

B.Com.

Programme Code - UCO

(Aided & SF)

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

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)

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

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

PROGRAMME OUTCOMES (PO)

PO1	Knowledge and Critical Thinking Acquire skills in organizing, analyzing, evaluating and presenting information. Able to analyse issues logically, consider different options and viewpoints, make decisions and act with flexibility, adaptability and creativity.
PO2	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.
PO3	Independent Learning Demonstrate the ability to acquire knowledge and business skills, the capacity for self-directed activity and the ability to work independently.
PO4	Leadership quality Exhibit qualities associated with leadership such as accountability, integrity, respect, self-reflection..
PO5	Teamwork Able to work constructively, cooperatively, effectively and respectfully as part of a team.

PROGRAMME SPECIFIC OUTCOMES – B.COM

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

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**

SEMESTER – I								
CATEGOR Y	COURSE CODE	COURSE	CON T Hrs / WEEK	CREDIT S	TOTAL NO. OF HOURS ALLOTTE D	MAX. MARK S CA	MAX. MARK S SE	TOTA L
Part – II	U20EN12	English for Communicati on – 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	UMA20GE1 1C	Business Mathematics	5	5	75	25	75	100
Part - III Elective – Generic	UEC20GE11 C	General Economics	5	5	75	25	75	100
Part - IV AECC	U20ES11	Environmenta l Studies	2	2	30	15	35	50
TOTAL			30	24	450	-	-	-

SEMESTER – II								
CATEGOR Y	COURSE CODE	COURSE	CON T Hrs / WEEK	CREDIT S	TOTAL NO. OF HOURS ALLOTTE D	MAX. MARK S CA	MAX. MARK S SE	TOTA L
Part – II	U20EN22	English for Communicati on – 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	UMA20GE2 2C	Business Statistics	5	5	75	25	75	100
Part - III Elective – Generic	UEC20GE21 C	Business Economics	5	5	75	25	75	100
Part - IV AECC	U20VE21	Value Education	2	1	30	15	35	50
TOTAL			30	23	450	-	-	-

SEMESTER – III								
CATEGOR Y	COURSE CODE	COURSE	CONTAC T Hrs / WEEK	CREDIT S	TOTAL NO. OF HOURS ALLOTTE D	MAX. MARK S CA	MAX. MARK S SE	TOTA L
Part – I	U20P141T	Tamil	3	-	45	-	-	-
Part - III Core	UCO20CL31	MS - Office Practical	5	3	75	40	60	100
Part - III Core	UCO20C31	Business Environment and Ethics	5	3	75	25	75	100
Part - III Core	UCO20C32	Principles and Practice of Insurance	4	3	60	25	75	100
Part - III Core	UCO20C33	Business Accounting	7	5	105	25	75	100
Part - III Core	UCO20C34	Modern Business Correspondence and Office Management	4	3	60	25	75	100
Part - IV NME	UCO20NE31	Principles of Accountancy	2	2	30	15	35	50
TOTAL			30	19	450			

SEMESTER – IV								
CATEGOR Y	COURSE CODE	COURSE	CONTAC T Hrs / WEEK	CREDIT S	TOTAL NO. OF HOURS ALLOTTE D	MAX. MARK S CA	MAX. MARK S SE	TOTA L
Part - I	U20P141T	Tamil	3	6	45	25	75	100
Part - III Core	UCO20C41	Partnership Accounts	7	5	105	25	75	100
Part - III Core	UCO20C42	Digital Banking	5	3	75	25	75	100
Part - III Core	UCO20C43	Entrepreneurship and Startups	4	4	60	25	75	100
Part - III Core	UCO20C44	Principles of Costing	4	4	60	25	75	100
Part - III Core	UCO20C45	Indirect Taxation	5	4	90	25	75	100
Part - IV NME	UCO20NE41	Cost Computation and Control	2	2	30	15	35	50
TOTAL			30	28	450			
	UCO20IN	Internship		2		15	35	50

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
TOTAL			30	23	450			
		Self Study Paper		5			100	100

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	UCO20SE61(A) /	Event Management	2	2	30	15	35	50

Elective A/B/C	UCO20SE61(B) / UCO20SE61(C)	t /Block Chain Managemen t/ Internationa l Trade						
TOTAL			30	22	450			
	PART V			1				

B) CURRICULUM CREDITS

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

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
UCO20CL31	MS – Office Practical	Core	-	-	5	3

L–Lecture T-Tutorial P –Practical

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	40	60	100

Preamble

The course imparts knowledge on the MS-Office packages MS-Word, MS-Excel,MS-Powerpointand MS-Access.

Course Outcomes

On completion of the course the student will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	Acquire practical knowledge in MS-word	92%	90%
CO2	Construct worksheet in MS-Excel using basic functions	90%	87%
CO3	Construct excel sheets in MS-Excel using advanced functions	85%	82%
CO4	Prepare presentations in MS-Powerpoint using various Templates	87%	85%
CO5	Create database using MS-Access	88%	85%

Mapping of COs with POs

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

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	S	S	M
CO2	L	M	S	S	S
CO3	L	L	S	S	L
CO4	M	M	L	S	M
CO5	L	M	M	S	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%
<i>Total marks</i>	52	52	140

Course Contents

UNIT I 15 Hours

Microsoft Word: Creating a New document – Edit and Formatting a document – Change the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering – Using Templates - Creating Tables – Editing tables – Insert Word Art, Clip Arts, Smart art& Pictures – Find & Replace – Importing & Exporting Documents, Sending files to others – Encrypt and Decrypt a document - Mail Merge.

UNIT II 15 Hours

Microsoft Excel: Building a Spread sheet – Using Auto fill – Setting margin - Adding and Removing Rows and Columns – Creating and Copying formulae – Changing column widths & Row Height – Using Auto format – Creating and Printing a chart – Page Layout – converting files into different format – finding total in rows and columns – Mathematical Expression (Add, Subtract, Multiply and Divide).

UNIT III 15 Hours

Advanced Functions in Excel: Workbook View: Normal, page layout, page break – Freeze Panes – **Advanced functions:** *Financial function:* PMT, RATE, NPER, PV, FV – *Logical Function:* AND, FALSE, IF, NOT, OR, TRUE – *Text Function:* BAHT TEXT – Concatenate Left – Lower, Upper – *Value Function* – *Date & Time Function.*

UNIT IV 15 Hours

Microsoft Power Point: Creating and Saving a presentation using Auto-content wizard - Design template – Blank presentation – Opening an Existing presentation –Setting Background – Selecting Presentation Layout – Setting Presentation Style; Colour, Gradient Fills – Inserting Pictures, Movies, Tables, Smart Art - Setting slide transitions – Slide Animations – Power Point Presentation views – Printing slides, Notes and Handouts.

UNIT V 15 Hours

Microsoft Access : Creating a new database - Creating a new table - Creating a Primary key- Adding, Editing, 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

List of Practical

MS-WORD

1. Type chairman's speech / Auditor's report / Minutes / Agenda and perform the following operations: Bold, Underline, Font size, Style, Background color, Text color, Line Spacing, Spell check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip art.
3. Prepare a class time table and perform the following operations: Inserting the table, Data entry, Alignment of Rows and Columns, Inserting and Deleting the rows and columns and Change of Table Format.
4. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates

MS-EXCEL

6. Prepare a mark list of your class (minimum 5 subjects) and perform the following operations: Data entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
7. Draw the Different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of company by using chart wizard.
8. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
9. Prepare a excel sheet to perform various financial functions PMT, RATE, NPER, PV, FV
10. Prepare a excel sheet to perform various text functions, value function, date & time function.

MS-POWERPOINT

11. Design presentation slides for organization details of 5 levels of hierarchy of a company by using organization chart.
12. Design slides for the headlines News of a popular TV channel. The presentation should contain the following transitions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
13. Design presentation slides for the Seminar/ Lecture Presentation using animation effects and perform the following operations : Creation of different slides, changing background color, font color using word art.

MS-ACCESS

14. Construct an Invoicing database by creating customer and product tables by using Primary key, Adding, Editing, Deleting Fields and Records option in MS-Access.
15. Create an auto form by using Wizard and entering data by using Forms in MS-Access.

Text Books:

1. Comdex Computer course kit Windows8 with Office 2016

References:

1. A First Course in Computers (Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar M.S., Ramanpreet Kaur, Edition 2015, Kalyani Publishers
3. Excel 2019 – All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publications

E-Resources:

1. <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
2. <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
3. <https://www.educba.com/text-function-in-excel/>
4. <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

Course Designers:

1. Dr. L. Eswaran
2. Dr. K. Saranya

Thiagarajar College (Autonomous):: Madurai – 625 009
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Programme Code – UCO

L-
Lectu
re

Course Code	Course Title	Category	L	T	P	Credit	
UCO20C31	Business Environment and Ethics	Core	3	2	-	3	
	Year	Semester	Int. Marks		Ext. Marks		Total
	Second	Third	25		75		100

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain various dimensions of business environment.	90%	85%
CO2	Compare different economic systems and role of government in business.	85%	80%
CO3	Know the industrial policy in India and social responsibility of business	75%	70%
CO4	Discuss the magnitude of global environment in business.	80%	80%
CO5	Explain the concept of ethics in business and principles of accounting and finance practices in business ethics.	85%	80%

L-LOW M-MEDIUM S-STRONG

Mapping of COs with POs

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

L-LOW M-MEDIUM S-STRONG

Mapping of COs with PSOs

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

L-LOW M-MEDIUM S-STRONG

Blooms Taxonomy

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

Course Contents

UNIT I

15Hours

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

UNIT II

12 Hours

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

UNIT III

18Hours

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

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

UNIT IV

10 Hours

Global Environment: Global Environment – Globalisation – manifestation of Globalisation – MNCs –Benefits of MNCs – Problems with MNCs – Global entry strategies – Measures promoting globalisation – challenges of Globalisation to Indian industry.

UNIT V

20 Hours

Business Ethics and Values: Concept of Business Ethics – Nature – Elements –Level of Business ethics- Need for ethics in business – Factors Governing Business Ethics – Benefits of Ethical Code - Concept of corporate values – Importance of values in business.

Ethics in Accounting and Finance: Importance of ethics in finance and accounting – Fundamental Principles for Finance and Accounting Professionals – How to Create an Ethical Accounting Environment – Reasons for unethical behavior – Threats faced by a finance and accounting professional – Safeguards to overcome various threats – Ethical Conflict resolution – Correct or Incorrect.

Text Books:

1. C.B. Gupta, 2019: Business Environment, Sultan Chand & Sons, New Delhi,
2. CA.Munish Bhandari,19th edition: Law, Ethics and Communication, bestword publications pvt.ltd.(reference for unit V)

References:

1. K.Aswathappa, 2017: Essentials of Business Environment, Himalaya Publishing House, 13th edition New Delhi.
2. S.Sanakaran, 2013: Business Environment, Margham Publication, Chennai.
3. Dr.K.Chidambaram and Dr.V.Alagappan, 2015:Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.

E- Resources:

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-103.pdf>
2. <https://nios.ac.in/media/documents/srsec319new/319EL3.pdf>
3. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
4. https://kaplanpublishing.co.uk/docs/librariesprovider3/look-inside/aat/advanced/ethics-for-accountants/look-inside-study-text-aat-ethics-for-accountants.pdf?sfvrsn=37707e01_2

Course Designers:

1. Dr. K.Saranya
2. Miss. R.Ramyaa

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
UCO20C32	Principles and Practice of Insurance	Core	3	1	-	3

L–Lecture T-Tutorial P –Practical

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

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	Gain an insight into essential elements of insurance contract	78%	70%
CO2	Acquire knowledge about group insurance schemes	81%	75%
CO3	Identify the procedures for taking a Marine Policy	82%	77%
CO4	Interpret the exclusions under fire insurance	80%	75%
CO5	Become aware of the miscellaneous insurance.	77%	70%

Mapping of Course Outcomes with Programme Outcomes

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

Mapping of Course Outcomes with Programme Specific Outcomes

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

Course Contents

Unit 1 –Insurance an Overview

15 Hours

Evolution of Insurance – Meaning – Definition – Essentials of Insurance contract – Kinds of Insurance contract – Principles of Insurance – Insurable Interest – Utmost good faith – Indemnity – Subrogation – Contribution – Proximate clause - Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss - Mitigation of loss - Risk Assessment – Evaluation - Risk Control - IRDA and its role in Insurance sector in India - Liberalization of Insurance industry in India - Concept and implications of Bancassurance.

Unit 2 – Life Insurance

15 Hours

Meaning of life Insurance – Insurance versus Assurance – Features of life Insurance – Procedure for effecting life insurance – Life Insurance policies – Classification of policies of the basis of duration - premium payment - participation in profits, persons assured - methods of payment of policy amount – Money back policies – Group Insurance Scheme – Partnership Insurance – Employer – Employee Insurance – Features of each Policy - Insurance procedure - Settlement of Claims under life and non-life insurance.

