

# Thiagarajar College

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



## *Thirty Ninth Academic Council Meeting*

### **Department of Commerce**

**Dr. Rm. Murugappan**  
**Dean – Curriculum Development**

**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 join in June 2020 and after)**

Category	Course	No. of Courses	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	2	3	-	06
Part II	English	2	3	-	06
		<b>Sub Total</b>			<b>12</b>
Part III	Core			-	84+2
	Elect –Main	2	5	-	10
	Elect – Generic	2+2	5	-	20
		<b>Sub Total</b>		-	<b>116</b>
Part IV	AECC I &II Sem	I sem EVS II Sem. VE	2 + 1	2 I &II Sem	03
	NME III & IV Sem	2	2	2 III & IV Sem	04
	SEC V & VI Sem	3	2	2 V & VI Sem	04
		<b>Sub Total</b>		<b>06</b>	<b>11</b>
		<b>Total</b>			<b>139</b>
Part V	NCC (Army &Navy)/ PE/ NSS / Rotaract/ Quality Circle/ Library/ SSL/ Nature Club/Value Education/ YRC / WSC				<b>1</b>
		<b>Grand Total</b>			<b>140</b>

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 &IV semester)
- For SEC every department offer two papers for each course (Sem IV, V & VI)
- For Major elective there may be an option for choice.

Semester	Courses
I	EVS
II	VE
III	NME
IV	NME
V	SEC
VI	SEC

**B.Com.**  
**Programme Code - UCO**  
**(Aided & SF)**

## **Programme outcome-PO (Aligned with Graduate Attributes)- Bachelor of Commerce (B.Com.)**

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### **Knowledge and Critical Thinking**

Acquire skills in organising, analysing, evaluating and presenting information. Able to analyse issues logically, consider different options and viewpoints, make decisions and act with flexibility, adaptability and creativity.

### **Communication skills**

Able to communicate effectively, analyze the concepts and participate in healthy arguments and portray skill in communication and in writing. Possess skills related with banking and other business.

### **Independent Learning**

Demonstrate the ability to acquire knowledge and business skills, the capacity for self-directed activity and the ability to work independently.

### **Leadership quality**

Exhibit qualities associated with leadership such as accountability, integrity, respect, self-reflection.

### **Teamwork**

Able to work constructively, cooperatively, effectively and respectfully as part of a team.

## 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.

### PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

The objectives of this programme is to equip/prepare the students to

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 (PSO) – B.COM

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

PSO1	Practice in Accounting, Taxation, Business Laws, Auditing, Financial Analysis and Management domains.
PSO2	Apply ethical values, team work, professional, communication and leadership skill in business.
PSO3	Identify entrepreneurship and managerial skills so as to establish and manage their business effectively.
PSO4	Make use of knowledge, skill and attitude in their career opportunities.
PSO5	Become eligible to go for Post Graduate studies and professional courses such as CA, CMA and CS.

**B.COM PROGRAMME****COURSE STRUCTURE****2020-21 onwards**

<b>SEMESTER – I</b>								
<b>CATEGORY</b>	<b>COURSE CODE</b>	<b>COURSE</b>	<b>CONTACT Hrs / WEEK</b>	<b>CREDITS</b>	<b>TOTAL NO. OF HOURS ALLOTTED</b>	<b>MAX. MARKS CA</b>	<b>MAX. MARKS SE</b>	<b>TOTAL</b>
Part – II	U20EN11	English for Communication – I	5	3	75	25	75	100
Part - III Core	UCO20C11	Company Organization and Secretarial Practice	6	4	90	25	75	100
Part - III Core	UCO20C12	Financial Accounting	7	5	105	25	75	100
Part - III Elective – Generic	UMA20GE11K	Business Mathematics	5	5	75	25	75	100
Part - III Elective – Generic	UEC20GE11K	General Economics	5	5	75	25	75	100
Part - IV AECC	U20ES11	Environmental Studies	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>24</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>SEMESTER – II</b>								
<b>CATEGORY</b>	<b>COURSE CODE</b>	<b>COURSE</b>	<b>CONTACT Hrs / WEEK</b>	<b>CREDITS</b>	<b>TOTAL NO. OF HOURS ALLOTTED</b>	<b>MAX. MARKS CA</b>	<b>MAX. MARKS SE</b>	<b>TOTAL</b>
Part – II	U20EN21	English for Communication – II	5	3	75	25	75	100
Part - III Core	UCO20C21	Business Law	6	4	90	25	75	100
Part - III Core	UCO20C22	Advanced Accountancy	7	5	105	25	75	100
Part - III Elective – Generic	UMA20GE21K	Business Statistics	5	5	75	25	75	100
Part - III Elective – Generic	UEC20GE21K	Business Economics	5	5	75	25	75	100
Part - IV AECC	U20VE21	Value Education	2	1	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SEMESTER – III**

<b>CATEGORY</b>	<b>COURSE CODE</b>	<b>COURSE</b>	<b>CONTACT Hrs / WEEK</b>	<b>CREDITS</b>	<b>TOTAL NO. OF HOURS ALLOTTED</b>	<b>MAX. MARKS CA</b>	<b>MAX. MARKS SE</b>	<b>TOTAL</b>
Part – I	U20P131	Tamil	3	-	45	-	-	-
Part - III Core	UCO20C31	MS - Office Theory	2	2	30	25	75	100
Part - III Core	UCO20CL31	MS - Office Lab	2	1	30	25	75	100
Part - III Core	UCO20C32	Banking Theory, Law and Practice	5	3	75	25	75	100
Part - III Core	UCO20C33	Business Accounting	7	5	105	25	75	100
Part - III Core	UCO20C34	Business Environment and Business Ethics	5	3	75	25	75	100
Part - III Core	UCO20C35	Modern Business Correspondence and Office Management	4	3	60	25	75	100
Part - IV NME	UCO20NE31	Accounting for Managers	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>19</b>	<b>450</b>			

**SEMESTER – IV**

<b>CATEGORY</b>	<b>COURSE CODE</b>	<b>COURSE</b>	<b>CONTACT Hrs / WEEK</b>	<b>CREDITS</b>	<b>TOTAL NO. OF HOURS ALLOTTED</b>	<b>MAX. MARKS CA</b>	<b>MAX. MARKS SE</b>	<b>TOTAL</b>
Part - I	U20P141	Tamil	3	6	45	25	75	100
Part - III Core	UCO20C41	Partnership Accounts	7	5	105	25	75	100
Part - III Core	UCO20C42	Entrepreneurship and Startups	4	4	60	25	75	100
Part - III Core	UCO20C43	Goods and services Tax Act and Customs Act	4	4	60	25	75	100
Part - III Core	UCO20C44	Principles of Costing	6	4	90	25	75	100
Part - III Core	UCO20C45	Principles and Practice of Insurance	4	3	60	25	75	100
Part - IV NME	UCO20NE41	Cost Computation and Control	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>28</b>	<b>450</b>			

SEMESTER – V								
CATEGORY	COURSE CODE	COURSE	CONTACT Hrs / WEEK	CREDITS	TOTAL NO. OF HOURS ALLOTTED	MAX. MARKS CA	MAX. MARKS SE	TOTAL
Part - III Core	UCO20C51	Corporate Accounting	7	5	105	25	75	100
Part - III Core	UCO20C52	Management Accounting	5	4	75	25	75	100
Part - III Core	UCO20C53	Marketing Management	4	3	60	25	75	100
Part - III Core	UCO20C54	Methods and Techniques of Costing	6	4	90	25	75	100
Part - III Elective - Main	UCO20CE51	Income Tax, Law and Practice – I	6	5	90	25	75	100
Part - IV SEC	UCO20SE51(A) / UCO20SE51(B) / UCO20SE51(C)	Intellectual Property Rights / Cyber Law / Right to Information Act	2	2	30	15	35	50
		Self Study Paper					100	100
<b>TOTAL</b>			<b>30</b>	<b>23</b>	<b>450</b>			

SEMESTER – VI								
CATEGORY	COURSE CODE	COURSE	CONTACT Hrs / WEEK	CREDITS	TOTAL NO. OF HOURS ALLOTTED	MAX. MARKS CA	MAX. MARKS SE	TOTAL
Part - III Core	UCO20C61	Special Accounts	7	5	105	25	75	100
Part - III Core	UCO20C62	Fundamentals of Investment and Management	5	3	75	25	75	100
Part - III Core	UCO20C63	Principles and Practices of Auditing	5	3	75	25	75	100
Part - III Core	UCO20C64	Financial Management	5	4	75	25	75	100
Part - III Elective - Main	UCO20CE61	Income Tax, Law and Practice - II	6	5	90	25	75	100
Part - IV SEC Elective A/B/C	UCO20SE61(A) / UCO20SE61(B) / UCO20SE61(C)	Event Management /Block Chain Management/ International Trade	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>22</b>	<b>450</b>			



**B) CURRICULUM CREDITS**

<b>Part I</b>	<b>Tamil</b>	<b>2 x 3</b>	<b>= 06</b>	<b>Credits</b>
<b>Part II</b>	<b>English</b>	<b>2 x 3</b>	<b>= 06</b>	<b>Credits</b>
<b>Part III</b>	<b>Core</b>		<b>= 86</b>	<b>Credits</b>
	<b>Electives – Main</b>	<b>2 x 5</b>	<b>= 10</b>	<b>Credits</b>
	<b>Electives – Generic</b>	<b>4 x 5</b>	<b>= 20</b>	<b>Credits</b>
<b>Part IV</b>	<b>AECC</b>	<b>2 + 1</b>	<b>= 03</b>	<b>Credits</b>
	<b>SEC</b>	<b>2 x 2</b>	<b>= 04</b>	<b>Credits</b>
	<b>NME</b>	<b>2 x 2</b>	<b>= 04</b>	<b>Credits</b>
<b>Part V</b>		<b>1 x 2</b>	<b>= 01</b>	<b>Credits</b>
<b>Total</b>			<b>140</b>	<b>Credits</b>

**Thiagarajar College (Autonomous):: Madurai – 625 009**

**PG & Research Department of Commerce**  
(For those joined B.Com. on or after June 2020)  
**Programme Code - UCO**

Course Code	Course Title	Category	L	T	P	Credit
UCO20C11	Company Organization and Secretarial Practice	Core	4	2		4

L–Lecture    T-Tutorial    P –Practical

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

**Preamble**

The course imparts knowledge on the provisions of Companies Act 2013, Limited Liability Partnership Act 2008 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 Companies Act, 2013	K2
CO2	Illustrate the incorporation of private and public company with statutory Documents	K2
CO3	familiar with the provisions of Limited liability Partnership Act 2008	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 Course Outcomes with Programme Specific Outcomes**

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

**Mapping of Course Outcomes with Programme Outcomes**

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

**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%
<i>Total marks</i>	52	52	140

## Course Contents

### UNIT - I

20 Hours

**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

15 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- 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 - III

20 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.

### UNIT - IV

20 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

15 Hours

**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, 2019, Elements of Company Law, 29th Revised Edition, Sultan Chand & Sons, New Delhi.

## Reference Books

1. MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt.Ltd., Noida.
2. M.M.Sulphery and Basheer, 2013,-Law For Business, 2nd Edition, PHT Learning Pvt Ltd. NewDelhi.

## Course Designers:

1. Dr.S.Meena
2. Mr. T. ThangaPandiMurugan

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**PG & Research Department of Commerce**  
 (For those joined B.Com. on or after June 2020)  
**Programme Code: UCO**

Course Code	Course Title	Category	L	T	P	Credit
UCO20C12	<b>FINANCIAL ACCOUNTING</b>	Core	5	2	-	5

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 and Non Trading Concerns

### Course Outcomes

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

	Course outcomes	Knowledge Level
CO1	Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.	K1, K2
CO2	Prepare Bank Reconciliation Statement and record the transactions relating to bills of exchange.	K2, K3
CO3	Familiarize with the various methods of depreciation as per AS 6	K2, K3
CO4	Analyse and prepare the final accounts of a sole trader.	K2, K3
CO5	Prepare accounts of not for profit organizations	K2, K3

K1-Knowledge    K2-Understand    K3 -Apply

### Mapping of Course Outcomes with Programme Specific Outcomes

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

L – LOW                      M – MEDIUM                      S – STRONG

### Mapping of Course Outcomes with Programme Outcomes

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

L – LOW                      M – MEDIUM                      S – STRONG

### 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%

## Course Contents

### UNIT I

20 Hours

**Accounting** – Definition – Branches of Accounting – Objectives of accounting – Methods of accounting – Double Entry System of Accounting - Accounting Concepts and Conventions – Preparation of Journal and Ledger.

**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.

**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

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

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

### UNIT III

15 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 IV

25 Hours

**Final Accounts of Sole Traders:** Meaning of Final Accounts–Utility of Final Accounts–Components of Final Accounts – Manufacturing Account - 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 V

25 Hours

**Accounts of Not for profit Organisations:** Meaning of Not for profit Organisations - Accounts of Not for profit Organisations – Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Not for profit Organisations – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund.

**Problems – 80% & Theory 20%**

## Text Books

1. T.S.Reddy& Dr. A. Murthy, 2019: Advanced Accountancy-Volume:I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

## Reference Books

1. S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana
2. R.L.Gupta&M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi

## Course Designers:

1. Dr .S. MeenaKumari
2. Dr. L. Eswaran

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**PG & Research Department of Commerce**  
 (For those joined B.Com. on or after June 2020)  
**Programme Code: UCO**

Course Code	Course Title	Category	L	T	P	Credit
UCO20C21	BUSINESS LAW	Core	4	2	-	4

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, Negotiable Instruments Act 1881, Information Technology Act (Amendment) 2008 and Consumer Protection Act 1986.

### Course Outcomes

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

	Course outcomes	Knowledge Level
CO1	Explains the various provisions of the Indian Contract Act, 1872	K2
CO2	Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.	K2
CO3	Summarise the Negotiable Instruments Act, 1881	K2, K3
CO4	Analyse the provisions of Information Technology Act, 2000,	K1, K3
CO5	Familiarise with consumer Protection Act, 1986	K1, K3

**K1-Knowledge      K2-Understand      K3 -Apply**

### Mapping of Course Outcomes with Programme Specific Outcomes

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

**L – LOW      M – MEDIUM      S – STRONG**

### Mapping of Course Outcomes with Programme Outcomes

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

### 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%

## Course Contents

### UNIT - I

20 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

20 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 - III

20 Hours

**Negotiable Instruments Act, 1881:** Introduction of Negotiable Instruments Act 1881 – History and nature of Negotiable Instruments – different kinds of Negotiable Instruments – Promissory note – Bill of Exchange and Cheque – Nature and Definition. Holder and Holder in due Course – Meaning – Rights and privileges of holder in due course.

**Liability of parties and Discharge from liability:** Liability of acceptor or maker, Drawer, Drawee and Endorser. – Banker's liabilities for unjustified dishonor of Cheque – Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

### UNIT - IV

15 Hours

**Information Technology Act, 2000:** Salient features of Information Technology Act 2000 – Legal provisions under Information Technology Act - Information Technology (Amendment Act) 2008 – Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F – Section 67A, 67B and 67C.

### UNIT - V

15 Hours

**Consumer Protection Act, 1986:** Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum - State Commission - National Commission - Administrative Control - Procedures for complaints - Nature and scope of remedies under the Act - Appeals - enforcement of orders - Penalties.

## Text Books

1. N.D.Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.

## Reference Books

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

## Course Designers:

1. Mr. T. ThangapandiMurugan

2. Ms. K. DeepthiNivasini

**Thiagarajar College (Autonomous):: Madurai – 625 009**

**PG & Research Department of Commerce**

(For those joined B.Com. on or after June 2020)

**Programme Code: UCO**

Course Code	Course Title	Category	L	T	P	Credit
UCO20C22	<b>ADVANCED ACCOUNTANCY</b>	Core	5	2	-	5

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

**Preamble**

This course gives in-depth knowledge on the ascertaining profit under Single Entry System, accounts relating to Consignment and Joint Venture, Calculation of Average due date, Account Current, Methods of calculation of Insurance claims and preparation of lease accounts.

**Course Outcomes**

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

	Course outcomes	Knowledge Level
CO1	Define single entry system, compare with double entry system and apply the accounting treatment in business.	K1, K2, K3
CO2	Identify the features and to prepare the accounts relating to Consignment and Joint-venture.	K1, K2, K3
CO3	List out uses of Account current, Average due date and Sale of Goods on Approval or Return Basis and apply the same concept in business	K2, K3
CO4	Calculate claims under fire Insurance policy	K2, K3
CO5	Prepare lease accounting and Investment Accounts	K1, K3

**K1-Knowledge      K2-Understand      K3 -Apply**

**Mapping of Course Outcomes with Programme Specific Outcomes**

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

**L – LOW                      M – MEDIUM                      S – STRONG**

**Mapping of Course Outcomes with Programme Outcomes**

	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: 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** **20 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 II** **25 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 III** **20 Hours**

**Average Due Date:** Meaning - Uses–Determination of Average Due Date.

**Account Current** –Meaning – Preparation of Account Current – Product Method– Red-ink Interest – Interest Table Method – Daily Balance Method – Epoque Method – Varying Rate of Interest.

**Sale of Goods on Approval or Return Basis:** Meaning – Purpose – Methods of recording – When transactions are very few – When transactions are frequent – When transactions are large in number.

**UNIT IV** **20 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 profit policy

**UNIT V** **20 Hours**

**Lease Accounting:** Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements.

**Investment Accounts:** Meaning – Nature of investments as an asset – Types of securities – Purchase and sale of investments – Cum-interest and ex-interest quotations – Investment in equity shares – Accounting treatment of investments – Columnar investment accounts (Simple problems only).

**Problems – 80% & Theory 20%**

### **Text Books**

1. T.S.Reddy, A. Murthy, 2019: Advanced Accountancy- Volume:I, Fifth Revised Edition, Margham Publications, Chennai.

### **Reference Books**

1. S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta& M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

### **Course Designers:**

1. Dr. S.Meena
2. Dr .S.Meenakumari

**Thiagarajar College (Autonomous):: Madurai – 625 009**  
**PG & Research Department of Commerce**  
 (For those joined B.Sc. (Mathematics) on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCO20C11M	<b>PRINCIPLES OF FINANCIAL ACCOUNTING</b>	Core	5	-	-	5

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

### Preamble

This course provides knowledge on basic accounting concepts, conventions, Double Entry System, Subsidiary Books, Bank Reconciliation Statement, preparing Final Accounts of Sole Traders and Depreciation Accounting.

### Course Outcomes

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

	Course outcomes	Knowledge Level
CO1	Explain the meaning, functions and importance of basic accounting terminologies, branches of accounting with accounting concepts, principles and conventions.	K1
CO2	Posting financial transaction in journal, ledger and trial balance	K2
CO3	Prepare subsidiary books and bank reconciliation statement.	K2, K3
CO4	Understand and Provide depreciation under different methods.	K1, K3
CO5	Demonstrate final accounts of sole traders.	K2, K3

**K1: Knowledge K2: Understand K3: Apply**

### Mapping of Course Outcomes with Programme Specific Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

**Blooms Taxonomy: Assessment Pattern Course Contents:**

	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****10 Hours**

**Accounting:** Meaning, Definition, Objectives, Functions and Importance – Basic Accounting Terminologies – Branches of Accounting – Bases of Accounting - Users of Accounting Information – **Conceptual Framework of Accounting:** Accounting Concepts, Principles and Conventions.

**UNIT II****15 Hours**

**Double entry system:** Books of Prime Entry - Preparation of Journal, Ledger Accounts and Trial Balance.

**UNIT III****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:** Introduction – Meaning – Need – Causes for difference – Preparation of Bank Reconciliation Statement.

**UNIT IV****15 Hours**

**Depreciation Accounting** – Meaning – Definition – Objectives – Causes of depreciation – Factors determining the amount of depreciation - Methods of providing depreciation - (Problems only from Straight Line Method and Diminishing Balance Method).

**UNIT V****20 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., Goods withdrawn by the proprietor, Goods distributed as free samples.

