permanent and total disablement – occupational diseases.

Unit IV Law relating to employees:Payment of Wages Act 1936 -time and mode of payment –possible deductions - Provident FundsAct 1952 - Payment of Bonus Act 1965 – computation of available and allocable surplus – minimum and maximum bonus – applicability of the act

Unit V Laws relating to partnership:Indian partnership Act 1932 - Nature of partnership - Rights and liabilities of partners - Dissolution of firms - Limited Liability Partnership Act 2008 - Meaning - Formation, membership and functioning - Dissolution.

Text Books:

1. ND Kapoor,2015, Business Law, Sultan Chand&Sons Educational Publishers, New Delhi.

References:

1. K. R. Bulchandani, 2015, Business Law, Himalaya Publishing House Mumbai.
2. K. C. Mandot, 2015, Industrial & Labour Laws, Premier Book Co.,New Delhi

Course Designers:

Mr. D.Gopinath

Lecture Schedule

Units	Total hours	Topics	Distributi on of hours
I	15	The Indian Contract Act,1872 General Principles of Contract, Contract-Meaning, Void Agreements and Kinds of contracts, Contingent Contracts, Quasi Contracts	3
		Offer and Acceptance, Consideration, Contractual Capacity-Free Consent Legality of Objects, Essential elements of a valid Contract	4
		Discharge of a Contract Modes of Discharge Breach and Remedies against-Breach of Contract	4
		Special contracts - Indemnity, Guarantee, Bailment and Pledge	2
		Recapitulation and discussion of important topics	2
<i>Thiagarajar College, Madurai - 38th Academic Council, June 2019</i>			

II	12	The sale of Goods Act,1930, Contract of Sale-Meaning, Conditions and Warrantees	2
		Transfer of Ownership in Goods including sale by a Non-owner Performance of Contract of Sale Unpaid Seller-Meaning	5
		Rights of the buyer against the Goods and the Seller	2
		Rights of an Unpaid Seller against the Goods and the Buyer	2
		Recapitulation and discussion of important topics	1
III	18	Industrial Laws: Factories Act 1948 - provisions relating to Health, safety and welfare	4
		Employment of child, young men and adults	2
		provision Industrial Dispute Act 1947 - Strike, Lockout, Retrenchment, layoff , Closure	4
		Measures to solve disputes - Workmen Compensation Act 1923	2
IV	15	Law relating to employees: Payment of Wages Act 1936 -time and mode of payment	3
		possible deductions - Provident FundsAct 1952	3
		Payment of Bonus Act 1965 – computation of available and allocable surplus	4
		Minimum and maximum bonus applicability of the act	5
V	15	Indian partnership Act 1932 - Nature of partnership	3
		Rights and liabilities of partners - Dissolution of firms	4
		Limited Liability Partnership Act 2008 - Meaning	3
		Formation, membership and functioning - Dissolution	5
	75	Total	75

Thiagarajar College (Autonomous):: Madurai – 625 009
Department of Commerce
 (For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C13	ADVANCED COST ACCOUNTING	Core3	6	-	-	5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course enables the students to understand the various cost accounting principles, computation of cost and apply the various methods and techniques of costing for effective cost control.

Prerequisite

Students should have knowledge on the basic concepts of costing.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the cost concepts and Material Cost Control techniques	K3
CO2	Compute the labour cost under different methods of wage payment systems and the rate of labour turnover	K3
CO3	Allocate the overheads to various departments under primary and secondary distribution systems and compute the machine hour rate	K2, K3
CO4	Apply the methods of job costing, batch costing and contract costing in the respective industries	K2, K3
CO5	Prepare process cost accounts in the processing industries and Determine Unit Cost in Operation Costing.	K2, K3

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	-	-	M	L
CO2	S	M	-	-	M
CO3	M	-	-	-	-

CO4	-	M	-	M	-
CO5	M	S	-	M	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Cost Accounting and Cost Concepts: Cost Accounting** - Meaning - Objectives and Importance - Installation of Cost Accounting - Status and Functions of Cost Accountant. **Cost Concepts:** Elements of Cost - Components of Total Cost - Classification of Cost - Cost Sheet - Material Cost and Control - Objectives of Material Control - Material Control Techniques - EOQ - Material Level setting- ABC Analysis - VED Analysis - XYZ Analysis - FSND Analysis - Perpetual Inventory System - Inventory Ratios - Kardex system - Valuation of Materials - Pricing of Material Issues.
- UNIT II Labour Cost and Control:** Direct and Indirect Labour - Components of Total Labour Cost - Computation of Labour Cost - Control of Idle time and overtime - Labour Turnover - Causes and Effects - Cost of Labour Turnover - Systems of Wage Payment - Remuneration and Incentives - Premium and Bonus Plans.
- UNIT III Accounting and Control of Overheads:** Overheads - Meaning - Classification - Allocation and Apportionment of Overheads - Absorption of Overheads - Under Absorption and Over Absorption of Overheads - Actual Versus Pre-determined Overhead Rates - Machine Hour Rate.
- UNIT IV Methods of Costing:** Single, Unit or Output Costing - Job and Batch Costing - Contract Costing.
- UNIT V Process Costing, Operation Costing and Operating Costing:** Process Costing - Features and advantages - Treatment of Normal and Abnormal losses - Inter-process

Profit - Equivalent Production - Joint Products and By-products - Operation Costing - Meaning - Procedure - Operating Costing - Determination of Unit of Cost - Transport costing.

Text Books:

1. **S. P .Jain and K. L. Narang**, Advanced Cost Accounting, 12th Edition, Reprint 2014, Kalyani Publishers, New Delhi

References:

1. **P V Rathnam**, Cost And Management Accounting, Revised Edition - 2012, Sterling Publishers, Private Ltd, L-10, Green Park Extension, New Delhi
2. **Saxena &Vashist**, Advanced Cost & Management Accounting , Revised Edition - 2013, Sultan Chand & Sons, 23, Daryagani, New Delhi

Course Designers:

1. Dr.S.Sankareswari

Lecture Schedule

Unit	Hours	Topics	Distribution of Hours	Methods of Teaching Aids	Method of Evaluation
I	25	Cost Accounting – Meaning – Objectives and Importance, Installation of Cost Accounting – Status and Functions of Cost Accountant	5		
		Cost Concepts: Elements of Cost – Components of Total Cost – Classification of Cost, Cost sheet	6		
		Material Cost and Control – Objectives of Material Control, Material Control Techniques – EOQ – Material Level setting	5		
		ABC Analysis – VED Analysis – XYZ Analysis – FSND Analysis – Perpetual Inventory System – Inventory Ratios – Kardex system	5		
		Valuation of Materials – Pricing of Material Issues.	4		
II		Labour Cost and Control: Direct and Indirect Labour – Components of Total Labour Cost	5		

	25	– Computation of Labour Cost			
		Control of Idle time and overtime – Labour Turnover – Causes and Effects - Cost of Labour Turnover	6		
		Systems of Wage Payment – Remuneration and Incentives	5		
		Premium and Bonus Plans.	4		
III	18	Overheads – Meaning – Classification – Allocation and Apportionment of Overheads	6		
		Absorption of Overheads – Under Absorption and Over Absorption of Overheads	6		
		Actual Versus Pre-determined Overhead Rates – Machine Hour Rate.	6		
IV	12	Methods of Costing: Single, Unit or Output Costing	6		
		Job and Batch Costing, Contract Costing	6		
V	20	Process Costing – Features and advantages	5		
		Treatment of Normal and Abnormal losses – Inter-process Profit	4		
		Equivalent Production – Joint Products and By-products	6		
		Operation Costing – Meaning – Procedure – Operating Costing - Determination of Unit of Cost – Transport costing	5		
	90	Total	90		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C14	APPLIED DIRECT TAXATION	Core 4	6	-	-	4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course describes the provisions of income tax Act and to compute the incomes under various heads of income, set off and carry forward of losses from different heads and ascertainment of tax to be paid by Individuals, firms and companies.

Prerequisite

Students should have basic knowledge in the provisions direct taxation.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Determine the residential status of individuals and Compute income from salary by applying the provisions of Income Tax Act	K2, K3
CO2	Compute income from House property and income from business or profession.	K2, K3
CO3	Assess the Income from Capital Gains and Income from Other Sources of an assessee.	K3
CO4	Identify the deductions u/s 80 available to an assessee under the Income Tax Act 1961 and apply the concept and procedure of set off and carry forward of losses	K2, K3
CO5	Compare and Analyse PFAF with PFAOP and compute tax liability.	K3, K4

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 –Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	-	-	M	M
CO2	S	-	-	M	L
CO3	-	M	-	-	M
CO4	S	-	-	M	M
CO5	S	M	-	-	M

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- UNIT I** **Income Tax Act, 1961:** Income, Person, Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Incomes - Residential Status and Incidence of Taxation - Income Computation and Disclosure Standards (ICDS) by the Central Board of Direct Taxes. **Income from Salaries:** Meaning of salary, features, Allowances and tax Liability - Perquisites and their Valuation -Deductions u/s 16 - Computation of Income from Salaries
- UNIT II** **Income from House Property:** Basis of Chargeability - Exempted Incomes from House Property - Gross Annual Value - Deemed Incomes - Deductions u/s 24 - Computation of Income from House Property. **Profits and Gains from Business or Profession:** Deductions expressly allowed and disallowed - Deemed Profits - Valuation of Stock - Computation of Income from Business or Profession.
- UNIT III** **Income from Capital Gains:**Capital Assets - Types of Capital Gains- Indexation- Computation of Income from Capital Gains. **Income from Other Sources:**Other Sources of Incomes - Grossing Up - Computation of Income from Other Sources
- UNIT IV** **Deductions u/s 80:** Deductions from Gross Total Income - 80 C to 80 U.**Set off and Carry Forward of Losses:** Set off- Intra-head and Inter-head adjustments - Carry forward of Losses. **Assessment:** Assessment Procedure - Types of Assessment - Assessment of Individuals - Rates of Tax and Tax Liability for Individuals

UNIT V Assessment of Firms and Companies : Assessment of Firms - Assessment of Income and tax liability of PFAF - Assessment of Income and tax liability of PFAOP- Assessment of Companies- Assessment of Income and tax liability of Companies .

Text Books:

1. **Dr. H.C. Mehrotra and Dr. S.P. Goyal** : Income Tax Law & Practice , Revised Edition (as per latest assessment year), Sahitya Bhawan Publications, Agra.

References:

1. **Dr. Vinod K. Singhania**:Direct Taxes Law and Practice, Revised Edition (as per latest Assessment Year), Taxmann Publications Pvt Ltd, New Delhi.
2. **DinkarPagare**: Law and Practice Of Income Tax, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, New Delhi.

Web Resources:

Course Designers:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Hours	Lesson / Topics	Distribution of Hours	Methods of Teaching Aids	Method of Evaluation
I	28	Income Tax Act, 1961: Income, Person, Assessee, Assessment year, Pervious	5		
		Agricultural Income, Exempted Incomes	5		
		atus	3		
		Incidence of Taxation, Income Computation and Disclosure Standards (ICDS) by the Central Board of Direct Taxes.	5		
		Income from Salaries: Meaning of salary, features, Allowances and tax Liability -	5		
		Perquisites and their Valuation – Deductions u/s 16 - Computation of Income from Salaries	5		
II		Income from House Property: Basis of	4		

	22	Chargeability – Exempted Incomes from House Property			
		Value ,Deemed Incomes , Deductions u/s 24 .	3		
		Computation of Income from House Property.	3		
		Profits and Gains from Business or Profession: Deductions expressly allowed and disallowed	4		
		Deemed Profits , Valuation of Stock	4		
		Computation of Income from Business or Profession.	4		
III	25	Income from Capital Gains: Capital Assets	5		
		Types of Capital Gains, Indexation	5		
		Computation of Income from Capital Gains.	5		
		Income from Other Sources: Other Sources of Incomes Grossing Up	5		
		Computation of Income from Other Sources	5		
IV	18	Deductions u/s 80: Deductions from Gross Total Income - 80 C to 80 U.	5		
		Set off and Carry Forward of Losses: Set off, Intra-head and Inter-head adjustments , Carry forward of Losses.	5		
		Assessment: Assessment Procedure, Types of Assessment	3		
		Assessment of Individuals , Rates of Tax and Tax Liability for Individuals	5		
V	12	Assessment of Firms and Companies	3		
		Assessment of Income and tax liability of PFAF	3		
		Assessment of Income and tax liability of PFAOP	3		
		Assessment of Companies, Assessment of Income and tax liability of Companies	3		
			90		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19E11(A)	CORPORATE GOVERNANCE AND BUSINESS ETHICS	Elective1	5	-	-	4

L - Lecture

T - Tutorial

P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course familiarizes the students with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

Prerequisite

Students should have basic knowledge on the formation of company and the business ethics.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the concept of Corporate Governance, theories and identify the key players of Corporate Governance.	K1,K3
CO2	Comprehend the role and functions of Board Committees and their responsibilities.	K2, K3
CO3	Analyse the Risks Management system and Internal Control system.	K2, K4
CO4	Identify the effective Corporate Governance components such as Whistle Blowing, Document Retention Policy, Peer Bench Marking Policy and Corporate Social Investment.	K3
CO5	Explain the various business ethics to be followed in business	K2

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	-	-	M	M
CO2	S	-	-	M	L
CO3	M	S	-	L	-
CO4	-	S	M	-	M
CO5	M	-	-	S	L

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Corporate Governance:** Corporate governance - Need for and importance of corporate governance - Benefits of good Governance - Theories underlying corporate governance- Stake holder's theory - Stewardship theory - Agency theory-Separation of ownership and control. **Board of Directors:** Board structure - Types of directors - Board's role and responsibilities - Role of non-executive directors - Diversity in board room - Board charter - Meeting and processes - Directors' training and development - Performance evaluation of board.
- UNIT II Board Committees:** Various Board Committees, their composition, Role and Responsibilities - Audit Committee - Remuneration Committee - Nomination committee - Shareholders Grievance Committee - Corporate Governance Committee - Corporate Compliance Committee - Other Committees. **Corporate Governance in India:** Legislative framework of Corporate governance in India - Listing agreement - Kumaramangalam Birla Committee - Corporate governance norms prescribed by SEBI - Companies Act - Corporate governance in PSUs, Banks, Insurance Companies.
- UNIT III Risk Management and Internal Control:** Risk and its classification - Risk evaluation - Risk Management and oversight - Enterprise risk management - Evaluation of key financial decisions - Internal control - Roles and responsibilities of internal control - Disclosure about risk -Evaluation of effectiveness of internal control - Director's Responsibility Statement - Going Concern Status - Evaluation of going concern uncertainties.

UNIT IV Practices for Effective Corporate Governance: Common Practices - Effective Leadership- Communication Mission Statement- Whistle Blower Policy- Conflicts of interest policy- Transparency- Political contribution Policy- Financial Audits - Competencies Policy - Document Retention Policy - Peer Bench Marking Policy - Corporate Social Investment.

UNIT V Ethics in Business: Ethics and Business Ethics - Need and Importance - Nature and Scope, and Objectives of Business Ethics - Factors influencing Business Ethics - Characteristics of Business Ethics - Corporate Governance Ethics - Importance and Need for Business Ethics in Indian context - Corporate Social Responsibility of business.

Text Books:

1. **A.C.Fernando 2009**, Corporate Governance, Pearson Education, New Delhi.