Unit 3 – Fire Insurance

10 Hours

Common Policies in Fire Insurance – Average Clauses in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – exclusions under fire insurance– Types of Losses due to Fire – Procedures for calculating claim for loss of Stock.

Unit 4 – Marine Insurance

10 Hours

Important Definitions – Subject Matter of Marine Insurance - principles and practice of marine insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance Versus Marine Insurance – Procedures for taking a Marine Policy – Important Clauses in Marine Policy – Kind of Marine Losses – claims under marine insurance

Unit 5 –Miscellaneous Insurance

10 Hours

Travel Insurance – Objectives – Scope – Types – Mobile Insurance - Importance – Advantages - Property Insurance - Types – Burglary Insurance –features – types - benefits – Motor Insurance – Types – Benefits - Bite- size Insurance - Health Insurance.

Text Book

1. P.K. Gupta, Anal Kumar Meena, “Principles of Insurance” 2017, Himalaya Publishing house.

Reference Book

1. M.N. Mishra, S. B Mishra “Insurance principles and practices” 2016 S. Chand Publications, 22nd Edition
2. HargovindDayal “Fundamentals of Insurance” 2017, Notion Press Publications.

E- Resources

1. <https://www.godigit.com/guides/types-of-insurance>
2. <https://cleartax.in/s/insurance>

CourseDesigners:

1. Dr. L. Eswaran Dr. R. Suresh

Thiagarajar College (Autonomous):: Madurai – 625 009
Department of Commerce
(ForthosejoinedB.Com.onorafterJune2020)

Course Code	Course Title	Category	L	T	P	Credit
UCO20C33	Business Accounting	Core	5	2	-	5

L–Lecture T-Tutorial P –Practical

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

Preamble

This course gives in depth knowledge in preparation of various business accounts such as Royalty, Hire Purchase, Insolvency accounts, Branch, Departmental accounts and Accounting Standards.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Solve problems relating to Royalty Accounts.	87%	84%
CO2	Compare Hire purchase and installment systems and its accounting treatment.	85%	83%
CO3	Prepare statement of affairs and deficiency account in case of insolvency of an individual.	88%	85%
CO4	Record transactions relating to branches and departmental accounts.	86%	83%
CO5	know the accounting standards and its applicability.	85%	82%

Mapping of COs with POs

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

L–LOW M –MEDIUM S– STRONG

Mapping of COs with PSOs

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

L–LOW M –MEDIUM S– STRONG

Bloomstaxonomy

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

Course Contents

- UNIT I** **22 Hours**
Royalty Accounts: Meaning – Minimum rent – Short workings – Recoupment of short workings – Accounting records in the books of the lessor and lessee – Sub lease.
- UNIT II** **22 Hours**
Hire Purchase and Installment Systems : Hire purchase system – Features – Calculation of interest – Accounting treatment in the books of buyer and seller – hire purchase trading accounts and stock and debtor system – Default and repossession – Complete repossession – Partial repossession – Installment system – Difference between Hire purchase system and Installment system.
- UNIT III** **21 Hours**
Insolvency Accounts: Meaning – Insolvency Accounts - Preferential creditors under The Presidency towns Insolvency Act and Provincial Insolvency Act - Insolvency of an individual – Preparation of statement of affairs and deficiency account.
- UNIT IV** **25 Hours**
Branch Accounts: Branch accounts – Types of branches – Dependent branch – Debtor system – stock and debtor system (excluding foreign branches) – **Departmental Accounts** – Allocation of expenses – Inter-departmental transfers.
- UNIT V** **15 Hours**
Accounting Standards – Meaning - Objectives - Need - Significance - Introduction to Indian Accounting Standards (Ind-AS) - Applicability - **Accounting Standard - 1 (AS-1):** Disclosure of Accounting Policies – **Accounting Standard - 2 (AS-2):** Valuation of inventories – **Accounting Standard - 3 (AS-3):** Cash flow statement - **Accounting Standard - 6 (AS-6):** Depreciation - **Accounting Standard - 7 (AS-7):** Construction Contracts – **Accounting Standard - 9 (AS-9):** Revenue Recognition **Accounting Standard - 10 (AS-10):** Property, Plant and Equipment - **Accounting Standard - 16 (AS-16):** Borrowing Cost - **Accounting Standard - 19 (AS-19):** Lease Accounting.

Text Books:

1. T.S.Reddy and A.Murthy, 2020: Advanced Accountancy, Volume I, Margham Publications, Chennai

References:

1. R.L.Gupta and M. Radaswamy, 2018, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi
2. S.P. Jain and K.L. Narang, 2017: Advanced Accountancy, Volume I Kalyani Publishers, Ludhiana

E - Resources:

1. <http://parultech.com/bcom-1st-year-royalties-accounts-long-question-answer-study-material-notes/>
2. <https://wffinancialsolutions.co.uk/commercial-finance/hire-purchase/advantages-disadvantages-hire-purchase/>
3. [http://dspace.wbpublibnet.gov.in:8080/jspui/bitstream/10689/13030/11/Chapter%20XII-XIV 477-542p.pdf](http://dspace.wbpublibnet.gov.in:8080/jspui/bitstream/10689/13030/11/Chapter%20XII-XIV%20477-542p.pdf)

4. <https://www.studocu.com/in/document/university-of-delhi/bcom-hons/mandatory-assignments/branch-accounting-practice-questions/6358408/view>

CourseDesigners:

1. Dr.I.Nagarajan
2. Dr. S.Meena
3. Dr. S.Meenakumari
4. Mr.D.Gopinath

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
UCO20C34	MODERN BUSINESS CORRESPONDENCE AND OFFICE MANAGEMENT	Elective Generic	3	1	-	3

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

Preamble

The course describes the Structure, types of Communication, concept of Banking and Insurance Correspondence, office Management 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 outcomes	Expected Proficiency	Expected Attainment
CO1	Explain the Principles of Communication and Technology	80	75
CO2	Understand the Importance of Business Correspondence	85	80
CO3	Able to make Banking and Insurance Correspondence	85	80
CO4	Understand the importance of Paperless Office and Virtual office.	90	85
CO5	Measure the office work Performed.	85	80

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with PSOs

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

Course Contents

UNIT I

15 Hours

Basics of Communication- Meaning – Definition – Purpose of Communication – Process of Communication – Communication Cycle – Forms of Communication – Barriers of Communication – Principles of Effective Communication. Modern Communication Technology – Role – Intranet – Internet – E-mail – Social Media – Tele Conferencing – Video Conferencing (Microsoft team, Google Meet, Zoom 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.

UNIT III

15 Hours

Banking and Insurance Correspondence: Banking Letters - Letter requesting overdraft facility - Letter regarding stopping the payment of cheque - Complaint letter to bank regarding the dishonored cheque - Insurance Correspondence – Request for Claim Letters- Import Trade Correspondence – Export Trade Correspondence

UNIT IV

15 Hours

Office Management and Filing: Meaning of Office – Functions of Office – Importance of Office – Relation of office with other departments of business organization – Meaning of Paperless office – Concepts – virtual office – back and front office - Duties of Office Manager – Filing and Indexing – Importance and its types.

UNIT V

15 Hours

Office Automation: Meaning – Objectives – Types of forms – Designing – Office machines – Objectives and Importance – Types of Machines – Xerox machines , Laser Printer, Computer, LED Projector, Swiping Machine, Currency counting machine – Measurement of office work – Importance and its purpose.

Text Books

1. Business Communication– Vikram Bisenand Priya, New Age International Publishers (2018).
2. Modern Business Correspondence – R.S.N. Pillai, Bhagavathi, S. Chand & Company Pvt. Ltd(2016)

Reference Books

1. R.K. Chopra, Office Management, Himalaya Publishing House (2016)
2. Business Communication – Rajendra Paul (2014)
- 3.

E- Resources

1. <http://www.ddegjust.ac.in/studymaterial/mba/cp-105.pdf>
2. <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf>
3. http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Study_Material_XII_Typography_&_Comp.PDF

Course Designers:

1. Dr. R. Suresh
2. Mr .L.Prakash Kannan

Thiagarajar College (Autonomous):: Madurai – 625 009

PG & Research Department of Commerce

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

Programme Code:

Course Code	Course Title	Category	L	T	P	Credit
UCO20NE31	PRINCIPLES OF ACCOUNTANCY	NME	2		-	2

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

Preamble

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

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Explain the basics of Accounting, the rules relating to passing journal entries, preparing ledger accounts and Trial balance.	90	85
CO2	Prepare various subsidiary books.	85	80
CO3	Solve the problems relating to final accounts of sole proprietors.	85	80
CO4	Illustrates the adjustment entries in final accounts.	90	85
CO5	Illustrates the adjustment entries in final accounts.	90	85

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

B.Com. P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.Sc., P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

B.A. P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

B.B.A., P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total	52	52	110

Course Contents**UNIT I****15 Hours**

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

UNIT II**15 Hours**

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

Text Books

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

Reference Books

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

E-Resources

<http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>

<http://14.139.185.6/website/SDE/ex5306.pdf>

<https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>

Course Designers:

1. Dr. S. Meena

2. Mr. L. Prakash Kannan

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

Course Code	Course Title	Category	L	T	P	Credit
UCO20C41	PARTNERSHIP ACCOUNTS	Core	5	2	-	5

L – Lecture T – Theory P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
II	IV	25	75	100

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Understand the fundamentals of partnership accounts.	84	82
CO2	Prepare accounts relating to admission of a partner.	81	80
CO3	Solve problems relating to retirement and death of a partner.	83	81
CO4	Acquire knowledge on dissolution accounting.	82	80
CO5	Summarise the books of accounts in case of amalgamation and sale of a firm.	81	80

Mapping of COs with POs

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

L–LOW M –MEDIUM S– STRONG

Mapping of COs with PSOs

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

L–LOW M –MEDIUM S– STRONG

Bloom 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

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

UNIT II

22 Hours

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

UNIT III

22 Hours

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

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

UNIT IV

21 Hours

Dissolution Accounting: Simple dissolution–Settlement of accounts on Dissolution–Firms debts versus private debts – Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

Piece-meal Distribution: Proportionate capital method and Maximum loss method.

UNIT V

20 Hours

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

Text Books:

1. T.S.Reddy, A. Murthy, 2020: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. S.P. Jain, K.L. Narang, 2019: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani

Publishers, Ludhiana.

2. R.L.Gupta & M. Radaswamy, 2018: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

E – Resources:

1. [https://www.meritnation.com/cbse-class-12-commerce/accountancy/book-keeping-&-accountancy-solutions/reconstitution-of-partnership-\(admission-of-partner\)/textbook-solutions/95_17_1632_7541](https://www.meritnation.com/cbse-class-12-commerce/accountancy/book-keeping-&-accountancy-solutions/reconstitution-of-partnership-(admission-of-partner)/textbook-solutions/95_17_1632_7541)

2. <https://www.learnbse.in/important-questions-for-class-12-accountancy-cbse-settlement-of-amount-due-to-retiring-partner/>

3. https://www.shaalaa.com/textbook-solutions/c/balbharati-solutions-book-keeping-and-accountancy-12th-standard-hsc-maharashtra-state-board-chapter-5-reconstitution-of-partnership-death-of-partner_2661

4. <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-25-problems-on-dissolution-of-a-partnership-firm/79612>

Course Designers:

1. Dr.I.Nagarajan
2. Dr. S.Meena
3. Dr. S.Meenakumari
4. Mr.D.Gopinath

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

(For those joined on or after June 2020)

CourseCode	Course Title	Category	L	T	P	Credit
UCO20C42	DIGITAL BANKING	Core	3	2		3

L - Lecture T - Tutorial P - Practicals

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

Preamble

This course explains about the various concepts and dimensions of digital banking, an assortment of digital payments, deposits systems, terminals and technology are dealt.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain the need for digital banking products and the usage of cards.	80	75
CO2	Explain the product features and services of ATM and Cash Deposit Machine.	85	80
CO3	Discuss the profitability, risk management and frauds of mobile and internet banking.	75	70
CO4	Analyze the approval processes of POS terminals.	80	75
CO5	Classify the usage of various payment systems.	85	80

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with PSOs

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

Contents

Unit I: DIGITAL BANKING PRODUCTS

15 Hours

Digital Banking - Meaning - Features - Digital Banking Products – Features - Benefits - Bank cards – Features and incentives of Bank Cards – Various types of cards – New Technologies - Europay, Master and Visa Card (EMV) - Tap and Go - Near Field Communication (NFC) - Approval processes for bank cards - Customer education for digital banking products -Digital Lending - Digital Lending Process -Non-Performing Asset(NPA) - Basel Norms - I,II and III.