**Problems – 80% & Theory 20%****Text Books**

1. T.S.Reddy, A. Murthy, 2019: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

**Reference Books**

1. S.P S.P. Jain, K.L. Narang, 2019: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta& M. Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

**Course Designers:**

1. Dr. I. Nagarajan
2. Dr .L. Eswaran

**Thiagarajar College (Autonomous):: Madurai – 625 009**  
**Department of Commerce**  
 (For those joined B.Com. on or after June 2020)  
**Programme Code-UCO**

Course Code	Course Title	Category	L	T	P	Credit
UCO20C21M	<b>COST AND MANAGEMENT ACCOUNTING</b>	Core	5	-	-	5

Year	Semester	Int. Marks	Ext. Marks	Total
First	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 statement.

### Course Outcomes

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

	Course outcomes	Knowledge Level
CO1	Explain the concepts and principles of cost, costing and cost accounting,	K1
CO2	Apply the various material control techniques.	K2
CO3	Compute the labour cost under different methods and allocate the overheads to various departments	K2, 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 Course Outcomes with Programme Specific Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

### 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%

## Course Contents

### 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

13 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.

**Problems – 80% & Theory 20%**

### Text Books:

1.S.P.Jain and K.L. Narang, 2019: Cost Accounting, Kalyani Publishers, Ludhiana.

### Reference Books:

1. R. S. N. Pillai and V. Bagavathi, 2019: Cost Accounting, Sultan Chand and Company Limited, New Delhi.

2. A Murthy and S Gurusamy, 2019: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

### Course Designers:

1. Dr. I. Nagarajan

2. Dr. L. Eswaran



# **B.Com (PA)**

## **Programme Code - UCP**



# **B.Com (Professional Accounting)**

## **VISION**

The Vision of the Professional Accounting program is

To create accounting and finance professionals as in any other fields and makes them to become leaders in the accounting profession.

## **MISSION**

The Mission of the Professional Accounting program is

To offer intensive coaching in the fields of accounts, finance and taxation with the help of qualified and experienced auditors .

To enable the students to pursue their CA course simultaneously with B.Com (PA)

To send the students to the offices of qualified and experienced auditors to get on the job training

## PROGRAM EDUCATIONAL OBJECTIVES (PEO)

Professional Accounting concentration gives the student a theoretical understanding of how Professional Accounting principles work within a business context.

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

- PEO1** Be capable of making a positive contribution to the accountancy in public
- PEO2** Be appointed as Chief Professional Accounting Officer, Professional Accounting Firm Partner, Finance Director, Audit Manager
- PEO3** Be Chartered Accountants or Management Accountants or Company Secretaries by completing the remaining requirements.
- PEO4** Pursue further Studies in Commerce, Management and in Human Resource Management.
- PEO5** Be Consultants in the fields of Accounts, taxation and Finance.

## PROGRAM SPECIFIC OUTCOMES (PSO)

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

- PSO1** To develop Accounting knowledge and Skills of the students and make the students to apply their knowledge to the solve financial accounting, Cost Accounting, Management Accounting and Corporate Accounting problems both in books and in real life Business.
- PSO2** 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,
- PSO3** 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 .
- PSO 4** To develop language skills needed for business fields and letter drafting skills in order to write letter for various business and personal situations.
- PSO5** 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.

**THIAGARAJAR COLLEGE, MADURAI- 9**  
**(Re-Accredited with 'A' Grade by NAAC)**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**(w.e.f. 2020 Batch onwards)**

**B.Com (Professional Accounting)**

**COURSE STRUCTURE (2020 – 2021 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	U20EN11B	Business English I	5	3	75	25	75	100
Part III Core	UCP20C11	Financial Accounting	7	5	90	25	75	100
Part III Core	UCP20C12	Business Law	5	3	90	25	75	100
Part III Core	UCP20C13	Business statistics	6	5	90	25	75	100
Elective Generic	UCP20GE11	Modern Business Correspondence and Office Management	5	5	75	25	75	100
Part IV AECC	U20ES11	Environmental Studies	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester – II**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U20EN21B	Business English II	5	3	75	25	75	100
Part III Core	UCP20C21	Advanced Accountancy	7	5	90	25	75	100
Part III Core	UCP20C22	Business Environment and Entrepreneurship	5	4	90	25	75	100
Part III Core	UCP20GE21	Business Mathematics	6	5	90	25	75	100
Elective Generic	UCP20GE22	Indian Economy	5	5	75	25	75	100
Part IV AECC	U20VE21	Value Education	2	1	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

### Semester - III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P131	Tamil	3	---	45			
Part III Core	UCP20C31	Business Accounting	7	5	90	25	75	100
Part III Core	UCP20C32	Auditing and Assurance	5	3	75	25	75	100
Part III Core	UCP20C33	Advanced Financial Management	5	3	75	25	75	100
Part III Core	UCP20C34	Corporate Laws and Allied Laws	4	3	75	25	75	100
Part III Core	UCP20C35	RDBMS and SQL	4	2	60	25	75	100
Part III	UCP20OJ31	On the Job training	-	2	-	40	60	100
Part IV NME	UCP20NE31	Practical Banking	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>20</b>				

### Semester – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141	Tamil	3	6	45	25	75	100
Part III Core	UCP20C41	Partnership Accounting	7	4	90	25	75	100
Part III Core	UCP20C42	Auditing Practices	5	3	75	25	75	100
Part III Core	UCP20C43	Financial Markets and Services	5	3	75	25	75	100
Part III Core	UCP20C44	Corporate Governance & Business Ethics	4	2	75	25	75	100
Part III Core	UCP20C45	Digital Marketing	4	2	60	25	75	100
Part IV NME	UCP20NE41	Cost Computation and Control	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>22</b>				

**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	UCP20C51	Corporate Accounting	7	5	90	25	75	100
Part III Core	UCP20C52	Applied Cost Accounting	6	4	75	25	75	100
Part III Core	UCP20C53	Management Accounting	5	4	75	25	75	100
Part III	UCP20OJ51	On the Job Training	-	2	-	40	60	100
Main Elective	UCP20CE51	Direct Taxation	6	5	90	25	75	100
Elective Generic	UCP20GE51	Security Analysis and Portfolio Management	4	5	60	25	75	100
Part IV- SEC	UCP20SE51(A)/ UCP20SE51(B)/ UCP20SE51(C)	Intellectual Property Right / Cyber Law / Right to Information Act	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>27</b>				

**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	UCP20C61	Special Accounting	7	5	90	25	75	100
Part III Core	UCP20C62	Operations Research	5	4	90	25	75	100
Part III Core	UCP20C63	Goods and Services Tax Act and Customs Act	5	3	75	25	75	100
Main Elective	UCP20CE61	Applied Direct Taxation	6	5	90	25	75	100
Elective Generic	UCP20GE61	Enterprise Resource Planning	5	5	75	25	75	100
Part IV- SEC	UCP20SE61(A)/ UCP20SE61(B)/ UCP20SE61(C)	Practicals on Filing of IT Returns / Practicals in GST / Taxation of Local Authority /	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>24</b>				

### A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	23
III	30	20
IV	30	22
V	30	27
VI	30	24
	Part – V	01
<b>Total</b>	<b>180</b>	<b>140</b>

### B) CURRICULUM CREDITS

<b>Part I</b>	<b>Tamil</b>	<b>2 x 3 = 06</b>	<b>Credits</b>
<b>Part II</b>	<b>English</b>	<b>2 x 3 = 06</b>	<b>Credits</b>
<b>Part III</b>	<b>Core</b>	<b>= 86</b>	<b>Credits</b>
		<b>(13+14+18+14+15+12)</b>	
	<b>Elective Generic</b>	<b>(4 x 5) = 20</b>	<b>Credits</b>
	<b>Elective Main</b>	<b>(2 x 5) = 10</b>	<b>Credits</b>
<b>Part IV</b>	<b>Value Education</b>	<b>1 x 1 = 01</b>	<b>Credits</b>
	<b>AECC</b>	<b>1 x 2 = 02</b>	<b>Credits</b>
	<b>SEC</b>	<b>2 x 2 = 04</b>	<b>Credits</b>
	<b>NME</b>	<b>2 x 2 = 04</b>	<b>Credits</b>
<b>Part V</b>		<b>1 x 1 = 01</b>	<b>Credits</b>
	<b>Total</b>	<b>140</b>	<b>Credits</b>

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
U20EN11B	BUSINESS ENGLISH I	Part II	4	1		3

L - Lecture                      T - Tutorial                      P – Practicals

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

**Preamble**

The course BUSINESS ENGLISH I narrates the guidelines regarding how to listen structured talks. It shows the ways to, speak, read and write English without mistakes It also educates the significance of writing Business Letters, Resume, Job application, Memo, Email, Reports, Proposals and Notice.

**Course Outcomes**

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

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

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	L	-	-	M	-
<b>CO2</b>	-	-	-	-	-
<b>CO3</b>	-	-	-	-	-
<b>CO4</b>	-	-	-	-	-
<b>CO5</b>	-	-	-	-	S

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	L	-	L	-
<b>CO2</b>	-	-	-	L	-
<b>CO3</b>	-	-	-	M	-
<b>CO4</b>	-	L	-	S	-
<b>CO5</b>	-	-	-	S	-

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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## 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 2017, Tata McGraw Hill Publishing Company Ltd., New Delhi

### Reference Books

**Bagavathi, R.S.N. Pillai-** Modern Commercial Correspondence, Edition 2019, S.Chand and Company Pvt. Ltd., New Delhi.



**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
 (For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCP20C11	FINANCIAL ACCOUNTING	Core	5	2	-	5

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 and Non Trading Concerns

### Course Outcomes

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

	Course outcomes	Knowledge Level
CO1	Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.	K1, K2
CO2	Prepare Bank Reconciliation Statement and record the transactions relating to bills of exchange.	K2, K3
CO3	Familiarize with the various methods of depreciation as per AS 6	K2, K3
CO4	Analyse and prepare the final accounts of a sole trader.	K2, K3
CO5	Prepare accounts of not for profit organizations	K2, K3

K1-Knowledge    K2-Understand    K3 -Apply

### Mapping of Course Outcomes with Programme Specific Outcomes

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

L – LOW                      M – MEDIUM                      S – STRONG

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	S	-	-	-	-
CO2	M	-	-	-	-
CO3	M	-	-	L	-
CO4	-	-	-	S	-
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	110

## Course Contents

### UNIT I 20 Hours

**Accounting** – Definition – Branches of Accounting – Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions – Preparation of Journal and Ledger.

**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.

**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

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

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

### UNIT III 15 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 IV 25 Hours

**Final Accounts of Sole Traders:** Meaning of Final Accounts–Utility of Final Accounts– Components of Final Accounts – Manufacturing Account - 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 V 25 Hours

**Accounts of Not for profit Organisations:** Meaning of Not for profit Organisations - Accounts of Not for profit Organisations – Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Not for profit Organisations – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund.

**Problems – 80% & Theory 20%**

### **Text Books**

1. T.S.Reddy& Dr. A. Murthy, 2019: Advanced Accountancy-Volume:I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

### **Reference Books**

1. S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana
2. R.L.Gupta&M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi

### **Course Designers:**

1. Dr .S. MeenaKumari
2. Dr. L. Eswaran

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCP20C12	<b>BUSINESS LAW</b>	<b>Core</b>	<b>3</b>	<b>2</b>		<b>3</b>

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

L - Lecture                      T - Tutorial                      P - Practicals

**Preamble**

The course explains the basic provisions of Laws needed for running a business. This course throws light on provisions of the Indian Contract Act, The Indian Partnership Act, Limited Liability Partnership (LLP) Act, Sale of Goods Act and Negotiable Instruments Act

**Course Outcomes**

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

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Explain in detail the provisions of the Indian Contract Act	K1
<b>CO2</b>	Describe the provisions of the Indian Partnership Act and the mode of registering a partnership firm.	K2
<b>CO3</b>	Illustrate the provisions of the Limited Liability Partnership (LLP) Act	K2,K3
<b>CO4</b>	Explain the provisions of the Sale of Goods Act and the formation and Performance of the contract of sale.	K2 ,K3
<b>CO5</b>	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 Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	-	<b>L</b>	<b>S</b>	-
<b>CO2</b>	-	-	<b>L</b>	<b>M</b>	-
<b>CO3</b>	-	-	-	-	-
<b>CO4</b>	-	-	-	<b>M</b>	-
<b>CO5</b>	-	-	-	-	-

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	<b>L</b>	-	-	-
<b>CO2</b>	-	<b>L</b>	-	-	-
<b>CO3</b>	-	<b>M</b>	-	-	-
<b>CO4</b>	-	<b>S</b>	-	-	-
<b>CO5</b>	-	<b>S</b>	-	-	-

**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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## 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, 2019, Business Law, Sultan Chand & Sons Educational Publishers, New Delhi.

## References:

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Publishers, New Delhi
2. R.S.N Pillai & Bagavathi, 2019, Business Law, S.Chand & Co Pvt Ltd. Delhi.

## Course Designers:

Mr. D.Gopinath , Mr. R.Ramkanna

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCP20C13	<b>BUSINESS STATISTICS</b>	<b>Core</b>	<b>5</b>	<b>1</b>		<b>5</b>

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

L - Lecture                      T - Tutorial                      P – Practicals

**Preamble**

The course BUSINESS STATISTICS explains the need for Primary data and Secondary data, how they are collected, tabulated and presented. It illustrates the role of Measures of Central Tendency and Dispersion in Statistics. It educates the students about the uses of Correlation, Regression , Time series, Index numbers and Probability in Statistics.

**Course Outcomes**

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

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Collect Primary data and Secondary data	K1
<b>CO2</b>	Prepare statistical tables and diagrams and Analyse and interpret the data collected	K1
<b>CO3</b>	Apply Measures of Central Tendency and Dispersion to solve statistical problems.	K2
<b>CO4</b>	Apply correlation, Regression, probabilistically distributions to analyse the collected data and to draw conclusions.	K2,K3
<b>CO5</b>	Construct Simple and Weighted Index numbers and to test the adequacy of Index Number.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	-	-	<b>M</b>	-
<b>CO2</b>	<b>M</b>	-	-	-	-
<b>CO3</b>	-	-	-	<b>S</b>	-
<b>CO4</b>	-	-	-	-	-
<b>CO5</b>	-	-	-	<b>M</b>	<b>S</b>

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	<b>M</b>	-	<b>S</b>	-	<b>L</b>
<b>CO2</b>	-	-	-	-	<b>M</b>
<b>CO3</b>	-	-	-	-	<b>M</b>
<b>CO4</b>	-	-	-	-	<b>S</b>
<b>CO5</b>	-	-	-	-	<b>S</b>

**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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## 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.

**Problems – 80% & Theory 20%**

## Text Books:

1. . S.P. Gupta & M.P. Gupta , Business Statistics , Revised Edition – 2019,S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

## References:

1. R.S.N. Pillai and Bagavathi , Business Statistics , Revised edition 2019 , S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
2. K.Alagar, Business Statistics , New Edition – 2019 ,Tata McGraw hill publications, 7, West Patel Nagar, New Delhi – 8

## Course Designer:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCP20GE11	<b>MODERN BUSINESS CORRESPONDENCE AND OFFICE MANAGEMENT</b>	<b>Elective Generic</b>	<b>4</b>	<b>1</b>	<b>-</b>	<b>5</b>

L - Lecture

T - Tutorial

P – Practicals

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

### Preamble

The course MODERN BUSINESS CORRESPONDENCE AND OFFICE MANAGEMENT describes the Structure, types and Technologies of Communication. It also explains the concept of Banking and Insurance Correspondence, office Management, the importance of filing and Indexing and the steps to be followed to write a Business Report.

### Course Outcomes

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

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Explain the Principles and technologies of Communication	K1
<b>CO2</b>	Understand the Importance of Business Correspondence	K1
<b>CO3</b>	Able to make Banking and Insurance Correspondence	K2
<b>CO4</b>	Understand the importance of Paperless Office and Virtual office.	K2,K3
<b>CO5</b>	Measure the office work Performed.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

### Mapping of Course Outcomes with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	-	-	<b>L</b>	-
<b>CO2</b>	-	-	<b>M</b>	<b>M</b>	-
<b>CO3</b>	-	-	-	-	-
<b>CO4</b>	-	<b>M</b>	-	-	<b>M</b>
<b>CO5</b>	-	-	-	-	<b>S</b>

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	-	-	<b>L</b>	-
<b>CO2</b>	-	<b>M</b>	-	<b>M</b>	-
<b>CO3</b>	-	-	-	<b>M</b>	-
<b>CO4</b>	-	-	-	<b>S</b>	-
<b>CO5</b>	-	-	-	<b>S</b>	-

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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### UNIT- I (17 hours)

**BASICS OF COMMUNICATION AND TECHNOLOGY:** Meaning, Definition and Purpose of Communication – Communication Situation – Communication Process / Cycle – Forms of Communication – Barriers of Communication – Principles of Effective Communication. **Communication and technology:** The role of technological advancement – Intranet - Internet – Emails – Short Message Service – Social Media – Tele Conferencing – Video Conferencing ( Microsoft team, Zoom , Google Meet and other Platforms)

### UNIT- II (15 Hours)

**BUSINESS CORRESPONDENCE:** A Good Business Letter - Commercial Correspondence - Format of Business Letters - Circular Letters - Sales Letters - Follow up Letters - Trade Enquiries - Offers and Quotations - Trade Order - Status Enquiry - Confirmation of Orders - Complaints and their Adjustments - Collection Letters - Making Payments.

### UNIT- III (14 Hours)

**BANKING AND INSURANCE CORRESPONDENCE:** Banking Letters - Insurance Correspondence - Agency Correspondence - Import Trade Correspondence - Export Trade Correspondence - Letters to Editors and Complaints of Personnel

### UNIT- IV (15 Hours)

**OFFICE MANAGEMENT AND FILING:** Meaning of office - Primary and administrative functions of office - Importance of office - Relation of office with other departments of business Organization - Concept of paperless office - virtual office - back and front office – open & private office - Duties of Office Manager - Filing and Indexing – types and Importance.

### UNIT- V (14 Hours)

**FORMS, MACHINES AND OFFICE WORK :** Meaning , types and advantages of forms – Designing and controlling forms – Importance, objectives of office machines – Xerox Machines, Computer with Laser Printer, Fax Machine, Bio metric device, CCTV, LED Projector, Swiping Machine, Currency Counting Machine - steps to improve office security - Measurement of Office Work – Importance, purpose , difficulty in measuring office work.

#### Text Book:

1. Business Communication – Vikram Bisen and Priya , New Age International Publishers.
2. Modern commercial correspondence – R.S.N.Pillai, Bagavathi ,S. Chand & company pvt. Ltd.

#### Reference Books:

1. R.K. Chopra, Office Management, Himalaya Publishing House
2. Business Communication – Rajendra Paul

#### Course Designer:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
 (For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
U20EN21B	BUSINESS ENGLISH II	Part II	3	2	-	3

L - Lecture                      T - Tutorial                      P – Practicals

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

**Preamble**

The course BUSINESS ENGLISH II explains how to use Preposition, Idiomatic Expression, Phrasal Verbs and Direct & Indirect Speeches.. It shows the ways to, speak, read and write English without mistakes. It also educates the significance of writing Pictorial Representation Agenda and minutes of the meeting.

**Course Outcomes**

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

	Course Outcome	Knowledge Level
<b>CO1</b>	Use Preposition, Idiomatic Expression and Phrasal Verbs in their writings and conversations.	K1
<b>CO2</b>	Use Direct and Indirect Speeches in their writings and conversations.	K2
<b>CO3</b>	speak, read and write English without mistakes.	K2,K3
<b>CO4</b>	Write Pictorial Representation Agenda and minutes of the meeting.	K2 ,K3
<b>CO5</b>	Write Letter of Complaint and Prepare check last.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>				<b>L</b>	
<b>CO2</b>				<b>L</b>	
<b>CO3</b>			<b>M</b>		<b>M</b>
<b>CO4</b>				<b>L</b>	
<b>CO5</b>	<b>S</b>				<b>S</b>

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>				<b>L</b>	
<b>CO2</b>		<b>M</b>		<b>M</b>	
<b>CO3</b>				<b>M</b>	
<b>CO4</b>					
<b>CO5</b>				<b>S</b>	

**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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## 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 last.