References:

1. **Subhash Chandra Das**, Corporate Governance, Second Edition 2013, PHI Learning Pvt. Ltd, New Delhi.
2. **Vasuda Joshi**, Corporate Governance -The Indian Scenario, First Edition 2011, Foundation Books Pvt Ltd., New Delhi

Course Designers:

1. Dr.S.Ramesh Kumar
2. Mr.A.Rajangam

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	16	Meaning of Corporate governance, Need for and importance of corporate governance, Benefits of good Governance	3		
		Theories underlying corporate governance: Stake holder's theory, Stewardship theory, Agency theory, Separation of ownership and control.	4		
		Board of Directors: Board structure, Types of directors, Board's role and responsibilities.	3		

		Role of non-executive directors, Diversity in board room	2		
		Board charter, Meeting and processes, Directors' training and development.	3		
		Performance evaluation of board.	1		
II	14	Various Board Committees and their composition, roles and Responsibilities of different committees	4		
		Audit Committee, Remuneration Committee, Nomination committee	2		
		Shareholders Grievance Committee, Corporate Governance Committee, Corporate Compliance Committee and Other Committees.	3		
		Corporate Governance in India, Legislative framework of Corporate governance in India	2		
		Listing agreement, Kumaramangalam Birla Committee,	1		
		Corporate governance norms prescribed by SEBI – Companies Act – Corporate governance in PSUs, Banks, Insurance Companies.	2		
III	16	Risk Management and Internal Control Meaning and Introduction	2		
		Risk and its classification, Risk evaluation, Risk Management and oversight, Enterprise risk management.	5		
		Evaluation of effectiveness of internal control, Director's Responsibility Statement Going Concern Status, Evaluation of going concern uncertainties.	3		
		Evaluation of key financial decisions, Internal control, Roles and responsibilities of internal control.	4		
		Disclosure about risk	2		
IV	14	Practices for Effective Corporate Governance: Common Practices	2		
		Effective Leadership, Communication of Mission Statement	2		
		Whistle Blower Policy, Conflicts of interest policy, Transparency, Political contribution Policy	4		

		Financial Audit	1		
		Competencies Policy, Document Retention Policy, Peer Bench Marking Policy	4		
		Corporate Social Investment.	1		
V	15	Ethics in Business Introduction to Ethics and Business Ethics.	2		
		Need and Importance, Nature, Scope, and Objectives of Business Ethics	3		
		Factors influencing Business Ethics, Characteristics of Business Ethics, Corporate Governance Ethics.	6		
		Importance and Need for Business Ethics in Indian context	2		
		Corporate Social Responsibility of business.	2		
	75	Total	75		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19E11(B)	CORPORATE FINANCE	Elective1	5	-	-	4

L - Lecture T - Tutorial P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	25	75	100

Preamble

This course enables the students to develop adequate level of knowledge on the areas of financial decisions and the application of analytical techniques and methods to evaluate the corporate finance.

Prerequisite

The students should have an idea about the Stock exchange and the functions of SEBI

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Determine the suitable dividend policy and compute the working capital requirements of a business.	K3, K4
CO2	Calculate the Cost of capital and design the Capital structure of a company.	K2, K3
CO3	Analyse the Fiscal policies, Government regulations towards Capital Markets in India.	K4
CO4	Evaluate the internal sources of Financing of business.	K5
CO5	Appraise the feasibility of a project proposal	K5

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 –Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	-	M	M
CO2	S	M	-	-	M
CO3	-	S	-	L	-
CO4	M	S	-	M	L
CO5	M	M	-	L	M

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Corporate Finance:** Nature and scope - Valuation of the firm - Dividend valuation model - Working Capital Management - Investment decision - Investment analysis -Risk analysis probability approach.
- UNIT - II Financial Decision:** Cost of capital - Cost of various sources of financing - Capital structure determination - Equity and Debt forms.
- UNIT- III Capital Markets:** Fiscal policies - Government regulation affecting Capital Market - Role of SEBI - Stock Markets - Business failure - Mergers - Consolidations and liquidation - Lease Finance - Venture capital - Mutual funds.
- UNIT -IV Internal Financing:** Determinants of internal savings - Dangers of ploughing back of profits - Stock dividends or Bonus shares - Limitations of Bonus issues

UNIT -V Project Management: Meaning - Objectives - Appraisal of Project - Technical feasibility - Economic Necessity - Financial Viability - Managerial competence - Preparation of Project Report.

Text Books:

S C Khuchal, 2015: Corporation Finance, Chaitanya Publishing House, Allahabad

References:

1. Khan (MY) & Jain (PK), 2015, Financial Management, Tata MC Graw-Hill, New Delhi
2. M. Pandey, 2015: Financial Management, Tata MC Graw-Hill, New Delhi

Course Designers:

1. Dr.S.Ramesh Kumar
2. Mr.A.Rajangam

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	15	Corporate Finance meaning, Nature and scope	2		
		Valuation of the firm, Dividend valuation model.	4		
		Working Capital Management	2		
		Investment decision, Investment analysis	4		
		Risk analysis probability approach.	3		
II	12	Financial Decision: Introduction, Cost of capital.	3		
		Cost of various sources of financing	3		
		Capital structure determination	4		
		Equity and Debt forms.	2		
III	18	Capital Markets: Introduction and meaning for important	2		

		terminologies			
		Fiscal policies, Government regulations affecting Capital Market	5		
		Role of SEBI	3		
		Stock Markets, Business failure, Mergers	4		
		Consolidations and liquidation, Lease Finance, Venture capital, Mutual funds.	4		
IV	13	Internal Financing: Meaning and Introduction	2		
		Determinants of internal savings	3		
		Dangers of ploughing back of profits	4		
		Stock dividends or Bonus shares	2		
		Limitations of Bonus issues	2		
V	17	Project Management: Meaning Objectives	2		
		Appraisal of Project	3		
		Technical Feasibility	4		
		Economic Necessity, Financial Viability	4		
		Managerial competence	2		
		Preparation of Project Report.	2		
	75	Total Hours	75		

Thiagarajar College (Autonomous):: Madurai – 625 009
Department of Commerce
 (For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C21	ADVANCED BUSINESS ACCOUNTING	Core1	7	-	-	5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course enables the students to acquire in depth knowledge in preparation of various business accounts such as Branch Accounts, Departmental accounts, Royalty, Hire Purchase, Insolvency accounts, insurance claim and Partnership Accounts.

Prerequisite

The students are required to have knowledge on the basic concepts of accounting

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Prepare branch accounts and departmental final accounts.	K3
CO2	Solve Problems relating to royalty accounts, Hire Purchase Accounts and Instalment Payment System.	K3
CO3	Calculate insurance claim under fire insurance policies.	K2, K3
CO4	Apply the provisions of the partnership Act in preparing accounts at the time of admission, retirement and death of a partner.	K3
CO5	Prepare accounts relating to dissolution, Insolvency of Partners and Piece Meal Distribution.	K3

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 –Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	-	-	L	M
CO2	S	M	-	-	L
CO3	L	M	-	M	-
CO4	S	S	-	M	M
CO5	M	-	-	-	M

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit I **Branch Accounts:** Need for Branch Accounting - Types of Branches - Accounting of Retail Dependent Branches - Debtors System - Stock and Debtors System - Final Accounts System - Accounting of systems of an Independent Branch - Treatment of special items such as goods in transit and cash in transit - Inter branch transfers - Incorporation of Branch Assets and Liabilities. **Departmental Accounts:** Advantages of Departmental accounts - Methods of Departmental Accounts - Allocation of Departmental expenses - Departmental Trading and Profit and Loss Account and Balance sheet.

UNIT II **Royalty Accounts:** Minimum rent - Short workings - Recoupment of short workings - Accounting entries in the books of the Lessor and Lessee - Sub lease. **Hire Purchase Accounts:** Nature of Hire purchase agreement - Accounting entries in the books of the hire purchaser and hire vendor - Partial and Complete Repossession. **Instalment Payment System:** Accounting entries in the books of the buyer and the seller

UNIT III Insurance claims: Loss of Stock policy - Loss of Profit policy - Procedures to ascertain the value of stock and the amount of claim to be lodged. **Investment Accounts:** Accounting for fixed income bearing securities - Cum interest versus Ex interest - Preparation of Investment Accounts.

UNIT IV Partnership Accounts: Features of Partnership - Partnership Deed - Fixed and Fluctuating Capital Accounts - Appropriation of net income - Admission, Retirement and Death of a partner - Adjustment in regard to goodwill, Partner's Capitals - Joint Life Policy

UNIT V Dissolution of Firms: Settlement of Accounts - Application of Garner versus Murray for Fixed and Fluctuating Capital - Piecemeal Distribution - Surplus Capital Method and Maximum Loss Method.

Text Books:

S.P.Jain & K.L. Narang, 2016, ADVANCED ACCOUNTANCY VOL - I, Kalyani Publishers, New Delhi

References:

1. **A Mukherjee M Hanif**, New Edition 2014, Modern Accountancy - Volume I, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
2. **T.S.Reddy & A.Murthy**, ADVANCED ACCOUNTANCY, Revised Edition 2016, Margham publications, Chennai
3. **R.L. Gupta & M.Radaswamy Edition - 2014**, Advanced Accountancy, Sultan Chand & Sons, New Delhi

Course Designers:

- 1 .Dr .I.Nagarajan
- 2 .Mrs .K.AnandhajothiJeyalakshmi

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	25	Branch Accounts: Need for Branch Accounting	2		
		Types of Branches, Accounting of Retail Dependent Branches	4		
		Debtors System – Stock and Debtors System	2		

		FinalAccounts System, Accounting of systems of an Independent Branch	4		
		Treatment of special items such as goods in transit and cash in transit	3		
		Inter branch transfers, Incorporation of Branch Assets and Liabilities	4		
		Departmental Accounts: Advantages Of Departmental accounts	2		
		Methods of Departmental Accounts Allocation of Departmental expenses	2		
		Departmental Trading and Profit and Loss Account and Balance sheet.	2		
II	20	Royalty Accounts meaning and discussion of important terminologies used	3		
		Minimum rent, Short workings, Recoupment of short workings	4		
		Accounting entries in the books of the Lessor and Lessee, Sub lease.	2		
		Hire Purchase Accounts: Nature of Hire purchase agreement	2		
		Accounting entries in the books of the hire purchaser and hire vendor	4		
		Partial and Complete Repossession.	2		
		Instalment Payment System Introduction	1		
		Accounting entries in the books of the buyer and the seller	2		
III	18	Insurance claims Introduction	2		
		Loss of Stock policy, Loss of Profit policy	4		
		Procedures to ascertain the value of stock and the amount of claim to be lodged.	3		
		Investment Accounts Meaning and Introduction	1		

		Accounting for fixed income bearing securities	2		
		Cum interest versus Ex interest	2		
		Preparation of Investment Accounts.	4		
IV	21	Partnership Accounts Introduction	1		
		Features of Partnership, Partnership Deed	1		
		Fixed and Fluctuating Capital Accounts	3		
		Appropriation of net income	2		
		Admission, Retirement and Death of a partner	5		
		Adjustments with regard to goodwill	3		
		Partner's Capitals, Joint Life Policy	6		
V	21	Dissolution of Firms: Introduction	2		
		Settlement of Accounts in case of dissolution of firms	3		
		Application of Garner versus Murray for Fixed and Fluctuating Capital	4		
		Piecemeal Distribution	6		
		Surplus Capital Method and Maximum Loss Method.	6		
	105	Total Hours	105		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C22	ADVANCED MANAGEMENT ACCOUNTING	Core2	5	1	-	4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course enlightens students on various tools and techniques of management accounting, financial statement analysis with the emphasis on the preparation of fund flow and cash flow statement and Working Capital Requirements.

Prerequisite

Students should have basic knowledge in the concept of management accounting and its application in business.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the concepts and techniques of Management Accounting.	K1
CO2	Prepare the financial statements and construct a Balance sheet by using ratios.	K3, K4
CO3	Prepare the Fund flow statement and Cash flow statement by applying Accounting Standard 3	K3
CO4	Determine the working capital requirements of a business.	K3
CO5	Explain the emerging Concepts in Management Accounting such as TQM, JIT, and Materials Requirement Planning.	K1

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	-	-	L	-
CO2	M	M	-	-	L
CO3	S	L	-	M	L
CO4	L	L	-	M	M
CO5	L	-	-	S	M

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit I Introduction to Management Accounting: Meaning, Objectives and Scope - Tools and Techniques of Management Accounting - Management Accounting and Financial Accounting, Management Accounting and Cost Accounting - Management Principles - Role of Management Accountant in Decision Making - Utility of Management Accounting - Limitations of Management Accounting - Installation of Management Accounting System.

UNIT II Financial Statements Analysis and Interpretation: Financial Statement: Meaning, Nature, Objectives, Importance and Limitations - Recent Trends in Presentation of Financial Statements - Types of Financial Analysis - Methods - Comparative, Common size Income statement and Balance sheet and Trend Analysis - Inter firm and Intra firm Comparison - Meaning, Advantages and Limitations. **Accounting Ratios:** Meaning, Advantages, Limitations of Accounting Ratios - Classification of Ratios - Profitability Ratios, Turnover

Ratios and Financial Ratios - Computations of Ratios and Construction of Balance Sheet - Du Pont Control Chart.

UNIT III Fund Flow Statement and Cash Flow Statement: Meaning of Fund and Fund Flow statement - Need - Uses of Fund Flow Statement - Preparation of Fund Flow Statement. **Cash Flow Statement:** Meaning, Utility and Limitation of Cash Flow Analysis - Difference between Cash Flow Statement and Fund Flow Statement - Preparation of Cash Flow Statement (AS 3).

UNIT IV Working Capital Management :Meaning -Objectives -Importance -Concepts of Working Capital -Determinants of Working Capital Requirements -Sources of Working Capital Finance -Estimation of Working Capital Requirements.

UNIT V Emerging Concepts in Management Accounting: Total Quality Management (TQM): Meaning, Principles and Seven C's of TQM - **Just-In-Time Approach (JIT)** - JIT Goals - Impact of JIT system on Waste, Overheads, Product Prices and on other costs. **Enterprise Resource Planning (ERP)** - Features - Components of ERP - Advantages and Problems in ERP implementation - **Materials Requirement Planning (MRP-I and MRP-II)** - Objectives, Assumptions underlying in use of MRP systems

Text Books:

1. Dr.S.N. Maheshewari, 2015:Advanced Management Accounting, Sultan Chand & Sons, New Delhi.

References:

1. Ravi M. Kishore, Advanced Management Accounting, Taxmann Publication (P) Ltd. New Delhi.
2. V.K.Saxena and C. D. Vashist, 2014:Management Accounting and Performance Management, Sultan Chand & Sons, New Delhi.(unit 5)

Course Designers:

Dr.S.Sankareswari

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	18	Management Accounting: Meaning, Objectives and Scope	3		
		Tools and Techniques of Management Accounting, Management Accounting and Financial Accounting,	4		
		Management Accounting and Cost Accounting, Management Principles	4		
		Role of Management Accountant in Decision Making	2		
		Utility of Management Accounting	2		
		Limitations of Management Accounting	1		
		Installation of Management Accounting System.	2		
II	18	Objectives for preparing financial statements, Importance of Analysing and Interpreting financial statements and Limitations	3		
		Recent Trends in Presentation of Financial Statements	1		
		Types of Financial Analysis, Methods, Comparative, Common size Income statement and Balance sheet and Trend Analysis	4		
		Inter firm and Intra firm Comparison, Meaning, Advantages and Limitations	2		
		Accounting Ratios: Applications of ratios, Limitations of Accounting Ratios	2		
		Classification of Ratios, Profitability Ratios, Turnover Ratios and Financial Ratios, Computations of Ratios and Construction of Balance Sheet	4		
		Du Pont Control Chart	2		
III	18	Fund Flow Statement and Cash Flow Statement: Meaning of Fund and Fund Flow statement	3		

		Need for preparing fund flow statement, Uses of Fund Flow Statement, Preparation of Fund Flow Statement	6		
		Cash Flow Statement: Meaning, Utility and Limitations of Cash Flow Analysis	4		
		Differences between Cash Flow Statement and Fund Flow Statement	1		
		Preparation of Cash Flow Statement (AS 3).	4		
IV	14	Working Capital Management: Meaning, Objectives, Importance of computing working capital, Concepts of Working Capital	6		
		Determinants of Working Capital Requirements	3		
		Sources of Working Capital Finance	3		
		Estimation of Working Capital Requirements.	2		
V	18	Total Quality Management (TQM): Meaning, Principles of total quality management and Seven C's of Total Quality Management	5		
		Just-In-Time Approach (JIT), Meaning, JIT Goals, Impact of JIT system on Waste, Overheads, Product Prices and other costs.	4		
		Enterprise Resource Planning (ERP) Meaning, Features, Components of ERP, Advantages and Problems in ERP implementation	4		
		Materials Requirement Planning (MRP-I and MRP-II) – Objectives, Assumptions underlying in use of MRP systems.	5		
	90	Total Hours	90		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C23	INFORMATION SYSTEMS AND TECHNOLOGY	Core3	5	-	-	4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course enables the students to understand clearly the System Analysis and Design, Management Information System, Enterprise Resource Planning and Cyber Law.