Unit II: PAYMENT SYSTEMS

12 Hours

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure - Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) –Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer(NEFT) - Innovative Banking & Payment Systems.

Unit III: MOBILE AND INTERNET BANKING

16 Hours

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - Blockchain Technology - Types - Crypto currency and Bitcoins

Unit IV: POINT OF SALE TERMINALS

12 Hours

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - Cloud based Point of Sale – Cloud Computing - Benefits of POS in Retail Business.

UNIT V: Automated Teller Machine and Cash Deposit Systems

18 Hours

Automated Teller Machine(ATM) - Cash Deposit Machine(CDM)& Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) - Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Text Books:

1. IIBF, Digital Banking. Taxmann Publications, 2019.

References:

2. Gordon E. & Natarajan S. Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, 2017.
3. Maheswari, S.N. Banking Law and Practice. 6th Edition. Kalyani Publishers, 2011.
4. Rajesh, R. & Sivagnanasithi T. Banking Theory: Law and Practice. Tata McGraw–Hill Publishing Company Ltd., 2011.
5. Ravindra Kumar and Manish Deshpande. E-Banking. Pacific Books International, 2016.
6. Uppal R.K. E-Banking: The Indian Experience. Bharti Publications, 2017.

E- Resources:

1. <https://governmentadda.com/digital-banking-notes/>
2. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
3. <http://www.himpub.com/documents/Chapter1859.pdf>.

Course Designers:

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THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com
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Course Code	Course Title	Category	L	T	P	Credit
UCO20C43	ENTREPRENEURSHIP AND STARTUPS	Core	4			4

L - Lecture T - Theory P - Practical

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

Preamble

This course enables the students to familiarize with the concept of entrepreneurship, institutional finance and support to the entrepreneurs and legal procedures relating to startup of an entrepreneurship.

Course Outcome:

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain the concepts of entrepreneurship and compare the different types of Entrepreneur and New generation of Entrepreneurship.	90	87
CO2	Excel in entrepreneurial competencies through various entrepreneurial development programmes, Analyze the institutional finance & support to entrepreneurs.	90	85
CO3	Analyze the Startup Opportunities and Government initiatives	80	75
CO4	Interpret the feasibility analysis and funding opportunities available for the startup, Start-up process,	75	70
CO5	Analyze the institutional support and assistance to women entrepreneurs.	80	75

Mapping of Cos with Pos:

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

L-LOW M-MEDIUM S-STRONG

Mapping of Cos with PSOs:

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

Bloomstaxonomy

	CA		End ofSemester
	First	Second	
<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Totalmarks</i>	52	52	140

CourseContents

UNIT I

10 Hours

Entrepreneurship: Meaning – Evolution– Characteristics of successful entrepreneur – Functions – Needforentrepreneurship–TypesofEntrepreneur–Intrapreneur–Intrepreneur Vs Entrepreneur-Growth of Entrepreneurship in India– Barriers to entrepreneurships – New generations of entrepreneurship – Social Entrepreneurship – Edupreneurship – Health entrepreneurship – Tourism Entrepreneurship – Agripreneurship.

UNIT II

16 Hours

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

Institutional Finance & Support to Entrepreneur: Need for Institutional Finance–Commercial banks –IDBI–IFCI–ICICI–IRBI–SFC–SIDCS–SIDBI–EXIMbank-Needforinstitutionalsupport–NSIC –SIDO–SSIB–SSID–SISI–DIC– TCO

UNIT III

12 Hours

Startup Opportunities: The New Industrial Revolution – The Big Idea– Generate Ideas with Brainstorming – Business Startup – Ideation – Venture Choices – The Rise of the Startup economy – The Six Forces of Change – The Startup Equation – The Entrepreneurship Ecosystem – Entrepreneurship in India – Government Initiatives.

UNIT IV

12 Hours

Starting up Financial Issues: Feasibility Analysis – The cost and Process of raising capital – Unique funding issues of high –tech ventures- Funding with Equity – Financing with Debt – Funding startups with bootstrapping – crowd funding – strategic alliances.

UNIT V

10 Hours

Women Entrepreneurship: Concept of Women Entrepreneur – Functions of Women Entrepreneur –Growth of Women Entrepreneurship in India –Development of Women Entrepreneur – Limitations of Women Entrepreneur – Problems of Women Entrepreneur – Institutional support and Assistance to Women Entrepreneur – Mudhra Scheme – Schemes for women Entrepreneurs by Government.

TextBooks:

1. S.S.Khanka, 2013: Entrepreneurial Development -Revised Edition, Reprint 2020, S.Chand& Company Ltd, RamNagar, New Delhi-110 055.

ReferenceBooks:

1. Dr.VasantDesai,2015:EntrepreneurialDevelopment HimalayaPublishingHouse.Mumbai.
2. E.Gordon and K.Natarajan, 2017: Sixth Revised Edition,Entrepreneurship Development, HimalayaPublishingHouse.Mumbai.
3. Steven Fisher, Ja-nae Duane, 2016: The Startup Equation – A visual guidebook for building your

startup, Mc Graw Hill Education India Pvt, Ltd.

E-Resources:

1. <http://kamarajcollege.ac.in/Department/Corporate/II%20Year/e007%20Skill%20Based%20II%20Core%20-%20Entrepreneurship%20Development%20-%20IV%20Sem.pdf>
2. <https://mithunjadhav.files.wordpress.com/2016/11/em.pdf>
3. http://www.crectirupati.com/sites/default/files/lecture_notes/Entrepreneur%20ship.pdf

Course Designers:

1. Dr.K.Saranya
2. Dr. R.Suresh

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

Course Code	Course Title	Category	L	T	P	Credit
UCO20C44	Principles of Costing	Core	4	-	-	4

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

Preamble

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

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Explain the concepts and principles of cost, costing and cost accounting,	90	85
CO2	Apply the various material control techniques	85	80
CO3	Compute the employee cost under different methods of wage payment systems and the rate of employee turnover	80	75
CO4	Allocate the overheads to various departments under primary and secondary distribution systems and to compute the machine hour rate	85	80
CO5	Identify the causes of disagreement of profit between cost and financial statements and analysis and to reconcile them. Concepts of CAS	80	75

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

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

Course Contents

UNIT I

12 Hours

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

UNIT II

15 Hours

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

UNIT III

13 Hours

Employee Cost: Computation of Employee cost – Employee Turnover - Meaning – Causes – Methods of Computation of Employee Turnover. Remuneration and Incentives: System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan.

UNIT IV

10 Hours

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

UNIT V

10 Hours

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement. **Cost Accounting Standards** (Basic understanding only) (CAS 1 to CAS 22), Activity Based Costing

Text Books

1. S.P.Jain and K.L. Narang, Revised edition 2018: Cost Accounting, Kalyani Publishers, Ludhiana

Reference Books

1. R. S. N. Pillai and V. Bagavathi, 2018: Cost Accounting, Sultan Chand and Company Limited, New Delhi
2. A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

E- Resources

1. <http://www.universityofcalicut.info/SDE/BComCoreCostAccounting.pdf>
2. http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf
3. https://www.dphu.org/uploads/attachements/books/books_3495_0.pdf
4. <https://discobolosport.com/sites/default/files/webform/markali921.pdf>

Course Designers:

1. Dr. I. Nagarajan
2. Dr. S. Sankareswari
3. Mr .L.Prakash Kannan

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
UCO20C45	Indirect Taxation	Core	4	1	-	4

L–Lecture T-Tutorial P –Practical

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

Preamble

The course enables the students to be familiarized with the Provisions, Procedures and Input Tax Credit (ITC) under GST Laws and The Customs Act, 1962.

Course Outcomes

On completion of the course the student will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	Identify the differences between direct tax and indirect tax	80%	75%
CO2	Explain the provisions of GST Laws	85%	80%
CO3	Apply the procedures relating to registration, cancellation and payment of tax under GST	83%	78%
CO4	Determine Taxable supply of goods / services under GST	87%	80%
CO5	Illustrate the basic concept and types of customs duty	80%	75%

Mapping of Course Outcomes with Programme Outcomes

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

Mapping of Course Outcomes with Programme Specific Outcomes

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

Blooms Taxonomy: Assessment Pattern

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

Course Contents

UNIT I

15 Hours

Introduction to Indirect Taxation: Tax - Meaning, Objectives and Characteristics - Canons of taxation - Types of taxation - Direct Taxes Vs. Indirect Taxes - Indirect Taxes subsumed for the introduction of GST - Changes made by GST in Central Excise, Customs and CST Acts.

UNIT II

15 Hours

Goods and Services Tax Laws: Meaning and Features of GST - Major defects in the earlier structure of Indirect Taxes - Taxable event in GST - Types of GST - Benefits of GST - Persons liable to pay GST - Rates of GST - Supply of Goods / Services - Place and Time of Supply of Goods / Services - Composite and mixed supply - Exempted Supplies - Goods exempted under GST - GST Council - its Powers and Functions.

UNIT III

15 Hours

Procedures under GST Laws: Registrations under GST - Documents required - amendment and cancellation of Registration - Payment of GST - Various types of Returns - Invoice, Bill of Supply and E-way Bills - Procedure for filing of returns - Refund of GST.

UNIT IV

15 Hours Input

Tax Credit (ITC) under GST Laws: Meaning and types of ITC - Conditions and Restrictions for taking Input Tax Credit - Eligible and Ineligible Credits - Credits in special circumstances - ITC when exempted as well as taxable supplies made - Input service distributor - Valuation of Taxable Supply of Goods / Services - Offences and Penalties under GST Laws.

UNIT V

15 Hours

Customs Law: Meaning of Customs Duty - basic concept of Customs Duty - Types of Customs Duty - Valuation for Customs Duty - Import and Export procedures - Baggage - Exemptions - Warehousing - Demurrage - Project Import and Re-imports - Offences and Penalties - Export Promotion Schemes - Export Oriented Units - Duty Drawback - Special Economic Zones.

Text Books:

1. Goods & Services Tax (GST) and Customs Law, Edition 2020, by CA. Rohini Aggarwal, Dr. Neelam Goel, Sultan Chand & Sons Educational Publishers, New Delhi.

References:

1. GST & Customs Law, Fifth Edition 2021, by K.M. Bansal, Taxmann Publications.
2. GST and Customs, Edition 2019, by CA Anoop Modi, CA Mahesh Gupta and CA Nikhil Gupta, SBPD Publications.

E-Resources:

1. <https://cleartax.in/s/gst-book-online-pdf>
2. <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
3. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2021.pdf>

Course Designer

1. Dr. L. Eswaran
2. Ms. R. Ramyaa

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

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCO20NE41	COST COMPUTATION AND CONTROL	NME	2			2
	L-Lecture	T-Tutorial			P -Practical	
Year	Semester	Int. Marks	Ext. Marks		Total	
Second	Fourth	15	35		50	

Preamble

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

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected proficiency	Expected attainment
CO1	Classify the cost by elements and by functions	85	80
CO2	Prepare cost sheet.	90	85
CO3	Construct various types of budgets.	90	85
CO4	Explain the Cost Volume Profit analysis.	85	80
CO5	Illustrate the Break Even Point (BEP)	90	85

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

B.Com. P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.Sc., P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.A. P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.B.A., P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Bloomstaxonomy

	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>Totalmarks</i>	30	30	65

Contents

Unit I

(14 Hours)

Introduction to Cost Accounting: Meaning of Cost, Costing and Cost Accounting - Objectives – Advantages of Cost Accounting – Classification of Cost by Elements and by Functions – Methods of Costing versus Techniques of Costing-Preparation of Cost Sheet (Simple Problems)

Unit II

(16 Hours)

Cost Control Techniques – Budgetary Control – Meaning – Types of Budgets – Preparation of Production Budget – Sales Budget – Flexible Budget – Marginal Costing Technique – Meaning of Marginal Cost – Cost Volume Profit analysis – Break Even Chart – Break Even Point (BEP)

TextBooks

1.

Jain&Narang, CostAccounting, 18thRevisedEdition2015, KalyaniPublishers, LudhianaLudhiana

References:

M.N. Arora, Cost Accounting, Revised edition- 2014, Vikas Publishing House Pvt. Ltd. Noida, NewDelhi

Tulsian, CostAccounting, Revised edition–2014, TataMCGraw HillCo, NewDelhi.