### 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- 17<sup>th</sup> Edition 2019.Himalya Publishing House, New Delhi.

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
 (For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCP20C21	ADVANCED ACCOUNTANCY	Core	5	2	-	5

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

### Preamble

This course gives in-depth knowledge on the ascertaining profit under Single Entry System, accounts relating to Consignment and Joint Venture, Calculation of Average due date, Account Current, Methods of calculation of Insurance claims and preparation of lease accounts.

### Course Outcomes

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

	Course outcomes	Knowledge Level
CO1	Define single entry system, compare with double entry system and apply the accounting treatment in business.	K1, K2, K3
CO2	Identify the features and to prepare the accounts relating to Consignment and Joint-venture.	K1, K2, K3
CO3	List out uses of Account current, Average due date and Sale of Goods on Approval or Return Basis and apply the same concept in business	K2, K3
CO4	Calculate claims under fire Insurance policy	K2, K3
CO5	Prepare lease accounting and Investment Accounts	K1, K3

**K1-Knowledge    K2-Understand    K3 -Apply**

### Mapping of Course Outcomes with Programme Specific Outcomes

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

**L – LOW                      M – MEDIUM                      S – STRONG**

### Mapping of Course Outcomes with Programme Outcomes

	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%
<b>Total Marks</b>	52	52	110

### Course Contents

#### UNIT I 20 Hours

**Single Entry System-** Meaning–Limitations of Single-Entry System–Double entry system Vs Singleentry 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 II 25 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 III 20 Hours

**Average Due Date:** Meaning - Uses–Determination of Average Due Date.

**Account Current** –Meaning – Preparation of Account Current – Product Method– Red-ink Interest – Interest Table Method – Daily Balance Method – Epoque Method – Varying Rate of Interest.

**Sale of Goods on Approval or Return Basis:** Meaning – Purpose – Methods of recording – When transactions are very few – When transactions are frequent – When transactions are large in number.

#### UNIT IV 20 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 profit policy

#### UNIT V 20 Hours

**Lease Accounting:** Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements.

**Investment Accounts:** Meaning – Nature of investments as an asset – Types of securities – Purchase and sale of investments – Cum-interest and ex-interest quotations – Investment in equity shares – Accounting treatment of investments – Columnar investment accounts (Simple problems only).

**Problems – 80% & Theory 20%**

### Text Books

1.T.S.Reddy, A. Murthy, 2019: Advanced Accountancy- Volume:I, Fifth Revised Edition, Margham Publications, Chennai.

### Reference Books

2.S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.

3.R.L.Gupta& M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

### Course Designers:

1. Dr. S.Meena 2. Dr .S.Meenakumari

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCP20C21	<b>BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP</b>	Core-2	4	1	-	4

L - Lecture

T - Tutorial

P - Practicals

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

### Preamble

The course BUSINESS ENVIRONMENT AND ENTREPRENEURSHIP tries to transform students into entrepreneurs by indicating the Emerging Trends in Business and by developing the Entrepreneurship Creativity and Innovation in the minds of the students. It shows how the businesses are assessed financially and non-financially.

### Course Outcomes

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

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Explain the concepts of entrepreneurship and Entrepreneurial Development Programmes	K1
<b>CO2</b>	Identify the various business environments.	K2
<b>CO3</b>	develop the Entrepreneurship Creativity and Innovating skills needed to start and run businesses	K2,K3
<b>CO4</b>	Assess their own businesses or businesses of others financially and non-financially	K2 ,K3
<b>CO5</b>	Get motivated to start their own business instead of being salaried employees in other concerns.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

### Mapping of Course Outcomes with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	-	-	<b>L</b>	-
<b>CO2</b>	-	-	-	<b>M</b>	-
<b>CO3</b>	-	-	-	-	<b>M</b>
<b>CO4</b>	-	-	-	<b>M</b>	-
<b>CO5</b>	-	-	-	-	<b>S</b>

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	<b>L</b>	-	-	-
<b>CO2</b>	-	<b>M</b>	-	-	-
<b>CO3</b>	-	<b>M</b>	-	-	-
<b>CO4</b>	-	-	-	<b>L</b>	-
<b>CO5</b>	-	-	-	<b>M</b>	-

**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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## 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.Aswathappa , Essentials of Business Environment, Reprint 2019, Himalaya Publishing House , New Delhi.
- 2 Renu Arora, S.K.Sood , Entrepreneurial Development , Revised Edition,2019, Kalyani Publishers, B-I/1292 Rajinder Nagar, Ludhiana – 141 008 .Ludhiana

## References:

- 1 Francis Cherunilam , Business Environment, Reprint, 2019 , Himalaya Publishing House, Mumbai.
- 2 Dr.K.Chidambaram and Dr.V.Alagappan, Business Environment , Reprinted, 2019, Vikas Publishing House Pvt Ltd, New Delhi.
- 3 A.C.Fernando , Business Environment , Fourth Edition, 2019, Dorling Kindersley (India) Pvt.Ltd., Noida.

## Course Designers:

Dr.S.Meena

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCP20GE21	<b>BUSINESS MATHEMATICS</b>	<b>Ele.Genric</b>	<b>5</b>	<b>1</b>	<b>-</b>	<b>5</b>

L - Lecture                      T - Tutorial                      P – Practicals

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

### Preamble

The course BUSINESS MATHEMATICS illustrates the Arithmetic Applications of Mathematics, Basic applications of mathematical reasoning. It narrates the role of Matrices, Set theory, Algebra, Differential and Integral Calculus in solving business problems. It also educates the significance of Mathematics in giving solutions to problems frequently arising in the business.

### Course Outcomes

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

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Explain and apply various mathematical applications	K1
<b>CO2</b>	Explain and apply mathematical reasoning	K2
<b>CO3</b>	Utilize the contributions of Matrices, Set theory, Algebra for the betterment of the business.	K2,K3
<b>CO4</b>	Give solutions to business problems with the help of various mathematical tools including Differential and Integral Calculus	K2 ,K3
<b>CO5</b>	Show how the Linear simultaneous equations can be used.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

### Mapping of Course Outcomes with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	<b>M</b>	-	-	<b>S</b>	-
<b>CO2</b>	-	<b>S</b>	-	-	-
<b>CO3</b>	-	-	<b>S</b>	-	-
<b>CO4</b>	-	<b>M</b>	-	<b>M</b>	-
<b>CO5</b>	-	-	-	-	<b>S</b>

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	-	-	-	<b>L</b>
<b>CO2</b>	-	-	<b>M</b>	-	<b>M</b>
<b>CO3</b>	-	-	-	-	<b>L</b>
<b>CO4</b>	-	-	<b>M</b>	-	<b>M</b>
<b>CO5</b>	-	-	-	-	<b>S</b>

**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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## 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.

**Problems – 80% & Theory 20%**

## Text Book:

1. . **P.R. Vittal** , Business Mathematics , Revised Edition 2019, Margham Publications, Chennai

## References:

1. V. Sundaresan and S. D. Jayaseelan , An Introduction to Business Mathematics ,Revised Edition 2018, Sultan Chand,New Delhi.
2. N.K. Nag , Business Mathematics (For Unit V) , Revised Edition 2019 , Kalyani Publishers , New Delhi

## Course Designer:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Professional Accounting)**

(For those joined on or after June 2020) OBE was introduced in June 2019

Course Code	Course Title	Category	L	T	P	Credit
UCP20GE22	INDIAN ECONOMY	Ele.Genric	4	1	-	5
L - Lecture		T - Tutorial		P - Practicals		

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

### Preamble

The course INDIAN ECONOMY illustrates the Role of different sectors in the development of Indian economy, Measures taken by the Indian Government to control poverty and unemployment and Economic Reforms made in India. It also educates the significance of Banking Sector for the effective implementation of Monetary policies.

### Course Outcomes

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

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Explain the nature of Indian economy and Different economic systems.	K1
<b>CO2</b>	Know about the poverty and unemployment problems in India and its measures to eradicate it.	K2
<b>CO3</b>	Explain the economic policies and infrastructure development in India.	K2,K3
<b>CO4</b>	Take part in the Economic Reforms in India by becoming a part of the nation.	K2 ,K3
<b>CO5</b>	Know how the banks are creating credit and how the Reserve Bank of India is controlling the credit created by Banks.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

### Mapping of Course Outcomes with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	-	S	-	-
<b>CO2</b>	-	-	-	M	-
<b>CO3</b>	-	-	-	-	S
<b>CO4</b>	-	-	-	-	S
<b>CO5</b>	-	-	-	M	-

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	L	-	-	-
<b>CO2</b>	-	M	-	-	-
<b>CO3</b>	-	M	-	-	-
<b>CO4</b>	-	M	-	-	-
<b>CO5</b>	-	S	-	-	-

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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### Unit I (14 Hours)

**Nature of the Indian Economy : Different types of Economic system-** Characteristics of Indian Economy - Structural changes in Indian Economy- meaning and features of – (Agriculture, Industry and Service sectors) in India – Problems of- Agriculture, Industry and Service sectors in India

### Unit II (16 Hours)

**Unemployment and Poverty in India** - Poverty- Meaning and Types- Vicious circle of Poverty - Measurement and Incidence of Poverty-Poverty eradication programmes in India- Unemployment : Meaning and Types- Causes for Unemployment in India- Remedial measures to solve the problem of unemployment

### Unit III (16 Hours)

**Infrastructure and economic policies of Indian Economy:** Inflation- Meaning and types- Price trends in India- Causes of Inflation- – Monetary policy and fiscal policy of India. Budget meaning of budget-budget deficit and Fiscal Deficits in India Balance of Payments- - External Debts in India- Infrastructural meaning –challenges (Transportation, Communication, Health and Education).

### Unit IV (14 Hours)

**Economic Reforms in India: meaning of economic reforms** - Features of 1991 economic reforms in India – Liberalization – Privatization – conditions – arguments in favor and against privatization – Globalization –merits and demerits of 1991 economic reforms in India– Effects of globalization on Indian Economy.

### Unit V (15 Hours)

**Money and Banking:** meaning –Evolution of money- functions on money –meaning and functions of Commercial banks – Credit creation — Nationalization of banks- Reserve Bank of India – roles and functions – National and International Financial Institutions

### Text Books:

1. . S.K Mishra and V.K Puri- Indian Economy 33rd revised edition, 2019 Himalaya Publishing House.

### References:

- 1 Rudder Datt & K.P.M. Sndharam- Indian Economy 72nd revised edition, 2018 Sultan Chand & Sons, New Delhi.
- 2 Ramesh Singh- Indian Economy 8th revised edition 2018, McGraw hill Education.

### Course Designers:

Dr.R.Dinesh Kannan

# **B.COM – (CA)**

**Programme Code -  
UCA**

## 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 center 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 the 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 .
- PEO 4** 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

<b>PSO 1</b>	Take up computer related jobs in offices, companies and in computer labs.
<b>PSO 2</b>	Pursue higher studies in Commerce, Computer Applications and Management
<b>PSO 3</b>	Become entrepreneurs and apply their technical skills in business.
<b>PSO 4</b>	Contribute for the development of computerized accounting
<b>PSO 5</b>	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 (2020 - 21 batch)**

<b>SEMESTER I</b>								
<b>Course</b>	<b>Code No</b>	<b>Subject</b>	<b>Contact Hrs / Week</b>	<b>Credits</b>	<b>Total No of Hrs Allotted</b>	<b>Max Marks CA</b>	<b>Max Marks SE</b>	<b>Total</b>
Part II	U20EN11B	Business English - I	5	3	75	25	75	100
Part III Core	UCC20C11	Financial Accounting	7	5	105	25	75	100
Part III Core	UCC20C12	Computer Fundamental & Office Automation	3	1	45	25	75	100
Part III Core	UCC20CL12	Computer Fundamental & Office Automation – Lab	3	2	45	40	60	100
Part III Elect. Generic	UCC20GE11	Company Organisation and Secretarial Practice	5	5	75	25	75	100
Part III Elect. Generic	UCC20GE12	Business Mathematics	5	5	75	25	75	100
Part IV AECC	U20ES11	Environmental Studies	2	2	30	15	35	50
	Total		30	23				
<b>SEMESTER II</b>								
<b>Course</b>	<b>Code No</b>	<b>Subject</b>	<b>Contact Hrs / Week</b>	<b>Credits</b>	<b>Total No of Hrs Allotted</b>	<b>Max Marks CA</b>	<b>Max Marks SE</b>	<b>Total</b>
Part II	U20EN21B	Business English - II	5	3	75	25	75	100
Part III Core	UCC20C21	Advanced Accountancy	6	5	105	25	75	100
Part III Core	UCC20C22	Programming in C	4	3	60	25	75	100
Part III Core	UCC20CL22	Programming in C (Lab)	3	3	45	40	60	100
Part III Elect. Generic	UCC20GE21	Business Law	5	5	60	25	75	100
Part III Elect. Generic	UCC20GE22	Business Statistics	5	5	75	25	75	100
Part IV AECC	U20VE21	Value Education	2	1	30	15	35	50
	Total		30	25				

**SEMESTER III**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P131	Tamil	3		45			
Part III Core	UCC20C31	Object Oriented programming with C++	5	4	75	25	75	100
Part III Core	UCC20CL31	Object Oriented programming with C++ Lab	4	3	60	40	60	100
Part III Core	UCC20C32	Banking Theory, Law and Practice	5	3	75	25	75	100
Part III Core	UCC20C33	Business Accounting	7	5	105	40	60	100
Part III Core	UCC20C34	Enterprise Resource Planning (ERP)	4	2	60	25	75	100
Part IV NME 1	UCC20NE31	Principles of Accountancy	2	2	30	15	35	50
	Total		30	22				

**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	U20P141	அலுவலக மேலாண்மையும் காப்பீட்டுக் □□□□□□□□□□□□□□	3	6	45	25	75	100
Part III Core	UCC20C41	Financial Management	5	4	75	25	75	100
Part III Core	UCC20C42	Partnership Accounts	7	5	105	25	75	100
Part III Core	UCC20C43	Data Base Management Systems (theory)	4	2	60	25	75	100
Part III Core	UCC20CL43	Data Base Management Systems (Lab)	4	3	60	40	60	100
Part III Core	UCC20C44	Cost Accounting	5	4	75	15	35	50
Part IV NME 2	UCC20NE41	Cost Computation and Control	2	2	30	15	35	50
	Total		30	23				

**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	UCC20C51	Corporate Accounting	7	5	105	25	75	100
Part III Core	UCC20C52	Software Engineering	4	3	60	25	75	100
Part III Core	UCC20C53	Management Accounting	5	4	75	25	75	100
Part III Core	UCC20C54	Marketing Management	4	3	60	25	75	100
Part III Core	UCC20C55	Visual Basic (Theory)	4	2	60	25	75	100
Part III Core	UCC20CL55	Visual Basic (Lab)	4	2	60	40	60	100
Part IV SEC 1	UCC20SE51(A)/ UCC20SE51(B)/ UCC20SE51(C)	Multimedia Lab / Advanced Excel Features / Desktop Publishing	2	2	30	15	35	50
	Total		30	21				

**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	UCC20C61	Special Accounts	7	5	105	25	75	100
Part III Core	UCC20C62	Data Analytics	5	4	75	25	75	100
Part III Core	UCC20C63	Principles and Practices of Auditing	5	4	75	25	75	100
Part III Main Elective-I	UCC20CE61	Income Tax Law and Practice	6	5	90	25	75	100
Part III Main Elective-II	UCC20CE62	Project	5	5	75	40	60	100
Part IV SEC 2	UCC20SE61(A) / UCC20SE61 (B) / UCC20SE61 (C)	Basics of GST / Filing of IT Returns / Basics of Customs Act	2	2	30	25	75	100
	Total		30	25				



## A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	25
III	30	22
IV	30	23
V	30	21
VI	30	25
PART V		01
<b>Total</b>	<b>180</b>	<b>140</b>

## B) CURRICULUM CREDITS

Part I - Tamil (2*3)	6 Credits
Part II – English (2*3)	6 Credits
Part III Core	86 Credits
Part III Elective Main (2*5)	10 Credits
Part III Elective Generic (4*5)	20 Credits
Part IV AECC EVS (1*2) VE (1*1)	3 Credits
NME (2*2)	4 Credits
SEC (2*2)	4 Credits
PART V	1 Credits
<b>Total</b>	<b>140 Credits</b>

**Thiagarajar College (Autonomous):: Madurai – 625 009**

**PG & Research Department of Commerce**

(For those joined B.Com (CA) on or after June 2020)

**Programme Code: UCC**

Course Code	Course Title	Category	L	T	P	Credit
UCC20C11	<b>FINANCIAL ACCOUNTING</b>	Core	5	2	-	5

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 and Non Trading Concerns

**Course Outcomes**

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

	Course outcomes	Knowledge Level
CO1	Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.	K1, K2
CO2	Prepare Bank Reconciliation Statement and record the transactions relating to bills of exchange.	K2, K3
CO3	Familiarize with the various methods of depreciation as per AS 6	K2, K3
CO4	Analyse and prepare the final accounts of a sole trader.	K2, K3
CO5	Prepare accounts of not for profit organizations	K2, K3

K1-Knowledge    K2-Understand    K3 -Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

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

L – LOW                      M – MEDIUM                      S – STRONG

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
CO1	S	-	-	-	-
CO2	M	-	-	-	-
CO3	M	-	-	L	-
CO4	-	-	-	S	-
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	110

**Course Contents****UNIT I****20 Hours**

**Accounting** – Definition – Branches of Accounting -- Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions – Preparation of Journal and Ledger.

**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.

**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**

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

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

**UNIT III****15 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 IV****25 Hours**

**Final Accounts of Sole Traders:** Meaning of Final Accounts–Utility of Final Accounts–Components of Final Accounts – Manufacturing Account - 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 V****25 Hours**

**Accounts of Not for profit Organisations:** Meaning of Not for profit Organisations - Accounts of Not for profit Organisations – Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Not for profit Organisations – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund.

**Problems – 80% & Theory 20%**

### **Text Books**

1. T.S.Reddy& Dr. A. Murthy, 2019: Advanced Accountancy-Volume:I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

### **Reference Books**

1. S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana
2. R.L.Gupta&M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi

### **Course Designers:**

1. Dr .S. MeenaKumari
2. Dr. L. Eswaran

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Computer Applications)**  
 (For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20C12	Computer Fundamental & Office Automation	Core-2	2	1		2
	L - Lecture                      T - Tutorial                      P – Practical					
Year	Semester	Int. Marks	Ext.Marks	Total		
First	First	25	75	100		

**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 Fundamentals of Computers	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 Course Outcomes with Programme Specific Outcomes**

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

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
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	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## 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 Memory: Volatile, non-volatile & virtual memory-Types of Bus. Software concepts: Types of software -System software: Operation System and its types- Assembler, Compiler, Interpreter. Application software-.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.

**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 III

(9 Hours)

**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.

### UNIT IV

(8 Hours)

**Advanced Functions in Excel:** Naming Ranges and using Financial, Logical, Text, Statistical and Financial functions – Database in a Worksheet – What if Analysis – Using Scenario Manager - Multiple Worksheet - Macros.

### 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:

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

## Course Designers:

1. Mrs. D. Gandhimathi
2. Mr. T. Thanga pandi murugan

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**

**PG and RESEARCH DEPARTMENT OF COMMERCE**

**B.Com (Computer Applications)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20CL12	Computer Fundamental & Office Automation	Core			3	1

L - Lecture                      T - Tutorial                      P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	40	60	100

**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 Course Outcomes with Programme Specific Outcomes**

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

**Mapping of Course Outcomes with Programme Outcomes**

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

## Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
<b>Total Marks</b>	52	52	110

## 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,



**Thiagarajar College (Autonomous):: Madurai – 625 009**  
**PG & Research Department of Commerce**  
 (For those joined B.Com (CA) on or after June 2020)  
**Programme Code - UCC**

Course Code	Course Title	Category	L	T	P	Credit
UCC20GE11	Company Organization and Secretarial Practice	Core	5			5

L–Lecture    T-Tutorial    P –Practical

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

### Preamble

The course imparts knowledge on the provisions of Companies Act 2013, Limited Liability Partnership Act 2008 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 Companies Act, 2013	K2
CO2	Illustrate the incorporation of private and public company with statutory documents	K2
CO3	familiar with the provisions of Limited liability Partnership Act 2008	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 Course Outcomes with Programme Specific Outcomes

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

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	L	-	-	L	-
CO2	-	-	L	-	-
CO3	-	M	-	-	M
CO4	-	M	M	S	-
CO5	L	-	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	110

**Course Contents****UNIT - I****20 Hours**

**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****15 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- 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 - III****20 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.