Prerequisite

Students should have knowledge on the basics of computer applications.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Classify different types of information and develop System Analysis and Design.	K2, K4
CO2	Create Database and organise the data in Data Base Management System in Business.	K3, K5
CO3	Identify the importance of MIS in functional areas - Finance, Inventory, Marketing and Human Resource Management.	K2, K3
CO4	Compare the applications of ERPs, Business Process Re-Engineering and Supply Chain Management.	K3, K4
CO5	Explain the concepts of Cyber Law, Cyber Crime, Offences and Penalties .	K1

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	-	M	-	-
CO2	-	S	L	-	L
CO3	-	M	-	M	L
CO4	S	-	-	M	-
CO5	M	S	-	M	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit I **Basics of Information System Analysis and Design** - Information system - Types of information -Components of Information System to support - System development life cycle - Structured System Analysis and Design.

UNIT II **Data Base Management System** - Meaning of Data - Characteristics of Data in a Data Base - Methods of data collection - File and Data base concept - Overview of DBMS - Data Models - Data Base Administrator - Data Base Users - Data Independence - Relational Database Management System (RDBMS) - Relational Model Concepts.

UNIT III **Management Information System (MIS)** - Meaning - Objectives - Implementation - Pre- requisites of MIS - Decision process - MIS in functional areas - Finance, Inventory, Marketing, Human Resource Management.

UNIT IV **Enterprise Resource Planning (ERP)** - Meaning - Objectives - Modules of ERP - ERP implementation Life Cycle - Uses of ERP - Business Process Re-Engineering - Supply Chain Management.

UNIT V Cyber Law - Components of Cyber Law - Cyber Crime - Information Act 2000: Objectives, Scope and Power of Central Government - Offences and Penalties. **E-Commerce** - Meaning - Objectives - Merits and Demerits - Recent Trends in E-Commerce - Electronic Data Interchange (EDI), Electronic Financial Transaction (EFT) - Legal Aspects of E-Commerce

Text Books:

D.P.Goyal, Management Information System Managerial Perspective , 2009 Edition, Macmillan Publishers India Limited, Chennai.

References:

1. **Alexis Leon & Matheus Leon**, Database Management System, Revised Edition-2012, Vikas Publishers, New Delhi.
2. **James A O'Brien, George M. Marakas and Ramesh Behl 2012**, Management Information system, Tata Mc Graw Hill Education Pvt Ltd., New Delhi.

Course Designers:

1. Dr.S.Sankareswari
2. Ms.A.Sri Ramalakshmi

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	12	Introduction to information systems, Types of information	3		
		Components of Information System to support	2		
		System development life cycle	3		
		Structured System Analysis and Design	4		
II	18	Data Base Management System: Meaning of data, Characteristics of data in a database	3		
		Methods of data collection	3		

		File and database concept, Overview of DBMS, Data Models	4		
		Database Administrator, Database Users, Data Independence	4		
		Relational Database Management System (RDBMS), Relational Model Concepts	4		
III	13	Management Information System (MIS): Meaning, Objectives, Implementation of MIS	3		
		Pre- requisites of MIS, Decision process	4		
		MIS in functional areas like Finance, Inventory, Marketing and Human Resource Management.	6		
IV	15	Enterprise Resource Planning (ERP): Meaning, features, Modules of ERP	6		
		ERP implementation Life Cycle, Uses of ERP	4		
		Business Process Re-Engineering	3		
		Supply Chain Management.	2		
V	17	Cyber Law: Introduction, Components of Cyber Law, Cyber Crime	4		
		Information Act 2000: Introduction, Objectives, Scope and Powers of the Central Government	4		
		Offences and Penalties	1		
		E-Commerce Meaning, Merits and Demerits, Recent Trends in E-Commerce	4		
		Electronic Data Interchange (EDI)	1		
		Electronic Financial Transaction (EFT), Legal Aspects of E-Commerce.	3		
	75	Total Hours	75		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C24	COST ANALYSIS AND CONTROL	Core4	7	-	-	5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

The objective of this course is to impart knowledge on various methods of costing and apply the various techniques of costing for effective cost control.

Prerequisite

The students should have basic knowledge on cost accounting system.

Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Take decisions based on marginal costing techniques.	K3
CO2	Prepare and interpret various budgets.	K3
CO3	Apply the standard costing techniques in exercising cost control.	K3,
CO4	Measure the Productivity of an organisation and determine the Procedure of Value Analysis and Prepare Value Added Statement.	K2, K3
CO5	Develop Activity Based Costing (ABC) and evaluate the steps in Target Costing	K4,K5

K1 – Knowledge K2 – Understand K3 – Apply

K4 -Analyse

K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	S	-	M	L
CO2	S	S	-	L	L
CO3	S	M	-	-	L

CO4	L	M	-	L	-
CO5	M	M	-	L	L

S-Strong M – Medium L- Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Cost Concepts in Decision Making: Cost Concepts:** Cost Classification **Marginal Costing and Cost Volume Profit Analysis:** Meaning - Objectives Marginal Cost versus Absorption Cost - Breakeven Analysis and Cost Volume Profit Analysis - Profit Safety Planning - Application of Marginal Costing Techniques - Fixation of Selling Price - Make or Buy Decision - Key factors - Selection of a Suitable Sales mix - Maintaining desired level of profits - Alternative course of action. **Differential Cost Analysis:** Meaning - Characteristics - Differential Cost Analysis versus Marginal Costing - Practical applications of Differential Costing.
- UNIT II Budgetary Control System:** Meaning of Budget and Budgetary Control - Objectives of Budgetary Control - Organisation for Budgetary control -Functional Budgets versus Master Budgets - Fixed Budgets versus Flexible Budgets - Performance Budgeting - Advantages - Zero Base Budgeting - Advantages - Disadvantages -Balance Score Card.
- UNIT III Standard Costing and Variance Analysis:** Standard Costing - Meaning - Standard Costing versus Budgetary Control - Computation of Material Variances, Labour Variances, Overhead Variances and Sales Variances - Reporting of Variance - Advantages and Limitations of Standard Costing.
- UNIT IV Productivity and Value Analysis:** Meaning of Productivity - Measurement of Productivity - **Value Analysis** - Meaning - Procedure of Value Analysis - Techniques of value analysis - Advantages -**Value Added-** Meaning and Concepts of value Added -

Uses - Methods of calculating Gross Value Added - Calculation of Net Value Added - Net Output Method - Income Distribution Method - Preparation of Value Added Statement.

UNIT V Activity Based Costing (ABC) and Target Costing: Activity Based Costing - Concept - Need for ABC - Kaplan and Cooper's Approach to ABC - Cost Drivers and Cost Pools - Characteristics of ABC - Steps to develop ABC - Implementation of ABC - Benefits of ABC. **Target Costing:** Definition - Objectives of Target Costing - Main features of Target Costing - Target Costing Process - Steps in Target Costing - Advantages of Target Costing.

Text Books:

1. **S.P.Jain K.L.Narang**, Advanced Cost Accounting, 18th Edition 2014, Kalyani Publishers, New Delhi

References:

1. **Dr.S.N.Maheswari**, Cost And Management Accounting, 13th Edition 2014, Sultan Chand and Sons, New Delhi
2. **M.N. Arora**, Cost And Management Accounting, 4th Revised Edition 2013, Himalaya Publishing House, New Delhi.

Course Designers:

Dr.S.Sankareswari

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	21	Cost Concepts and Cost Classification	2		
		Marginal Cost Analysis: meaning Marginal Cost versus Absorption Cost	2		
		Breakeven Analysis and Cost Volume Profit Analysis	2		
		Profit Safety Planning	1		
		Application of Marginal Costing Techniques	2		
		Fixation of Selling Price, Make or Buy Decision, Selection of a Suitable Sales mix	3		

		Maintaining desired level of profits, Alternative course of action.	2		
		Differential Cost Analysis: Meaning Characteristics, Differential Cost Analysis versus Marginal Costing	6		
		Practical applications of Differential Costing	1		
II	18	Meaning of Budget and Budgetary Control, Objectives of Budgetary Control	3		
		Organisation for Budgetary control	1		
		Functional Budgets versus Master Budgets, Fixed Budgets versus Flexible Budgets	4		
		Performance Budgeting: Meaning, Advantages and Disadvantages	4		
		Zero Base Budgeting, Advantages and Disadvantages	4		
		Balance Score Card.	2		
III	16	Standard Costing: Meaning, Standard Costing versus Budgetary Control	4		
		Computation of Material Variances, Labour Variances, Overhead Variances and Sales Variances	6		
		Reporting of Variance	2		
		Advantages and Limitations of Standard Costing	4		
IV	24	Meaning of Productivity, Measurement of Productivity	2		
		Value Analysis, Meaning, Procedure of Value Analysis	3		
		Techniques of value analysis, Advantages and Disadvantages	4		
		Value Added: Meaning and Concepts of value Added	3		
		Uses of value added, Methods of calculating Gross Value Added Calculation of Net Value Added	6		
		Net Output Method and Income Distribution Method	4		
		Preparation of Value Added Statement.	2		

V	26	Activity Based Costing Concept, Need for ABC	2		
		Kalpan and Cooper's Approach to ABC	3		
		Cost Drivers and Cost Pools	4		
		Characteristics of ABC, Steps to develop ABC	4		
		Implementation of ABC, Benefits of ABC.	3		
		Target Costing: Definition, Objectives of Target Costing, features of Target Costing	4		
		Target Costing Process, Steps in Target Costing, Advantages of Target Costing.	6		
105	Total Hours	105			

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19CE21(A)	Operations Research	Elective 2	5	-	-	5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course enables the students to provide possible solutions to problems on Linear Programming, Transportation, PERT, CPM and Queuing theory by learning optimisation of resources.

Prerequisite

The students should have basic mathematical knowledge.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the applications and methodology employed in Operations Research and prepare solution to linear programming problems.	K2, K3
CO2	Prepare Initial feasible solution through various methods.	K3, K4
CO3	Illustrate Maximization objective in Assignment and Network Scheduling by PERT/CPM.	K3, K4
CO4	Apply the concept of Inventory Control system under various models	K3
CO5	Apply Queuing theory to solve business related problems	K4, K3

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 –Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	-	M	M	L
CO2	S	-	-	-	-
CO3	-	S	M	L	L
CO4	M	S	L	-	-
CO5	M	L	-	L	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Introduction to Operations Research:** Meaning, Definition, Scope, Objectives, Phases, Models and Limitations of Operations Research.
Linear Programming: Meaning - Uses- Mathematical formulation of linear programming problems (LPP) - Solution to LPP using graphic method and simplex method.
- UNIT II Transportation:** Meaning - Example -Initial feasible solution through NWCC Method, Least Cost method and Vogel's Approximation method - Testing optimality through MODI method - Treatment to unbalanced problems - Degeneracy - Maximization objective - Prohibited routes.
- UNIT III Assignment:** Meaning - Example -Associated Network - Solving and Optimizing Assignment Problems through Hungarian method - Treatment to unbalanced problems- Unacceptable assignments - Maximization objective.
Network Scheduling byPERT/CPM: Rules of Network Construction- Components - Time analysis of network - Forward Pass computation - Floats and slack times - Critical Path Method - PERT Vs.CPM
- UNIT IV Inventory Control:** Cost of Inventory system- Purchase model with shortages - Manufacturing model with shortages - Purchase model with no shortages - Manufacturing model with no shortages - Deciding optimum safety stock and reorder level.
- UNIT V Queuing theory** - Queuing Systems - Arrival and service process - Birth and Death process - MM Queues - Simulation - Discrete Even Simulation - Applications to Queuing systems.

Text Books:

1. **V.K. Kapoor** : Operations Research, 2016 Edition, Sultan Chand & Sons, New Delhi

References:

1. **Levin, R.I., D.S. Rubin and J.P. Stinson:** Quantitative Approaches to Management, McGraw - Hill, 2015, New Delhi.
2. **Vohra N.D:** Quantitative Techniques in Management, 3rd Edition, The McGraw Hill companies, New Delhi.

Course Designers:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	15	Operations Research: Meaning, Definition, Scope, Objectives, Phases of operations research	2		
		Models and Limitations of Operations Research	4		
		Linear Programming: Meaning, Uses of Linear Programming	2		
		Mathematical formulation of linear programming problems (LPP)	4		
		Solution to LPP using graphic method and simplex method.	3		
II	15	Transportation: Meaning, Example Initial feasible solution through NWCC Method	3		
		Least Cost method and Vogel's Approximation method	2		
		Testing optimality through MODI method	4		
		Treatment to unbalanced problems, Degeneracy, Maximization objective, Prohibited routes.	6		
III	15	Assignment: Meaning, Example	1		

		Associated Network, Solving and Optimizing Assignment Problems through Hungarian method	3		
		Treatment to unbalanced problems	2		
		Unacceptable assignments	2		
		Maximization objective	1		
		Rules of Network Construction, Components, Time analysis of network	2		
		Forward Pass computation, Floats and slack times	2		
		Critical Path Method	1		
		PERT Vs CPM	1		
IV	15	Inventory Control Introduction	2		
		Cost of Inventory system, Purchase model with shortages	3		
		Manufacturing model with shortages	2		
		Purchase model with no shortages	2		
		Manufacturing model with no shortages	2		
		Deciding optimum safety stock and reorder level.	4		
V	15	Queuing theory meaning, Queuing Systems	2		
		Arrival and service process	3		
		Birth and Death process, MM Queues	4		
		Simulation, Discrete Even Simulation	4		
		Applications to Queuing systems.	2		
	75	Total Hours	75		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19CE21(B)	MARKETING MANAGEMENT	Elective 2	5	-	-	5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100

Preamble

This course makes the students familiarize with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to manage marketing operations of a business.

Prerequisite

Students should be aware of the marketing concepts such as product, channels of distribution, promotional methods, market segmentation.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the marketing concepts, functions and marketing mix.	K1
CO2	Develop a new product and apply the pricing strategies.	K3
CO3	Determine the channels of distribution for marketing products and Analyse the various promotional strategies in marketing	K3,K4
CO4	Segment the market and apply the modern marketing techniques.	K3
CO5	Classify the services and design the service marketing strategy & Evaluate Marketing of financial services in Indian scenario.	K3, k5

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	L	-
CO2	M	S	-	M	-
CO3	-	-	-	M	-
CO4	L	-	-	L	-
CO5	S	M	-	M	L

S-Strong M –Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Marketing:** Definition - Importance - Scope - Approaches to the study of marketing- Marketing concepts. **Functions of marketing:** Functions of exchange, Functions of physical treatment, and Functions of facilitating exchange - Marketing mix - Marketing is science as well as an art.
- UNIT - II Product:** Features - Classification of products - Stages in New Product Development - Product line and mix - Product differentiation; Branding; Packaging; Labeling- Product Life cycle. **Pricing:** Types - Kinds - Factors influencing pricing decisions - Pricing strategies - Procedure of price determination.
- UNIT - III Physical Distribution:** Different channels - Functions of middlemen - Factors considered for selecting a channel - Wholesalers and retailers - services - Direct marketing. **Promotion :** Promotion mix- Sales promotion - Objectives- Advertising - Kinds - advertising media - Personal selling - kinds - Functions - Qualities of a good salesman - Personal selling Vs. Sales promotion - Market research.
- UNIT - IV Market Segmentation:** Meaning - Importance - Bases of market segmentation - Consumer behaviour - Fundamentals - Factors influencing consumer behaviour - Electronic marketing - Significance of Electronic marketing.
- UNIT - V Service Marketing:** Origin and Growth - Concept - Classification of services - Marketing of financial services in Indian scenario - Designing of service strategy.