CourseDesigners:

Dr.S.Sankareswari

B.Com. P.A.
(Professional Accounting)
Programme Code - UCP

B.Com (Professional Accounting)

VISION

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

- 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)

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

- 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 .
- PSO4** 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 – 2021Batch)

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	105	25	75	100
Part III Core	UCP20C12	Business Law	5	3	75	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
TOTAL			30	23				

SEMESTER – II

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U20EN21B	Business English II	5	3	75	25	75	100
Part III Core	UCP20C21	Advanced Accountancy	7	5	105	25	75	100
Part III Core	UCP20C22	Business Environment and Entrepreneurship	5	4	75	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
TOTAL			30	23				

SEMESTER - III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141T	Tamil	3	---	45			
Part III Core	UCP20C31	Auditing and Assurance	5	3	75	25	75	100
Part III Core	UCP20C32	Advanced Financial Management	5	3	75	25	75	100
Part III Core	UCP20C33	Business Accounting	7	5	105	25	75	100
Part III Core	UCP20C34	Corporate Law	4	2	60	25	75	100
Part III Core	UCP20C35	Digital Marketing	4	2	60	25	75	100
Part III	UCP20OJ31	On the Job training	-	2	-	40	60	100
Part IV NME	UCP20NE31	Deductions from Gross Total Income	2	2	30	15	35	50
TOTAL			30	19				

SEMESTER – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141T	Tamil	3	6	45	25	75	100
Part III Core	UCP20C41	Partnership Accounting	7	5	105	25	75	100
Part III Core	UCP20C42	Auditing Practices	5	3	75	25	75	100
Part III Core	UCP20C43	RDBMS	4	3	60	25	75	100
Part III Core	UCP20C44	Financial Markets and Services	5	3	75	25	75	100
Part III Core	UCP20C45	Corporate Governance & Business Ethics	4	2	60	25	75	100
Part IV NME	UCP20NE41	Core Banking Operations	2	2	30	15	35	50
TOTAL			30	24				

SEMESTER – V

Course	Code No	Subject	ContactHrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCP20C51	Corporate Accounting	7	5	105	25	75	100
Part III Core	UCP20C52	Applied Cost Accounting	6	4	90	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	5	5	90	25	75	100
Elective Generic	UCP20GE51	Security Analysis and Portfolio Management	5	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
TOTAL			30	27				
		SSP		5			100	100

SEMESTER – VI

Course	Code No	Subject	ContactHrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCP20C61	Special Accounting	7	5	105	25	75	100
Part III Core	UCP20C62	Operations Research	5	3	75	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 / Practical in GST / Taxation of Local Authority /	2	2	30	15	35	50
TOTAL			30	24				

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
Total	180	140

B) CURRICULUM CREDITS

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

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

Course Code	Course Title	Category	L	T	P	Credit
UCP20C31	AUDITING AND ASSURANCE	Core-1	3	2		3

Year	Semester	Int. Marks	Ext. Marks	Total
		L-Lecture	T-Tutorial	P-Practicals
Second	Third	25	75	100

Preamble

This course explains the procedures relating to Auditing Concepts, Audit Engagement, Internal control, Audit Sampling and Vouching.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Identify the basic concepts of Auditing	78%	76%
CO2	Construct an audit program	81%	80%
CO3	Indicate Internal Control system and auditing in a computerized environment	82%	80%
CO4	Implementation of audit sampling	80%	78%
CO5	Explaining Vouching of various transactions	79%	77%

Mapping of COs with POs

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

L-LOW

M-MEDIUM

S – STRONG

Mapping of COs with PSOs

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

L-LOW

M-MEDIUM

S – STRONG

Blooms taxonomy

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

Contents

UnitI(14 Hours)

Basic concepts of Auditing- Nature and scope of audit - Audit and Investigation - types of audit - Objectives of Audit - Basic principles governing an audit - Frauds and errors. Functions of Auditing and Assurance Standards Board - Auditing and Assurance Standards in India.

UnitII(17 Hours)

Audit Engagement- Preparation for an audit - Process of Audit - Audit Techniques - Audit programs - Delegation and Supervision of audit work- Documentation - Audit working papers – ownership and custody; Audit files: Permanent and current files

UnitIII

(13 Hours)

Internal control- Elements of internal control - Evaluation of internal control system, Questionnaire, checklist, Terms of control - Auditing in Computerised Environment - Audit Sampling - Test checks - Types.

UnitIV(16 Hours)

Audit Evidences - Audit report - Auditors independence- Audit Evidence - Sources, Sufficiency and appropriation - Obtaining procedures and types; concept of Materiality - Disclosure of accounting policies. **Audit report** - qualifications - disclosures, adverse opinion, disclosure and certificates.

UnitV(15 Hours)

Vouching - Wages, Capital Expenditure and Revenue expenditure; petty cash and bank payments; Receipts - cash sales; Receipts from Debtors, Sales cash and credit sales, Consignment Sale or return, Sales return, Audit of ledgers:- supplies ledger and debtors ledgers impersonal ledgers

TextBooks:

1.Dinker Pagare, Principles and Practices of Auditing, 2016, Sultan Chand , New Delhi

References:

1. B.N. Tandon- A Handbook on practical Auditing –Revised Edition-2020, (Re-print) Sultan Chand and Sons. 23,Dharyaganj, NewDelhi
Dr.T.R.Sharma, Auditing, 2019 edition, Sahityabhawan Publications, Agra.

E -Resources

https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf

Course Designer:

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)

CourseCode	Course Title	Category	L	T	P	Credit
UCP20C32	ADVANCED FINANCIAL MANAGEMENT	Core-2	3	2		3

L - Lecture T - Tutorial P - Practicals

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

Preamble

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

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Familiarize with the various sources of finance and the role of financial manager	80%	79%
CO2	Measure the cost of capital and prepare capital budgeting.	82%	80%
CO3	Take financing decisions based on leverages and capital structure theories.	83%	80%
CO4	Determine the suitable dividend policy.	81%	78%
CO5	Estimate the Working Capital requirements of a firm.	79%	77%

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with PSOs

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

L–LOW

M–MEDIUM

S – STRONG

Contents

Unit I (14 Hours)

Financial Management : Meaning – Scope of Financial Management-Objectives – Functions of the Finance Manager – Sources of Long Term finance – Equity Capital –Preference Capital –Retained Earnings – Term Loans- Debentures – Features, Advantages and Limitations of each source – Project Finance – Venture Capital Finance – Mobilizing finance through online lending Agencies.

Unit II (18 Hours)

Cost of Capital– Measurement of specific Cost of Capital and Overall Cost of Capital. **Capital Structure** – Definition – Capital Structure Theories – Net Income Approach – Net Operating Income Approach – Modigliani and Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate Capital Structure.**Leverages** - Operating, Financial and Combined Leverage.

Unit III (14 Hours)

Capital Budgeting – Need and Importance – Time value of Money - Methods of Capital Budgeting – Traditional Methods - Discounted Cash Flow Methods – Selecting the suitable projects.

Unit IV (15 Hours)

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

Unit V (14 Hours)

Dividend Decision: Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach – Determinants of Dividend Policy- Bonus Shares and Stock Splits – Share buybacks.

Text Books:

1. . Khan (MY) & Jain (PK)- Financial Management- Revised Edition 2019, Tata MC Graw-Hill Delhi.

References:

1. I. M. Pandey- Financial Management- Revised Edition – 2019, Tata MC Graw-Hill, Delhi.
2. Prasanna Chandra- FINANCIAL MANAGEMENT, Third Edition 2019, Tata –MC Graw –Hill, Delhi.

E – Resources:

1. http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf
2. http://mdudde.net/pdf/study_material_DDE/Mcom/Mcom-f/FinancialManagement.pdf

Course Designers:

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
UCP20C33	BUSINESS ACCOUNTING	Core-3	5	2		5

L-Lecture T-Tutorial P-Practicals

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

Preamble

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

Course Outcomes

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Familiarize with the preparation of Royalty Accounts.	78%	76%
CO2	Compare Hire purchase and instalment systems and its accounting treatment.	81%	80%
CO3	Prepare statement of affairs and deficiency account in case of insolvency of an individual.	82%	80%
CO4	Record transactions relating to branches and departmental accounts.	80%	78%
CO5	Record transactions relating to branches and departmental accounts.	77%	76%

Mapping of COs with POs

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

L-LOW M-MEDIUM S-STRONG

Mapping of COs with PSOs

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

L-LOW M-MEDIUM S-STRONG

Bloomstaxonomy

	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>Totalmarks</i>	52	52	140

Course Contents

UNIT I

20 Hours

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

UNIT II

22 Hours

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

UNIT III

20 Hours

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

UNIT IV

22 Hours

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

UNIT V

21 Hours

Accounting Standards– Meaning - Objectives - Need - Significance - Introduction to Indian Accounting Standards (Ind-AS) - Applicability - **Accounting Standard - 1 (AS-1):** Disclosure of Accounting Policies – **Accounting Standard - 2 (AS-2):** Valuation of inventories – **Accounting Standard - 3 (AS-3):** Cash flow statement - **Accounting Standard - 6 (AS-6):** Depreciation - **Accounting Standard - 7 (AS-7):** Construction Contracts – **Accounting Standard - 9 (AS-9):** Revenue Recognition **Accounting Standard - 10 (AS-10):** Property, Plant and Equipment - **Accounting Standard - 16 (AS-16):** Borrowing Cost - **Accounting Standard - 19 (AS-19) :** Lease Accounting.

Text Books:

1. T.S.Reddy and A.Murthy, 2020: Advanced Accountancy, Volume I, Margham Publications, Chennai

Reference Books:

1. R.L.Gupta and M. Radaswamy, 2020, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi
2. S.P. Jain and K.L. Narang, 2020: Advanced Accountancy, Volume I Kalyani Publishers, Ludhiana

E – Resources:

5. <http://parultech.com/bcom-1st-year-royalties-accounts-long-question-answer-study-material-notes/>
6. <https://wffinancialsolutions.co.uk/commercial-finance/hire-purchase/advantages-disadvantages-hire-purchase/>
7. [http://dspace.wbpublibnet.gov.in:8080/jspui/bitstream/10689/13030/11/Chapter%20XII-XIV 477-542p.pdf](http://dspace.wbpublibnet.gov.in:8080/jspui/bitstream/10689/13030/11/Chapter%20XII-XIV%20477-542p.pdf)

8. <https://www.studocu.com/in/document/university-of-delhi/bcom-hons/mandatory-assignments/branch-accounting-practice-questions/6358408/view>

Course Designers:

1. Dr. I.Nagarajan
2. Dr. S.Meena
3. Dr. S.Meenakumari
4. Mr. D.Gopinath

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

(For those joined on or after June 2020)

CourseCode	Course Title	Category	L	T	P	Credit
UCP20C34	CORPORATE LAW	Core-4	2	2		3

L - Lecture T - Tutorial P - Practicals

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

Preamble

This course explains about the New Companies Act, 2013, Incorporation, Capital and Financing, Management and Control of Companies and the provisions relating to Indian Contract Act, 1872 and Negotiable Instruments Act, 1881 and The General Clauses Act, 1897.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain the procedural formalities connected with the formation of a company under new companies act 2013	78%	77%
CO2	List out the procedure required for issue of shares and debentures	81%	79%
CO3	Prepare the documents relating to incorporation of the company	80%	78%
CO4	Familiarize with the provisions relating to appointment, removal of directors and administration of a company	79%	78%
CO5	Familiarize with Liquidation and Winding up	81%	80%

Mapping of COs with POs

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

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Bloomstaxonomy

	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>Totalmarks</i>	52	52	140

Contents

Unit I (10 Hours)

Companies Act, 2013- An Introduction: Salient Features of the Companies Act, 2013 - Definitions and Concepts – Companies Act, 2013 Vs Companies Act, 1956 - Corporate Identity Number (CIN) – Features of a Company – Kinds of Companies– Company Vs Partnership – Public Company Vs Private Company

Unit II(15 Hours)

Incorporation of a Company - Documents to be submitted for registration – Incorporation – Capital Formation – Commencement of Business - Memorandum of Association – Articles of Association – Distinction between Memorandum and Articles of Association – Prospectus – Contents – Statement in lieu of Prospectus – Shelf Prospectus –Red-herring Prospectus (Excluded Sec.24,30,33,38 and 41)– Private Placement.

Unit III (20 Hours)

Share Capital and Debentures – Meaning – Kinds of Share Capital – equity and preference share capital – Voting right of members – Transfer and transmission of securities – Unpaid capital – Alteration in share capital (Excluded sec.44,45,60,65 and 72) – Acceptances of deposits – Prohibition on deposits – Repayment of deposits (Excluded sec.75) – Damages for fraud – Punishment for contravention – Registration of charges – meaning – Duties – Application – Date of notice – Punishment for rectification (Excluded sec.81 and 85)

Unit IV (15 Hours)

Management and Administration: Classification of directors – disqualifications of Directors - Director Identity Number (DIN) - appointment - Legal positions - powers and duties - removal of directors - Key managerial personnel.