**UNIT - IV****20 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****15 Hours**

**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, 2019, Elements of Company Law, 29th Revised Edition, Sultan Chand & Sons, New Delhi.

### **Reference Books**

1. MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt.Ltd., Noida.
2. M.M.Sulphery and Basheer, 2013,-Law For Business, 2nd Edition, PHT Learning Pvt Ltd. NewDelhi.

### **Course Designers:**

1. Dr.S.Meena
2. Mr. T. ThangaPandiMurugan

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Computer Applications)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20GE12	<b>BUSINESS MATHEMATICS</b>	<b>Core-4</b>	<b>5</b>			<b>5</b>
	L - Lecture	T - Tutorial	P – Practicals			
Year	Semester	Int. Marks	Ext. Marks	Total		
First	First	25	75	100		

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

K1 - Knowledge                      K2 - Understand                      K3 – Apply

### Mapping of Course Outcomes with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	<b>L</b>	-	-	-	-
<b>CO2</b>	-	-	<b>L</b>	-	-
<b>CO3</b>	-	<b>L</b>	-	<b>M</b>	<b>S</b>
<b>CO4</b>	-	-	<b>M</b>	<b>L</b>	-
<b>CO5</b>	<b>S</b>	-	-	-	<b>S</b>

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	<b>M</b>	<b>M</b>	<b>S</b>	-	-
<b>CO2</b>	-	<b>M</b>	-	-	-
<b>CO3</b>	-	-	<b>M</b>	-	-
<b>CO4</b>	-	-	-	<b>L</b>	<b>M</b>
<b>CO5</b>	-	-	-	<b>M</b>	<b>M</b>

### 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%
<b>Total marks</b>	52	52	110

## 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

**Thiagarajar College (Autonomous):: Madurai – 625 009**

**PG & Research Department of Commerce**

(For those joined B.Com (CA). on or after June 2020)

**Programme Code: UCC**

Course Code	Course Title	Category	L	T	P	Credit
UCC20C21	ADVANCED ACCOUNTANCY	Core	5	1	-	5

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

**Preamble**

This course gives in-depth knowledge on the ascertaining profit under Single Entry System, accounts relating to Consignment and Joint Venture, Calculation of Average due date, Account Current, Methods of calculation of Insurance claims and preparation of lease accounts.

**Course Outcomes**

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

	Course outcomes	Knowledge Level
CO1	Define single entry system, compare with double entry system and apply the accounting treatment in business.	K1, K2, K3
CO2	Identify the features and to prepare the accounts relating to Consignment and Joint-venture.	K1, K2, K3
CO3	List out uses of Account current, Average due date and Sale of Goods on Approval or Return Basis and apply the same concept in business	K2, K3
CO4	Calculate claims under fire Insurance policy	K2, K3
CO5	Prepare lease accounting and Investment Accounts	K1, K3

**K1-Knowledge      K2-Understand      K3 -Apply**

**Mapping of Course Outcomes with Programme Specific Outcomes**

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

**L – LOW                      M – MEDIUM                      S – STRONG**

**Mapping of Course Outcomes with Programme Outcomes**

	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%

**Course Contents****UNIT I****20 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 II****25 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 III****20 Hours**

**Average Due Date:** Meaning - Uses–Determination of Average Due Date.

**Account Current** –Meaning – Preparation of Account Current – Product Method– Red-ink Interest – Interest Table Method – Daily Balance Method – Epoque Method – Varying Rate of Interest.

**Sale of Goods on Approval or Return Basis:** Meaning – Purpose – Methods of recording – When transactions are very few – When transactions are frequent – When transactions are large in number.

**UNIT IV****20 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 profit policy

**UNIT V****20 Hours**

**Lease Accounting:** Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements.

**Investment Accounts:** Meaning – Nature of investments as an asset – Types of securities – Purchase and sale of investments – Cum-interest and ex-interest quotations – Investment in equity shares – Accounting treatment of investments – Columnar investment accounts (Simple problems only).

**Problems – 80% & Theory 20%**

### **Text Books**

1. T.S.Reddy, A. Murthy, 2019: Advanced Accountancy- Volume:I, Fifth Revised Edition, Margham Publications, Chennai.

### **Reference Books**

1. S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.

2. R.L.Gupta& M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

### **Course Designers:**

1. Dr. S.Meena            2. Dr .S.Meenakumari



PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20C22	PROGRAMMING IN C	Core	4			4

L - Lecture                      T - Tutorial                      P – Practical

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

**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 Course Outcomes with Programme Specific Outcomes**

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

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
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	110

## Contents

### Unit - I : (10 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 : (11 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: (12 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: (13 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: (14 Hours)

**Pointers :** Introduction to pointer- declaration of pointer– initialization of pointer– Accessing a variable through its Pointer –Pointers and Arrays –Array of Pointers – Pointers as Function Arguments –**File Management in C-** Introduction-Defining and Opening a File- Closing a File- Input/Output Operations on File-Command Line Arguments.

## 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.

## Course Designers:

Mrs. D. Gandhimathi

**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Computer Applications)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20CL22	<b>PROGRAMMING IN C LAB</b>	Core			3	2
	L - Lecture	T - Tutorial	P - Practicals			
Year	Semester	Int. Marks	Ext. Marks	Total		
First	Second	25	75	100		

### 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 Course Outcomes with Programme Specific Outcomes

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

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
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	110

## 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:

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.

**Thiagarajar College (Autonomous):: Madurai – 625 009**

**PG & Research Department of Commerce**

(For those joined B.Com (CA). on or after June 2020)

**Programme Code: UCC**

Course Code	Course Title	Category	L	T	P	Credit
UCC20GE21	BUSINESS LAW	Core	5	-	-	5

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, Negotiable Instruments Act 1881, Information Technology Act (Amendment) 2008 and Consumer Protection Act 1986.

**Course Outcomes**

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

	Course outcomes	Knowledge Level
CO1	Explains the various provisions of the Indian Contract Act, 1872	K2
CO2	Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.	K2
CO3	Summarise the Negotiable Instruments Act, 1881	K2, K3
CO4	Analyse the provisions of Information Technology Act, 2000,	K1, K3
CO5	Familiarise with consumer Protection Act, 1986	K1, K3

**K1-Knowledge**

**K2-Understand**

**K3 -Apply**

**Mapping of Course Outcomes with Programme Specific Outcomes**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of Course Outcomes with Programme Outcomes**

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

**Course Contents****UNIT - I****20 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****20 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 - III****20 Hours**

**Negotiable Instruments Act, 1881:** Introduction of Negotiable Instruments Act 1881 – History and nature of Negotiable Instruments – different kinds of Negotiable Instruments – Promissory note – Bill of Exchange and Cheque – Nature and Definition. Holder and Holder in due Course – Meaning – Rights and privileges of holder in due course.

**Liability of parties and Discharge from liability:** Liability of acceptor or maker, Drawer, Drawee and Endorser. – Banker's liabilities for unjustified dishonor of Cheque – Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

**UNIT - IV****15 Hours**

**Information Technology Act, 2000:** Salient features of Information Technology Act 2000 – Legal provisions under Information Technology Act - Information Technology (Amendment Act) 2008 – Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F – Section 67A, 67B and 67C.

**UNIT - V****15 Hours**

**Consumer Protection Act, 1986:** Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum - State Commission - National Commission - Administrative Control - Procedures for complaints - Nature and scope of remedies under the Act - Appeals - enforcement of orders - Penalties.

### **Text Books**

1. N.D.Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.

### **Reference Books**

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.

2. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

### **Course Designers:**

1. Mr. T. ThangapandiMurugan

2. Ms. K. DeepthiNivasini

PG and RESEARCH DEPARTMENT OF COMMERCE

B.Com (Computer Applications)

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20GE22	BUSINESS STATISTICS	Core-2	5			5

L - Lecture T - Tutorial P - Practicals

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

**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 Course Outcomes with Programme Specific Outcomes**

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

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
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	110



## 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.
2. J.K. Sharma, 2014: Fundamentals of Business Statistics, Pearson Education India.

### Course Designers:

1. Dr. S. Meenakumari

# B. Com (Honours)

**Programme Code - UHC**



# **B.Com (Honours)**

## **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 center 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 (Honours) program aims to achieve the following objectives:

- PEO1** To mould the students to do Chartered Accountants Course concurrently with B.Com (Honours)
- PEO2** To enable the students to make an early entry to the profession as Chartered Accountant / Accounting Professionals and to offer excellent Placement Opportunities
- PEO3** To complement theoretical professional education with practical training by making arrangements for “on the Job training” in Leading Audit firms
- PEO4** To inculcate professional ethical values and attitudes among students.
  
- PEO5** To develop language skills needed for business fields and letter drafting skills in order to write letter for various business and personal situations.

## PPROGRAM SPECIFIC OUTCOMES (PSO)

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

- PSO1** Become independent professionals with world class competencies in accounting, taxation, finance, and business advisory services.
- PSO2** Be capable of using ICT enabled technologies and making contributions for the betterment of the society
- PSO3** Be appointed as Chief Professional Accounting Officer, Professional Accounting Firm Partner, Finance Director, Audit Manager
- PSO4** Become member in the international accounting bodies such as International Federation of Accountants (IFAC), International Accounting Standards Board (IASB), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA)
- PSO5** Pursue further Studies in Commerce, Management and in Human Resource Management.

**THIAGARAJAR COLLEGE, MADURAI- 9**  
**B.Com (Honours) (w.e.f. 2020 Batch onwards)**  
**(Programme Code: UHC)**

**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	UHC20EN11	Business Correspondence and Reporting	5	3	75	25	75	100
Part III Core	UHC20C11	Business Law	6	4	90	25	75	100
Part III Core	UHC20C12	Business Mathematics	6	4	90	25	75	100
Part III Core	UHC20C13	Principles and Practice of Accounting – I	6	5	90	25	75	100
Elective Generic	UHC20GE11	Business Economics	5	5	75	25	75	100
Part IV AECC	U20ES11	Environmental Studies	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester – II**

Course	Code No.	Subject	Contact Hrs/ Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U20EN21B	Business English II	5	3	75	25	75	100
Part III Core	UHC20C21	Business Statistics	6	4	90	25	75	100
Part III Core	UHC20C22	Principles and Practice of Accounting – II	6	5	90	25	75	100
Part III Core	UHC20C23	Principles of Costing	6	5	90	25	75	100
Elective Generic	UHC20GE21	Business and Commercial Knowledge	5	5	75	25	75	100
Part IV AECC	U20VE21	Value Education	2	1	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester – III**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P131	Tamil	3		45			
Part III Core	UHC20C31	Advanced Accounting	6	5	90	25	75	100
Part III Core	UHC20C32	Corporate Law	5	3	75	25	75	100
Part III Core	UHC20C33	Methods and Techniques of Costing	4	3	60	25	75	100
Part III Core	UHC20C34	Direct Taxation	5	4	75	25	75	100
Part III Core	UHC20C35	Strategic Management	4	3	60	25	75	100
Part IV NME	UHC20NE31	Allied Law	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester – IV**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141	Tamil	3	3	45	25	75	100
Part III Core	UHC20C41	Corporate Accounting	6	5	90	25	75	100
Part III Core	UHC20C42	Enterprise Systems	4	3	60	25	75	100
Part III Core	UHC20C43	Auditing and Assurance	5	4	75	25	75	100
Part III Core	UHC20C44	Indirect Taxation	5	4	75	25	75	100
Part III Core	UHC20C45	Financial Management	5	4	75	25	75	100
Part IV-NME	UHC20NE41	Banking Information Systems	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>25</b>				

**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	UHC20C51	Strategic Financial Management – I	6	4	90	25	75	100
Part III Core	UHC20C52	Strategic Cost Management	5	4	75	25	75	100
Part III Core	UHC20CL51	Practical - Filing of Income Tax Returns	5	3	75	25	75	100
Main Elective	UHC20OJ51	On the Job Training	6	5	90	25	75	100
Part III Elective Generic	UHC20GE51	Corporate Law & Economic Law	6	5	90	25	75	100
Part IV SEC A/B/C	UHC20SE51(A)/ UHC20SE51(B)/ UHC20SE51(C)	Economics for Finance/ Management of Personal Finance/ Public Finance	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**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	UHC20C61	Strategic Financial Management – II	6	4	90	25	75	100
Part III Core	UHC20C62	Performance Evaluations Control	5	4	90	25	75	100
Part III Core	UHC20CL61	Practical – Filing of GST Returns	5	3	90	25	75	100
Main Elective	UHC20OJ61	On the Job Training	6	5	90	25	75	100
Part III Core Generic Elective	UHC20GE61	Financial Services	6	5	90	25	75	100
Part IV SEC A/B/C	UHC20SE61 (A/B/C)	Capital Market Instruments/ Financial Analysis and Reporting / Financial Market Operations	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				



### A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	23
III	30	23
IV	30	25
V	30	23
VI	30	23
Part – V		1
<b>Total</b>	<b>180</b>	<b>140</b>

### B) CURRICULUM CREDITS

<b>Part I</b>	<b>Tamil</b>	<b>2 x 3 = 06</b>	<b>Credits</b>
<b>Part II</b>	<b>English</b>	<b>2 x 3 = 06</b>	<b>Credits</b>
<b>Part III</b>	<b>Core</b>	<b>= 86</b>	<b>Credits</b>
	<b>Elective Generic (4 X 5)</b>	<b>= 20</b>	<b>Credits</b>
	<b>Elective Main (2 x 5)</b>	<b>= 10</b>	<b>Credits</b>
<b>Part IV</b>	<b>AECC (1x2)+1x1)</b>	<b>= 03Credits</b>	
	<b>SEC</b>	<b>2 x 2 = 04</b>	<b>Credits</b>
	<b>NME</b>	<b>2X 2 = 04</b>	<b>Credits</b>
<b>Part V</b>		<b>1 x1 = 01</b>	<b>Credit</b>
	<b>Total</b>	<b>140</b>	<b>Credits</b>

**Practical on filing of Income Tax Return and GST:**

In the V & VI Semester the students will have practicals- Filing of Income Tax returns and Filing of GST returns respectively. The Practical classes will be handled by practicing chartered Accountants as adjunct faculties. The students will submit the practical record note book. The external practical Exams will be conducted at the end of the respective semesters by the practically Chartered Accountants as external Examiner to be appointed by the controller of Exams. The course teacher will serve as the internal examiner for the practical Exams.

**On the Job Training (OJT):**

In the V & VI Semester the students will do on the Job Training under the guidance of practicing Chartered Accountants for a period of 90 hours per semester. The student will have to submit the completed diary to the department. The external Viva Voce exam will be conducted at the end of the respective semester by the chartered Accountants as external examiners to be appointed by the COE's Office.

**ELIGIBILITY CRITERIA:**

- ❖ Pass in +2 with 50 % marks in under State Board / CBSE / ICSE and should have studied Accountancy or Mathematics as Part III Subject.

**THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UHC20EN11	BUSINESS CORRESPONDENCE AND REPORTING	Part II	3	2		3

L - Lecture                      T - Tutorial                      P - Practical

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

**Preamble**

This course points out the skills required for making effective communication, making sentences, making notes and it highlights the Do's and Don'ts of good writing.

**Course Outcomes**

**On completion of the course the students will be able to**

	Course Outcome	Knowledge Level
CO1	Possess the skills required for making effective communication	K1
CO2	Identify and use different types of sentences	K2
CO3	Make notes from comprehension and summarize text.	K2, K3
CO4	Interpret Do's and Don'ts of good writing.	K2, K3
CO5	Write Articles and report for Newspapers and Magazines	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

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

**Mapping of Course Outcomes with Programme Outcomes**

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

L – LOW

M – MEDIUM

S – STRONG

## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### UNIT- I

(15 hours)

**Communication:** Meaning of Communication- Types of Communication - Directions of Communication- Network, Process, Problems and Barriers of Communication – Skills required for Communication - Interpersonal Skills, Listening Skills - Emotional Intelligence

### UNIT- II

(15 hours)

**Sentences and Word Power:** Definition of Sentence – Classification of sentence based on connotation - Assertive ,Interrogative sentences ,Imperative , Exclamatory and optative Sentence - Structure of Sentence - types of Sentence - Simple , Compound, Complex and Compound-complex sentence– Direct speech and Indirect Speech – Active voice and Passive Voice – Vocabulary (Root Words, Synonyms, Antonyms, Prefixes, Suffixes), Phrasal verbs, Collocations and Idioms.

### UNIT- III

(15 hours)

**Comprehension Passages and Note Making:** Introduction to Comprehension Passages Points to ponder – Introduction to Note Making - Significance of Note Making - Detailed Format of note making - Steps to Comprehend and summarize text

### UNIT- IV

(15 hours)

**Basic Writing and Précis Writing:** Introduction to Basic Writing - Process of writing – Styles of Writing - Significance of writing skills for students - Writing Conventions – Characteristics of good writing vii. Do's and Don'ts of good writing Précis Writing – Meaning of Précis writing - Features of good Précis writing - Steps to write a Précis – Do's and Don'ts of Précis writing

**UNIT- V****(15 hours)**

**Article Writing and Report Writing :**Introduction to Report - Essential elements of Report Writing - Kinds of Reports - Reporting for a Meeting/Assembly - Reporting for a Newspaper - Reporting for a Magazine - Detailed Format of Report Writing - Tips and Conventions of Report Writing.

**Text Book:**

1. Rizvi, M. Ashraf-Effective Technical Communication, Edition 2017, Tata McGraw Hill Publishing Company Ltd., New Delhi

**Reference Books**

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

**THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UHC20C11	BUSINESS LAW	Core	4	2		4
	L - Lecture	T - Tutorial	P - Practicals			
Year	Semester	Int. Marks	Ext. Marks		Total	
First	First	25	75		100	

### Preamble

The course enables the students to develop an understanding of significant provisions of select business laws and to acquire the ability to address basic application-oriented issues.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Elucidate in detail the provisions of the Indian Contract Act	K1
<b>CO2</b>	Narrate the provisions of the Sale of Goods Act in the formation and Performance of the contract of sale.	K2
<b>CO3</b>	Describe the provisions of the Indian Partnership Act and the mode of registering a partnership firm.	K2,K3
<b>CO4</b>	Illustrate the provisions of the Limited Liability Partnership (LLP) Act	K2 ,K3
<b>CO5</b>	Portray the provisions of the Companies Act, 2013	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

### Mapping of Course Outcomes with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	-	-	-	-
<b>CO2</b>	-	S	-	-	-
<b>CO3</b>	-	-	M	-	-
<b>CO4</b>	M	-	-	-	M
<b>CO5</b>	-	-	-	M	-

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	M	-	-	-	-
<b>CO2</b>	-	S	-	-	-
<b>CO3</b>	-	-	S	-	-
<b>CO4</b>	M	-	-	-	M
<b>CO5</b>	-	-	-	S	-

L – LOW

M – MEDIUM

S – STRONG

## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### Unit I (20 Hours)

**The Indian Contract Act, 1872:** Meaning of contract – nature and features of contract – Introduction to The Indian Contract Act, 1872 - An overview of Sections 1 to 75 covering the general nature of contract, consideration, other essential elements of a valid contract, performance of contract, breach of contract, Contingent and Quasi Contract.

### Unit II (15 Hours)

**The Sale of Goods Act, 1930:** Formation of the contract of sale - The Sale of Goods Act, 1930 - Conditions and Warranties - Transfer of ownership and delivery of goods, - Unpaid seller and his rights.