Text Books:

1. **R.S.N. Pillai and Bagavathi**, Marketing Management 2010, S. Chand & Company Ltd., Ram Nagar, New Delhi.

References:

1. **Rajan Saxena**, Marketing Management, Edition 2008, Tata MC Graw Hill Publishing Company Limited, 7 West Patel Nagar, New Delhi
2. **Philip Kotler**, Marketing Management, 44th edition, Reprint - 2014, Prentice Hall of India(P)Limited

Course Designers:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	15	Marketing: Definition, Importance, Scope, Approaches to the study of marketing	4		
		Marketing concepts.	3		
		Functions of marketing: Functions of exchange, Functions of physical treatment, and Functions of facilitating exchange	4		
		Marketing mix	2		
		Marketing is science as well as an art	2		
II	15	Features of a product, Classification of products	3		
		Stages in New Product Development	2		
		Product line and mix, Product differentiation	2		
		Branding; Packaging; Labelling, Product Life cycle	3		
		Types of pricing, Factors influencing pricing decisions, Pricing strategies	4		
		Procedure of price determination	1		
III	17	Physical Distribution: Different Channels, Functions of middlemen	1		
		Factors considered for selecting a channel	2		

		Wholesalers and retailer services, Direct marketing.	2		
		Promotion : Meaning, Promotion mix	1		
		Sales promotion, Objectives of Advertising, Kinds of advertising, advertising media	3		
		Personal selling meaning, kinds of personal selling, Functions of a salesman	4		
		Qualities of a good salesman, Personal selling Vs Sales promotion	3		
		Market research	1		
IV	16	Market Segmentation: Meaning and Importance	2		
		Bases of market segmentation	3		
		Consumer behaviour: meaning, Fundamentals of Consumer behaviour	4		
		Factors influencing consumer behaviour	3		
		Electronic marketing meaning, Significance of Electronic marketing	4		
V	12	Service Marketing: Meaning, Origin and Growth, Concepts of Service marketing	2		
		Classification of services	2		
		Financial Services	2		
		Marketing of financial services in Indian scenario	4		
		Designing of service strategy	2		
	75	Total	75		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C31	ADVANCED CORPORATE ACCOUNTING	Core1	7		-	5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course provides in-depth knowledge on the preparation of accounts relating to joint stock companies such as issue of shares, debentures and redemption of debentures, valuation of shares and goodwill, amalgamation, absorption, reconstruction, holding company and Liquidator's final statement.

Prerequisite

Students should have basic knowledge on company accounts.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Prepare accounts relating to issue of shares and redemption of debentures and Determine the liability of underwriters.	K2, K3
CO2	Solve problems relating to amalgamation, absorption and reconstruction	K2, K3
CO3	Compute the value of shares and goodwill.	K2, K3
CO4	Prepare Liquidator's final statement of account.	K5
CO5	Construct consolidated Balance sheet of holding company.	K3

K1 – Knowledge K2 – Understand K3 – Apply

K4 -Analyse K5 –Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	-	-	M
CO2	M	S	-	L	-
CO3	M	L	-	M	S
CO4	L	L	-	-	M

CO5	-	S	-	M	M
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S – Strong M- Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit I

Company Accounts: Shares - Issue, forfeiture and Reissue of Shares - Bonus shares
SEBI Guidelines - Rights Issue. Redemption of Preference shares - Methods of Redemption.
Debentures: Issue and Redemption- SEBI Guidelines for Issue of Debentures. **Underwriting of Shares and Debentures.**

UNIT II

Amalgamation of Companies: Types of Amalgamation - Amalgamation in the nature of Merger - Amalgamation in the nature of purchase - Purchase Consideration - Accounting for Amalgamation - Entries in the books of the transferee and transferor Companies - Treatment of Inter-Company holding.

UNIT III

Alteration of Share Capital and Internal Reconstruction: Meaning and Objective of Capital Reduction - Procedure for Reducing Share Capital - Accounting Entries Schemes of Reconstruction. **Valuation of Goodwill and Shares:** Types of Goodwill - Valuation of Goodwill - Method of Goodwill - Valuation of Shares - Need for Valuation - Factors affecting Valuation - Methods of Valuation of Shares.

UNIT IV

Liquidation of Companies: Meaning of Liquidation - Modes of Liquidation - Order

Of Payment - Preferential Creditors - Preparation of Statement of Affairs - Lists to be attached to the Statement of Affairs - Deficiency / Surplus Accounts - Liquidator's Final Statement of Account.

UNIT V

Accounts of Holding Companies: Meaning of Holding Companies - Subsidiary Companies - Preparation of Consolidated Balance Sheet - Elimination of common transactions - Treatment of unrealized profit and Contingent Liabilities - Revaluation of Assets - Inter-Company dividends.

Text Books:

S.P.Jain & K.L. Narang, Revised Edition - 2014, ADVANCED ACCOUNTANCY VOL- II, Kalyani Publishers, Ludhiana.

References:

1. **A Mukherjee M Hanif, New Edition 2014**, Modern Accountancy - Volume II, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
2. **R.L. Gupta & M.Radaswamy Edition - 2014**, Advanced Accountancy - Vol - II, Sultan Chand & Sons, New Delhi-2.

Course Designers:

1. Dr. I.Nagarajan
2. Mrs. K.AnandhajothiJeyalakshmi

Lecture Schedule

Unit	Total hours	Topics	Hours	Methods of Teaching Aids	Method of Evaluation
I	30	Company Accounts: Shares – Definition – Classes of shares – Issue of shares for cash - Issues of shares for consideration other than cash	6		
		Issue of shares at premium – Issue of shares at discount – Forfeiture of shares–Re-issue of forfeited shares	5		
		Bonus shares SEBI Guidelines – Rights Issue	4		
		Redemption of Preference shares – Methods of Redemption	6		

		Issue and Redemption– SEBI Guidelines for Issue of Debentures.	5		
		Underwriting – Marked and Unmarked applications – Pure underwriting – Firm underwriting -Determination of liability of underwriters.	4		
II	18	Amalgamation of Companies: Types – Amalgamation in the nature of Merger –Amalgamation in the nature of purchase	4		
		Purchase Consideration– Accounting for Amalgamation	5		
		Entries in the books of the transferee and transferor Companies	4		
		Treatment of Inter-Company holding.	5		
III	22	Alteration of Share Capital and Internal Reconstruction: Meaning and Objective of Capital Reduction	5		
		Procedure for Reducing Share Capital – Accounting Entries Schemes of Reconstruction.	5		
		Valuation of Goodwill and Shares: Types of Goodwill – Valuation of Goodwill – Method of Goodwill	6		
		Valuation of Shares – Need for Valuation - Factors affecting Valuation – Methods of Valuation of Shares.	6		
IV	15	Liquidation of Companies: Meaning of Liquidation – Modes of Liquidation – Order OfPayment – Preferential Creditors	5		
		Preparation of Statement of Affairs – Lists to be attached to the Statement of Affairs	5		

		Deficiency / Surplus Accounts – Liquidator’s Final Statement of Account.	5		
V	20	Accounts of Holding Companies: Meaning of Holding Companies – Subsidiary Companies – Preparation of Consolidated Balance Sheet	8		
		Elimination of common transactions – Treatment of unrealized profit and Contingent Liabilities	6		
		Revaluation of Assets – Inter-Company dividends.	6		
	105	Total	105		

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Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C32	GOODS AND SERVICES TAX ACT	Core2	5	1	-	4

L - Lecture

T - Tutorial

P –Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course enables the students to have in-depth knowledge in the basic principles underlying the Canons of Taxation and the provisions of Goods and Services Tax(GST) Act

Prerequisite

Students are required to have knowledge on the basics of taxation

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Identify the differences between direct tax and indirect tax.	K3
CO2	Explain the provisions of GST Act 2017	K2
CO3	Determine the Supply of Goods/Services under Domestic and International level.	K2, K3
CO4	Compute various Input Tax Credit (ITC)	K2, K3
CO5	Explain the Registration procedure under GST, Documents required and Payment of GST.	K5, K2

K1 – Knowledge K2 – Understand K3 – Apply

K4 -Analyse

K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	-	S	-
CO2	S	L	-	M	L
CO3	M	M	-	M	-
CO4		M	-	L	M
CO5	L	-	-	M	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

UNIT I TAXATION AND GST: Characteristics of Tax - Canons of Taxation - Direct

Taxes Vs. Indirect Taxes - Constitutional Background of Goods and Services Tax(GST) Act - Origin of GST in India - Differences between GST and other earlier Indirect taxes - Changes made by GST in Central Excises, Customs and CST Acts - Legislative Background of GST Act, 2017.

UNIT II LEVY AND COLLECTION OF GST: Meaning and Features of GST - Taxable

Event - Types of GST – CGST, SGST/UTGST, IGST - Benefits of GST - Persons Liable to pay GST - Rates of GST - Supply of goods / services - Composite and mixed supply - Exempted Supplies - Goods exempted under GST.

UNIT III PLACE AND TIME OF SUPPLY: Domestic Supply of Goods/Services –

International Supply of Goods /Services - Time of supply of Goods / Services - GST Council – Its powers and functions.

UNIT IV INPUT TAX CREDIT (ITC)and VALUATION UNDER GST: Meaning and

types of Input Tax Credit - Conditions for taking Input Tax Credit -Restrictions in ITC - Apportionment of credit - Blocked Credit - Credit in Special Circumstances - Input Tax Credit on Taxable supplies - Input Tax Credit on exempted supplies - Input service distribution - Valuation of taxable supply of goods /services - Offences and Penalties under GST Act.

UNIT V PROCEDURES UNDER GST ACT, 2017: Registrations under GST –

Documents required - Amendment of Registration - Cancellation of Registration - Payment of GST - Various types of Returns - Invoice, Bills of Supply and E Bills - Procedure for filing return - Refund of GST – Appeals.

Text Books:

- 1) **Goods And Services Taxes :**
GhousiaKhatom, Naveen KumarCM, Venkatesh S.N.
Himalaya Publishing House, 2017

References:

- 1) **GST Ready reckoner**
V.S.DATEY
Taxmann Publications, July 2017

- 2) **DinkarPagare: Law and Practice Of Income Tax,**
Revised Edition (as per latest Assessment Year),
Sultan Chand & Sons, New Delhi.

Course Designers:

Dr.P.G.Kathiravan

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	20	Characteristics of Tax - Canons of Taxation Direct Taxes Vs. Indirect Taxes	5		
		Constitutional Background of Goods and Services Tax(GST) Act - Origin of GST in India	3		
		Differences between GST and other earlier Indirect taxes	8		
		Changes made by GST in Central Excises Customs and CST Acts - Legislative Background of GST Act, 2017.	4		
II	25	Meaning and Features of GST - Taxable Event - Types of GST – CGST, SGST/UTGST, IGST	5		
		Benefits of GST - Persons Liable to pay GST - Rates of GST	7		
		Supply of goods / services - Composite and mixed supply	8		
		Exempted Supplies - Goods exempted under GST.	5		
III	30	Domestic Supply of Goods- Domestic	8		

		Supply of Services			
		International Supply of Goods - International Supply of Services -	8		
		Time of supply of Goods - Time of supply of Services	7		
		GST Council – Its powers and functions	7		
IV	25	Meaning and types of Input Tax Credit - Conditions for taking Input Tax Credit -Restrictions in ITC	7		
		Apportionment of credit - Blocked Credit - Credit in Special Circumstances.	5		
		Input Tax Credit on Taxable supplies - Input Tax Credit on exempted supplies - Input service distribution	8		
		Valuation of taxable supply of goods /services - Offences and Penalties under GST Act.	5		
V	20	Registrations under GST - Documents required	5		
		Amendment of Registration - Cancellation of Registration	5		
		Payment of GST - Various types of Returns - Invoice, Bills of Supply and E Bills	5		
		Procedure for filing returns - Refund of GST – Appeals.	5		
	120	Total	120		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C33	ADVANCED FINANCIAL MANAGEMENT	Core3	5	1	-	4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course enables the students to be familiarized with the various tools and techniques on management of Finance in Business.

Prerequisite

Students should have the basic knowledge on Financial decision making.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the concept of financial management and analyse the various sources of finance	K1, K4
CO2	Compute the cost of capital and evaluate capital budgeting decision.	K3, K5
CO3	Construct a capital structure for a business.	K3
CO4	Design the dividend policy by applying the theories of dividend.	K3
CO5	Identify the International sources of Finance and analyse the risk associated with them.	K3, K4

K1 – Knowledge K2 – Understand K3 – Apply

K4 -Analyse

K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	L	L	L
CO2	S	M	-	-	M
CO3	S	S	-	L	-
CO4	S	M	-	-	M
CO5	-	L	-	M	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit I Financial Management: Meaning - Scope - Objectives - Functions of the Finance

Manager - Organisation of Finance Function.

Sources of long term finance: Equity capital - Preference capital - Retained earnings- Term loans- Debentures - Main features, advantages and limitations of each source.

UNIT II Cost of capital and Capital Budgeting: Concept of Cost of Capital - Measurement of specific cost of capital and overall cost of capital.

Capital Budgeting - Meaning - Importance - Evaluation Techniques - Traditional techniques- Payback Method, Post Payback profitability Method, Rate Of Return Method - Modern Techniques- Net Present Value Method, Internal Rate of Return Method, Profitability index Method.

UNIT III Financing Decisions: Leverages - Operating, Financial and Combined Leverage.

Capital Structure: Definition - Assumptions - Capital structure theories - Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach and Traditional Approach - Designing Capital Structure - Factors relevant to design an appropriate Capital Structure.

UNIT IV Dividend Decision: Dividend - Meaning - Relevance of Dividends- Walter's Model Gordon's Model - Irrelevance of Dividends - Residual theory of Dividends, Modigliani and Miller Approach - Determinants of Dividend Policy- Bonus shares and Stock splits - Share Buybacks.

UNIT V International Financial Management : Foreign Capital - Foreign Direct Investment Euro Issues - Foreign Currency Convertible Bonds - Global Depository Receipts)GDR - (American

Depository Receipts)ADR - (External Commercial Borrowings -Foreign Institutional Investors

Foreign Exchange Risk - Types of Exposures in Foreign Exchange -Transaction Exposure - Translation Exposure -Economic Exposure.

Text Books:

M Y Khan & P K Jain,2014: Financial Management (Text, Problems And Cases) ,Sixth Edition 2014,McGraw Hill Education(India) Pvt. Ltd.New Delhi - 110 005.

References:

1. **Prasanna Chandra,2013:** Financial Management(Theory And Practice),Eighth Edition,2013,TATA McGraw Hill Education Pvt Ltd..New Delhi - 110 005.
2. **S N Maheswari.** Financial Management(Theory And Practice) 13th Edition Reprint 2014,Sultan Chand &Sons,New Delhi.