Dividends& Audit: Provisions relating to payment of Dividend - Provisions relating to Audit - Auditors' Appointment - Rotation of Auditors, -Auditors' Report.

Unit V (15 Hours)

Liquidation and Winding Up: Initiation of Liquidation; Distribution of assets;Dissolution of corporate debtor - Voluntary Liquidation - Procedure for Voluntary Liquidation - Powers and duties of the Liquidator - Completion of Liquidation.Winding-up by Tribunal under the Companies Act, 2013 - Procedure of Winding-up by Tribunal;Powers and duties of the Company Liquidator - Fraudulent preferences

Text Books:

1. N.D.Kapoor, Elements of Company Law , Revised Edition, 2019, Sultan Chand and Sons,NewDelhi.Ludhiana

References:

- 1 MC Kuchhal, Secretarial Practice , Revised Edition, 2018, Vikas Publishing House Pvt. Ltd., Noida.
- 2 M.M.Sulphey&Basheer , Law For Business, New Edition – 2020, PHT Learning Pvt Ltd.New Delhi.

E –

Resources:<https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>

Course Designers:

Dr.P.Nageswari

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
UCP20C35	DIGITAL MARKETING	Core-5	2	2		2

L-Lecture T-Tutorial P -Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
II	III	25	75	100

Preamble

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

Course Outcomes

On completion of the course the students will be able to

		Expected Proficiency	Expected Attainment
CO1	Explain the Digital marketing concept, functions of marketing and marketing mix	79%	78%
CO2	Develop a new product and to apply the pricing strategies	81%	79%
CO3	Determine the channels of distribution for marketing products	80%	78%
CO4	Apply the various promotional strategies in digital marketing	79%	78%
CO5	Segment the market and apply the modern marketing techniques	82%	79%

Mapping of COs with POs

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

Mapping of COs with PSOs

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

Blooms Taxonomy

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

Contents

Unit – I (10 Hours)

Introduction to Digital Marketing: Meaning – Importance - Principles of Digital Marketing - Digital Marketing Channels – Marketing concepts - Tools to Create Buyer Personal - Competitor Research Tools - Website Analysis Tools.

Unit – II (10 Hours)

Social Media Marketing : Major Social Media Platforms for Marketing; Developing Data-driven Audience & Campaign Insights - Social Media for Business; Creation & Optimization of Social Media Campaigns.

Unit – III (15 Hours)

Search Engine Optimization (SEO) : Search Engine Optimization Fundamentals - Keywords and SEO Content Plan; SEO & Business Objectives; - Writing SEO Content; On-site & off-site SEO; way to improvement - Start with keyword research - Optimize for Search Intent - Optimize Organic Search Ranking.

Unit – IV (15 Hours)

Mobile Marketing : Difference between mobile advertising and marketing, - Utilizing mobile marketing for sales promotions, online applications. **E-mail Marketing** - Effective E-mail Campaigns; E-mail Plan; E-mail Marketing Campaign Analysis; Measuring Conversions & keeping up.

Unit - V (10 Hours)

Digital Marketing Strategy: Finding the right mix of different channels - managing and measuring the effectiveness of the strategies - Difference between inbound and outbound marketing strategies - using several tools to create a buyer.

Text Book

1. Seema Gupta, Digital Marketing, 6th August 2020, Mcgraw Hill publications, New Delhi

Reference Book

1. Punith Singh Bhatia, *Fundamentals of Digital Marketing*, August 2019, Pearson Education, New Delhi.

E Resources:

<https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-Marketing.pdf>

Course Designer:

Dr. S.Sivakumar

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
UCP20NE31	DEDUCTIONS FROM GROSS TOTAL INCOME	Part IV NME	2			2

L - Lecture T - Tutorial P - Practical

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

Preamble

This course throws light on the provisions of Computation of tax liability of individuals.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Attainment	Expected Proficiency
CO1	Identify the deductions u/s 80 available to an assessee under the Income Tax Act,1961	K1	82	75
CO2	Familiarize with the Computation of tax liability of individuals	K2, K3	84	80
CO3	Understand the procedure for computation of total income		83	78
CO4	Determination of Taxable Income	K2	81	76
CO5	Ascertain the Tax Liability	K3	88	75

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of Cos with Pos

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

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

Contents

Unit I

(15 Hours)

Deductions u/s 80: Deductions from Gross Total Income - 80 C to 80 U - General provisions - Deductions in respect of certain payments - Specific deductions in respect of certain income - Deductions in respect of other income - Other deductions.

Unit II

(15 Hours)

Computation of tax liability of individuals: Income to be considered while computing total income of individuals - Procedure for computation of total income and tax liability of individuals.

Text Books:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal: Income Tax Law & Practice, Revised Edition (as per latest assessment year), SahityaBhawan Publications, Agra.

References:

1. Dr. Vinod K. Singhania: Direct Taxes Law and Practice, Revised Edition (as per latest Assessment Year), Taxmann Publications Pvt Ltd, New Delhi.
2. ICAI, Study Material, December, 2019.

E-source

1. http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Taxation/Taxation%20XII.pdf
2. <https://www.bankbazaar.com/tax/income-tax-deductions-under-section-80c-to-80u.html>

Course Designers:

Dr.P.G.Kathiravan

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

B.Com (Professional Accounting)

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

Course Code	Course Title	Category	L	T	P	Credit
UCP20C41	PARTNERSHIP ACCOUNTS	Core - 1	5	2		5

Year	Semester	Int. Marks	Ext. Marks	Total
II	IV	25	75	100

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Understand the fundamentals of partnership accounts.	84	82
CO2	Prepare accounts relating to admission of a partner.	81	80
CO3	Solve problems relating to retirement and death of a partner.	83	81
CO4	Acquire knowledge on dissolution accounting.	82	80
CO5	Summarise the books of accounts in case of amalgamation and sale of a firm.	81	80

Mapping of COs with POs

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

L-LOW M-MEDIUM S-STRONG

Mapping of COs with PSOs

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

L-LOW M-MEDIUM S-STRONG

Bloom 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

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

UNIT II

22 Hours

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

UNIT III

22 Hours

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

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

UNIT IV

21 Hours

Dissolution Accounting: Simple dissolution–Settlement of accounts on Dissolution–Firms debts versus private debts – Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

Piece-meal Distribution: Proportionate capital method and Maximum loss method.

UNIT V

20 Hours

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

Text Books:

1. T.S.Reddy, A. Murthy, 2020: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. S.P. Jain, K.L.Narang, 2020: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.

2. R.L.Gupta & M.Radaswamy, 2020: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

E – Resources:

1. [https://www.meritnation.com/cbse-class-12-commerce/accountancy/book-keeping-&-accountancy-solutions/reconstitution-of-partnership-\(admission-of-partner\)/textbook-solutions/95_17_1632_7541](https://www.meritnation.com/cbse-class-12-commerce/accountancy/book-keeping-&-accountancy-solutions/reconstitution-of-partnership-(admission-of-partner)/textbook-solutions/95_17_1632_7541)
2. <https://www.learncbse.in/important-questions-for-class-12-accountancy-cbse-settlement-of-amount-due-to-retiring-partner/>

3. https://www.shaalaa.com/textbook-solutions/c/balbharati-solutions-book-keeping-and-accountancy-12th-standard-hsc-maharashtra-state-board-chapter-5-reconstitution-of-partnership-death-of-partner_2661
4. <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-25-problems-on-dissolution-of-a-partnership-firm/79612>

Course Designers:

1. Dr.I.Nagarajan
2. Dr. S.Meena
3. Dr. S.Meenakumari
4. Mr.D.Gopinath

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
UCP20C42	AUDITING PRACTICES	Core-2	3	2		3
		L-Lecture	T-Tutorial		P-Prac	
Year	Semester	Int. Marks	Ext. Marks		Total	
Second	Fourth	25	75		100	

Preamble

This course throws light on regulations regarding Company Audit, role and powers of an auditor, procedures regarding auditing in a computerized environment, Audit of Government Receipts and Expenditure and Audit of concerns like hotels, colleges and hospitals.

Course Outcome

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Demonstrate the provisions relating to the appointment/ re appointment of Statutory Auditor, Branch Auditor and Cost Auditor	79%	78%
CO2	Explain the provisions audit of share capital	80%	79%
CO3	Recall the procedures relating to Audit of assets and liabilities	82%	80%
CO4	Construct an audit report	81%	79%
CO5	Familiarize with audit of different types of undertakings such as educational institutions, hotels, hospitals and clubs	80%	79%

Mapping of COs with POs

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

L-LOW M-MEDIUM S – STRONG

Mapping of COs with PSOs

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

L-LOW M-MEDIUM S – STRONG

Blooms taxonomy

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

Contents

UnitI

(12 Hours)

Company Auditor – Eligibility, qualifications and disqualifications of an auditor, Appointment of Auditor as per Companies Act , 2013 - Removal and rotation of auditors - powers and duties of an auditor - Remunerations - provisions relating to audit committees - ceiling of members - punishments for non compliance.

UnitII(13 Hours)

Company Audit – Audit of share capital –Issue – redemption and Reissue - share transfer - verification of bonus shares - Debentures - dividends - Specific provisions as regards to companies Act 2013 - Cost Audit; joint audit - audit of branch office.

UnitIII

(17 Hours)

Audit of Assets and Liabilities : Depreciation and Reserves - land and buildings- household property - plant and machinery - furniture - investments - patents - copy rights and trademarks - current assets - work in progress - trade receivables; trade payables - cash and bank balances ; - loans and borrowings ; - trade payables and provisions.

UnitIV

(17 Hours)

Audit Report – Qualification – Disclaimers – Adverse opinion – Disclosures - Reports and Certificate – Contents of the report – Reporting requirements under the Companies Act, 2013 and the Income tax Act 1961- Liabilities of an auditor – Liabilities for negligence- Liabilities for misfeasance – Criminal liability – Liability to third party - Techniques of effective reporting – follow up of audit report – Summary reports of top management.

UnitV

(16 Hours)

Special types of Audit - Government Audit - Comptroller and Auditor general of India - duties and powers -Audit of Expenditure and Receipts of government - Audit of commercial accounts - reporting procedures – Audit of Local bodies - audit of NGO's. Audit of sole traders - Firms - charitable trusts - Educational Institutions - Hospitals - Clubs - Cinema - Hotels - Hire purchases and Leasing companies.

TextBooks:

B.N. Tandon- A Handbook on practical Auditing –Revised Edition-2020, (Re-print) Sultan Chand and Sons. 23,Dharyaganj, NewDelhi

References:

Dr.T.R.Sharma-PrinciplesAndPracticeOfAuditing-Revisededition2019.SahithyaBhavan, Hospital Road, Agra –282003

<https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf>

http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf

CourseDesigners:

Mr. R.Ramkanna

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

CourseCode	Course Title	Category	L	T	P	Credit
UCP20C43	RDBMS	Core -3	3	1	-	3

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

Preamble

This course enables the students to gain a thorough knowledge of RDBMS concepts and SQL.

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Acquire the Core knowledge in RDBMS and SQL	80%	79%
CO2	Summarize the concepts of Database Design & Modeling, Normalization	81%	80
CO3	Gain in-depth knowledge in RDBMS through Relational approach	78%	77%
CO4	Familiarize in Database creation using SQL queries	80%	78%
CO5	Devise queries using functions, procedures, triggers.	81%	80%

K1-Knowledge K2-Understand K3 -Apply

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW M – MEDIUM S – STRONG

Mapping of Course Outcomes with Programme Specific Outcomes

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

L – LOW M – MEDIUM S – STRONG

Blooms Taxonomy:

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

Course Contents

UNIT I

11 Hours

Introduction to DBMS- purpose of Database System - view of data – Data models- Database

languages- Transaction Management – storage management- database administrator- database users – over all system structure-Database-System Applications.

Unit II

11 Hours

Entity relationship model- basic concepts- design issues- mapping constraints- keys- E-R Diagrams- weak entity sets- extended E-R features. Structure of relational databases- Relational Database Model – Integrity rules.

Unit III

13 Hours

RDBMS: A Relational approach: Database-relationship-DBMS-Relational Data Model-Integrity Rules- Theoretical Relational Language. Database Design: Data Modeling and Normalization: Data Modeling– Dependency-Database Design-Normal Forms-First Normal Form-Second Normal Form-Third Normal Form-Dependency Diagrams–Denormalization.

Unit IV

11 Hours

Introduction to SQL: basic structure- Data types – Constraints- Types of SQL Language-Data Definition Language(DDL)-Create-Alter-Drop-Truncate-Rename-Comment. Data Manipulation Language - Adding a new Record -Retrieving Data from a Table - Restricting Data with a WHERE clause- Updating Existing Records - Deleting existing Records

Unit V

14 Hours

Data Control Languages-Grant -Revoke. Transaction Control Language: Commit- Roll Back-Save Transaction. Working with Tables: Sorting - Functions and Grouping – Built-In Functions –String functions, Numeric function, Date functions- Aggregate functions, Procedures, Triggers.