### Unit III (20 Hours)

**The Indian Partnership Act, 1932:** Definition of Partnership - General Nature and features of Partnership- Partners and their types - Rights and duties of partners - Reconstitution of firms - Registration of a firm - dissolution of a firm.

### Unit IV (15 Hours)

**The Limited Liability Partnership (LLP) Act, 2008:** Introduction to Limited Liability Partnership (LLP) Act, 2008- Nature and scope - Essential features, Characteristics of LLP- Incorporation of LLP –Comparing LLP with other forms of organizations.

### Unit V (20 Hours)

**The Companies Act, 2013:** Meaning and Definition of Company - Essential features of company- corporate veil theory - Classes of companies- types of share capital- Incorporation of company- Memorandum of Association-Articles of Association - Doctrine of Indoor Management.

## 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. CA.G.Sekar, CA.B.SaravanaPrasath, Business Law & Business Correspondence and Reporting, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

## Course Designers:

Ms. K. DeepthiNivashini ,Mr. D.Gopinath

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

**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UHC20C12	BUSINESS MATHEMATICS	Core	4	2		4

L - Lecture                      T - Tutorial                      P - Practical

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

**Preamble**

This course will enable the students to familiarize in Ratios, Simple and Compound Interest, Permutation and Combinations and Calculus.

**Course Outcomes**

**On completion of the course the students will be able to**

	Course Outcome	Knowledge Level
<b>CO1</b>	Familiarize with the Business Applications related to Ratio and Proportion	K1
<b>CO2</b>	Realize the role of matrices in solving the business related problems	K2
<b>CO3</b>	Calculate the present value of money to be received in future	K2,K3
<b>CO4</b>	Explain how can the persons or things be arranged or selected, with the help of permutations and combinations.	K2 ,K3
<b>CO5</b>	Compute Marginal cost and revenue by using Integral calculus	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	-	-	-	-
<b>CO2</b>	-	M	-	-	-
<b>CO3</b>	-	-	M	S	-
<b>CO4</b>	-	M	-	-	M
<b>CO5</b>	-	-	-	-	S

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PSO5
<b>CO1</b>	M	-	-	-	-
<b>CO2</b>	-	S	-	-	-
<b>CO3</b>	-	-	M	M	-
<b>CO4</b>	-	S	-	-	-
<b>CO5</b>	-	-	-	-	S

L – LOW

M – MEDIUM

S – STRONG



## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### Unit I

(15 Hours)

**Ratio and Proportion, Indices and Logarithms:** Ratio and Proportion (Business Applications related to Ratio and Proportion) Laws of Indices, Exponents and Logarithms and Anti Logarithms - Sets, Relations and Functions

### Unit II

(20 Hours)

**Equations and Matrices:** Equations: Simultaneous linear equations up to three variables, Quadratic and Cubic equations in one variable - Linear Inequalities with Objective Functions and Optimization with reference to objective function.

**Matrices:** Algebra of Matrices, Inverse of a Matrix and determinants, solving system of equations by Cramer's Rule (involving not more than three variables)

### Unit III

(15 Hours)

**Time value of Money :** Simple Interest - Compound interest - Depreciation - Effective Rate of Interest - Present Value - Net Present Value - Future Value - Perpetuity - Annuities - Sinking Funds - Valuation of Bonds - Calculations of Returns - Nominal Rate of Return - Effective Rate of Return - Compound Annual Growth Rate (CAGR)

### Unit IV

(20 Hours)

**Permutations, Combinations, Sequence and Series:** Basic concepts of Permutations and Combinations: Introduction, Factorial, Permutations results, Circular Permutations, Permutations with restrictions, Combinations with standard results - Introduction Sequences, Series, Arithmetic and Geometric progression, Relationship between AM and GM and Sum of n terms of special series

### Unit V

(20 Hours)

**Differential Calculus and Integral Calculus :** Rules of Differentiation and Integration - Basic applications of Differential and Integral calculus (Excluding the trigonometric applications) –Applications of Marginal Cost and Marginal Revenue etc.

**Logical Reasoning:** Features Number series, Coding and Decoding and odd man out. Direction Tests - Seating Arrangements -Blood Relations -Syllogism.

**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
- 3.ICAI, Study Material, June, 2020.

**Course Designer:**

Dr.P.G.Kathiravan

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

**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UHC20C13	PRINCIPLES AND PRACTICE OF ACCOUNTING – I	Core	5	1		5

L - Lecture

T - Tutorial

P - Practical

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)
<b>CO1</b>	Draft Journal Entries for the business transactions and prepare Trial Balance	K1
<b>CO2</b>	Identify the reasons for differences between Cash Balance as per Pass Book and Bank Balance as per Cash Book and Identify the different methods of charging depreciation	K2
<b>CO3</b>	Acquire the knowledge on accounting treatment of Bill of Exchange	K2,K3
<b>CO4</b>	Prepare the accounts of Consignment and Goods sent on sale or return basis.	K2 ,K3
<b>CO5</b>	Prepare Final Accounts of sole traders to know the profits and financial position of their business.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	-	-	-	-
<b>CO2</b>	-	S	-	-	-
<b>CO3</b>	-	-	M	-	-
<b>CO4</b>	M	-	-	-	M
<b>CO5</b>	-	-	-	M	-

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	M	-	-	-	-
<b>CO2</b>	-	S	-	-	-
<b>CO3</b>	-	-	S	-	M
<b>CO4</b>	S	-	-	M	-
<b>CO5</b>	-	-	-	-	S

L – LOW

M – MEDIUM

S – STRONG

## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### Unit I (20 Hours)

**Introduction to Accounting, Accounting Process and Accounting Standards:** Meaning and Scope of accounting - Accounting Concepts, Principles and Conventions - Accounting Process - Double Entry System - Books of Prime Entry - Preparation of Journal, Subsidiary Books, Ledger Accounts and Trial Balance -Rectification of Errors - Accounting Policies - Accounting as a Measurement Discipline - Valuation Principles, Accounting Estimates - Accounting Standards - Concepts and Objectives - Indian Accounting Standards - Concepts and Objectives

### Unit II (15 Hours)

**Bank Reconciliation Statement:** Meaning -Causes for the difference between Cash Book and Pass Book **Inventories:** Cost of inventory, Net realizable value, Basis and technique of inventory valuation and record keeping. **Depreciation Accounting** – Meaning – Scope – Objectives – Methods – Change in method of depreciation.

### Unit III (20 Hours)

**Bills of exchange and promissory notes:** Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment - Accommodation bills.

**Average due Date:** Meaning, Calculation of average due date in various situations. **Account Current:** Meaning of Account Current, Methods of preparing Account Current.

### Unit IV (20 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.

**Sale of goods on approval or return basis:** Meaning of goods sent on approval or return basis and accounting treatment.

### Unit V (15 Hours)

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

**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.
2. CA.G.Sekar, CA.B.SaravanaPrasath, Principles & Practice of Accounting, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

**Course Designers:**

Mrs. R.Mangalam

Mr. D.Gopinath

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

**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UHC20GE11	BUSINESS ECONOMICS	Elective Generic	5			5

L - Lecture                      T - Tutorial                      P - Practical

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

**Preamble**

This course enables the students to obtain knowledge on working of economic systems, theory of demand, theory of Production /costs /revenue, forms of markets and to analyze the causes behind business cycles.

**Course Outcomes**

**On completion of the course the students will be able to**

	Course Outcome	Knowledge Level
<b>CO1</b>	Summarize the Basic problems of an economy, role of price mechanism and the causes behind business cycles	K1
<b>CO2</b>	Apply in practice the theory of Demand.	K1
<b>CO3</b>	Apply in practice the theory of supply and Consumer Behaviour.	K2
<b>CO4</b>	Obtain knowledge about the theory of Production, Costs and Revenue.	K2,K3
<b>CO5</b>	Determine the price and output under various levels of competitions in business.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	M	-	-	-
<b>CO2</b>	-	-	M	-	-
<b>CO3</b>	-	-	-	S	-
<b>CO4</b>	-	-	-	S	-
<b>CO5</b>	-	-	-	-	M

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	S	-	-	-
<b>CO2</b>	-	-	S	-	-
<b>CO3</b>	-	-	-	M	-
<b>CO4</b>	-	-	-	S	-
<b>CO5</b>	-	S	-	-	S

L – LOW

M – MEDIUM

S – STRONG

## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### UNIT- I

(15 Hours)

**Introduction to Business Economics:** Meaning of Business Economic -scope of Business Economics - Basic problems of an Economy -Role of Price Mechanism.

**Concept of Business Cycles:** Meaning of Business Cycles - Phases of Business Cycles - Features of Business Cycles - Causes behind Business Cycles.

### UNIT- II

(15 Hours)

**Theory of Demand:** Theory of Demand - Meaning and determinants of demand - Law of demand and Elasticity of demand — Price elasticity, Income elasticity and Cross elasticity.

### UNIT- III

(15 Hours)

**Theory of Supply and Consumer Behaviour** - Meaning and determinants of supply - Law of supply - Elasticity of supply - Theory of consumer's behaviour - Marshallian approach and Indifference curve approach - Demand Forecasting.

### UNIT- IV

(15 Hours)

**Theory of Production** - Theory of Production - Meaning and Factors of production - Laws of Production - The Law of Variable Proportions and Laws of Returns to Scale - Producer's equilibrium - Theory of Cost - Concepts of Costs - Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

### UNIT- V

(15 Hours)

**Market Structure** - Various forms of markets - Meaning and characteristics - Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets.

**Text Books:**

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

**Reference Books:**

1. Samuelson, Paul Antony and William D Nordhaus, 2015, Economics, Tata McGraw HillPublishing company Ltd, New Delhi
2. CA.G.Sekar, CA.B.SaravanaPrasath, Business Economics &Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

**Course Designers:**

Dr.DineshKannan



**THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
U20EN21B	BUSINESS ENGLISH II	Part II	3	2		3

L-Lecture      T-Tutorial      P-practical

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

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	S	M	M	S
<b>CO2</b>	-	M	-	-	S
<b>CO3</b>	-	-	S	-	-
<b>CO4</b>	-	-	-	-	S
<b>CO5</b>	-	-	M	-	S

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	M	S	-	-	S
<b>CO2</b>	-	S	-	-	-
<b>CO3</b>	-	-	S	-	-
<b>CO4</b>	-	-	-	M	S
<b>CO5</b>	-	-	M	-	S

L – LOW

M – MEDIUM

S – STRONG

### Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

### Contents

**Unit-I** (15 hours)  
Grammar & Vocabulary: Preposition - Idiomatic Expression - Phrasal Verbs - Transformation of Futures - Direct & Indirect Speeches.

**Unit-II** (15 hours)  
Listening: Listening Comprehension, - Telephone Etiquette – Framing Questions –Reproducing the text while listening - Situational Context.

**Unit-III** (15 hours)  
Speaking: Complete the dialogue, - Self Introduction – Talking about a Product – Discussion on gives Situation – Public Speaking Skills

**Unit-IV** (15 hours)  
Reading: Reading Cooperation – Pause Stress & intonation while reading – note- making – spotting the connectives - Jumbled Sentences

**Unit-V** (15 hours)  
Writing: Pictorial Representation - Describing a Product – Agenda and minutes of the meeting – Letter of Complaint – Preparing check list.

### Text Books:

1. Aurnakoneru - Professional Communication, Tata McGraw-Hill, New Delhi.

### References:

1. Rajendra Paul &J.S.Korlahalli- Essentials of Business Communication Revised Edition 2012, Sultan Chand and Sons, NewDelhi.
2. UrmilaRai& S.M. Rai- Business Communication- 7<sup>th</sup> Edition 2014, .Himalaya Publishing House, NewDelhi.

**THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit		
UHC20C21	BUSINESS STATISTICS	Core	4	2		4		
			L - Lecture		T - Tutorial		P - Practical	
Year	Semester	Int. Marks	Ext. Marks		Total			
First	Second	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	Apply probability distributions to draw conclusions based on the collected data.	K2
CO4	Use correlation and Regression as statistical tools in decision making process	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 Course Outcomes with Programme Specific Outcomes

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

### Mapping of Course Outcomes with Programme Specific Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### Unit I

(15 Hours)

**Statistical description of Data:** Functions of Statistics – Primary data and Secondary data - Statistical Representation of Data - Diagrammatic representation of data-Frequency distribution-Graphical representation of Frequency Distribution - Histogram, Frequency Polygon, Ogives and Pie-chart.

### Unit II

(20 Hours)

**Measures of Central tendency and Dispersion:** Measures of Central Tendency - Mean, Median, Mode, and Quartiles

Measures of Dispersion: Range and Coefficient of Range - Mean Deviation and Coefficient of Mean Deviation- Quartile Deviation and Coefficient of Quartile Deviation - Standard Deviation - Co-efficient of Variation,.

### Unit III

(15 Hours)

**Probability and Theoretical Distribution:** Meaning of Probability - Basic applications. Probability- Independent and dependent events- mutually exclusive events - Total and Compound Probability and Mathematical Expectation.

**Theoretical Distributions:** Elements of theoretical distribution -Binomial Distribution - Poisson distribution –Normal Distribution

### Unit IV

(20 Hours)

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

## Unit V

(20 Hours)

**Time Series and Index Numbers:** Characteristics, Uses, Types of index numbers – Construction of Simple and Weighted Price Index numbers – Problems involved in construction of 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. CA.G.Sekar, CA.B.SaravanaPrasath, Business Maths and Logical Reasoning & Statistics, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

### Course Designer:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UHC20C22	PRINCIPLES AND PRACTICE OF ACCOUNTING – II	Core	5	1		5

L - Lecture                      T - Tutorial                      P-Practical

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

**Preamble**

The course assists the students to develop an understanding of the concepts and principles of Accounting and acquire the ability to apply the same in preparing financial statements, computing accounting ratios and simple problem solving.

**Course Outcomes**

**On completion of the course the students will be able to**

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Acquire knowledge to prepare final accounts of Partnership and distinguish LLPs from Partnership	K1
<b>CO2</b>	Prepare Partnership accounts during admission of new partner	K2
<b>CO3</b>	Prepare Partnership accounts during the retirement and death of existing partner	K2,K3
<b>CO4</b>	Create Financial Statements of Non-Profit Organizations	K2 ,K3
<b>CO5</b>	Possess knowledge about shares and debentures of companies	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	-	-	-	-
<b>CO2</b>	-	S	-	-	-
<b>CO3</b>	-	-	M	-	-
<b>CO4</b>	M	-	-	-	M
<b>CO5</b>	-	-	-	M	-

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	M	-	-	-	-
<b>CO2</b>	-	S	-	-	S
<b>CO3</b>	-	-	S	-	-
<b>CO4</b>	S	-	-	-	S
<b>CO5</b>	-	-	-	M	-

L – LOW

M – MEDIUM

S – STRONG

## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### Unit I (20 Hours)

**Partnership Accounts :** Meaning- Features –Partnership deed- Profit and Loss Appropriation

Accounts – Interest on Capital and Interest on Drawings - Fixed Capital Account – Fluctuating Capital Account - Final Accounts of Partnership Firms -**Limited Liability Partnership Accounts:**

Introduction to Limited Liability Partnership (LLP)- Essential Characteristics of LLP- Distinction of LLPs from Partnership.

### Unit II (15 Hours)

Admission of a Partner- calculation of Sacrificing and new ratio – Revaluation of Assets and Liabilities –Treatment of Goodwill at the time of Admission- Adjustment of capital in proportion to profit sharing ratio

### Unit III (15 Hours)

Retirement of a Partner - Calculation of Gaining and new ratio – Revaluation of Assets and Liabilities- Death of a Partner -Treatment of Goodwill at the time of , Retirement and Death of a Partner – Executors Account -Joint Life Policy

### Unit IV (20 Hours)

**Financial Statements of Non-Profit Organizations :**Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet- Difference between Profit and Loss Account and Income and Expenditure Account- Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

### Unit V (20 Hours)

**Introduction to Company Accounts:** Features of Company - Definition of shares and debentures - Issue of shares and debentures- forfeiture of shares- re-issue of forfeited shares - Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013.

## Text Books:

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

## References:

1. T.S.Reddy, A.Murthy, 2015, Advanced Accountancy, Vol.I,Margham Publications, Chennai
2. CA.G.Sekar, CA.B.SaravanaPrasath, Principles & Practice of Accounting, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

## Course Designer:

Mrs.R.Mangalam

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

**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit	
UHC20C23	PRINCIPLES OF COSTING	Core	5	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 understand various cost accounting principles and management accounting, computation of the elements of cost and cost control, Activity Based Costing (ABC) and Non-integrated Cost Accounting.

**Course Outcomes**

**On completion of the course the students will be able to**

	Course Outcome	Knowledge Level
<b>CO1</b>	Explain the concepts of cost accounting, management accounting and apply the various material control techniques.	K1
<b>CO2</b>	Compute the labour cost under different methods of wage payment systems and the rate of labour turnover	K2,K3
<b>CO3</b>	Allocate the overheads to various departments under primary and secondary distribution systems and to compute the machine hour rate.	K2,K3
<b>CO4</b>	Apply the methods of job costing, batch costing and contract costing in the respective industries.	K2,K3
<b>CO5</b>	Prepare accounts relating to Process Costing and Activity Based Costing.	K2,K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	-	-	-	-
<b>CO2</b>	M	M	-	-	-
<b>CO3</b>	-	-	S	-	S
<b>CO4</b>	M	-	-	S	-
<b>CO5</b>	M	-	-	M	S

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	-	-	-	-
<b>CO2</b>	M	S	-	-	-
<b>CO3</b>	S	-	S	-	M
<b>CO4</b>	-	-	-	S	-
<b>CO5</b>	M	-	M	-	M

L – LOW

M – MEDIUM

S – STRONG



## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### Unit I

(20 Hours)

**Introduction to Cost and Management Accounting:** Meaning – Objectives and Scope– Installation of Costing system – **Cost Concepts:** Cost reduction and Cost control - Elements of Cost – Functional classification of Cost– Preparation of Cost Sheet for manufacturing sector and service sector - Cost Accounting with use of Information Technology.

**Material Cost and Control**– Objectives of Material Control – Inventory control Techniques of fixing level of stocks- minimum, maximum, re-order point, safety stock, determination of optimum stock level, Determination of Optimum Order quantity- Economic Order Quantity (EOQ) - ABC Analysis, Fast, Slow moving and Non-moving (FSN), High, Medium, Low (HML), Vital, Essential, Desirable (VED), Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios,

### Unit II

(15 Hours)

**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 method- Halsey Scheme –Rowan Scheme.

**Utilisation of Human Resource:** Direct and indirect employee Cost, charging of employee cost, Identifying employee hours with work orders or batches or capital jobs.

### Unit III

(20 Hours)

**Accounting and Control of Overheads:** Overheads – Meaning – Functional Classification – Behavioural 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.Selling& Distribution

Overheads- Analysis and absorption of the expenses in products/ customers - impact of marketing strategies, cost effectiveness of various methods of sales promotion - Treatment of Research and development cost in cost accounting.

#### **Unit IV**

**(20 Hours)**

**Methods of Costing: Unit Costing, Job Costing:** Job cost cards and databases, collecting direct costs of each job, attributing overheads to jobs, Application of job costing.

**Batch Costing:** Determination of optimum batch quantity, Ascertainment of cost for a batch, Preparation of batch cost sheet, Treatment of spoiled and defective work.

**Contract Costing:** Ascertainment of cost of a contract, Progress payment, Retention money, Escalation clause, Cost plus contract, Value of work certified, Cost of Work not certified .Determination Value of work certified, Cost of work not certified, Notional or estimated profit from a contact.

#### **Unit V**

**(15 Hours)**

**Process and Activity Based Costing (ABC):Process Costing:** Process cost recording, Process loss, Abnormal gains and losses, Equivalent units of production, Inter-process profit, Valuation of work in process. Joint Products- Apportionment of joint costs, Methods of apportioning joint cost over joint products, By-products- Methods of apportioning joint costs over by-products, treatment of By-product cost.