Course Designers:

1. Dr.S.Meenakumari
2. Dr.S.Sankareswari

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	10	Financial Management: Meaning – Scope - Objectives	3		
		Functions of the Finance Manager - Organisation of Finance Function	2		
		Sources of long term finance: Equity capital - Main features, advantages and limitations	1		
		Preference capital - Main features, advantages and limitations	1		
		Retained earnings - Main features, advantages and limitations	1		
		Term loans - Main features, advantages and limitations	1		
		Debentures - Main features, advantages and limitations	1		

II	25	Cost of capital - Concept of Cost of Capital	2		
		Measurement of specific cost of capital and overall cost of capital	10		
		Capital Budgeting – Meaning – Importance	1		
		Evaluation Techniques – Traditional techniques- Payback Method, Post Payback profitability Method, Rate Of Return Method	6		
		Modern Techniques- Net Present Value Method, Internal Rate of Return Method, Profitability index Method	6		
III	25	Financing Decisions: Leverages	1		
		Operating, Financial and Combined Leverage	10		
		Capital Structure: Definition – Assumptions	1		
		Capital structure theories – Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach and Traditional Approach	11		
		Designing Capital Structure – Factors relevant to design an appropriate Capital Structure	2		
IV	18	Dividend Decision: Dividend – Meaning	1		
		Relevance of Dividends- Walter’s Model - Gordon’s Model	6		
		Irrelevance of Dividends – Residual theory of Dividends, Modigliani and Miller Approach	7		
		Determinants of Dividend Policy	1		
		Bonus shares and Stock splits	2		
		Share Buybacks	1		
V	12	International Financial Management: Foreign Capital	1		
		Foreign Direct Investment Euro Issues	2		
		Foreign Currency Convertible Bonds	1		
		Global Depository Receipts (GDR)	1		
		American Depository Receipts (ADR)	1		

		External Commercial Borrowings	1		
		Foreign Institutional Investors	1		
		Foreign Exchange Risk	1		
		Types of Exposures in Foreign Exchange – Transaction Exposure – Translation Exposure – Economic Exposure	3		
	90	Total	90		

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Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C34	RESEARCH METHODOLOGY	Core4	4	1	-	4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course expose students on business research activities as well as careers in research consultancy and to enhance capabilities of students to design and implement research.

Prerequisite

Students should have knowledge on the types of data and their collection.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Select the appropriate research problem and prepare research design.	K3
CO2	Identify the sources and methods of data collection for conducting research.	K2
CO3	Familiarize with the different techniques of sampling.	K2
CO4	Illustrate the procedures of Data Analysis and draft a research Report.	K2, K3
CO5	Apply the statistical tools for analysing the hypothesis.) z, t, f, χ^2 (K3, K4

K1 – Knowledge K2 – Understand K3 – Apply

K4 -Analyse

K5 –Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	-	S	S	M	-
CO2	-	M	S	M	-
CO3	M	M	M	M	-
CO4	-	M	S	S	-
CO5	S	-	S	S	M

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Introduction and Planning of Research** :Meaning -Purpose -Types of Research - Methods of Research -Survey Method -Case Study -The Planning Process -Selection of Problem for Research -Formulation of the Selected Problem -Hypothesis -Research Design.
- UNIT II Methods of Data Collection and Tools for Data Collection** :Sources of data -Primary -Secondary -Methods of collecting Primary data -Survey Method, Personal interviewing, Telephone interviewing, Mail Survey, Observation Method and Experimental Method .**Tools for data Collection:** Construction of Schedules and Questionnaires -Scaling Technique -Nature -Likert Scale -Ranking Scales -Scale Construction -Pilot Study and Pre-Testing.
- UNIT III Sampling** :Sampling Techniques -Probability and Non-Probability -Sampling Design - Sample size -Sampling and Non-Sampling Errors.
- UNIT IV Data Analysis and Report Writing** :Processing of Data -Editing -Coding - Tabulation -Research report -Types of report -Style of reporting -Step on drafting report -Contents of research report.
- UNIT V Statistical Tools** :Correlation and Regression Analysis -Testing of hypothesis)z, t, f, χ^2 (test.

Text Books:

1. **C.R. Kothari**, 3rd Edition - 2014, Research Methodology, Gaurav Garg New age International Private Ltd Publishers.

References:

1. **S.P. Gupta and M.P.Gupta,2013:**Business Statistics, S. Chand & Company , New Delhi.
- 2.**Dr.S.L.Gupta and Hitesh Gupta,2014:**Research Methodology Text and cases with SPSS application, International book House Pvt.Ltd.

Course Designers:

- 1 .Dr .I.Nagarajan
- 2 .Mrs .K.AnandhajothiJeyalakshmi

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours	Methods/ Aids of teaching	Methods of evaluation
I	15	Introduction to Research	1		
		Meaning and Purpose of Research	2		
		Types of Research	3		
		Methods of Research – Survey Method and Case Study Method	3		
		The Planning Process of Research	1		
		Selection of Problem for Research and Formulation of the Selected Problem	2		
		Hypothesis in Research	2		
		Importance of Research Design	1		
II	15	Sources of data: Primary data and Secondary data	2		
		Methods of collecting Primary data: Survey Method, Personal interviewing, Telephone interviewing,	3		
		Mail Survey, Observation Method and Experimental Method	3		
		Tools for data Collection: Construction of Schedules and Questionnaires	2		
		Scaling Technique – Nature – Likert’s Scale – Ranking Scales – Scale Construction	3		
		Pilot Study and Pre-Testing	2		
III	15	Introduction to Sampling	2		
		Sampling Techniques	2		
		Probability Sampling Design	3		
		Non-Probability Sampling Design	3		
		Sample size	2		
		Sampling and Non-Sampling Errors	3		
IV	15	Need for Processing of Data	2		

		Editing, Coding and Tabulation	4		
		Research report and Types of report	4		
		Style of reporting and Step on drafting report	3		
		Contents of research report	3		
V	15	Correlation Analysis	2		
		Regression Analysis	3		
		Testing of hypothesis (z, t) test	5		
		Testing of hypothesis(f,chi square test)	5		
	75	Total	75		

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Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C35	BUSINESS ACCOUNTING PACKAGE	Core5	4	-	-	3

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	25	75	100

Preamble

This course exposes the students on theoretical and practical knowledge on the applications of MS-Office and prepare financial reports through accounting package Tally 9.0

Prerequisite

A basic computer and accounting knowledge is required

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Format text, edit tables, use graphics, and send mail using mail merge	K3
CO2	Apply the different mathematical functions in MS Excel.	K3
CO3	Create a company in tally under accounts and explain the procedures for preparing vouchers entries.	K2,K3
CO4	Make voucher entries in Tally and prepare Inventory analysis reports	K3
CO5	Create TDS vouchers	K3

K1 – Knowledge

K2 – Understand

K3 – Apply

K4 -Analyse

K5 –Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	L	-
CO2	S	M	L	L	-
CO3	M	M	-	M	-
CO4	M	M	-	L	L
CO5	-	M	-	L	M

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Introduction to MS-Office:** Windows Accessories - Using File Manager and Program Manager -**Introduction to Word:** Editing a Document - Formatting text and paragraph - Finding and Replacing text and spell checking - Header and Footer - Page Number - Insert Pictures - Tables and other features - Using Graphics, Templates and Wizards - Using Mail Merge.
- UNIT II Introduction to Worksheet and Cell** - Getting started with Excel - Editing cells and using commands and functions - Moving and Copying, Inserting and Deleting rows and columns - Getting help and formatting a Worksheet - Printing the Worksheet - Creating Charts - Using Date and Time - Function filtering. Naming Ranges and using Statistical and Financial functions - Database in a Worksheet - Multiple Worksheet and Macros.
- UNIT III Tally Fundamentals** - Key components of Tally 9.0 - Company Creation - Classification of Accounts - Groups - Predefined Groups/Reserved Groups - Managing groups - Ledger Accounts - Accounting Vouchers - Creation - Types of vouchers - Default vouchers.
- UNIT IV Inventory vouchers:** - Stock Groups - Stock Categories - Multiple locations - Units of Measure - Creation of Stock items - Stock valuation methods - Inventory Vouchers: Receipt note, Delivery note, Rejection in, Rejection out, Stock Journal, Physical Stock - Voucher entry for Stock Purchase, Sales, Sales return and Purchase return - Inventory analysis reports - Preparation of VAT reports.

UNIT V Taxation through Tally - Service tax - Special features - Enabling Service Tax in Tally - Ledgers pertaining to Service Tax - Ledgers Creation - Voucher Entry when service tax is enabled - Service Tax Reports .

Tax Deduction at Source (TDS) - Enabling TDS in Tally - Ledgers pertaining to TDS - Creating TDS voucher types - Voucher Entry - TDS Reports - Introduction to GST (Theory Only).

Text Books:

1. **Sanjey Saxena, 2013:**MS Office 2000 For Every One, Vikas Publishing House Pvt.Ltd., New Delhi.

References:

1. **C. Nellai Kannan,2014:** MS Office, NelsPublications,Thirunelveli.
2. **Dr.Namrata Agarwal ,2014:** Comdex Tally 9- Course Kit,Nels Publications, Thirunelveli.

Course Designers:

- 1.Dr .S .Meenakumari
- 2 .Miss .A .Sriramalakshmi

Lecture Schedule

UNIT S	TOTAL HOURS	TOPICS	DISTRIBU TION OF HOURS	METHOD OF TEACHING AIDS	METHOD OF EVLUVATION
I	11	Introduction to MS-Office: Windows Accessories – Using File Manager and Program Manager	2		
		Introduction to Word: Editing a Document – Formatting text and paragraph – Finding and Replacing text and spell checking	3		
		Header and Footer – Page Number – Insert Pictures –	2		
		Tables and other features – Using Graphics,	2		
		Templates and Wizards – Using Mail Merge.	2		

II	10	Introduction to Worksheet and Cell – Getting started with Excel – Editing cells and using commands and functions	2		
		Moving and Copying, Inserting and Deleting rows and columns – Getting help and formatting a Worksheet	3		
		Printing the Worksheet – Creating Charts – Using Date and Time – Function filtering	2		
		Naming Ranges and using Statistical and Financial functions – Database in a Worksheet – Multiple Worksheet and Macros.	3		
III	11	Tally Fundamentals – Key components of Tally 9.0 – Company Creation – Classification of Accounts	3		
		Groups – Predefined Groups/Reserved Groups – Managing groups	3		
		Ledger Accounts – Accounting Vouchers – Creation - Types of vouchers – Default vouchers.	5		
IV	13	Inventory vouchers: – Stock Groups – Stock Categories – Multiple locations – Units of Measure – Creation of Stock items – Stock valuation methods	5		
		Inventory Vouchers: Receipt note, Delivery note, Rejection in, Rejection out, Stock Journal, Physical Stock – Voucher entry for Stock Purchase, Sales, Sales return and Purchase return	6		
		Inventory analysis reports – Preparation of VAT reports.	2		
		Taxation through Tally – Service	5		

V	15	tax – Special features – Enabling Service Tax in Tally – Ledgers pertaining to Service Tax			
		Ledgers Creation – Voucher Entry when service tax is enabled – Service Tax Reports	3		
		Tax Deduction of Source (TDS) – Enabling TDS in Tally – Ledgers pertaining to TDS	3		
		Creating TDS voucher types – Voucher Entry – TDS Reports - Introduction to GST (Theory Only).	4		
	60	Total	60		

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Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19CL35	BUSINESS ACCOUNTING PACKAGE LAB	Core5	-	-	2	2

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	40	60	100

Preamble

This course enables the students to have practical knowledge on the applications of MS –Office and Tally,

Prerequisite

Basic computer knowledge and exposure to tally software is required.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Send mails by using Mail Merge and apply the different mathematical functions in MS Excel.	K3
CO2	Create a company with Accounts only and Accounts with Inventory	K3
CO3	Create stock category, stock groups and prepare bill of materials.	K3
CO4	Prepare final accounts with few adjustments in Tally.	K3

K1 – Knowledge K2 – Understand K3 – Apply

K4 -Analyse

K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	-	L	-
CO2	-	M	-	L	-
CO3	M	S	-	L	L
CO4	S	-	-	M	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

MS WORD

11. Create a company letter of apply all option in format menu.
12. Create a word document and format it.
13. Create a paragraph & apply the formats that you can do with it.
14. Create a company letter using header & footer.
15. Create a bio-data & apply the settings.
16. Create an image within the document & apply all the utilities which are relevant for that image.

MS EXCEL

1. Abc ltd wants to purchase computers and accessories. It has received the following quotations.

Vendor	ribbon	printer	pc	diskette
K & co	100	18000	35000	30
Rk brothers	80	19000	34000	40
Sham & co	100	20000	35000	35
Pc suppliers	85	18500	38000	35

Enter these quotations in a new worksheet file starting from row1. Now complete the following exercises.

- a. sort the database in ascending order of the pc price.
- b. Temporarily hide records of those vendors where the cost of pc is not (Rs.) 35000.

2. Create the following items, which is given below. (By using Excel)

Abc ltd wants to purchase computers and accessories. It has received the following quotations.

Vendor	ribbon	printer	pc	diskette
K & co	100	18000	35000	30
Rk brothers	80	19000	34000	40
Sham & co	100	20000	35000	35
Pc suppliers	85	18500	38000	35

Enter these quotations in a new worksheet file starting from row1. Now complete the following exercises.

a) Display only those records where the cost of ribbon is (Rs.) 100 and that of diskette is less than (Rs.) 35.

b) Copy the resultant records in the previous step to a vacant area of the worksheet.

Find out the maximum quoted price for printer for those vendors who have quoted the diskette price of (Rs.) 35.

3. Enter the following details of sales amount for each product in a company in an worksheet. The tax rate is 12%. Find the tax amount and net amount for each product.

Product	Sales
Pro1	9000
Pro2	1000
Pro3	5000
Pro4	6500
Pro5	2134

TALLY

9. Creation of a company.

10. Creation of primary groups, single group and sub - groups.

11. Preparation of voucher entries for the given transactions.

12. Preparation of Trial Balance.

13. Formation of stock category, stock groups, single godown, multiple godowns and units of measure to prepare bill of materials.

14. Preparation of profit and loss account and balance sheet.

15. Preparing final accounts from the trial balance with few adjustments.

16. Preparation of adjustment entries and inventory groups.

Text Books:

References:

Course Designers:

1. Dr .S .Meenakumari

2 .Ms .A .Sriramalakshmi

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Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C41	ADVANCED SPECIAL ACCOUNTING	Core1	6	2	-	5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course exposes the students in the preparation of final accounts for Banking, Insurance and Joint stock companies and the basics of Indian Accounting Standards.

Prerequisite

The students are required to have theoretical knowledge on Banking, Insurance and Electricity Companies.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Draw final accounts of joint stock companies as per new format	K3
CO2	Prepare final accounts of banking companies.	K3
CO3	Construct final accounts of life insurance and general insurance business.	K3
CO4	Present the accounting information under double accounting system and compare it with single accounting system.	K4
CO5	Apply accounting standards such as AS1, AS2, AS6, AS10 and AS14 in business.	K3

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 –Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	-	M	L
CO2	S	M	-	M	M
CO3	M	-	-	-	-
CO4	L	M	-		L

CO5	S	M	-	M	S
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S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I Company Final Accounts:** Books of Accounts to be kept by a Company - Preparation of Final Accounts - Forms and Contents of Profit and Loss Account and Balance Sheet - Managerial Remuneration. **Profit Prior to Incorporation:** Accounting Treatment of Pre-Incorporation Profit/Loss.
- UNIT II Accounts of Banking Companies:**Preparation of Profit and Loss Account and Balance Sheet - Legal form - Bills for collection - Acceptances and Endorsements - Branch adjustments - Adjustments of bad and doubtful debts, Rebate on Bills discounted provision for taxation and depreciation.
- UNIT III Accounts of Insurance Companies:**Accounts of Life Insurance Business - Types of Policies - Annuities - Surrender value - Life Assurance Fund - Preparation of Final Accounts - Revenue Account - Valuation Balance Sheet - Accounts of General Insurance Business - Fire and Marine Insurance - Profit and Loss account - Balance Sheet.
- UNIT IV Accounts of Electricity Companies:**Double Account System - Single Account System versus Double Account System - Advantages of double account system - Final Accounts under double account system - Simple adjustments - Replacement of an asset - Disposal of Surplus.
- UNIT V Accounting Standards:** International Accounting Standards - Accounting Standards in India - Mandatory Accounting Standards - Scope of Accounting Standards - AS1 to AS10.

Text Books:

1. **S.P.Jain & K.L. Narang**, Revised Edition - 2014, ADVANCED ACCOUNTANCY VOL - II, Kalyani Publishers, Ludhiana.