Text Books

1. Database system concepts , Silberschatz,korth, and Sudharsan, 2020, TATAMc-graw, Hill,3rd edition.
2. Database Systems using Oracle A Simplified Guide to SQL and PL/SQL, PHI Publishers 2nd edition, 2019.

Reference Books

1. Relational Database Management Systems by MRS. ShitalGujar-Takale, Abhijeet D. Mankar by NiraliPrakashan Publisher, 2019.
2. Fundamentals of Relational Database Management Systems, By S. Sumathi and S. Esakkirajan, Springer Verlang, 2020

E-Resources

1. <http://www.rjspm.com/PDF/BCA-428%20Oracle.pdf>
2. <https://www.tutorialspoint.com/sql/sql-rdbms-concepts.htm>
3. <https://www.w3schools.com/sql/default.asp>

Course Designer:

1. Dr .J. Nelson Raja

<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total Marks</i>	52	52	110

Contents

UNIT I

15 Hours

Introduction: Overview of financial systems In India – Structure, Regulation Role And Functions Of Financial Systems – Financial Instruments – Financial Markets and Services – types of financial services Capital Markets & Money Markets – Interlink Between Money Market & Capital Market – financial services sector problems - Characteristics Of Financial Markets – Functions Of Stock Exchange .

UNIT II

14 Hours

Money Market: Meaning – Features - Structure of money market - Regulatory framework of RBI-, Characteristics and Features of developed money market - Advantages and Disadvantages of Money market - Recent development in money markets - Money Market Instruments.

UNIT III

16Hours

Capital Market: Introduction to Capital Market - Structure and Growth of the Indian Capital Market - Indian Capital Market Forms - Industrial Securities -New Issue markets and Old Issue markets - Types and Government Securities (Gilt-edged market) - Ownership Securities – Equity Shares, Preference Shares, Non-par stock-) Creditorship Securities: Features and Types – Debentures: Features and Types.

UNIT IV

14 Hours

Mutual Funds: Mutual funds: concepts and objectives – functions and portfolio classification-guidelines for Mutual funds – working of public and private mutual funds in India – debt securitisation – demat services – need and operations –role of NSDL & CSDL.

Unit V

16 Hours

Venture capital: Growth of venture capital in India- financing pattern – legal aspects and guidelines for Venture capital – Leasing- types of leases – leasing vs borrowing - Credit rating : CRISIL, ICRA & care – Factoring, Forfeiting- Bill discounting – types of factoring arrangements – Factoring in Indian context.

Text Books:

1. Gordon and Natarajan, 2016: Financial Services, Himalaya Publishing House, New Delhi.

References:

1. Bhole. L.M. and JitendraMahakud, 2017: Financial Institutions & Markets – Structure, Growth & Innovations, Tata McGraw Hill, New Delhi.
2. Khan M.Y., Financial Services, Tata McGraw Hill, New Delhi.
3. Clifford Gomez, 2010: Financial Market Institution and Financial Services, PHI learning Pvt Ltd, New Delhi.

E- Resources:

1. <http://www.himpub.com/documents/Chapter1321.pdf>
2. <http://tumkuruniversity.ac.in/ocug/comm/notes/FINANCIALMARKETANDSERVICES.pdf>
3. http://www.crectirupati.com/sites/default/files/lecture_notes/FIMS.pdf
4. <http://www.ddegjust.ac.in/studymaterial/mba/fm-404.pdf>

Course Designers:

1. Dr. K.Saranya

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
UCP20C 45	CORPORATE GOVERNANCE AND PROFESSIONAL ETHICS	Core-5	2	2		2

L-Lecture		T-Tutorial		P -Practicals	
Year	Semester	Int. Marks	Ext. Marks	Total	
Second	Fourth	25	75	100	

Preamble

The course illustrates the basic concepts relating to Corporate Governance Forums, Corporate Governance in India and Ethics to be used in Business and the Management of Risk.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain the theories underlying corporate governance.	81%	79%
CO2	Indicate the Legislative framework of Corporate Governance in India	80%	79%
CO3	Manage risks and apply Internal Control system	82%	80%
CO4	Familiarize with the functions of various Corporate Governance Forums	81%	78%
CO5	Follow ethics in Profession .	81%	80%

Mapping of COs with POs

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

L–LOW

M–MEDIUM

S – STRONG

Unit I

(12 Hours)

Corporate Governance : Meaning - Corporate Governance – Evolution, Concept and Principles – Need for and importance of Corporate Governance – Benefits of good governance - Agency theory–Separation of ownership and control -Theories underlying Corporate Governance-Stakeholder theory–Stewardship theory.

Unit II

(12 Hours)

Corporate Governance in India - Legislative framework of Corporate Governance in India - Listing

agreement – Corporate Governance in PSUs, Banks, Insurance Companies - Corporate Governance norms prescribed by SEBI– Companies Act.

Board Committees: Kumaramangalam Birla committee - Board committee, their composition, role and responsibilities - Audit Committee –Remuneration Committee – Nomination Committee.

Unit III

(12 Hours)

Risk Management and Internal Control: Meaning of Risk – classification of Risk – Risk evaluation – Management of Risk and oversight – Enterprise risk management - Evaluation of effectiveness of internal control - Evaluation of key financial decisions - Internal control – Director’s responsibility Statement.

Unit IV

(12 Hours)

Corporate Governance Forums :The Institute of Company Secretaries of India(ICSI) – National Foundation for Corporate Governance – Organisation for Economic Co-operation and Development – International Corporate Governance Network - Global Corporate Governance Forum – Commonwealth Association of Corporate Governance. Ethical Decision-making - Ethical Dilemmas in Organization - Social Responsibility of Business and Corporate Governance

Unit V

(12 Hours)

Professional Ethics :Meaning of Professional ethics – Nature, scope, and objectives of Professional ethics– Factors influencing Professional ethics - Characteristics of Professional ethics – Importance and need for Professional ethics in Indian context - Moral problems that frequently arise in ones Profession - Moral integrity , social and professional behavior

Text Books:

1. A.C.Fernando, Business Ethics and Corporate Governance, Revised Edition 2019, Dorling Kindersley (India) Pvt.Ltd., Noida.

References:

2. Subhash Chandra Das, Corporate Governance, Third edition 2018, PHI Learning Pvt, Ltd., New Delhi.
3. Vasuda Joshi, Corporate Governacne –The Indian Scenario, New Edition 2019, Foundation Books Pvt. Ltd. New Delhi.

E Resources:

<https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>

<http://www.himpub.com/documents/Chapter2975.pdf>

Course Designer:

Dr. S. Sivakumar

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
UCP20NE41	CORE BANKING OPERATIONS	Part - IV NME	2			2

L - Lecture T - Tutorial P - Practical

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

Preamble

This course enables the students to acquire knowledge Core Banking business in Information Technology Environment and key provisions related to IT related offences

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Provides knowledge over Banking services and related IT Risk and Controls	82	75
CO2	Explain the challenges in CBS	83	78
CO3	Acquire knowledge on internet banking using the various software.	82	76
CO4	Describes the core banking business in IT environment and IT related offences in CBS	85	78
CO5	Describes the core banking business in IT environment and IT related offences in CBS	85	78

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

	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

Lecture Schedule

Unit I (15 hours)

Overview of Banking Services and Related IT Risk and Controls – Banking Services - Components and Architecture of Core Banking Systems- Core modules of Banking and Business process flow–Challenges of Information Technology in CBS -Risk and Risk Assessment in CBS- Applying IT controls in CBS.

Unit II (15 hours)

CBS in Information Technology Environment – Internet Banking Process –Software used in Banks: Finacle, BaNCS,CorePlus, Flexcube, Core Banking, Encore 360. Reporting Systems and MIS, Data Analytics and Business Intelligence, Impact Technology in Banking - Applicable regulatory and Compliance requirements – Information Technology Act – Key provisions of IT related offences.

Text Books:

1. D.P.Goyal, Management Information System Managerial Perspective, 2017 Edition,Macmillan Publishers India Limited, Chennai.

Reference:

1. Alexis Leon &Matheus Leon, Database Management System, Revised Edition-2017, VikasPublishers, New Delhi.
2. James A O'Brien, George M. Marakas and Ramesh Behl 2017, Management Informationsystem, Tata McGraw Hill Education Pvt Ltd., New Delhi.
3. ICAI, Study Material, June, 2020.

Course Designers:

1. Dr. P.G.Kathiravan
2. Dr.R.Mangalam

E-source

1. <https://ca-intermediate.in/wp-content/uploads/2018/08/Chapter-5-Core-Banking-Systems.pdf>
2. <http://alleppey-icai.org/img/downloads/CA%20BANK%20AUDIT.pdf>

B.Com. C.A.
(Computer Application)
Programme Code - UCC

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

PSO 1	Take up computer related jobs in offices, companies and in computer labs.
PSO 2	Pursue higher studies in Commerce, Computer Applications and Management
PSO 3	Become entrepreneurs and apply their technical skills in business.
PSO 4	Contribute for the development of computerized accounting
PSO 5	Do computer projects in solving business issues

THIAGARAJAR COLLEGE, MADURAI – 625 009
(Re-Accredited with ‘A’ Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (Computer Applications) COURSE STRUCTURE (2020 - 21 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	U20EN12B	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	UCC20CL11	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	U20EVS11	Environmental Studies	2	2	30	15	35	50
	Total		30	23				
SEMESTER II								
Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U20EN22B	Business English – II	5	3	75	25	75	100
Part III Core	UCC20C21	Advanced Accountancy	7	5	105	25	75	100
Part III Core	UCC20C22	Programming in C	4	3	60	25	75	100
Part III Core	UCC20CL21	Programming in C (Lab)	3	3	45	40	60	100
Part III Elect. Generic	UCC20GE21	Business Law	4	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	U20P141A	அலுவலக மேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	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	2	60	40	60	100
Part III Core	UCC20C32	Advanced Financial Management	5	4	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	19				
SEMESTER IV								
Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	U20P141A	அலுவலக மேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	3	6	45	25	75	100
Part III Core	UCC20C41	RDBMS	4	3	60	25	75	100
Part III Core	UCC20CL41	RDBMS (Lab)	5	2	60	40	60	100
Part III Core	UCC20C42	Partnership Accounts	7	5	105	25	75	100
Part III Core	UCC20C43	DIGITAL BANKING	5	3	75	25	75	100
Part III Core	UCC20C44	Principles of Cost Accounting	4	4	75	25	75	50
Part IV NME 2	UCC20NE41	Cost Computation and Control	2	2	30	15	35	50
	Total		30	25				
	UCC20IN	Internship		2		15	35	50

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				
		SSP		5			100	100

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
Total	180	110

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
Total	110 Credits

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

Course Code	Course Title	Category	L	T	P	Credit
UCC20C31	Object Oriented programming with C++	Core	4	1	-	4

Year	Semester	Int. Marks	Ext. Marks	Total
II	III	25	75	100

Preamble

This course enables the students to gain knowledge about Object Oriented Programming language

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Demonstrate the basics of OOPs Concepts	72%	65%
CO2	Experiment with Constructor and destructors and make use of Polymorphism	70%	68%
CO3	Examine Inheritance and the usage of Virtual Functions	65%	60%
CO4	Classify the methods of File streams	75%	72%
CO5	Apply C++ stream categories and construct templates based programs	80%	70%

Mapping of CO with PO'S

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of CO with PSO'S

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy:

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

<i>Total Marks</i>	52	52	110
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Course Contents

UNIT I

25 Hours

Basic concepts OOPS: Software Evolution, Procedure-Oriented Programming, Object- Oriented Programming Paradigm, what is C++? – Application of C++ programs – tokens, keywords, identifiers and constants –data types – variables- operators in C++ - expressions –control structures.

Unit II

18 Hours

Classes and Overloading: The main function– classes and object –specifying the classes –defining member functions – Access Specifiers - inline function- function overloading - friend function- static data member –static member function.

Unit II I

10 Hours

Constructors and destructors: Introduction –constructors- parameterized constructors –multiple constructors in a class –copy constructors –operator over loading.

Unit IV

11 Hours

Inheritance: Introduction –defining derived classes –single inheritance – multilevel inheritance –multiple inheritances – hierarchical inheritance –hybrid inheritance.

Unit V

11 Hours

Manipulator Functions File: Introduction –classes for file stream operations – opening and closing a file –opening files using open () – detecting End –Of File –More about open(): files pointers and their manipulations- sequential input and output operations.