**Activity Based Costing (ABC):**Concept – Need for ABC – Kalpan and Cooper’s Approach to ABC – Cost Drivers and Cost Pools – Characteristics of ABC -Non-integrated Cost Accounting: Non-integrated Cost Accounting system- Ledger under non-integral system - Integrated (Cost and Financial) Accounting system- Ledgers under integral system - Difference between the Non- integrated and Integrated Accounting system- Reconciliation of profit as per Cost and Financial Accounts (under Non-Integrated Accounting System)

#### **Text Books:**

1. **S. P .Jain and K. L. Narang**, Advanced Cost Accounting, 12<sup>th</sup> 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. P.C.Tulsian, Accounting, Cost Accounting, Padhukas Publications, Chennai, 2019.
3. CA.G.Sekar, CA.B.SaravanaPrasath, Cost and Management Accounting, Padhukas Publications, Chennai, 2019.
4. Saxena&Vashist, Advanced Cost & Management Accounting, Revised Edition – 2013, Sultan Chand & Sons, 23, Daryagani, New Delhi

### Course Designers:

1. Mrs. R.Mangalam
2. Dr.S.Sankareswari

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

**B.Com (Honours)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UHC20GE21	BUSINESS AND COMMERCIAL KNOWLEDGE	Elective Generic	5			5

L - Lecture                      T - Tutorial                      P - Practical

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

**Preamble**

This course enables the students to obtain knowledge on business environment and identify the environmental factors that influence the business and government policies for business growth.

**Course Outcomes**

**On completion of the course the students will be able to**

	Course Outcome	Knowledge Level
<b>CO1</b>	Gain insight into various types of organization	K1
<b>CO2</b>	Identify the environmental factors that influence the business.	K1
<b>CO3</b>	Acquire knowledge on provisions relating to Policies for conducive business environment	K2
<b>CO4</b>	Identify the organizations system facilitating business.	K2,K3
<b>CO5</b>	Familiarize with the terms of finance, stock, commodity market, banking and others	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of Course Outcomes with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	-	M	-	-	-
<b>CO2</b>	-	-	M	-	-
<b>CO3</b>	-	-	-	S	-
<b>CO4</b>	-	-	-	S	-
<b>CO5</b>	-	-	-	-	M

**Mapping of Course Outcomes with Programme Outcomes**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	-	S	-	-	-
<b>CO2</b>	-	-	M	-	-
<b>CO3</b>	-	-	-	M	-
<b>CO4</b>	M	-	-	S	-
<b>CO5</b>	-	-	-	-	S

L – LOW

M – MEDIUM

S – STRONG

## Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50
Understand	40%	40%	40
Apply	20%	20%	20
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>110</b>

## Contents

### UNIT- I

(15 Hours)

**Business and Commercial Knowledge:** - An Introduction - Nature of Business, Profession and Employment - Objectives of Business – Business and Commercial Knowledge – Importance - Economic and Non-Economic Activities- Forms of Business Organizations.

### UNIT –II

(15 Hours)

**Business Environment** - Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment. Business Organizations - Overview of selected Indian and Global Companies.

### UNIT - III

(15 Hours)

**Government Policies for Business Growth:** - Policies – Introduction –Public Policies – Nature - Policies creating conducive business environment such as Liberalization, Privatization, and Foreign Direct Investment.

### UNIT – IV

(15 Hours)

**Organizations Facilitating Business** – Business Facilitation System - Indian Regulatory Bodies - RBI, SEBI, CCI, IRDAI - Indian Development Banks - IFCI, IDBI, SIDBI, EXIM Bank, NABARD.

### UNIT – V

(15 Hours)

**Common Business Terminologies** - Finance and Stock & Commodity Markets Terminology - Marketing Terminology - Banking Terminology - Other Business Terminology.

**Text Books:**

1. C.B.Gupta, Business Environment, Sultan Chand and Sons, 2014, New Delhi

**Reference Books:**

1. K.Asathappa, Essentials of Business Environment, Reprint 2014, Himalaya Publishing House, New Delhi
3. CA.G.Sekar, CA.B.SaravanaPrasath, Business Economics & Business and Commercial Knowledge, Padhukas Publications, Chennai, 2019.
4. ICAI, Study Material, June, 2020.

**Course Designers:**

1. Dr.DineshKannan
2. R.Mangalam

# **B. Com (BPS)**

**Programme Code -  
UCB**

**THIAGARAJAR COLLEGE (AUTONOMOUS), MADURAI – 625 009**  
**PG AND RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (BPS)**

**(Programme Code: UCBP)**

(For those joined B.Com (BPS) on or after June 2020)

**VISION OF THE DEPARTMENT**

To serve the society by training quality commerce graduates, to 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)

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

PEO1	Acquire knowledge in the fields of Commerce, Finance, Insurance and Business outsourcing
PEO2	Exercise Professional skills, values, team spirit, 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	Enhance technical knowledge and skills for career development

## Programme Specific Outcomes – B. Com (BPS)

On successful completion of B. Com (BPS), the students can

PSO1	Practice in Accounting, Insurance, Taxation, Business Laws, Auditing, Financial Analysis and Management domains.
PSO2	Ensure gainful career opportunities in various Industries.
PSO3	Identify entrepreneurship and managerial skills so as to establish and manage their business effectively.
PSO4	Acquire analytical and leadership skill to carry out the business operations
PSO5	Become eligible to go for Post Graduate studies and professional courses such as CA, CMA and CS. Enhance employability in industries and business organisations

## B.Com (BPS) COURSE STRUCTURE

(w.e.f. 2020 Batch onwards) (Programme Code: UCBP)

### 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	U20EN11	English for Communication I	5	3	75	25	75	100
Part III Core	UCB20C11	Company Organization and Secretarial Practice	6	4	75	25	75	100
Part III Core	UCB20C12	Financial Accounting	7	5	105	25	75	100
Elect. Generic	UCB20GE11	Business Mathematics	5	5	75	25	75	100
Elect. Generic	UCB20GE12	Indian Economy	5	5	75	25	75	100
Part IV AECC	U20ES11	Environmental Studies	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>24</b>				

### 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	U20EN21	English for Communication -I	5	3	75	25	75	100
Part III Core	UCB20C21	Business Law	5	4	75	25	75	100
Part III Core	UCB20C22	Advanced Accountancy	7	5	105	25	75	100
Elect. Generic	UCB20GE21	Finance and Accounting for BPS – I	6	5	75	25	75	100
Elect. Generic	UCB20GE22	Business Statistics	5	5	75	25	75	100
Part - IV AECC	U20VE21	Value Education	2	1	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

### 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	U20P131	Tamil	3	3	45	25	75	100
Part III Core	UCB20C31	MS Office	3	2	45	25	75	100
Part III Core	UCB20L31	MS Office Lab	2	1	30	40	60	100
Part III Core	UCB20C32	International Trade and Export Management	4	3	60	25	75	100
Part III Core	UCB20C33	Business Accounting	7	5	105	25	75	100
Part III Core	UCB20C34	Finance and Accounting for BPS– II	5	4	60	25	75	100
Part III Core	UCB20C35	Principles and Practices of Insurance	4	3	60	25	75	100
Part IV Non-Major Elective 1	UCB20NE31	Accounting for Managers	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

### 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	U20P141	Tamil	3	3	45	25	75	100
Part III Core	UCB20C41	Partnership Accounts	7	5	105	25	75	100
Part III Core	UCB20C42	Banking for BPS	4	3	60	25	75	100
Part III Core	UCB20C43	Campus to Corporate Transition	4	3	60	25	75	100
Part III Core	UCB20C44	Principles of Costing	5	3	75	25	75	100
Part III Core	UCB20C45	Insurance for BPS	5	3	75	25	75	100
Part IV Non-Major (Elective 2)	UCB20NE41	Cost Computation and Control	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>22</b>				

### 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	UCB20C51	Corporate Accounting	7	5	105	25	75	100
Part III Core	UCB20C52	Managing Business Process – I	5	4	75	25	75	100
Part III Core	UCB20C53	Capital Markets for BPS	5	3	75	25	75	100
Part III Core	UCB20C54	Management Accounting	5	4	75	25	75	100
Elective-Main	UCB20CE51	Digital Marketing	6	5	90	25	75	100
Part - IV SEC	UCB20SE51(A)/ UCB20SE51(B)/ UCB20SE51(C)	Quantitative Techniques/Intellectual Property Rights / Right to Information Act	2	2	30	15	35	50
		Self Study Paper					100	100
		<b>TOTAL</b>	<b>30</b>	<b>23</b>				

### 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	UCB20C61	Special Accounts	7	5	105	25	75	100
Part III Core	UCB20C62	Managing Business Process – II	5	4	75	25	75	100
Part III Core	UCB20C63	Retail Environment and Marketing Research	5	4	75	25	75	100
Part III Core	UCB20C64	Financial Management	5	4	75	25	75	100
Part III Main Elective-II	UCB20CE61	Income Tax Law and Practice	6	5	90	25	75	100
Part - IV SEC Elective A/B/C	UCB20SE61(A)/ UCB20SE61(B)/ UCB20SE61(C)	Basics of GST / Filing of IT Returns / Basics of Customs Act	2	2	30	15	35	50
		<b>TOTAL</b>	<b>30</b>	<b>24</b>				

### A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	24
II	30	23
III	30	23
IV	30	22
V	30	23
VI	30	24
PART V		01
<b>Total</b>	<b>180</b>	<b>140</b>

### B) CURRICULUM CREDITS

<b>Part I</b>	<b>Tamil</b>	<b>2 x 3</b>	<b>= 06</b>	<b>Credits</b>
<b>Part II</b>	<b>English</b>	<b>2 x 3</b>	<b>= 06</b>	<b>Credits</b>
<b>Part III</b>	<b>Core</b>		<b>= 86</b>	<b>Credits</b>
	<b>Electives – Main</b>	<b>(2 x 5)</b>	<b>= 10</b>	<b>Credits</b>
	<b>Electives – Generic</b>	<b>(4x 5)</b>	<b>= 20</b>	<b>Credits</b>
<b>Part IV</b>	<b>AECC</b>	<b>2 +1</b>	<b>= 03</b>	<b>Credits</b>
	<b>SEC</b>	<b>2 x 2</b>	<b>= 04</b>	<b>Credits</b>
	<b>NME</b>	<b>2 x 2</b>	<b>= 04</b>	<b>Credits</b>
<b>Part V</b>		<b>1 x 1</b>	<b>= 01</b>	<b>Credits</b>
	<b>Total</b>		<b>140</b>	<b>Credits</b>

**Thiagarajar College (Autonomous):: Madurai – 625 009**

**PG & Research Department of Commerce**

(For those joined B.Com (BPS) on or after June 2020)

**Programme Code: UCB20C11**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C11	Company Organization and Secretarial Practice	Core	5	1		4

L–Lecture    T-Tutorial    P –Practical

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

**Preamble**

The course imparts knowledge on the provisions of Companies Act 2013, Limited Liability Partnership Act 2008 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 Companies Act, 2013	K2
CO2	Illustrate the incorporation of private and public company with statutory Documents	K2
CO3	familiar with the provisions of Limited liability Partnership Act 2008	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

**Course Contents**

**UNIT - I**

**20 Hours**

**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**

**15 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- 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 - III****20 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.

**UNIT - IV****20 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****15 Hours**

**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, 2019, Elements of Company Law, 29th Revised Edition, Sultan Chand & Sons, New Delhi.

**Reference Books**

1. MC Kuchhal, 2018 Secretarial Practice, 18th Revised Edition, Vikas Publishing House Pvt.Ltd., Noida.
2. M.M.Sulphrey and Basheer, 2013,-Law For Business, 2nd Edition, PHT Learning Pvt Ltd. NewDelhi.

**Course Designers:**

1. Dr.S.Meena
2. Mr. T. ThangaPandi Murugan

**Thiagarajar College (Autonomous):: Madurai – 625 009**

**PG & Research Department of Commerce**

(For those joined B.Com (BPS) on or after June 2020)

**Programme Code: UCB20C12**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C12	FINANCIAL ACCOUNTING	Core	5	2	-	5

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 and Non Trading Concerns

### Course Outcomes

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

	Course outcomes	Knowledge Level
CO1	Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.	K1, K2
CO2	Prepare Bank Reconciliation Statement and record the transactions relating to bills of exchange.	K2, K3
CO3	Familiarize with the various methods of depreciation as per AS 6	K2, K3
CO4	Analyse and prepare the final accounts of a sole trader.	K2, K3
CO5	Prepare accounts of not for profit organizations	K2, K3

K1-Knowledge K2-Understand K3 -Apply

### Course Contents

#### UNIT I

**20 Hours**

**Accounting** – Definition – Branches of Accounting – Objectives of accounting – Methods of accounting - Double Entry System of Accounting - Accounting Concepts and Conventions – Preparation of Journal and Ledger.

**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.

**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**

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

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



**UNIT III****15 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 IV****25 Hours**

**Final Accounts of Sole Traders:** Meaning of Final Accounts–Utility of Final Accounts–Components of Final Accounts – Manufacturing Account - 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 V****25 Hours**

**Accounts of Not for profit Organisations:** Meaning of Not for profit Organisations - Accounts of Not for profit Organisations – Preparation of Final Accounts - Receipts and Payments Account, Income and Expenditure account and Balance Sheet – Treatment of items peculiar to Not for profit Organisations – Donations – Legacy – Entrance fees – Life membership fees – Endowment fund.

**Problems – 80% & Theory 20%**

**Text Books**

1. T.S.Reddy& Dr. A. Murthy, 2019: Advanced Accountancy-Volume:I, Second Revised Edition, Reprint 2019, Margham Publications, Chennai.

**Reference Books**

1. S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana
2. R.L.Gupta&M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi

**Course Designers:**

1. Dr .S. MeenaKumari
2. Dr. L. Eswaran

**Course Designers:**

1. Dr .S. MeenaKumari
2. Dr. L. Eswaran

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

(For those joined B.Com.(BPS) on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCB20GE11	<b>BUSINESS MATHEMATICS</b>	Core-4	5	1	-	5

Year	Semester	Int. Marks	Ext. Marks	Total
First	Second	25	75	100
<b>Preamble</b>				

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

**Mapping of Course Outcomes with POs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	-	-	-	-
CO2	L	-	-	-	-
CO3	M	-	-	M	-
CO4	-	-	-	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)

**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, NewDelhi

#### Course Designer:

Dr. P. G. Kathiravan

**THIAGARAJAR COLLEGE (AUTONOMOUS): MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
 (For those joined B. Com (BPS) on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCB20GE12	<b>INDIAN ECONOMY</b>	<b>Ele.Genric</b>	<b>4</b>	<b>1</b>		<b>5</b>

L - Lecture                      T - Tutorial                      P - Practicals

**Preamble**

The course illustrates the role of different sectors in the development of Indian economy, Measures taken by the Indian Government to control poverty and unemployment and Economic Reforms made in India. It also educates the significance of Banking Sector for the effective implementation of monetary policies.

**Course Outcomes**

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

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
<b>CO1</b>	Explain the nature of Indian economy and Different economic systems.	K1
<b>CO2</b>	Know about the poverty and unemployment problems in India and its measures to eradicate it.	K2
<b>CO3</b>	Explain the economic policies and infrastructure development in India.	K2,K3
<b>CO4</b>	Take part in the Economic Reforms in India by becoming a part of the nation.	K2 ,K3
<b>CO5</b>	Know how the banks are creating credit and how the Reserve Bank of India is controlling the credit created by Banks.	K3

K1 - Knowledge

K2 - Understand

K3 – Apply

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	<b>L</b>	-	-	-	<b>S</b>
<b>CO2</b>	-	-	-	-	-
<b>CO3</b>	<b>L</b>	<b>S</b>	-	-	-
<b>CO4</b>	-	-	-	<b>M</b>	-
<b>CO5</b>	-	-	-	-	<b>S</b>

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	<b>L</b>	-	-	-	-
<b>CO2</b>	<b>L</b>	-	-	-	-
<b>CO3</b>	<b>M</b>	-	-	<b>M</b>	-
<b>CO4</b>	-	-	-	<b>M</b>	-
<b>CO5</b>	<b>S</b>	-	-	-	<b>S</b>

## 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%

## CONTENTS

### Unit I

(14 Hours)

**Nature of the Indian Economy : Different types of Economic system-** Characteristics of Indian Economy - Structural changes in Indian Economy- meaning and features of –(Agriculture, Industry and Service sectors) in India – Problems of- Agriculture, Industry and Service sectors in India

### Unit II

(16 Hours)

**Unemployment & Poverty in India** - Unemployment: Meaning and Types- Causes for Unemployment in India- Remedial measures to solve the problem of unemployment - Poverty- Meaning and Types- Vicious circle of Poverty - Measurement and Incidence of Poverty-Poverty eradication programmes in India-

### Unit III

(16 Hours)

**Infrastructure and economic policies of Indian Economy:** Inflation- Meaning and types- Price trends in India- Causes of Inflation- – Monetary policy and fiscal policy of India. Budget meaning of budget-budget deficit and Fiscal Deficits in India- Balance of Payments- - External Debts in India- Infrastructural meaning -challenges (Transportation, Communication, Health and Education).

### Unit IV

(14 Hours)

**Economic Reforms in India: meaning of economic reforms** - Features of 1991 economic reforms in India – Liberalization – Privatization – conditions – arguments in favor and against privatization – Globalization –merits and demerits of 1991 economic reforms in India– Effects of globalization on Indian Economy.

## Unit V

(15 Hours)

**Money and Banking:** meaning –Evolution of money- functions on money –meaning and functions of Commercial banks – Credit creation — Nationalization of banks- Reserve Bank of India – roles and functions – National and International Financial Institutions

### 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:

Dr.R.Dinesh Kannan

## 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
U20ES11	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	Summarize 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

#### Mapping of Course Outcomes with Programme Specific Outcomes

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

Strong –S (+++) Medium-M (++) Low-L (+)

#### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	L	S	S	-
CO2	S	M	L	M	L	L
CO3	S	S	L	S	M	L
CO4	S	S	L	M	S	S
CO5	S	M	-	S	S	S

Strong –S (+++) Medium-M (++) Low-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%

## CONTENTS

### 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 Pollution– Water Pollution – Noise Pollution – Nuclear Hazards. Solid waste management - Waste Disposal methods. Climate change and Global Warming- causes, 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 (Autonomous):: Madurai – 625 009**  
**PG & Research Department of Commerce**  
 (For those joined B.Com (BPS) on or after June 2020)  
**Programme Code: UCB**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C21	BUSINESS LAW	Core	5	1	-	4

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, Negotiable Instruments Act 1881, Information Technology Act (Amendment) 2008 and Consumer Protection Act 1986.

### Course Outcomes

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

	Course outcomes	Knowledge Level
CO1	Explains the various provisions of the Indian Contract Act, 1872	K2
CO2	Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.	K2
CO3	Summarise the Negotiable Instruments Act, 1881	K2, K3
CO4	Analyse the provisions of Information Technology Act, 2000,	K1, K3
CO5	Familiarise with consumer Protection Act, 1986	K1, K3

**K1-Knowledge      K2-Understand      K3 -Apply**

### Mapping of Course Outcomes with Programme Specific Outcomes

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

**L – LOW      M – MEDIUM      S – STRONG**

### Mapping of Course Outcomes with Programme Outcomes

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

## 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%

## Course Contents

### UNIT - I

20 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

20 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 - III

20 Hours

**Negotiable Instruments Act, 1881:** Introduction of Negotiable Instruments Act 1881 – History and nature of Negotiable Instruments – different kinds of Negotiable Instruments – Promissory note – Bill of Exchange and Cheque – Nature and Definition. Holder and Holder in due Course – Meaning – Rights and privileges of holder in due course.

**Liability of parties and Discharge from liability:** Liability of acceptor or maker, Drawer, Drawee and Endorser. – Banker's liabilities for unjustified dishonor of Cheque – Discharge from Liability by cancellation, by Release, by payment, by material alteration, by qualified acceptance and by negotiation.

### UNIT - IV

15 Hours

**Information Technology Act, 2000:** Salient features of Information Technology Act 2000 – Legal provisions under Information Technology Act - Information Technology (Amendment Act) 2008 – Data Privacy – Section 43A – Punishment for Cyber Crimes: Section 66A, 66B, 66C, 66D, 66E and 66F – Section 67A, 67B and 67C.