References:

1. **A Mukherjee M Hanif**, New Edition 2014, Modern Accountancy - Volume II, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
2. **R.L. Gupta & M.Radaswamy** Edition- 2014, Advanced Accountancy - Vol - II, Sultan Chand & Sons, New Delhi-2.

Course Designers:

1. Dr. I. Nagarajan
2. Mrs. K. Anandhathi Jayalakshmi

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods of teaching aids	Methods of Evaluation
I	30	Company Final Accounts: Books of Accounts to be kept by a Company	2		
		Preparation of Final Accounts	1		
		Forms and Contents of Profit and Loss Account and Balance Sheet	12		
		Managerial Remuneration	4		
		Profit Prior to Incorporation	2		
		Accounting Treatment of Pre-Incorporation Profit/Loss.	9		
		Accounts of Banking Companies	5		
II	25	Preparation of Profit and Loss Account and Balance Sheet – Legal form – Bills for collection – Acceptances and Endorsements	10		
		Adjustments – Adjustments of bad and doubtful debts, Rebate on Bills discounted provision for taxation and depreciation.	10		

III	25	Accounts of Insurance Companies	2		
		Life Insurance Business, Types of Policies, Annuities, Surrender value, Life Assurance Fund.	8		
		Preparation of Final Accounts , Revenue Account , Valuation Balance Sheet.	8		
		Accounts of General Insurance Business, Fire and Marine Insurance	2		
		Profit and Loss account ,Balance Sheet.	5		
IV	25	Accounts of Electricity Companies	3		
		Double Account System , Single Account System versus Double Account System , Advantages of double account system	5		
		Adjustments under double account system , Simple adjustments	10		
		Replacement of an asset ,Disposal of Surplus.	7		
V	15	Accounting Standards	2		
		International Accounting Standards , Accounting Standards in India	3		
		Mandatory Accounting Standards – Scope of Accounting Standards	4		
		AS1 to AS10.	6		
	120	Total	120		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C42	MODERN BANKING PRACTICES	Core2	5	-	-	4

L - Lecture

T - Tutorial

P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

The course enables the students to acquire knowledge on the functions of RBI, Commercial Banks and the recent trends in banking concepts and technology.

Prerequisite

Students should have basic knowledge on the functioning of banks and their regulations.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the banking systems in India and identify the different types of banks	K2, K3
CO2	Analyse the different schemes of commercial banks in India	K4
CO3	Illustrate the bank lending procedures.	K2
CO4	Evaluate the credit appraisal system and explain the Management of NPA.	K5, K1
CO5	Apply the recent trends in Banking system.	K3

K1 – Knowledge

K2 – Understand

K3 – Apply

K4 -Analyse

K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	-	M	L
CO2	L	S	-	M	M
CO3	-	S	-	M	-
CO4	S	M	-	M	M
CO5	S	M	-	S	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit I Banking Structure In India: Banking functions and services- Commercial Banks- Structure of Commercial Banks- Public sector Banks- Private sector Banks- Foreign Banks- Co-operative Banks- Features- Categories of Co-operative Banks- Regional Rural Banks - RBI-functions- Powers.

UNIT II Commercial Banks and Economic Development: Economic Development - Role Of Banks - Economic Growth and Indian Banks - Innovative schemes - The Lead Bank Scheme- Village Adoption Scheme - Self Employment Scheme for educated unemployed youth - Self employment programme for urban poor - farmers' service societies - priority sector - micro finance.

UNIT III Management of Bank Deposits: Deposits- Mobilisation, concept of Bank Marketing- Management of bank loans- Characteristics of Bank loan- Loan policy in a commercial banks- Evaluation of loan- Application- Credit information- credit analysis- Credit decision- Priority sector lending policies of commercial banks in India- Nature and principles of security investment of commercial Banks.

UNIT IV Credit Appraisal and Management of NPAs: Credit Appraisal - meaning importance- procedure for credit appraisal - meaning of NPAs - magnitude of NPAs - factors contributing to NPAs - Early warning signals - management of NPAs- remedies available - Recent measures.

UNIT V Recent Trends in Banking: Electronic Banking- Features- Internet Banking versus Traditional banking - Mobile banking - Features - Requirements - Telephone Banking Features - Telephone banking facilities - ATM - Features - Functions of ATM - Electronic

Fund Transfer- Benefits of ATM - Credit cards - Features - Real Time Gross Settlement (RTGS)- NEFT(National Electronic Fund Transfer).

Text Books:

1. **E. Gordon & K. Natarajan**, 2014:Banking Theory Law and Practice,22nd Revised Edition,Himalaya Publishing House, New Delhi.

References:

1. **K.P.M. Sundaram & Varshney**,2013: Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
2. **KC Shekhar &Lekshmy Shekhar**,2014: Banking Theory Law and Practice,20thEdition,Vikas Publishing House Pvt. Ltd.,New Delhi -110002.

Course Designers:

- 1 .Dr.S.Ramesh Kumar
- 2.Mrs.A.Anitha

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods Of teaching aids	Methods of Evaluation
I	15	Banking Structure In India, Banking functions and services, Commercial Banks,	4		
		Structure of Commercial Banks- Public sector Banks- Private sector Banks.	5		
		Foreign Banks- Co-operative Banks- Features- Categories of Co-operative Banks, Regional Rural Banks	6		
		RBI- functions- Powers.			
		Commercial Banks and economic Development	2		

II	15	Economic Development – Role Of Banks – Economic Growth and Indian Banks	4		
		Innovative schemes – The Lead Bank Scheme- Village Adoption Scheme – Self Employment Scheme for educated unemployed youth – Self employment programme for urban poor	6		
		Farmers’ service societies - priority sector – micro finance.	3		
III	15	Management of Bank Deposits, Deposits- Mobilisation, concept of Bank Marketing	2		
		Management of bank loans- Characteristics of Bank loan- Loan policy in a commercial banks- Evaluation of loan- Application	5		
		Credit information- credit analysis- Credit decision	3		
		sector lending policies of commercial banks in India- Nature and principles of security, investment of commercial Banks.	5		
IV	15	Credit Appraisal and Management of NPAs, Credit Appraisal, meaning importance, procedure for credit appraisal	6		
		meaning of NPAs , magnitude of NPAs , factors contributing to NPAs	4		
		Early warning signals, management of NPAs- remedies available, Recent measures.	5		
V	15	s in Banking, Electronic Banking- Features- Internet Banking versus Traditional banking	3		
		Mobile banking , Features , Requirements , Telephone Banking Features , Telephone	6		

		banking facilities , ATM , Features , Functions of ATM, Electronic Fund Transfer, Benefits of ATM			
		Credit cards , Features , Real Time Gross Settlement (RTGS), NEFT(National Electronic Fund Transfer).	6		
	75	Total	75		

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19C43	AUDITING	Core3	5	1	-	4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course enables the students on the basic principles and practices of auditing, various provisions relating to audit of joint stock companies, procedures of Computer Assisted Auditing Techniques and Green Audit.

Prerequisite

Students should have basic knowledge on the necessity of audit to business organisations.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the basic concepts of auditing and differentiate it with accounting and investigation.	K1,K2
CO2	Prepare an audit programme and examine the vouchers relating to cash book.	K3,K5
CO3	Familiarise with the provisions of Companies Act regarding qualification, appointment, rights and duties of company auditor.	K1
CO4	Identify the auditing procedures in Educational Institutions, Hospital, Hotel, Charitable Institutions .	K2
CO5	Explain audit report under Companies Auditors' Report Order (CARO) and Auditing Assurance Standard Board (AASB).	K2

K1 – Knowledge

K2 – Understand

K3 – Apply

K4 -Analyse

K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	-	L	M
CO2	S	S	-	M	M
CO3	M	L	-	M	M
CO4	S	S	-	M	L
CO5	M	-	-	L	M

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit IAuditing: Meaning and Definition - Nature and Scope of Auditing - Comparison

between Book Keeping, Accounting, Auditing and Investigation - Objectives of Auditing - Basic principles governing an Audit - Advantages and limitations of Audit - Classification of audit - Concepts of Materiality in planning and performing the Audit - Disclosure of Accounting Policies.

UNIT II Audit Planning: Introduction - Audit Programme - Audit Working Papers - Audit Note Book - Quality Control for Audit Work - Audit Sampling - Audit Risk - Surprise Checks.

Internal Control and Vouching: Internal Control - Distinction between Internal Check, Internal Audit and Internal Control -Vouching - Meaning - Cash Vouching procedure - Verification of items in Balance Sheet - Fixed Assets, Investments, Inventories, Debtors, Cash and Bank balances, Loans and Advances, , Debentures and Creditors, Provisions for Taxation, Proposed dividend.

UNIT III Company Audit: Auditors' Appointment - Methods of Appointment of Auditor - Remuneration, Removal, Rights and Duties of Statutory Auditor - Joint Audit - Branch Audit - Auditor's Liabilities - Civil Liability, Criminal Liability.

UNIT IV Audit of Industries and Non - Regulated Industries: Audit of Educational Institutions - Audit of Hospital - Government expenditure Audit - Audit of Non-Government Organization and Charitable Institution - Audit of Hotel - Audit of Recreation Club - Audit of Partnership Firm, Small Companies and Sole Trader - Audit from Incomplete records.

UNIT V Audit Report: Meaning - Importance of Audit Report - Scope of Audit Report - Contents of the Report - Qualified Report - Audit Report under Companies Act - Auditors' report on revised accounts of Companies before circulations to shareholders - Section 293A of the Companies Act and the Auditor - Companies Auditors' Report Order (CARO) - Objectives and Functions of Auditing and Assurance Standard Board (AASB).

Text Books:

1. **Kamal Gupta,2014:** Contemporary Auditing, Tata MCGraw,Hill Publishing Company Ltd,New Delhi.

References:

1. **B.N. Tandon, S. Sudharsanam,2013:** A Hand Book Of Practical Auditing Reprint-2014,S.Chand and Company Ltd.,New Delhi - 110 055.
2. **Sanjay Kumar sataphyBiswamohana Jena,2014:** Auditing: Principles And Practice Himalaya Publishing House ,New Delhi-1

Course Designers:

1. Dr.S.Sankareswari

Lecture Schedule

UNIT	TOTAL HOURS	LESSON/TOPIC	DISTRIBUTION OF HOURS	METHOD OF TEACHING AIDS	METHOD OF EVALUATION
I	18	Auditing: Meaning and Definition - Nature and Scope of Auditing	3		
		Comparison between Book Keeping, Accounting, Auditing and Investigation –Objectives of Auditing	5		
		Basic principles governing an Audit – Advantages and limitations of Audit – Classification of audit	5		
		Concepts of Materiality in planning and performing the Audit – Disclosure of Accounting Policies.	5		
II	30	Audit Planning: Introduction - Audit Programme – Audit Working Papers - Audit Note Book –	6		
		Quality Control for Audit Work – Audit Sampling - Audit Risk – Surprise Checks.	5		
		Internal Control and Vouching: Internal Control – Distinction between Internal Check, Internal Audit and Internal Control	6		
		Vouching - Meaning – Cash Vouching procedure - Verification of items in Balance Sheet	5		
III	10	Company Auditor: Auditors' Appointment – Methods of Appointment of Auditor – Remuneration, Removal,	5		
		Rights and Duties of Statutory Auditor – Joint Audit – Branch Audit – Auditor's Liabilities – Civil Liability, Criminal Liability.	5		
IV	12	Audit of Industries and Non – Regulated Industries: Audit of	4		

		Educational Institutions - Audit of Hospital – Government expenditure Audit			
		Audit of Non-Government Organization and Charitable Institution – Audit of Hotel – Audit of Recreation Club	4		
		Audit of Partnership Firm, Small Companies and Sole Trader – Audit from Incomplete records	4		
V	20	Audit Report: Meaning – Importance of Audit Report – Scope of Audit Report –Contents of the Report – Qualified Report	6		
		Audit Report under Companies Act – Auditors’ report on revised accounts of Companies before circulations to shareholders – Section 293A of the Companies Act and the Auditor	8		
		Companies Auditors’ Report Order (CARO) – Objectives and Functions of Auditing and Assurance Standard Board (AASB).	6		
	90	Total	90		

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Department of Commerce

(For those joined M. Com on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
PCO19CE43(A)	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Elective 3	6	-	-	5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Preamble

This course exposes the students on the basic concepts of investments , portfolio management and the various investment avenues.

Prerequisite

The students should have basic knowledge on the concept of investment.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Familiarise with the investment process, sources of investment and analyse various investment options.	K1, K4
CO2	Compare primary market and secondary market and explain the working of stock exchanges in India.	K3
CO3	Apply the techniques of fundamental and technical analysis in investment proposal.	K3
CO4	Compute the value of securities.	K3
CO5	Identify and Analyse the risks and measure the risks and returns through Modern Portfolio Theory.	K4

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	-	S	L
CO2	M	S	-	M	M

CO3	S	S	M	M	M
CO4	M	S	-	M	S
CO5	S	M	-	M	M

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

Unit I Investment Fundamentals :Investment -Features -Objectives -Investment Process - Investment versus Speculation -Investment Alternatives -Financial Instruments - Money Market Instruments -Capital Market Instruments -Sources of Investment Information -Risk -Types of Risk -Causes of Risk -Measurement of Risk -Return - Holding Period Return -Measurement of Return -Traditional Methods -Modern Methods.

UNIT II Securities Market and Indices :Primary Market -Functions -Participants -Methods of Raising Funds in the Primary Market -Issue Management .Secondary Market - Major Players -Stock Exchanges -Functions -Leading Stock Exchanges in India - BSE, NSE and OTCEI -Stock Market Indicators -Investment Companies -Classification of Investment Companies -Buying and Selling of Shares -Trading and Settlement - Regulation of Securities Market in India -SEBI -Powers and Functions.

UNIT III Fundamental and Technical Analysis :Fundamental Analysis -Economic Analysis - Industry Analysis -Company Analysis -Financial Statement Analysis -Ratio Analysis . **Technical Analysis** : Concept -Theories -Dow Theory -Eliot Wave Theory -Charts -

Types -Trend and Trend Reversal Patterns -Mathematical Indicators -Moving Averages -Market Indicators .

UNIT IV Valuation of Securities :Equity Shares -Concepts -Valuation -Dividend Valuation Models -Preference Shares -Concept -Features -Yields -Bond -Bond Features - Types of Bonds -Determinants of Interest Rates -Bond Management Strategies -Bond Valuation -Bond Duration -Yield to Maturity)YTM - (Yield to Call)YTC.(

UNIT V Modern Portfolio Theory :Markowitz Model -Portfolio Selection -Opportunity Set - Efficient Frontier -Capital Asset Pricing Model)CAPM - (Assumptions -CAPM Equation -Security Market Line)SML - (Capital Market Line)CML - (SML versus CML -Arbitrage Pricing Theory)APT - (Assumptions . **Measuring Risk and Return of Portfolios** - Portfolio Revision -Techniques of Portfolio Revision -Formula Plan - Constant Rupee Value Plan -Constant Ratio Plan -Variable Ratio Plan -Rupee Cost Average .Evaluation of Portfolio Performance -Treynor's Measure -Sharpe's Index - Jensen's Model.

Course MJ302: Security Analysis and Portfolio Management

Text Books:

Prasanna Chandra, Investment Analysis And Portfolio Management, Revised Edition 2012 ,Tata Mc Graw Hill Publishing Company Ltd.,New Delhi.

References:

1. **Punithavathy Pandian**, Security Analysis And Portfolio Management ,revised edition 2012, Vikas Publishing House Pvt Ltd,New Delhi.
2. **Preeti Singh**, Investment Management, 18th Revised Edition 2014, Himalaya Publishing House, New Delhi .