Text Books

1. Balagurusamy. E, 2020 September, Object Oriented Programming with C++, 8th edition, Tata McGraw – HillPublications,

Reference Books

1. Herbert Schildt, 2017, C++: The Complete Reference, 4th Edition, McGraw Hill Education.
2. Yashavant Kanetkar, 2020, Let us C++, Second edition, BPB Publications.
3. Robert Lafore, 2018, Object Oriented Programming in C++, 4th edition, Pearson Education.

E-Resources

<https://www.geeksforgeeks.org/c-plus-plus/>

<https://www.w3schools.com/cpp/>

<https://www.w3adda.com/cplusplus-tutorial>

Course Designer:

1. Dr. J. Nelson Raja

Lecture schedule

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

Course Code	Course Title	Category	L	T	P	Credit
UCC20CL31	Object Oriented programming with C++ Lab	Core	-	-	4	2

Year	Semester	Int. Marks	Ext. Marks	Total
II	III	40	60	100

Preamble

On completion of the course, students will be able to gain basic knowledge about object oriented programming language.

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Write simple C++ programs with the designed algorithms	80%	78%
CO2	Write C++ control statement programs	75%	71%
CO3	Develop programs with classes and objects	78%	72%
CO4	Apply the concept of constructors, inheritance and polymorphism in C++	75%	72%
CO5	A Execute the various types of files	80%	75%

Mapping of CO with PO'S

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of CO with PSO'S

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy:

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

List of Practical

1. Add two numbers using class.
2. Using binary operator overloading concepts add complex numbers.
3. Find biggest number using friend function.
4. Create a class for students table and add some more records.
5. Display the grade using multilevel inheritance.
6. Create a program to implement single inheritance.
7. Create a program to implement polymorphism.
8. Create a program using constructor.
9. Create a program using file concept.
10. Create a program using copy constructor.

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

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20C32	ADVANCED FINANCIAL MANAGEMENT	Core-2	4	1		4

L - Lecture T - Tutorial P - Practical

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

Preamble

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

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Familiarize with the various sources of finance and the role of financial manager	80%	79%
CO2	Measure the cost of capital and prepare capital budgeting.	82%	80%
CO3	Take financing decisions based on leverages and capital structure theories.	83%	80%
CO4	Determine the suitable dividend policy.	81%	78%
CO5	Estimate the Working Capital requirements of a firm.	79%	77%

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	L	M
CO2	L	L	M	M	M
CO3	L	L	L	L	L
CO4	M	M	M	M	S
CO5	M	S	S	S	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%
Total Marks	52	52	110

Contents

Unit I (14 Hours)

Financial Management : Meaning – Scope of Financial Management-Objectives – Functions of the Finance Manager – Sources of Long Term finance – Equity Capital –Preference Capital –Retained Earnings – Term Loans- Debentures – Features, Advantages and Limitations of each source – Project Finance – Venture Capital Finance – Mobilizing finance through online lending Agencies.

Unit II (16 Hours)

Cost of Capital – Measurement of specific Cost of Capital and Overall Cost of Capital. **Capital Structure** – Definition – Capital Structure Theories – Net Income Approach – Net Operating Income Approach – Modigliani and Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate Capital Structure.

Leverages - Operating, Financial and Combined Leverage.

Unit III (16 Hours)

Capital Budgeting – Need and Importance – Time value of Money - Methods of Capital Budgeting – Traditional Methods - Discounted Cash Flow Methods – Selecting the suitable projects.

Unit IV (15 Hours)

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

Unit V (14 Hours)

Dividend Decision: Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends- Modigliani and Miller Approach – Determinants of Dividend Policy- Bonus Shares and Stock Splits – Share buybacks.

Text Books:

1. Khan (MY) & Jain (PK)- Financial Management- Revised Edition 2019, Tata MC Graw-Hill Delhi.

References:

1. I. M. Pandey- Financial Management- Revised Edition – 2019, Tata MC Graw-Hill, Delhi.
2. Prasanna Chandra- Financial Management, Third Edition 2019, Tata –MC Graw –Hill, Delhi.

E – Resources:

http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.acfile.com%5D.pdf
http://mdudde.net/pdf/study_material_DDE/Mcom/Mcom-f/FinancialManagement.pdf

Course Designers:

Dr. P.G. Kathiravan

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

CourseCode	Course Title	Category	L	T	P	Credit
UCC20C33	BUSINESS ACCOUNTING	Core-1	5	2	-	5
	L - Lecture	T - Tutorial	P - Practicals			

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

Preamble

This course gives in depth knowledge in preparation of various business accounts such as Royalty, Hire Purchase, Insolvency accounts, Branch, Departmental accounts and Accounting Standards.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Solve problems relating to Royalty Accounts.	87%	84%
CO2	Compare Hire purchase and installment systems and its accounting treatment.	85%	83%
CO3	Prepare statement of affairs and deficiency account in case of insolvency of an individual.	88%	85%
CO4	Record transactions relating to branches and departmental accounts.	86%	83%
CO5	know the accounting standards and its applicability.	85%	82%

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

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

<i>Total marks</i>	52	52	140
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Course Contents

UNIT I

22 Hours

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

UNIT II

22 Hours

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

UNIT III

21 Hours

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

UNIT IV

25 Hours

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

UNIT V

15 Hours

Accounting Standards – Meaning - Objectives - Need - Significance - Introduction to Indian Accounting Standards (Ind-AS) - Applicability - **Accounting Standard - 1 (AS-1):** Disclosure of Accounting Policies – **Accounting Standard - 2 (AS-2):** Valuation of inventories – **Accounting Standard - 3 (AS-3):** Cash flow statement - **Accounting Standard - 6 (AS-6):** Depreciation - **Accounting Standard - 7 (AS-7):** Construction Contracts – **Accounting Standard - 9 (AS-9):** Revenue Recognition **Accounting Standard - 10 (AS-10):** Property, Plant and Equipment - **Accounting Standard - 16 (AS-16):** Borrowing Cost - **Accounting Standard - 19 (AS-19) :** Lease Accounting.

Text Books:

1. T.S.Reddy and A.Murthy, 2020: Advanced Accountancy, Volume I, Margham Publications, Chennai

References:

3. R.L.Gupta and M. Radaswamy, 2018, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi
4. S.P. Jain and K.L. Narang, 2017: Advanced Accountancy, Volume I Kalyani Publishers, Ludhiana

E – Resources:

- <http://parultech.com/bcom-1st-year-royalties-accounts-long-question-answer-study-material-notes/>
<https://wffinancialsolutions.co.uk/commercial-finance/hire-purchase/advantages-disadvantages-hire-purchase/>
http://dspace.wbpublibnet.gov.in:8080/jspui/bitstream/10689/13030/11/Chapter%20XII-XIV_477-542p.pdf
<https://www.studocu.com/in/document/university-of-delhi/bcom-hons/mandatory-assignments/branch-accounting-practice-questions/6358408/view>

Course Designers:

1. Dr. I.Nagarajan
2. Dr. S.Meena
3. Dr. S.Meenakumari
4. Mr. D.Gopinath

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

Course Code	Course Title	Category	L	T	P	Credit
UCC20C34	ENTERPRISE RESOURCE PLANNING (ERP)	Core	2	2	-	2

L – Lecture T – Tutorial - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
II	III	25	75	100

Preamble

This course enables the students to acquire knowledge enterprise systems and show how organizations use enterprise systems to run their operations more efficiently and effectively.

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Apply enterprise wide information systems in organizations	85%	78%
CO2	Analyze the alternative perspectives on data to be included in an enterprise wide IS	80%	75%
CO3	Relate the facilitation of integrated systems with Supply Chain Management, Customer Relationship Management and Manufacturing	75%	72%
CO4	ERP modules in business concern	75%	70%
CO5	Solve ERP software issues	80%	78%

Mapping of CO with PO'S

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of CO with PSO'S

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy:

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

<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total Marks</i>	52	52	110

Course Contents

UNIT I

12 Hours

Overview of Business : Business function in an Organization – Material management – Scheduling – Shop floor control – Forecasting – Accounting and finance – Human resources – Productivity management – Typical business Processes: Core Processes – Product control – Sales order Processing – Purchases – Administrative Process – Human resource – Finance – Support processes – Marketing – Strategic Planning – Research & development.

Unit II

12 Hours

Evolution of Information Systems: Electronic Data Processing (EDP) systems – Management Information Systems – Executive information Systems – Information needs of Organization – ERP as an integrator of information needs at various levels – Decision making involved at the above level – Overview of enterprise systems – Evolution of ERP System – Risks and benefits of ERP Implementation.

Unit II I

10 Hours

Supply Chain Management & Customer Relationship Management: Concept & definition SCM – Features of SCM – Concept and definition CRM – Features of CRM – Goals of e-CRM business framework.

Unit IV

14 Hours

System Application Programming (SAP) Architecture and Modules: SAP 3-Tier Architecture (Application, Presentation and Database Layer) Define Modules: - Finance Module – Manufacturing Module- Material Management Module - Production Planning Module–Plant maintenance – Sales – Distribution and service Human Resources.

Unit V

12 Hours

Implementation Issues : ERP Pre implementation issues, Comparative analysis of commercial ERP software – ERP enabled Reengineering of various business processes – Education and training – Project management – Post implementation issues– Performance measurement.

Text Books

1. Alexis, Leon. ERP demystified. 3rd Edition. New Delhi: Tata Mc-Graw Hill, 2016.
2. Sunil Chopra , Peter Meindl Supply Chain Management, Pearson Education India, 2018.

Reference Books

1. Garg, V.K. & N.K. Venkitakrishanan. Enterprise Resource Planning Practices. New Delhi: PHI Learning Pvt. Ltd, 2012.

Reference Books

1. <https://www.geeksforgeeks.org/introduction-to-erp/>
2. https://www.tutorialspoint.com/management_concepts/enterprise_resource_planning.htm
3. <https://www.saponlinetutorials.com/what-is-erp-systems-enterprise-resource-planning/>

Course Designer:

1. T. Thanga pandi murugan
2. Dr. J. Nelson Raja

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

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20NE31	PRINCIPLES OF ACCOUNTANCY	NME	2		-	2

L – Lecture T – Tutorial - Practical

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

Preamble

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

Course Outcomes

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

	Course outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	Explain the basics of Accounting, the rules relating to passing journal entries, preparing ledger accounts and Trial balance.	K1, K2	75%	72%
CO2	Prepare various subsidiary books.	K2, K3	78%	75%
CO3	Solve the problems relating to final accounts of sole proprietors.	K2, K3	80	78%
CO4	Illustrates the adjusting entries in final accounts.	K1, K2,K3	65%	60%
CO5	Interest on Capital and Interest on Drawings	K2, K3	78%	75%

K1-Knowledge

K2-Understand

K3 -Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

B.Com. P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.Sc., P.O.

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	M	L	L	L	M	M
CO2	L	M	L	L	M	L

CO3	M	M	L	M	L	M
CO4	L	L	M	M	L	M
CO5	M	M	L	L	M	L

L – LOW

M – MEDIUM

S – STRONG

B.A. P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.B.A., P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total	52	52	110

Course Contents

UNIT I

15 Hours

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

UNIT II

15 Hours

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

Text Books

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

Reference Books

- 1.R.L.Gupta and M. Radaswamy, 2018: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

E-Resources

<http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>

<http://14.139.185.6/website/SDE/ex5306.pdf>

<https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>

Course Designers:

1. Dr. S. Meena

2. Mr. L. Prakash Kannan

Thiagarajar College (Autonomous):: Madurai – 625 009
PG and Research Department of Commerce
(For those joined B.Com (CA). on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
U20P141A	அலுவலக மேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	Part – I	3	-	-	6

L - Lecture T - Tutorial P – Practical

Year	Semester	Int. Marks	Ext. Marks	Total
II	III	25	75	100

Preamble

நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல் மற்றும் பராமரித்தல். ஆயுள் காப்பீடு, கடல் காப்பீடு மற்றும் தீக்காப்பீடு நடைமுறைகள் மற்றும் இழப்பீடு கனகிடுதல் பற்றி அறிந்து கொள்ளுதல்.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல்.	85%	82%
CO2	அலுவலகத்தின் தகவல் தொடர்பு, பதிவேடுகளைப் பராமரித்தல், கோப்பிடுதல் மற்றும் சுட்டகாரதி அமைப்பை அறிந்து கொள்ளுதல்	80%	79%
CO3	நவீன அலுவலகத்தின் இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகளை அறிந்து கொள்ளுதல்	80%	78%
CO4	காப்பீடு கோட்பாடுகளையும், நடைமுறைகளையும் தெரிந்து கொள்ளுதல்	80%	78%
CO5	ஆயுள் காப்பீடு, கடல் காப்பீடு மற்றும் தீக்காப்பீடு பற்றி அறிந்து கொள்ளுதல்	80%	78%

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of CO'S WITH PO'S

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of CO'S WITH PSO'S

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%

<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<i>Total marks</i>	52	52	140

அலகு ஒன்று

(8 Hours)

நவீன அலுவலகத்தின் அமைப்பு முறைகள் – நவீன அலுவலகத்தின் இலக்கணம் – அலுவலக மேலாண்மை மற்றும் அமைப்பு – அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம் – அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள் – பணிபோக்கு – அதிகாரத்தைப் பரவல் ஆக்குதல் – அலுவலக இடவசதி – அலுவலக மனைத்துணைப் பொருட்கள் மற்றும் அமைப்புத் திட்டம் – பணிக்கேற்ற சூழ்நிலை – பணியை எளிதாக்குதல் – பணிவரபடம் – பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்.