### UNIT - V

15 Hours

**Consumer Protection Act, 1986:** Introduction, application of the Act - Objectives of the Act - Definitions - Consumer Protection Councils - Redressal Machinery under the Act - District forum - State Commission - National Commission - Administrative Control - Procedures for complaints - Nature and scope of remedies under the Act - Appeals - enforcement of orders - Penalties.

**Text Books**

1. N.D.Kapoor, 2019, Elements of Company Law, 34th Revised Edition, Sultan Chand & Sons, New Delhi.

**Reference Books**

1. ND Kapoor, 2019, Elements of Mercantile Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. R.S.N Pillai and Bagavathi, 2019: Business Law, S. Chand and Co Pvt Ltd. New Delhi.

**Course Designers:**

1. Mr. T. ThangapandiMurugan

2. Ms. K. DeepthiNivasini

**Thiagarajar College (Autonomous):: Madurai – 625 009**

**PG & Research Department of Commerce**

(For those joined B.Com (BPS) on or after June 2020)

**Programme Code: UCB**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C22	ADVANCED ACCOUNTANCY	Core	5	2	-	5

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

**Preamble**

This course gives in-depth knowledge on the ascertaining profit under Single Entry System, accounts relating to Consignment and Joint Venture, Calculation of Average due date, Account Current, Methods of calculation of Insurance claims and preparation of lease accounts.

**Course Outcomes**

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

	Course outcomes	Knowledge Level
CO1	Define single entry system, compare with double entry system and apply the accounting treatment in business.	K1, K2, K3
CO2	Identify the features and to prepare the accounts relating to Consignment and Joint-venture.	K1, K2, K3
CO3	List out uses of Account current, Average due date and Sale of Goods on Approval or Return Basis and apply the same concept in business	K2, K3
CO4	Calculate claims under fire Insurance policy	K2, K3
CO5	Prepare lease accounting and Investment Accounts	K1, K3

**K1-Knowledge      K2-Understand      K3 -Apply**

**Mapping of Course Outcomes with Programme Specific Outcomes**

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

**L – LOW                      M – MEDIUM                      S – STRONG**

**Mapping of Course Outcomes with Programme Outcomes**

	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: 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%

**Course Contents****UNIT I****20 Hours**

**Single Entry System-** Meaning–Limitations of Single-Entry System–Double entry system Vs Singleentry 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 II****25 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 VsJoint Venture – Separate books of Accounts – No separate books of Accounts–Memorandum Joint Venture Method.

**UNIT III****20 Hours**

**Average Due Date:** Meaning - Uses–Determination of Average Due Date.

**Account Current** –Meaning – Preparation of Account Current – Product Method– Red-ink Interest – Interest Table Method – Daily Balance Method – Epoque Method – Varying Rate of Interest.

**Sale of Goods on Approval or Return Basis:** Meaning – Purpose – Methods of recording – When transactions are very few – When transactions are frequent – When transactions are large in number.

**UNIT IV****20 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 profit policy

**UNIT V****20 Hour**

**Lease Accounting:** Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements.

**Investment Accounts:** Meaning – Nature of investments as an asset – Types of securities – Purchase and

sale of investments – Cum-interest and ex-interest quotations – Investment in equity shares – Accounting treatment of investments – Columnar investment accounts (Simple problems only).

**Problems – 80% & Theory 20**

### **Text Books**

1. T.S.Reddy, A. Murthy, 2019: Advanced Accountancy- Volume:I, Fifth Revised Edition, Margham Publications, Chennai.

### **Reference Books**

1. S.P. Jain, K.L.Narang, 2019: Advanced Accountancy- Volume: I, Twenty Second Edition Kalyani Publishers, Ludhiana.
2. R.L.Gupta& M.Radaswamy, 2019: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

### **Course Designers:**

1. Dr. S.Meena
2. Dr .S.Meenakumari

**Thiagarajar College (Autonomous): Madurai – 625 009**  
**Department of Commerce**  
 (For those joined B.Com. (BPS) on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCB20GE21	FINANCE AND ACCOUNTING FOR BPS I	Core-2	5	1		5

L - Lecture                      T - Tutorial                      P – Practicals

### Preamble

This course enables the students to learn basic accounting practices and to acquaint students with the recent changes in Finance and Accounting for Business Process Services.

### 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 need for BPO, e-logistics, Facility Management and six Sigma concepts in BPO services.	K1,K2
CO2	Ascertain the accounts receivable, order details, customer details, credit management and cash collection techniques.	K2,K3
CO3	Prepare Accounts payable, credit note/debit note payments, Invoice audit and recovery process in Travel and entertainment services.	K2,K3
CO4	Apply accounting standards in Business Process Outsourcing Business.	K2,K3
CO	Present the Business accounting information under International Financial Reporting Standards	K2,K3

### Mapping of COs with POs

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

### Mapping of Course Outcomes with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5
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%
<b>Total Marks</b>	<b>52</b>	<b>52</b>	<b>140</b>

## Contents of the Course

**UNIT – I: Business Process Outsourcing:** Need for outsourcing – BPO – Terms and definitions of BPO – E-logistics – Facility management – Classification of BPO – Third party BPO – Major areas of BPO sector – Phases for process outsourcing – Transaction flows in Business Process Service – Roles and Responsibilities of Authorities – Tower wise end to end operation- Role of Quality in BPO – Lean – Six Sigma.

**UNIT – II: Accounts Receivable:** Accounts Receivable – Customer setup – Credit Management – Booking sales order – Billing and Revenue Recognition – Pre-Billing Closing Reconciliations – Collections – Cash Application.

**UNIT – III: Accounts Payable:** Accounts payable – Vendor master creation and maintenance – Invoice processing – Department functions – Travel and entertainment processing/ employee reimbursements – International commercial terms – Credit note processing – Debit note – Payment process / Vendor payments – Debit balances – Invoice audit and recovery – Vendor reconciliation – Vendor support – Optical Character Reading / Recognition [OCR]

**UNIT – IV: Accounting Standards:** Introduction – Scope of Accounting Standards –Procedures for issuing an Accounting Standard – Compliance with Accounting Standards – Indian Accounting Standards.

**UNIT– V: International Financial Reporting Standards:** IFRS – Meaning and advantages – International Accounting Standard Board – Extensible Business Reporting Language (XBRL) – International Accounting Standards – Comparison between Indian GAAP, USGAAP and IFRS.

### Text Book

Hand book on Finance and Accounting for Business Process Outsourcing

### Reference Books

1. Jain S.P. and Narang . K. L, “Advanced Accountancy”, 2017, 21<sup>st</sup> Edition, Kalyani Publishers, New Delhi.
2. Gupta R.L and Radhasamy, “Advanced Accountancy”2019, 17<sup>th</sup> Edition, Sulthan Chand and Sons, New Delhi.
3. Gupta R.L, Gupta V.K. and Shukla M.C, “F”, Sultan Chand and Sons, New Delhi.
4. Grewal T.S, Gupta S.C. and Jain S.P, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.

### Course Designers:

Dr. S. Sankareswari



**THIAGARAJAR COLLEGE (AUTONOMOUS) :: MADURAI – 625 009**  
**PG and RESEARCH DEPARTMENT OF**  
**COMMERCE B.Com (Business Process Services)**  
 (For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCB20GE22	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.	
CO5	Interpret and measure the trend by using method of analysis of time series	

### 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	-	-

### Mapping of Cos with PSOs

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

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, 2019: Business Statistics, S. Chand & Company Ltd., New Delhi.
2. J.K. Sharma, 2020, Fundamentals of Business Statistics, 5<sup>th</sup> Edition, Pearson Education India.

## Course Designers:

1. Dr. S. Meenakumari

**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
U20VE21	Value Education	AECC1	2	-	-	1

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

### Preamble

Students acquire knowledge on the basic concepts, components and importance of the 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	Summarize 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**

### Mapping of Course Outcomes with Programme Specific Outcomes

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

**Strong -S (+++) Medium-M (++) Low-L (+)**

### Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1		S		S		-
CO2	S		L	M		L
CO3	S	S		S		L
CO4	S	S	L	M	S	S
CO5	S	M	-	S	S	S

**Strong -S (+++) Medium-M (++) Low-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%

## Contents

### 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

1. 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.

**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.

# M.Com

## PROGRAMME CODE -PCO

### PROGRAM EDUCATIONAL OBJECTIVES (PEO)

The M.Com program aims to achieve the following objectives:

<b>PEO1</b>	To prepare the students in making positive contribution to commerce, trade and industry in the national and global context.
<b>PEO2</b>	To apply frameworks and tools to arrive decisions in profession and practice, striking a balance between business and social dimensions.
<b>PEO3</b>	To provide them strong base to pursue professional courses such as CA, ICMA, CFA, and ACS.
<b>PEO4</b>	To inculcate the entrepreneurial skills to become a successful entrepreneur.
<b>PEO5</b>	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

<b>PSO1</b>	Be expertise in Accounting, Taxation, Business Laws, Auditing, Finance and Management domains.
<b>PSO2</b>	Be appointed as Chief Professional Accounting Officer, Professional Accounting Firm Partner, Financial Analyst, Investment consultant, Audit Assistant
<b>PSO3</b>	Plan and undertake independent research in their chosen discipline
<b>PSO4</b>	Understand and apply contemporary trends in Business.
<b>PSO5</b>	Pursue professional courses like CA, CMA, ACS and appear for competitive exams

**THIAGARAJAR COLLEGE:: MADURAI – 9.**

(Re-Accredited with “A” Grade by NAAC)

**Curriculum structure for**

**M.Com**

(For those joined M.Com on or after June 2020)

<b>Semester</b>	<b>Category</b>	<b>No. of Courses /paper</b>	<b>Credit Distribution</b>
I	Core	4	18
	Elective –Main	1	5
II	Core	4	18
	Elective –Main	1	5
III	Core	4	18
	Elective –Main	1	5
IV	Core	4	18
	Project	1	3
<b>Total</b>			<b>90</b>

**For Choice Based Credit System (CBCS)**

- **Choices should be offered for electives courses**
- **Total Credits for Core Courses 72**
- **Total Credits for Electives Courses 18 (3 Electives + 1 project)**

**A) CONSOLIDATION OF CONTACT HOURS AND CREDITS: M.COM**

<b>SEMESTER</b>	<b>CONTACT HOURS /WEEK</b>	<b>CREDITS</b>
I	30	23
II	30	23
III	30	23
IV	30	21
<b>TOTAL</b>	<b>120</b>	<b>90</b>



**MASTER OF COMMERCE**  
**COURSE STRUCTURE (2020-22 Batch)**  
**SEMESTER - I**

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO20C11	Core	Advanced Financial Accounting	6	5	90	25	75	100
PCO20C12	Core	Business Law	6	4	90	25	75	100
PCO20C13	Core	Advanced Cost Accounting	6	4	90	25	75	100
PCO20C14	Core	Applied Direct Taxation	6	5	90	25	75	100
PCO20CE11(A)/ PCO20CE11(B)/ PCO20CE11(C)	Elective 1	Operations Research / Marketing Management/Modern Banking Practices	6	5	90	25	75	100
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**SEMESTER - II**

Code No.	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO20C21	Core	Advanced Business Accounting	6	5	90	25	75	100
PCO20C22	Core	Human Resource Management	6	4	90	25	75	100
PCO20C23	Core	Information System and Technology	6	4	90	25	75	100
PCO20C24	Core	Cost Analysis and Control	6	5	90	25	75	100
PCO20CE22(A) )/ PCO20CE22(B) )/ PCO20CE22 (C)	Elective 2	Operations Management & Strategic Management / Cost and Management Audit/Auditing and Assurance	6	5	90	25	75	100
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

### SEMESTER - III

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO20C31	Core	Advanced Corporate Accounting	6	5	90	25	75	100
PCO20C32	Core	Goods and Service Tax& Customs Act	6	4	90	25	75	100
PCO20C33	Core	Research Methodology & Data Analysis	6	4	90	25	75	100
PCO20C34	Core	Business Accounting Package	3	3	45	25	75	100
PCO20CL34	Core	Business Accounting Package – Lab	3	2	45	40	60	100
PCO20CE31(A)/ PCO20CE31(B)	Elective 3	Security Analysis and Portfolio Management / Financial Markets and Services	6	5	90	25	75	100
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

### SEMESTER - IV

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO20C41	Core	Advanced Special Accounting.	6	5	90	25	75	100
PCO20C42	Core	Entrepreneurship Development and Startup	6	4	90	25	75	100
PCO20C43	Core	Advanced Financial Management	6	4	90	25	75	100
PCO20C44	Core	Corporate Law & Governance	6	5	90	25	75	100
PCO20PJ41	Core	Project	6	3	90	40	60	100
<b>TOTAL</b>			<b>30</b>	<b>21</b>				

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M.Com on or after June 2020)

### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20C11	ADVANCED FINANCIAL ACCOUNTING	Core	5	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 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 Bank Reconciliation Statement, compute depreciation under the various methods of Depreciation to assets	K1, K3
CO2	Ascertain the profit or loss under single entry system and record the transactions relating to bills of exchange.	K3, K2
CO3	Identify the differences between Receipts and Payments Account and Income and Expenditure Account and prepare final accounts of Non-profit Organization	K2, K4
CO4	Record the transactions relating to Consignment and Joint Venture Accounts.	K3
CO5	Ascertain the profit or loss under Lease Account and prepare Investment Accounts.	K1, K2

K1 – Knowledge K2 – Understand K3 – Apply K4 -Analyse K5 -Evaluate

### Mapping of COs with PSOs

	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

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	-	L	-	-	L
CO2	S	-	M	-	L	-	-
CO3	-	-	-	M	-	L	L
CO4	S	S	M	-	L	-	-
CO5	S	S	-	-	-	L	-

S-Strong M-Medium L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

- UNIT I**      **Accounting Concepts and Conventions** – Accounting Cycle - Rectification of Errors – **Bank Reconciliation Statement** – **Depreciation - Methods of Depreciation** - Final Accounts of sole traders - Manufacturing 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**      **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-IV**      **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.
- UNIT-V**      **Lease Accounting:** Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements.  
**Investment Accounts:** Meaning – Nature of investments as an asset – Types of securities – Purchase and sale of investments – Cum-interest and ex-interest quotations – Investment in equity shares – Accounting treatment of investments – Columnar investment accounts.

## Text Books:

1. **S.P. Jain and K.L. Narang**, Advanced Accountancy Volume I 19<sup>th</sup> Revised Edition 2018, Kalyani Publishers, New Delhi.

## References:

2. **A. Mukherjee M. Hanif**, Financial Accounting , 15<sup>th</sup> Reprint - 2019 , Tata McGraw Education Pvt. Ltd, New Delhi
3. **S N Maheshwari Sunil K Maheshwari** , Financial Accounting , First Reprint 2018, Vikas Publishing House Pvt Ltd., New Delhi.
4. **Study Material of ICWAI Inter (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

## Course Designers:

1. Dr.I.Nagaraja

# THIAGARAJAR COLLEGE: MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M.Com on or after June 2020)

Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20C12	BUSINESS LAW	Core	5	1	-	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, 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 and Identify the various business ethics to be followed in business	K2, K4

K1 – Knowledge K2– Understand K3 – Apply K4 -Analyse K5-Evaluate

### Mapping of COs with PSOs

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

S-Strong M-Medium L-Low

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S		M	L			L
CO2	M		M	M	L		M
CO3	S			M	L	L	L
CO4	M		M		L		L
CO5	S			M		L	

S-Strong M-Medium L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

**UNIT I The Indian Contract Act,1872:** 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 Funds Act 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,2019, Business Law, Sultan Chand & Sons Educational Publishers, New Delhi.
2. Study Material of ICWAI Inter (Stage II) Revised Edition 2016, Institute of Cost Accountants of India, Kolkatta

### Reference Book:

1. K. R. Bulchandani, 2019, Business Law, Himalaya Publishing House Mumbai.
2. K. C. Mandot, 2017, Industrial & Labour Laws, Premier Book Co.,New Delhi

### Course Designers:

Mr. D.Gopinath,  
Ms.K.Deepthi Nivasini



# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20C13	ADVANCED COST ACCOUNTING	Core	5	1	-	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 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 and Allocate the overheads to various departments under primary and secondary distribution systems	K2, K3
CO3	Apply the methods of job costing, batch costing and contract costing in the respective industries	K2, K3
CO4	Prepare process cost accounts in the processing industries and Determine Unit Cost in Operation Costing.	K2, K3
CO5	Explain the concept of Uniform Costing and Prepare Reconciliation of Cost and Financial Accounts	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	-	L	-	L
CO4		M	L	M	-
CO5	M	S	-	M	L

S-Strong M-Medium L-Low

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	M	L	L	L	M
CO2	S	S	M	M	-	-	L
CO3	M	-	-	-	L	-	-
CO4	M	S	-	-	-	M	-
CO5	-	S	M	-	L	-	M

S-Strong M-Medium L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

- UNIT I**      **Cost Accounting and Cost Concepts:** **Cost Accounting** - Meaning - Objectives- Installation of Cost Accounting -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 - Kardex System - Pricing of Material Issues.
- UNIT II**      **Labour Cost & 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 - Computation of Labour Turnover - Systems of Wage Payment - Remuneration and Incentives - Premium and Bonus Plans. **Overheads Cost and Control:** 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 III**      **Methods of Costing:** Single Unit or Output Costing - Job and Batch Costing - Economic Batch Quantity- Contract Costing.
- UNIT IV**      **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.
- UNIT V**      **Uniform Costing** - Meaning , Scope , Objectives – requisites , Advantages and Limitations - Inter-firm Comparison – Meaning, Need , Advantages, Limitations and requirements of Inter-firm Comparison - Reconciliation of Cost and Financial Statements .

## Text Books:

1. **S. P .Jain and K. L. Narang**, Advanced Cost Accounting, 12<sup>th</sup> Edition, Reprint 2019, Kalyani Publishers, New Delhi

## References:

1. **P V Rathnam**, Cost And Management Accounting, Revised Edition - 2018, Sterling Publishers, Private Ltd, L-10, Green Park Extension, New Delhi
2. **Saxena &Vashist**, Advanced Cost & Management Accounting , Revised Edition - 2018, Sultan Chand & Sons, 23, Daryagani, New Delhi
3. **Study Material of ICWAI Inter (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

## Course Designers:

1. Dr.S.Sankareswari

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20C14	APPLIED DIRECT TAXATION	Core	5	1	-	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	M	L
CO3	-	M	-	-	M
CO4	S	-	L	M	M
CO5	S	M	M	-	M

S-Strong M-Medium L-Low

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	L	M	L		S
CO2			L		L		
CO3	M	S				L	M
CO4			M				M
CO5	S	S	L	L	L		L

S-Strong M-Medium L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

- UNIT I**      **Income Tax Act, 1961:** Income, Person, Assessee, Assessment year, Previous 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. Singhanian**: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.

### **Course Designers:**

Dr.P.G.Kathiravan



# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20CE11(A)	OPERATIONS RESEARCH	Elective	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 provide possible solutions to problems on Linear Programming, Transportation, PERT, CPM and Queuing theory by learning optimization 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

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	L	L	M	-	L
CO2	S	S	-	M	L	L	-
CO3	-	-	M	-	-	-	L
CO4	S	-	-	L	M	L	-
CO5	S	S	M	-	L	L	-

S-Strong

M-Medium

L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content 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 by PERT/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, 2019 Edition, Sultan Chand & Sons, New Delhi

## References:

1. **Levin, R.I., D.S. Rubin and J.P. Stinson:** Quantitative Approaches to Management, McGraw - Hill, 2017, New Delhi.
2. **Vohra N.D:** Quantitative Techniques in Management, 3<sup>rd</sup> Edition, The McGraw Hill companies, New Delhi.
3. **Study Material of ICWAI Inter (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

## Course Designers:

Dr.P.G.Kathiravan

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20CE11(B)	MARKETING MANAGEMENT	Elective	6	-	-	5

L - Lecture                      T - Tutorial                      P – Practicals

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

### Preamble

This course makes the students to 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 Analyze 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	L
CO3	-	M	L	M	-
CO4	L	-	-	L	-
CO5	S	M	-	M	L

S-Strong M –Medium L-Low

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	-	S	M	M	M	M
CO2	S	-	M	-	-	L	-
CO3	S	-	-	L	-	-	-
CO4	S	-	M	M	-	L	-
CO5	S	-	M	-	M	L	M

S-Strong M –Medium L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content 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 or 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. **Service Marketing:** Origin and Growth - Concept - Classification of services -Designing of service strategy.
- UNIT - V**    Digital Marketing:Meaning–Importance-Traditional Marketing Vs Digital Marketing-Recent trends in digital Marketing-Email Marketing,Mobile Marketing, Social Media Marketing. Green Marketing: Meaning- Importance-Benefits-Green Marketing Mix-Strategies to Green Marketing-Green Marketing Concepts-Green Spinning, Green Selling, Green Harvesting, Enviropreneur Marketing.