Course Designers:

1. Dr.S.Rameshkumar
2. Dr.S.Sankareswari

Lecture Schedule

Units	Total hours	Topics	Distribution of hours	Methods of teaching aids	Methods of Evaluation
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I	15	Investment Fundamentals, Investment – Features – Objectives – Investment Process - Investment versus Speculation	3		
		Investment Alternatives – Financial Instruments – Money Market Instruments – Capital Market Instruments – Sources of Investment Information –.	5		
		Risk – Types of Risk – Causes of Risk – Measurement of Risk	3		
		Long Period Return – Measurement of Return – Traditional Methods – Modern Methods.	4		
II	22	Market and Indices, Primary Market – Functions – Participants – Methods of Raising Funds in the Primary Market – Issue Management	6		
		Market – Major Players	2		
		Exchanges – Functions – Leading Stock Exchanges in India – BSE, NSE and OTCEI	4		
		Indicators – Investment Companies – Classification of Investment Companies – Buying and Selling of Shares – Trading and Settlement	6		
		Securities Market in India – SEBI – Powers and Functions.	4		
III	15	and Technical Analysis.	2		
		Analysis – Economic Analysis - Industry Analysis – Company Analysis – Financial Statement Analysis – Ratio Analysis.	5		
		Analysis , Concept – Theories – Dow Theory – Eliot Wave Theory,	4		
		Patterns – Trend and Trend Reversal Patterns – Mathematical	4		

		Indicators – Moving Averages – Market Indicators.			
IV	16	Securities, Equity Shares – Concepts – Valuation – Dividend Valuation Models – Preference Shares – Concept – Features – Yields	8		
		Investment Strategies – Bond Valuation – Bond Duration – Yield to Maturity (YTM) – Yield to Call (YTC).	8		
V	22	Portfolio Theory, Markowitz Model – Portfolio Selection – Opportunity Set – Efficient Frontier	4		
		Pricing Model (CAPM) – Assumptions – CAPM Equation – Security Market Line (SML) – Capital Market Line (CML) – SML versus CML, Arbitrage Pricing Theory (APT) – Assumptions.	7		
		Risk and Return of Portfolios, Portfolio Revision – Techniques of Portfolio Revision	4		
		– Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Rupee Cost Average	3		
		Portfolio Performance – Treynor’s Measure – Sharpe’s Index – Jensen’s Model	4		
	90		90		

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Department of Commerce

(For those joined M. Com on or after June 2019)

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	25	75	100

Course Code	Course Title	Category	L	T	P	Credit
PCO19CE43(B)	FINANCIAL MARKETS AND SERVICES	Elective 3	6	-	-	5

Preamble

This course provides sound knowledge on Financial Systems, the various techniques of investments and instruments in stock market.

Prerequisite

Students should have an idea about the Indian financial markets.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the financial systems in India.	K1
CO2	Compare primary market and secondary market	K2
CO3	Evaluate the functions and progress of merchant banking and venture capital.	K5
CO4	Identify the different types of mutual funds available to investors.	K3
CO5	Differentiate the concept of discounting and factoring and evaluate the services of credit rating agencies as CRISIL, DFHI, ICRA.	K2, K5

K1 – Knowledge

K2 – Understand

K3 – Apply

K4 -Analyse

K5 -Evaluate

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	-	M	M
CO2	-	M	-	M	M
CO3	M	-	-	M	-
CO4	M	S	-	L	-
CO5	-	M	-	L	L

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester (Marks)
	First (Marks)	Second(Marks)	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)
Total Marks	60	60	150

Contents of the Course

- Unit I The Financial System in India** :Functions of the financial system -Financial Assets - Financial intermediaries -Financial markets -Capital market -Money market - Financial instrument -Development of financial system in India .
- UNIT II Market for securities** :The New Issues Market -Functions of New Issue Market - Players in the New Issue Market -Methods of primary issue of shares -The Secondary Market -Organization of Stock Exchanges in India -SEBI -Functions and powers of SEBI .
- UNIT III Merchant Banking** :Definition -Origin -Merchant Banking in India -Services rendered by merchant banks -Qualities required of Merchant Bankers -General obligations and responsibilities .**Venture Capital** :Origin -Meaning -Features - Scope of a Venture capital -Venture capital guidelines -Method of venture financing -Indian scenario .
- UNIT IV Mutual Funds** :Meaning -Fund unit versus shares -Types and Classification of funds -Importance of Mutual Funds -Organisation of the Fund -Operation of the fund - Facilities available to investors -Private Mutual Funds -Commercial Banks and Mutual Fund -Mutual Funds in India .
- UNIT V Discounting and Factoring** :Meaning -Modus operandi -Terms and conditions - Functions -Types of Factoring -Factoring versus Discounting -Benefits of Factoring - Factoring in India .**Credit Rating** :Meaning -Definition -Functions of credit rating - Origin of Credit rating in India -Benefits of credit rating -Credit Rating Agencies in India :CRISIL -ICRA -CARE.

Text Books:

1. **E.Gordon and K.Natarajan**, Financial Markets And Services, Revised Edition 2016, Himalaya Publication, Mumbai

References:

1. **M.Y.Khan**, Financial Services , Revised Edition 2013, Tata MC Graw Hill, New Delhi.
2. **H.R .Machiraju**, Indian Financial System, Revised edition -2014, Vikas PublishingHouse Pvt Ltd, New Delhi

Course Designers:

Dr.I.Nagarajan

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods of teaching aids	Methods of evaluation
I	15	The Financial System in India: Functions of the financial system	2		
		Financial Assets – Financial intermediaries	4		
		Financial markets – Capital market	4		
		Money market	2		
		Financial instrument	3		
		Development of financial system in India.	3		
II	15	Market for securities: The New Issues Market	3		
		Functions of New Issue Market – Players in the New Issue Market	4		
		Methods of primary issue of shares– The Secondary Market	3		
		Organization of Stock Exchanges in India	2		
		SEBI – Functions and powers of SEBI.	3		
III	15	Merchant Banking: Definition – Origin – Merchant Banking in India	2		
		Services rendered by merchant banks – Qualities required of Merchant Bankers	2		
		General obligations and responsibilities.	3		
		Venture Capital: Origin - Meaning – Features	2		
		Scope of a Venture capital – Venture capital guidelines	3		
		Method of venture financing – Indian scenario.	3		

IV	15	Mutual Funds: Meaning – Fund unit versus shares	2		
		Types and Classification of funds – Importance of Mutual Funds	2		
		Organisation of the Fund – Operation of the fund	3		
		Operation of the fund – Facilities available to investors	3		
		Private Mutual Funds- Commercial Banks and Mutual Fund	3		
		Mutual Funds in India.	2		
V	10	Meaning – Modus operandi – Terms and conditions – Functions – Types of Factoring	2		
		Factoring versus Discounting – Benefits of Factoring – Factoring in India.	2		
		Credit Rating: Meaning – Definition – Functions of credit rating	2		
		Origin of Credit rating in India – Benefits of credit rating	2		
		Credit Rating Agencies in India : CRISIL – ICRA – CARE	2		
	75	Total	75		

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Department of Commerce

(For those joined M. Com on or after June 2019)

Year	Semester	Int. Marks	Ext. Marks	Total		
Course Code	Course Title	Category	L	T	P	Credit
PCO19PJ41	Project	Core	5	-	-	4
Second	Fourth	40	60	100		

Preamble

Expose to collect and read literature pertaining to their project work. Train the students to do research work individually under the guidance of their project guide

Prerequisite

Basic knowledge on the related to handling of business problems and analytical skills .Interpretation of data using financial tools and statistical tools

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Level
CO1	identify ,collect and analyse the data related to commerce from the various sources.	K1,K2
CO2	Explain the theoretical basis of the tools, technologies and methods common to finance.	K2,K5
CO3	Demonstrate practical skills in the use of tools, technologies and methods common to commerce,	K3,K4
CO4	Apply the SPSS packages and hypothesis testing in the design and execution of project.	K3
CO5	Construct a summative project or paper that draws on current research, and/or techniques in commerce.	K5

K1 – Knowledge K2 – Understand K3 – Apply K4 – Analyse K5 - Evaluate

PROJECT REPORT

Evaluation of Project Report shall be as follows:

The Project Report will be evaluated by internal and external examiners for 40 marks and 60 Marks respectively. The external evaluation consists of project evaluation and viva –voce examination.

Project Report work shall begin from the third semester. Students shall select topic of their project, work at the commencement of Semester – III in consultation with their Guides concerned. Students are free to choose any topic relating to Finance. The project may be based on either Primary data or secondary data or both. After approval of the project topics by the Head and Project Evaluation

Committee, the students shall begin their work. Periodical review will be conducted on the works carried out by the students. At the completion of the project work, they shall submit four copies of their project report for evaluation at the end of the Semester – IV examination. The external examiner will conduct the viva voce examination after evaluating the project reports.

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	S	L
CO2	L	-	S	M	-
CO3	M	M	S	-	-
CO4	M	S	S	M	L
CO5	-	-	S	L	L

S-Strong M-Medium L-Low

THIAGARAJAR COLLEGE (AUTONOMOUS), MADURAI – 625 009**PG & RESEARCH DEPARTMENT OF COMMERCE****Master of Commerce (M.Com)****(Programme Code: PCO)**

(For those joined M.Com. on or after June 2019)

PROGRAMME SPECIFIC OUTCOMES SCORE SHEET

Assessment values of course learning outcomes and their mapping with program specific outcomes (PSOs)

1	COURSE CODE	COURSE NAME	PSO1	PSO2	PSO3	PSO4	SPO5
1.	PCO19C11	Advanced Financial Accounting	8	4	0	3	3
2.	PCO19C12	Business Law	10	7	0	5	5
3.	PCO19C13	Advanced Cost Accounting	10	7	0	6	4
4.	PCO19C14	Applied Direct Taxation	12	4	0	6	9
5.	PCO19CE11(A)/	Corporate Governance and Business Ethics /	9	6	2	8	6
6.	PCO19CE11(B)	Corporate Finance	9	13	0	6	7
7.	PCO19C21	Advanced Business Accounting	12	7	0	5	7
8.	PCO19C22	Advanced Management Accounting	10	4	0	8	6
9.	PCO19C23	Information System and Technology	7	8	3	6	3
10.	PCO19C24	Cost Analysis and Control	9	12	0	5	3
11.	PCO19CE22(A)	Operations Research	5	7	5	4	3
12.	PCO19CE22(B)	Marketing Management	7	7	1	8	1
13.	PCO19C31	Advanced Corporate Accounting	8	9	0	8	9

14.	PCO19C32	Applied Indirect Taxation	9	7	0	10	4
15.	PCO19C33	Advanced Financial Management	12	11	1	4	6
16.	PCO19C34	Research Methodology	5	11	14	12	2
17.	PCO19C35	Business Accounting Package	9	12	3	6	3
18.	PCO19CL35	Business Accounting Package – Lab	7	8	0	5	2
19.	PCO19C41	Advanced Special Accounting.	9	8	0	6	7
20.	PCO19C42	Modern Banking Practices	9	12	0	11	6
21.	PCO19C43	Auditing	13	10	0	8	9
22.	PCO19CE43(A)/	Security Analysis and Portfolio Management	13	13	2	11	10
23.	PCO19CE43(B)	Financial Markets and Services	6	10	0	8	5
24.	PCO19PJ41	Project	7	7	15	8	3

M.Phil. Commerce

Programme Code - MCO

VISION OF THE DEPARTMENT

To serve the society by training quality commerce graduates, who can take up responsible positions in business, industries and other institutions.

MISSION OF THE DEPARTMENT

- ❖ To provide an academic ambience that ensures the efficient dissemination of knowledge through student-teacher synergy, resulting in character development and career readiness of commerce graduates.
- ❖ To develop a centre of excellence for commerce education, training and research
- ❖ To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

The M.Phil program aims to achieve the following objectives:

The candidates shall take up three specific papers on Advanced Financial Management, Human Resource Management and Research Methodology and submit a dissertation. The first semester of the course shall be devoted to course studies and second semester of the course will be devoted for dissertation.

The M. Phil program aims to achieve the following objectives:

PEO1	To enables the students to get exposure in the areas of Finance, Human Resource and Research Methods.
PEO2	To equip themselves in Paper presentation and publications and enriches their calibre.
PEO3	To provide Practical training in SPSS Packages.
PEO4	To inculcate the scholars in Practice of Case study and role play method of teaching.
PEO5	To develop skills in the application of research methods for business problem solving

PROGRAM SPECIFIC OUTCOMES (PSO)

After Completing the Course, M.Phil scholars can

PSO1	Be capable of acquiring theoretical as well as practical inputs regarding research in commerce.
PSO2	Pursue a career either in academics, research or in other professional areas of commerce and finance such as taxation, consultancy and financial services.
PSO3	Acquire strong expertise in different disciplines that enable them to become efficient teaching faculty.
PSO4	Apply research methodologies while publishing research papers and to develop skills in the application of research methods for business problem solving.
PSO5	Gain an up-to-date knowledge on research methods, techniques and SPSS package which is used in analyzing data in research.

M.PHIL COMMERCE
Course Structure (W.e.f. 2019 batch Onwards)

Semester -I

Course	Code	Course Title	Ins . Hrs / Week	Exam Hrs	Marks		Total
					Int	Ext	
Core -I	MCO19C11	Research Methodology	6	3	100	100	200
Core -II	MCO19C12	Advanced Financial Management	6	3	100	100	200
Core -III	MCO19C13	Human Resource Management	6	3	100	100	200
TOTAL			18	9	300	300	600

Semester -II

Course	Code	Course Title	Ins . Hrs / Week	Exam Hrs	Marks		Total
					Int	Ext	
Core -IV	MCO19PJ2 1	Dissertation and Viva-Voce			100	100	200
TOTAL					100	100	200

Thiagarajar College (Autonomous):: Madurai – 625 009

Department of Commerce

(For those joined M.Phil Commerce on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
MCO19C11	RESEARCH METHODOLOGY	Core	6	-	-	5

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	100	100	200

Preamble

This course makes the Scholars to familiarise with the various aspects involved in the research process like Selection of Problem for Research, Research Design, Application of SPSS Packages, Writing of research report etc.

Pre-requisite

Scholar should have basic knowledge on research methodology.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the different types of research, select the appropriate research problem and prepare research design.	K2, K3, K4
CO2	Identify the sources and methods of data collection for conducting research.	K2, K3
CO3	Evaluate the different techniques of sampling Methods.	K3, K5
CO4	Analyse the Data with the help of statistical tools such as z, t, f, χ^2 tests and draft research Report.	K3, K4, K6
CO5	Apply SPSS Package to analyse the collected data	K3, K4

K1 – Knowledge K2– Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 - Create

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S			S	S
CO2		S	M	M	M
CO3	S	M	L	M	
CO4	S			M	S
CO5	S	M	L	M	S

S-Strong M-Medium L-Low

Blooms Taxonomy			
	CA		End of Semester Marks
	I Internal Marks	II Internal Marks	
Knowledge -K1	20	20	-
Understand -K2	20	20	40
Apply-K3	20	20	40
Analyze-K4	20	20	40
Evaluate-K5	20	20	40
Create-K6	20	20	40
Total Marks	120	120	200

Contents of the Course**Unit I :Introduction and Planning of Research:**

Meaning -Purpose -Types of Research -Methods of Research -Survey Method -Case Study - The Planning Process -Selection of Problem for Research -Formulation of the Selected Problem -Hypothesis -Research Design.

Unit II:Methods of Data Collection and Tools for Data Collection:

Sources of data -Primary -Secondary -Methods of collecting Primary data -Survey Method - Personal interviewing -Telephone interviewing -Mail Survey -Observation Method - Experimental Method.

Tools for data Collection: Construction of Schedules and Questionnaires -Scaling Technique - Nature -Likert Scale -Ranking Scales -Scale Construction -Pilot Study and Pre-Testing.

Unit III :Sampling

Sampling Techniques -Probability and Non-Probability -Sampling Design -Sample size - Sampling and Non-Sampling Errors.

Unit IV :Data Analysis and Report Writing

Processing of Data -Editing -Coding -Tabulation -Research report -Types of report -Style of reporting -Step on drafting report -Contents of research report.

Statistical Tools:

Correlation and Regression Analysis -Linear Growth Rate; Compound Growth Rate -Testing of hypothesis)z, t, f, x^2 (test.

Unit V Application of SPSS in Research

SPSS Windows and Files -Entering and Working with Data -Descriptive Statistics and Graphs
 -Linear Regression -Multiple Correlation and Regression -Chi-Square Test -One -Way ANOVA -Two-Way ANOVA -t Test.

Text Books:

1. A Hand Book on SPSS for Research Work
)Unit 5(

Anil Kumar Mishra
 First Edition 2011
 Himalaya Publishing House
 Mumbai.

References:

1. Research Methodology

C.R .Kothari
 Gaurav Garg
 3rd Edition -2012
 New age InternationalPrivate Ltd
 Publishers

Course Designers:

Dr.S.Meena

Lecture Schedule

Units	Total Hours	Topics	Distrib ution of hours	Metho ds of teachi ng	Methods of evaluatio n
I	15	Introduction and Planning of Research, Meaning -Purpose -Types of Research - Methods of Research -Survey Method -Case Study	6		
		The Planning Process -Selection of Problem for Research -Formulation of the Selected Problem	5		
		Hypothesis -Research Design.	4		
II	15	Methods of Data Collection, Sources of data Primary -Secondary -Methods of collectin	4		

		Primary data -Survey Method			
		Personal interviewing -Telephone interview -Mail Survey -Observation Method - Experimental Method.	5		
		Tools for data Collection, Construction of Schedules and Questionnaires -Scaling Technique -Nature -Likert Scale - Ranking Scales -Scale Construction - Pilot Study and Pre-Testing.	6		
III	10	Sampling Techniques -Probability and Non Probability	6		
		Sampling Design -Sample size - Sampling and Non-Sampling Errors.	4		
IV	25	Data Analysis, Processing of Data - Editing -Coding -Tabulation	5		
		Research report -Types of report -Style of reporting	5		
		Step on drafting report -Contents of research report	5		
		Statistical Tools, Correlation and Regression Analysis -Linear Growth Rate; Compound Growth Rate -Testing of hypothesis)z, t, f, x^2 (test.	10		
V	25	SPSS Windows and Files -Entering and Working with Data -Descriptive Statistics Graphs -Linear Regression	10		
		Multiple Correlation and Regression -Chi- Square Test	8		
		One -Way ANOVA -Two-Way ANOVA Test	7		
	90	Total	90		

Thiagarajar College (Autonomous):: Madurai – 625 009
Department of Commerce
(For those joined M.Phil Commerce on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
MCO19C12	ADVANCED FINANCIAL MANAGEMENT	Core: 2	6	-	-	5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	100	100	200

Preamble

This course makes the scholars to be familiarized with the various tools and techniques on management of Finance in Business.

Prerequisite

Scholars should know the various terminologies of financial management

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the concept of financial management and analyse the various sources of finance	K3, K4
CO2	Compute the cost of capital and evaluate capital budgeting decisions by applying Capital Budgeting techniques.	K3, K5
CO3	Design a capital structure and dividend policy for a business	K3, K6
CO4	Estimate working capital requirements for the business.	K2, K3
CO5	Identify the international sources of finance and analyse the risks associated with them.	K3, K4

K1 – Knowledge K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 - Create

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M		
CO2	S	S	M		
CO3	S	M	M	L	
CO4	S	S	M		
CO5	S	M		L	M

S-Strong M-Medium L-Low

Blooms taxonomy

Blooms Taxonomy			
	CA		End of Semester Marks
	I Internal Marks	II Internal Marks	
Knowledge -K1	20	20	-
Understand -K2	20	20	40
Apply-K3	20	20	40
Analyze-K4	20	20	40
Evaluate-K5	20	20	40
Create-K6	20	20	40
Total Marks	120	120	200

Contents of the Course

Unit –I Financial Management - An Overview

Finance and Financial Management – Scope of financial management-Objectives and goals of financial management – Functions of the finance manager- Organisation of finance function.

Sources of long term finance – Equity capital –Preference capital –Retained earnings – Term loans- Debentures – Main features, advantages and limitations of each source.

Unit –II. Cost of capital and Capital Budgeting

Concept of cost of capital – Measurement of specific cost of capital and overall cost of capital.

Capital Budgeting – Importance – Process of Capital Budgeting – Evaluation Techniques – Traditional techniques- Discounted Cash Flow Techniques.

Unit –III. Financing and Dividend Decisions

Leverage-Operating, Financial and Combined Leverage.

Capital Structure – Definition – Assumptions – Capital structure theories – Net Income Approach – Net Operating Income Approach – Modigliani- Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to designing an appropriate capital structure.

Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach – Determinants of Dividend Policy- Bonus shares and Stock splits – Share Buybacks.

Unit –IV. Working Capital Management

Concepts of Working Capital – Approaches- Working Capital Financing – Determinants of Working Capital Requirements- Computation of Capital needs- Financing of Working Capital- Sources of Working Capital Finance.

Unit V International Financial Management

Foreign Capital – Foreign Direct Investment – Euro Issues – Foreign Currency Convertible Bonds – Global Depository Receipts (GDR) – American Depository Receipts (ADR) – External Commercial Borrowings – Foreign Institutional Investors.

Foreign Exchange Risk – Types of Exposures in Foreign Exchange – Transaction Exposure – Translation Exposure – Economic Exposure – Managing Foreign Exchange Risk – Managing Transaction Exposure – Managing Translation Exposure – Managing Economic Exposure.

Text Books:

1. FINANCIAL MANAGEMENT
(TEXT,PROBLEMS AND CASES)

M Y KHAN & P K JAIN
Sixth Edition 2013
McGraw Hill Education(India) Pvt. Ltd.
New Delhi – 110 005.

References:

1. FINANCIAL MANAGEMENT
(THEORY AND PRACTICE)

PRASANNA CHANDRA
Eighth Edition 2013
TATA McGraw Hill Education Pvt Ltd..
New Delhi – 110 005.

2. FINANCIAL MANAGEMENT
(THEORY AND PRACTICE)

S. N MAHESWARI
13th Edition Reprint 2011
Sultan Chand & Sons,

New Delhi.

Course Designers:

Dr.S .Meenakumari
Dr.S.Sankareswari

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours	Methods /aids	Methods of Evaluation
I	10	Financial Management: Meaning – Scope - Objectives	3		
		Functions of the Finance Manager - Organisation of Finance Function	2		
		Sources of long term finance: Equity capital - Main features, advantages and limitations	1		
		Preference capital - Main features, advantages and limitations	1		
		Retained earnings - Main features, advantages and limitations	1		
		Term loans - Main features, advantages and limitations	1		
		Debentures - Main features, advantages and limitations	1		
II	25	Cost of capital - Concept of Cost of Capital	2		

		Measurement of specific cost of capital and overall cost of capital	10		
		Capital Budgeting – Meaning – Importance	1		
		Evaluation Techniques – Traditional techniques- Payback Method, Post Payback profitability Method, Rate Of Return Method	6		
		Modern Techniques- Net Present Value Method, Internal Rate of Return Method, Profitability index Method	6		
III	25	Financing Decisions: Leverages	1		
		Operating, Financial and Combined Leverage	10		
		Capital Structure: Definition – Assumptions	1		
		Capital structure theories – Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach and Traditional Approach	11		
		Designing Capital Structure – Factors relevant to design an appropriate Capital Structure	2		
IV	18	Dividend Decision: Dividend – Meaning	1		
		Relevance of Dividends- Walter’s Model - Gordon’s Model	6		
		Irrelevance of Dividends – Residual theory of Dividends, Modigliani and Miller Approach	7		
		Determinants of Dividend Policy	1		
		Bonus shares and Stock splits	2		
		Share Buybacks	1		
V	12	International Financial Management: Foreign Capital	1		
		Foreign Direct Investment Euro Issues	2		
		Foreign Currency Convertible Bonds	1		
		Global Depository Receipts (GDR)	1		
		American Depository Receipts (ADR)	1		
		External Commercial Borrowings	1		

		Foreign Institutional Investors	1		
		Foreign Exchange Risk	1		
		Types of Exposures in Foreign Exchange – Transaction Exposure – Translation Exposure – Economic Exposure	3		
	90	Total Hours	90		

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
DEPARTMENT OF COMMERCE
 (For those joined M.Phil Commerce on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
MCO19C13	HUMAN RESOURCE MANAGEMENT	Core	6	-	-	5

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	100	100	200

Preamble

This course makes the Scholars to have in-depth knowledge on the various functions of Human Resource Management

Prerequisite

Scholars should have the basic knowledge on Principles of Management.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Explain the basic concepts of human resource management and evaluate the nature of job.	K2, K5
CO2	Identify the sources of recruitment and design the selection procedure.	K2, K6
CO3	Identify the training programs required by employees and grievance and redressal procedures.	K3, K4
CO4	Evaluate the various methods of performance appraisal system	K3, K5
CO5	Explain the concepts of the human resource accounting, human resource audit and international human resource management.	K3

K1 – Knowledge K2 – Understand K3 – Apply K4 – Analyse K5 – Evaluate K6 - Create

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	L	
CO2	M	S	M	L	
CO3	S	L	M		
CO4	L	S			M
CO5	M	S	M		

S-Strong M-Medium L-Low

Blooms Taxonomy			
	CA		End of Semester Marks
	I Internal Marks	II Internal Marks	
Knowledge -K1	20	20	-
Understand -K2	20	20	40
Apply-K3	20	20	40
Analyze-K4	20	20	40
Evaluate-K5	20	20	40
Create-K6	20	20	40
Total Marks	120	120	200

Contents of the Course**Unit – I**

Human Resource Management – Functions of Human Resource Management – Nature and Scope of Human Resource Management – Human Resource Planning – Meaning – Importance – Objectives – Process – Areas – Job Analysis – Purposes – Uses – Contents – Steps and Techniques.

Unit – II

Recruitment and Selection – Recruitment Policy – Sources – Methods – Recruitment Practice in India – Selection Procedure – Scientific Selection – Placement – Induction and Socialisation.

Unit – III

Training and Development – Principles of Training – Methods of Training – Procedure – Contributions of Training – Evaluation of Training Programme – Career Development – Benefits – Promotion Practices in India – Transfer – Transfer Policy and Procedure – Grievance and Redressal Procedures – Organisational Development – Meaning – Models and Interventions

Unit – IV

Performance Appraisal – Need – Purpose and Use of Performance Appraisal – Steps in Performance Appraisal – Traditional Vs Modern Methods of Performance Appraisal – Performance Appraisal based on MBO system – Managerial Appraisal – Managerial Ethics in Performance Appraisal.

Unit – V

Human Resource Accounting – Human Resource Information System – Human Resource Management Research and Audit – Human Resource Management in changing environment – International Human Resource Management – Managing Human Resource in Virtual Organizations.

Text Books:

1. Human Resource Management

C.B. Gupta

Sixth Edition 2013

McGraw Hill Education(India) Pvt. Ltd.

New Delhi – 110 005.

References:1. Essential of Human
Resource Management**P. Subba Rao**

Fifth Revised Edition 2013

Himalaya Publishing House

New Delhi.

Course Designers:

Dr.I.Nagarajan

Lecture Schedule

Units	Total Hours	Topics	Distribution of hours	Methods of teaching	Methods of evaluation
I	10	Human Resource Management – Functions of Human Resource Management	3		
		Nature and Scope of Human Resource Management			
		Human Resource Planning – Meaning – Importance, Objectives – Process of Human Resource planning	3		
		Areas – Job Analysis, Purposes – Uses, Contents – Steps and Techniques.	4		
II	15	Recruitment and Selection – Recruitment Policy – Sources – Methods, Recruitment Practice in India	6		
		Selection Procedure – Scientific Selection	5		
		Placement – Induction and Socialisation.	4		
		Training and Development – Principles of Training – Methods of Training	7		
		Contributions of Training – Evaluation of Training Programme	6		

III	25	Career Development – Benefits – Promotion Practices in India – Transfer – Transfer Policy and Procedure.	6		
		Grievance and Redressal Procedures – Organisational Development – Meaning – Models and Interventions	6		
IV	20	Performance Appraisal – Need – Purpose and Use of Performance Appraisal – Steps in Performance Appraisal	8		
		Traditional Vs Modern Methods of Performance Appraisal	5		
		Performance Appraisal based on MBO system – Managerial Appraisal – Managerial Ethics in Performance Appraisal.	7		
V	20	Human Resource Accounting – Human Resource Information System – Human Resource Management Research and Audit	10		
		Human Resource Management in changing environment	3		
		International Human Resource Management – Managing Human Resource in Virtual Organizations.	7		
	90	Total	90		

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
DEPARTMENT OF COMMERCE
 (For those joined M.Phil Commerce on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
MCO19PJ21	Dissertation and Viva-Voce	Core	5	-	-	4

L - Lecture

T - Tutorial

P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	100	100	200

Preamble

Learn to collect and read literature pertaining to their project work. Train the students to do the individually under the guidance of their project guide. Design the research work to meet the objective of the project.

Prerequisites

Basic knowledge on the identification of research problems related to finance , banking and commerce .Interpretation of data using statistical tools(SPSS Packages), basic computer literacy.

Dissertation and Viva-Voce

Evaluation of Project Report shall be as follows:

The dissertation will be evaluated by internal and external examiners for 100 marks each. The external evaluation consists of project evaluation and viva –voce examination.

Dissertation work shall begin from the second semester. Scholars shall select topic of their dissertation, work at the commencement of Semester – II in consultation with their Guides concerned. Scholars are free to choose any topic relating to Finance, Marketing, Human Resource Management and the like. The dissertation may be based on either Primary data or secondary data or both. After approval of the dissertation topics by the Head and Project Evaluation Committee, the Scholars shall begin their work. Periodical review will be conducted on the works carried out by the students. At the completion of the dissertation work, they shall submit four copies of their dissertation for evaluation at the end of the Semester – II examination. The external examiner will conduct the viva voce examination after evaluating the dissertation.

Course Outcomes

On the completion of the course the student will be able to

	Course outcomes	Level
CO1	identify the research problem, collect and analyse the data from the various resources. Critically evaluate information and ideas from multiple perspectives Integrate knowledge at the forefront of a particular field	K1,K2
CO2	Design an original <i>research that takes a new technological, methodological, or theoretical approach</i>	K2,K5
CO3	Demonstrate theoretical basis and practical skills in the use of tools like SPSS packages	K3,K4
CO4	Apply the and evaluate and interpret the results obtained using financial and statistical tools.	K3,K5
CO5	Articulate analyses and propose a summative project or paper that propose solutions in response to social issues . Communicate and disseminate research findings effectively in the academic community and to stakeholders in society	K5,K6

K1: Remember K2: Understand K3: Apply K4: Analyze K5: Evaluate K6 Create

Mapping of Course Outcomes with Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	S	-	M	L	S
CO2	S	S	M	-	L
CO3	M	L	S	M	
CO4	-	S		S	M
CO5	M	-	M	-	M

S- Strong M -Medium L-Low

THIAGARAJAR COLLEGE (AUTONOMOUS), MADURAI – 625 009

PG & RESEARCH DEPARTMENT OF COMMERCE

M. Phil Commerce

(Programme Code: MCO)

(For those joined **M. Phil Commerce** on or after June 2019)

PROGRAMME SPECIFIC OUTCOMES SCORE SHEET

Assessment values of course learning outcomes and their mapping with program specific outcomes (PSOs)

S.NO	COURSE CODE	COURSE	PSO1	PSO2	PSO3	PSO4	PSO5
1.	MCO19C11	Research Methodology	12	7	4	11	11
2.	MCO19C12	Advanced Financial Management	15	13	8	2	2
3.	MCO19C13	Human Resource Management	11	12	8	2	2
4.	MCO19PJ21	Dissertation and Viva-Voce	10	7	9	6	8