## Text Books:

1. **Rajan Saxena**, Marketing Management, Edition 2019, Tata MC Graw Hill Publishing Company Limited, 7 West Patel Nagar, New Delhi.

## References:

1. **R.S.N. Pillai and Bagavathi**, Marketing Management 2018, S. Chand & Company Ltd., Ram Nagar, New Delhi.
2. **Philip Kotler**, Marketing Management, 44<sup>th</sup> edition, Reprint - 2016, Prentice Hall of India(P)Limited.

## Course Designers:

Dr.P.G.Kathiravan

## THIAGARAJAR COLLEGE, MADURAI -9

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

### PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

#### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20CE11(C)	<b>MODERN BANKING PRACTICES</b>	Core	6	-	-	4

L - Lecture                      T - Tutorial                      P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
First	First	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)
<b>CO1</b>	Explain the banking systems in India and identify the different types of banks	K2, K3
<b>CO2</b>	Analyse the different schemes of commercial banks in India	K4
<b>CO3</b>	Illustrate the bank lending procedures.	K2
<b>CO4</b>	Evaluate the credit appraisal system and explain the Management of NPA.	K5, K1
<b>CO5</b>	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
<b>CO1</b>	M	M	-	M	L
<b>CO2</b>	L	S	-		M
<b>CO3</b>	--	S	-	M	-
<b>CO4</b>	S	M	-	M	M
<b>CO5</b>	S	M	-	S	L

**S-Strong M-Medium L-Low**

## Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	-	S	M	L	L	M
CO2	S	-	S	M	L	L	M
CO3	S	-	S	L	L	L	L
CO4	S	-	S	L	L	M	M
CO5	S	-	S	M	-	M	M

S-Strong M-Medium L-Low

## Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content 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- Mobilization, 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 -Electronic Fund Transfer- Credit cards - Features - Real Time Gross Settlement (RTGS)- NEFT(National Electronic Fund Transfer)-Digital Banking-Green Banking-Virtual Banking -E-Payments-Google Pay,Phone Pay.

#### **Text Books:**

1. **E. Gordon & K. Natarajan, 2019:** Banking Theory Law and Practice, 22<sup>nd</sup> Revised Edition, Himalaya Publishing House, New Delhi.

#### **References:**

1. **K.P.M. Sundaram & Varshney, 2017:** Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi.
2. **KC Shekhar & Lekshmy Shekhar, 2018:** Banking Theory Law and Practice, 20<sup>th</sup> Edition, Vikas Publishing House Pvt. Ltd., New Delhi -110002.

#### **Course Designers:**

1. **Dr.S.Sankareswari**
- iDeepthi nivasi.K.Ms.2

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20C21	ADVANCED BUSINESS ACCOUNTING	Core	5	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 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 Hire Purchase Accounts and Installment Payment System and Calculate insurance claim under fire insurance policies.	K3
CO3	Compute the value of inventory under different methods of valuation	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.	K1, 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	-	L	-	M

S-Strong M-Medium L-Low

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	L	-	-	M	L
CO2	-	S	-	-	L	-	-
CO3	M	-	M	-	-	-	-
CO4	-	-	M	-	L	-	M
CO5	S	S	-	M	-	L	-

S-Strong M-Medium L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

- UNIT I**      **Branch Accounts:** Need for Branch Accounting - Types of Branches - Accounting of Dependent Branches - Debtors System - Stock and Debtors System - Final Accounts - Accounting 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: Meaning-importance** - Allocation of Departmental expenses -Inter-departmental transfers-Departmental Trading and Profit and Loss Account and Balance sheet.
- UNIT II**      **Hire Purchase Accounts:** Nature of Hire purchase agreement - Accounting entries in the books of the hire purchaser and hire vendor - Partial and Complete Repossession.      **Installment Payment System:** Accounting entries in the books of the buyer and the seller. **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.
- UNIT III**      **Inventory Valuation** – Meaning of Inventory – Objectives of Inventory Valuation - - Inventory Systems: Periodic Inventory system – Perpetual inventory system – Recording Inventory Acquisition and Sales – Methods of Valuation of Inventories - Net Realizable value according to AS2 – Valuation of Inventory for Balance sheet Purpose.
- UNIT IV**      **Partnership Accounts:** Features- Partnership Deed - Fixed and Fluctuating Capital Accounts - Appropriation of net income - Admission, Retirement and Death of a partner - Adjustment regarding 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 Book:

1. **S.P.Jain& K.L. Narang,2019, ADVANCED ACCOUNTANCY VOL –I, Kalyani Publishers, New Delhi**

**References:**

1. **A Mukherjee M Hanif**, New Edition 2018, Modern Accountancy - Volume I, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
2. **T.S.Reddy & A.Murthy**, ADVANCED ACCOUNTANCY, Revised Edition 2019, Margham publications, Chennai
3. **R.L. Gupta & M.Radaswamy Edition - 2017**, Advanced Accountancy, Sultan Chand & Sons, New Delhi

**Course Designers:**

1. Dr. I.Nagarajan

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

**Programme Code -PCO**

Course Code	Course Title	Category	L	T	P	Credit
PCO20C22	HUMAN RESOURCE MANAGEMENT	Elective	6	-	-	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 to have in-depth knowledge on the various functions of Human Resource Management

### Prerequisite

Students 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, K3
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.	K2, K3,

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	L
CO3	-	-	M	M	L
CO4	L	-	-	L	-
CO5	S	M	-	M	L

**S-Strong M –Medium L-Low**

## Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	-	L	L	-	L	M
CO2	S	-	M	-	L	-	-
CO3	-	-	-	M	-	L	L
CO4	S	-	M	-	L		-
CO5	S	-	L	L	M	L	M

S-Strong M –Medium L-Low

## Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

**UNIT - I Human Resource Management** –Introduction-Importance- 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 Socialization -

**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 – Organizational 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 E-HRM:** Meaning- Elements of E-HRM-Types of E-HRM-Merits and Demerits of E-HRM- Functional areas of E-HRM / Practices of E-HRM-E-Recruitment, E-Selection, E-Learning/Web based training, E-Performance Management, E-Compensation.

#### **Text Books:**

**1.C.B. Gupta**, Human Resource Management ,Sixth Edition 2018 McGraw Hill Education(India) Pvt. Ltd. New Delhi – 110 005.

#### **References:**

**1. P. Subba Rao**, Essential of Human Resource Management, Fifth Revised Edition 2017 Himalaya Publishing House New Delhi.

**2. Study Material of ICWAI Inter (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

#### **Course Designers:**

Dr.I.Nagarajan



# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20C23	INFORMATION SYSTEMS AND TECHNOLOGY	Core	6	-	-	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)
C01	Classify different types of information and develop System Analysis and Design.	K2, K4
C02	Create Database and organize the data in Data Base Management System in Business.	K3, K5
C03	Identify the importance of MIS in functional areas - Finance, Inventory, Marketing and Human Resource Management.	K2, K3
C04	Compare the applications of ERPs, Business Process Re-Engineering and Supply Chain Management.	K3, K4
C05	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	L	-
CO2	-	S	L	-	L
CO3	-	M	-	M	L
CO4	S	-	-	M	
CO5	M	S	-	M	L

S-Strong M-Medium L-Low

### Mapping of COs with POs

Strong M-Medium L-Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	-	L	-	M	L	S
CO2	S	-	M	-	L	-	M
CO3	S	-		M	-	L	L
CO4	S	-	M	-	L	-	-
CO5	S	-	M	L	-	L	M

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content 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- Uses of ERP - Business Process Re-Engineering - Supply Chain Management.
- UNIT V**      **E-Commerce & Cyber Law** - **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. **Cyber Law:** Components of Cyber Law - Cyber Crime - Information Act 2000: Objectives, Scope and Power of Central Government - Offences and Penalties.

## Text Books:

**1.D.P.Goyal**, Management Information System Managerial Perspective , 2018 Edition, Macmillan Publishers India Limited, Chennai.

## References:

1. **Alexis Leon & Matheus Leon**, Database Management System, Revised Edition-2019, Vikas Publishers, New Delhi.
2. **James A O'Brien, George M. Marakas and Ramesh Behl 2018**, Management Information system, Tata Mc Graw Hill Education Pvt Ltd., New Delhi.

## Course Designers:

Dr.S.Sankareswari ,Mrs. D. Gandhimathi

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20C24	COST ANALYSIS AND CONTROL	Core4	6	-	-	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 organization 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	M	L	L
CO3	S	M	M	-	L
CO4	L	M	-	L	-
CO5	M	M	L	L	L

S-Strong M – Medium L- Low

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	S	-	L	L	-	L
CO2	-	S	M	-	L	-	M
CO3	S	-	-	M	-	L	L
CO4	S	S	-	-	L	-	-
CO5	S	-	M	M	-	L	M

S-Strong M – Medium L- Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

- UNIT I**      **Cost Concepts in Decision Making:** Cost Concepts - 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.
- UNIT II**      **Budgetary Control System:** Meaning of Budget and Budgetary Control - Objectives–Functional Budgets versus Master Budgets - Fixed Budgets versus Flexible Budgets - Performance Budgeting - Advantages - Zero Base Budgeting - Advantages - Disadvantages .
- 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 and 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 - Kalpan 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 - features - Target Costing Process - Steps in Target Costing - Advantages of Target Costing.

## Text Books:

1. **S.P.Jain K.L.Narang**, Advanced Cost Accounting, 18<sup>th</sup> Edition 2019, Kalyani Publishers, New Delhi

## References:

1. **Dr.S.N.Maheswari**, Cost And Management Accounting, 13<sup>th</sup> Edition 2018, Sultan Chand and Sons, New Delhi
2. **M.N. Arora** , Cost And Management Accounting, 4<sup>th</sup> Revised Edition 2018, Himalaya Publishing House, New Delhi.
3. **Study Material of ICWAI Inter (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

**Course Designers:**

Dr.S.Sankareswari

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

### Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20CE21(A)	OPERATIONS MANAGEMENT & STRATEGIC MANAGEMENT	Elective	6	-	-	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 in depth knowledge of the various business process, analyze operations, production planning and Strategic Management.

### Prerequisite

The students should have basic knowledge on business operations, comprehension, application and analysis.

### Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CO1	Acquire knowledge of production planning and resource management	K2,K3
CO2	Identify the business process and analyze the operations and Develop feasible Project Evaluation Techniques.	K3, K4
CO3	Apply the various Techniques and standards in Productivity Management .	K3, K4
CO4	Apply the concept of SWOT and Portfolio Analysis in business	K3
CO5	Identify the different strategy formulation process and explain the concept of Business Process re-engineering.	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

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	-	S	L	M	M	L
CO2	S	-	M	M	L	-	L
CO3	S	-	M	M	L	L	L
CO4	S	-	M	-	L	-	M
CO5	S	-	M	M	-	L	M

S-Strong M-Medium L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

- UNIT I      Operations Management:** Meaning-Scope- Characteristics of Modern Operations -Functions - Recent Trends in Production / Operations Management. **Operations Planning:** Demand Forecasting – Capacity Planning - Capacity Requirement Planning - Facility Location - Facility Layout– Resource Aggregate Planning – Material Requirements Planning – Manufacturing Resource Planning.
- UNIT II     Production planning and Control:** Product Design, Process Design - Selection – Product Life Cycle – Process Planning – Process Selection. **Project Management:** Project Planning – Project Life Cycle-Project Evaluation Techniques. **Control Measures** –Time Study, Work Study, Method Study, Job Evaluation, Job Allocation
- UNIT III    Productivity Management and Quality Management:** Introduction-Measurement Techniques of Productivity, Productivity of Employee, Productivity of Materials, Productivity of Management Resources— TQM Basic Tools– ISO Standards Basics.
- UNIT IV    Strategic Management:** Meaning –Characteristics-Vision- Mission and Objective- Strategic Levels in Organizations. **Strategic Analysis and Strategic Planning:** Situational Analysis –SWOT Analysis– Portfolio Analysis – BCG Matrices – Stages in Strategic Planning – Alternatives in Strategic Planning.
- UNIT V     Formulation and Implementation of Strategy:** Strategy Formulation Function Wise Production Strategy, Marketing Strategy, Man Power Strategy– Structuring of Organisation For Implementation of Strategy – Strategic Business Unit – Business Process Re-Engineering.

## Text Books:

1. J P Saxena , **Production and Operations Management** , 2nd Revised Edition 2019 ,Tata McGraw-Hill ,Education Pvt. Ltd.,

## References:

1. Francis Cherunilam, **Strategic Management**, Revised Edition 2018,Himalaya Publishing House,New Delhi.
2. **Study Material of ICWAI Inter (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta.

## Course Designers:

1. Dr.S.Sankareswari
2. Mrs.R.Mangalam

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20CE21(B)	COST AND MANAGEMENT AUDIT	Elective	6	-	-	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 to familiarize with the basic concepts and principles of Cost Audit & Management Audit and to develop their conceptual and analytical skills on Auditing procedures.

### Prerequisite

Students should be aware of the basics of auditing concepts and techniques.

### Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
C01	Explain the Nature and scope of cost audit and determine the role of Cost auditor.	K1,K3
C02	Ensure uniformity and maintain cost records as per GACAP and prepare cost audit report in compliance with statutory obligations	K3K4
C03	Explain the concepts of Management audit and its importance	K2,
C04	Evaluate the performance of organizations through Internal Audit and Prepare audit programme.	K3,K5
C05	Recommend desired course of action for optimal utilization of resources through Cost Accounting Standards and Auditing Assurance Standards.	K3, K4,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	M
CO3	-	L		M	-
CO4	L	-	M	L	-
CO5	S	M		M	L

S-Strong M –Medium L-Low

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	-	S	L	M	L	L
CO2	S	-	M	M	L	-	L
CO3	S	-	M	M	L	L	L
CO4	S	-	M	-	L	-	M
CO5	S	-	S	M	-	L	M

S-Strong M –Medium L-Low

### Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

- UNIT - I**     **Basics of Cost Audit** – Introduction-Nature and scope of cost audit- Planning the Audit – Preparation of Audit Programme -Cost Auditor – appointment, rights and responsibilities-utility and Advantages of Cost Audit.
- UNIT - II**     **Cost Records & Audit Rules, 2014:** Cost Accounting Record Rules and its applicability -Provisions of Cost Records Rules & Cost Audit Rules- Cost Audit Report Rules 2011- features-Forms of cost audit report.
- UNIT - III**    **Management Audit** – Meaning-Nature- Scope- Need for Management Audit – Types of Management Audit-Energy Audit, Efficiency Audit, Propriety Audit-Systems Audit- Bank audit and Concurrent audit.
- UNIT - IV**    **Internal Audit under Companies Act, 2013:** Concept of Internal Audit- Provisions of Internal Audit under Companies Act, 2013 - Audit Planning, Audit Programme, Audit working papers -Internal audit reports.
- UNIT - V**     **Cost Accounting Standards and Auditing Assurance Standard** – Various Pronouncements - Professional Ethics, Misconduct, Offences and Penalties.

## Text Books:

1. **Saxena & Vashist, Cost Audit And Management Audit** - Sultan Chand & Sons(2018) ,23, Daryagani, New Delhi – 110 002.

### References:

2. **Walley, Efficiency Auditing**, *MaC Millan*, -2018 ,*New Delhi*.
3. **Study Material of ICWAI Inter (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

## Course Designers:

1. Dr. S. Sankareswari
2. Mrs. R. Mangalam

# THIAGARAJAR COLLEGE, MADURAI -9

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

## PG & RESEARCH DEPARTMENT OF COMMERCE

(For those joined M. Com on or after June 2020)

Programme Code -PCO

Course Code	Course Title	Category	L	T	P	Credit
PCO20CE22(C)	<b>AUDITING AND ASSURANCE</b>	<b>Core</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>5</b>

L - Lecture                      T - Tutorial                      P – Practicals

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

### Preamble

This course makes the students to familiarize with the concepts of Auditing and its relationship with other disciplines & Audit of other Industries and Audit Report

### Prerequisite

Students should be aware of the basics of auditing concepts and techniques.

### Course Outcomes

**On completion of the course the students will be able to**

	Course Outcome	Knowledge Level
<b>CO1</b>	Identify the concepts of Auditing and its relationship with other disciplines	K2
<b>CO2</b>	Construct an audit programme	K2,K3,
<b>CO3</b>	Indicate the procedures involved in conducting internal audit	K3,K5
<b>CO4</b>	Comply with the Secretarial Standards issued by the Institute of Company Secretaries of India	K2 ,K5
<b>CO5</b>	Explain the procedures for Audit of other Industries & Audit Report	K2,K3

K1 – Knowledge K2 – Understand K3 – Apply      K4 -Analyse      K5 -Evaluate

### Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	-	-	-
<b>CO2</b>	-	-	M	-	-
<b>CO3</b>	M	-	-	M	-
<b>CO4</b>	M	M	M	-	M
<b>CO5</b>	-	S	-	S	-

**L – Low    M – Medium                      – Strong**

## Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	S	-	M	M	M	L	M
CO2	S	-	-	-	L	-	-
CO3	S	-	M	M	-	L	L
CO4	-	-	-	-	L	-	-
CO5	S	-	M	M	M	L	M

L – Low M – Medium – Strong

## Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	15%(9)	15%(9)	15%(20)
<i>Understand</i>	15%(9)	15%(9)	15%(20)
<i>Apply</i>	30%(18)	30%(18)	30%(40)
<i>Analyse</i>	20%(12)	20%(12)	20%(25)
<i>Evaluate</i>	20%(12)	20%(12)	20%(25)
<b>Total Marks</b>	<b>60</b>	<b>60</b>	<b>130</b>

## Content of the Course

**UNIT I 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 : Audit Engagement** – Audit planning - Audit programme - Delegation and Supervision of audit work – Audit Working Courses – Ownership and custody of working papers- Audit files – Permanent and current audit files – Audit evidence - Procedures, Sources ,Reliability and Methods of obtaining audit evidence.

**UNIT III: Secretarial Audit** – Meaning - Need, Objectives and Scope – Periodicity and Format or 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 IV: : Audit of other Industries & Audit Report:** Audit of Educational Institutions - Audit of Hospital - Government expenditure Audit - Audit of Non-Government Organization (NGOs) and Charitable Institution- Self Help Groups - Audit of Hotel - Audit of Recreation Club - Audit of Sole Trader and Partnership Firm- Audit from Incomplete records.

**UNIT V Audit Report:** Meaning - Importance- Scope-Contents of the Report - Qualified Report - Audit Report under Companies Act - Companies Auditors' Report Order (CARO) - Objectives and Functions of Auditing and Assurance Standard Board (AASB).

**Text Books:**

1. Kamal Gupta- Contemporary Auditing- Revised Edition-2019 Tata MC Graw Hill Publishing Co Ltd,7, West Patel Nagar, New Delhi – 110008.

**References:**

1. B.N. Tandon- Auditing –Revised Edition-2019, Sultan Chand and Sons. 23,Dharyaganj, New Delhi
2. Dr. T.R. Sharma-Principles And Practice Of Auditing -Revised edition 2018, Sahithya Bhavan, Hospital Road, Agra –282 003

**Course Designers:**

Dr.S.Sankareswari