அலகு இரண்டு

(9 Hours)

அஞ்சலக முறை மற்றும் கடிதப் போக்குவரத்து தபால்களை கையாளுதல் – அஞ்சல் துறைய அமைத்தல் – மையப்படுத்தப்பட்ட அஞ்சல் பணி – உள்வரும் மற்றும் வெளிசெல்லும் தபால்களைக் கையாளுதல் – வாய் மொழித் தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு.

அலகு மூன்று:

10 (Hours)

பதிவேடுகளைப் பராமரித்தல் – பதிவேடுகளை உருவாக்குதல் – நவீன அலுவலகத்தின் எழுத்துப் பணிகள் – அலுவலக அறைகள் – படிவக்கட்டுப்பாடு – வடிவமைப்பு – தொடர் எழுது பொருள் – கோப்பிடுதல் .

அலகு நான்கு:

9 (Hours)

காப்பீடு – பொருள் – இலக்கணம் – கோட்பாடுகள் – கூறுகள் – இடர்பாடு – இன்னல்கள் – இடையூறு – காப்பீட்டின் முக்கியத்துவம் – காப்பீட்டு ஒப்பந்தம் – காப்பீட்டின் ஒப்பந்தத்தின் வகைகள் – காப்பீட்டின் வகைகள் – இரட்டைக் காப்பீடு – மறுகாப்பீடு.

அலகு ஐந்து

9 (Hours)

ஆயுள் காப்பீடு – பொருள் – கோட்பாடுகள் – வகைகள் – இழப்பீடு கணக்கிடுதல் – இழப்பீடு வழங்குதல், கடல் காப்பீடு – பொருள் – கடல்சார் காப்பீட்டின் வகைகள் – இழப்பீடு கணக்கிடுதல் – இழப்பீடு வழங்குதல், தீக்காப்பீடு – பொருள் – வகைகள் – இழப்பீடு கணக்கிடுதல் – இழப்பீடு வழங்குதல்.

Text Books:

1. அலுவலக மேலாண்மை – ஏ.ராதா, பிரசன்னா பப்ளிஷர்ஸ், சென்னை.
2. காப்பீடு கோட்பாடுகளும், நடைமுறைகளும் – பீர்முகம்மது, சாஜில் இப்ராஹிம், பாஸ் பப்ளிகேசன்ஸ், மதுரை.

References:

1. அலுவலக முறைகள் – என். முருகேசன் மற்றும் வீ. மனோகர், இளம்எம் பதிப்பகம், விருதுநகர்.
2. காப்பீட்டுக் கோட்பாடுகளும் நடைமுறைகளும் – சொ.சொ.மீ. சுந்தரம், முத்துப்பாண்டி, மதுரை.

E-Resources:

1. <https://beasthackerz.ru/ta/wi-fi-lokalnaya-set/osnovnye-funkcii-sovremennoi-sistemy-ofisnoi-avtomatizacii.html>
2. http://www.worldcolleges.info/sites/default/files/schoolbooks/Std12-Voc-Office_Management-TM2.pdf

Course Designers:

Dr. A. Selvaprakash

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

Course Code	Course Title	Category	L	T	P	Credit
UCC20C43	RDBMS	Core	3	1	-	3

L – Lecture T – Tutorial P - Practical

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

Preamble

This course enables the students to gain a thorough knowledge of RDBMS concepts and SQL.

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Acquire the Core knowledge in RDBMS and SQL	80%	75%
CO2	Summarize the concepts of Database Design & Modeling, Normalization	85%	80%
CO3	Gain in-depth knowledge in RDBMS through Relational approach	75%	70%
CO4	Familiarize in Database creation using SQL queries	80%	75%
CO5	Devise queries using functions, procedures, triggers.	85%	80%

Mapping of COs with POs

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

L – LOW M – MEDIUM S – STRONG

Mapping of COs with PSOs

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

L – LOW M – MEDIUM S – STRONG

Blooms Taxonomy:

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

Course Contents

UNIT I

11 Hours

Introduction to DBMS- purpose of Database System - view of data – Data models- Database languages- Transaction Management – storage management- database administrator- database users – over all system structure-Database-System Applications.

Unit II

11 Hours

Entity relationship model- basic concepts- design issues- mapping constraints- keys- E-R Diagrams- weak entity sets- extended E-R features. Structure of relational databases- Relational Database Model – Integrity rules.

Unit II I

13 Hours

RDBMS: A Relational approach: Database - relationship - DBMS - Relational Data Model- Integrity Rules- Theoretical Relational Language. Database Design: Data Modeling and Normalization: Data Modeling –Dependency- Database Design - Normal Forms-First Normal Form-Second Normal Form - Third Normal Form - Dependency Diagrams – Denormalization.

Unit IV

11 Hours

Introduction to SQL: basic structure- Data types – Constraints- Types of SQL Language-Data Definition Language (DDL)-Create-Alter-Drop-Truncate-Rename-Comment. Data Manipulation Language - Adding a new Record - Retrieving Data from a Table - Restricting Data with a WHERE clause- Updating Existing Records - Deleting existing Records

Unit V

14 Hours

Data Control Languages-Grant -Revoke. Transaction Control Language: Commit- Roll Back-Save Transaction. Working with Tables: Sorting - Functions and Grouping – Built-In Functions –String functions, Numeric function, Date functions- Aggregate functions, Procedures, Triggers.

Text Books

3. Database system concepts , Silberschatz,korth, and Sudharsan, 2020, TATAMc-graw, Hill,3rd edition.
4. Database Systems using Oracle A Simplified Guide to SQL and PL/SQL, PHI Publishers 2nd edition, 2019.

Reference Books

3. Relational Database Management Systems by MRS. Shital Gujar-Takale, Abhijeet D. Mankar by Nirali Prakashan Publisher, 2019.
4. Fundamentals of Relational Database Management Systems, By S. Sumathi and S. Esakkirajan, Springer Verlang, 2020

E-Resources

4. <http://www.rjspm.com/PDF/BCA-428%20Oracle.pdf>
5. <https://www.tutorialspoint.com/sql/sql-rdbms-concepts.htm>
6. <https://www.w3schools.com/sql/default.asp>

Course Designer:

1. Dr .J. Nelson Raja

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

Course Code	Course Title	Category	L	T	P	Credit
UCC20CL41	RDBMS (Lab)	Core	-	-	5	2

L - Lecture T - Tutorial P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
II	IV	40	60	100

Preamble

This course enables the students to gain thorough knowledge of database concepts and SQL.

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Create Database using SQL queries	75%	70%
CO2	Manipulate data in table using DML, DCL ,Built in function	80%	78%
CO3	Apply the concept of Set operators, String functions in table	75%	70%
CO4	Prepare table using subqueries, Join operations, procedure, triggers	78%	75%
CO5	SQL Programming using procedures, triggers	80%	80%

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

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

List of Practical

1. Create Student Table with course description and Modify the structure Using DDL Commands
2. Create student personal detail table to Add records and display Using DML commands
3. Create a table student mark list having the following fields: name, regno, Mark1, mark2, mark3, total, average, result. Insert minimum 10 records Use aggregate functions-avg, min, max, count.
4. Create a table electricity bill have the following fields: Customer name, customer no, previousmeter reading, current meter reading, units consumed, type, amount.
 - a. Insert minimum 10 records
 - b. Query to find units consumed
 - c. Query to find the amount where type=house rs.5 per unit, type=office rs.8 per unit, type=factory rs=12 per unit
5. Create a product table with all descriptions of product . Use DISTINCT, ORDER BY. To retrieve the record
6. Create Customer table with following attributes cust_no, last_name, first_name, address, city, state, pin, Date of birth, Functions to use in the table are AND, OR, LIKE
7. Create a Employee personal details table to use String functions such as length, lower, upper, initcap, substr, rtrim, lpad.
8. Create employee and Department table to use GROUP BY, ORDER BY, HAVING Where employee table consist of -employee_id, first_name, last_name, email, phone_no, hire_date, job_id, salary, comm_pct, department_id, manager_id. Department Table consist of - department_id, department_name, manager_id.
9. Write PL/SQL code in Procedure to check the given number is positive or not by using call procedure.
10. Write PL/SQL code for before insert Trigger program

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

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCC20C42	PARTNERSHIP ACCOUNTS	Core-4	5	2	-	5
	L - Lecture T - Tutorial P-Practical					
Year	Semester	Int. Marks	Ext. Marks	Total		
Second	Fourth	25	75	100		

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Understand the fundamentals of partnership accounts.	84%	82%
CO2	Prepare accounts relating to admission of a partner.	81%	80%
CO3	Solve problems relating to retirement and death of a partner.	83%	81%
CO4	Acquire knowledge on dissolution accounting.	82%	80%
CO5	Summarise the books of accounts in case of amalgamation and sale of a firm.	81%	80%

Mapping of COs with POs

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

L – LOW M – MEDIUM S – STRONG

Mapping of COs with PSOs

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

L – LOW M – MEDIUM S – STRONG

Bloom 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

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

UNIT II

22 Hours

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

UNIT III

22Hours

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

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

UNIT IV

21 Hours

Dissolution Accounting: Simple dissolution –Settlement of accounts on Dissolution – Firms debts versus private debts – Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

Piece-meal Distribution: Proportionate capital method and Maximum loss method.

UNIT V

20 Hours

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

Text Books:

1. T.S.Reddy, A. Murthy, 2020: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. S.P. Jain, K.L. Narang, 2020: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.

2. R.L.Gupta& M. Radaswamy, 2020: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

E – Resources:

1.[https://www.meritnation.com/cbse-class-12-commerce/accountancy/book-keeping-&-accountancy-solutions/reconstitution-of-partnership-\(admission-of-partner\)/textbook-solutions/95_17_1632_7541](https://www.meritnation.com/cbse-class-12-commerce/accountancy/book-keeping-&-accountancy-solutions/reconstitution-of-partnership-(admission-of-partner)/textbook-solutions/95_17_1632_7541)

2.<https://www.learncbse.in/important-questions-for-class-12-accountancy-cbse-settlement-of-amount-due-to-retiring-partner/>

3.https://www.shaalaa.com/textbook-solutions/c/balbharati-solutions-book-keeping-and-accountancy-12th-standard-hsc-maharashtra-state-board-chapter-5-reconstitution-of-partnership-death-of-partner_2661

4.<https://www.yourarticlelibrary.com/accounting/problems-accounting/top-25-problems-on-dissolution-of-a-partnership-firm/79612>

Course Designers:

1. Dr. I.Nagarajan
2. Dr. S.Meena
3. Dr. S.Meenakumari Mr.D.Gopinath

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

Course Code	Course Title	Category	L	T	P	Credit
UCC20C43	DIGITAL BANKING	Core-2	3	2	-	3
	L - Lecture	T - Tutorial	P - Practical			
Year	Semester	Int. Marks	Ext. Marks		Total	
Second	Fourth	25	75		100	

Preamble

This course explains about the various concepts and dimensions of digital banking, an assortment of digital payments, deposits systems, terminals and technology are dealt.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain the need for digital banking products and the usage of cards.	80%	75%
CO2	Explain the product features and services of ATM and Cash Deposit Machine.	85%	80%
CO3	Discuss the profitability, risk management and frauds of mobile and internet banking.	75%	70%
CO4	Analyze the approval processes of POS terminals.	80%	75%
CO5	Classify the usage of various payment systems.	85%	80%

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

	CA		End of Semester
	First	Second	
Knowledge	21	21	50
Understand	21	21	40
Apply	10	10	20
Total Marks	52	52	110

Contents

Unit I: DIGITAL BANKING PRODUCTS

15 Hours

Digital Banking - Meaning - Features - Digital Banking Products – Features - Benefits - Bank cards – Features and incentives of Bank Cards – Various types of cards – New Technologies - Europay, Master and Visa Card (EMV) - Tap and Go - Near Field Communication (NFC) - Approval processes for bank cards - Customer education for digital banking products -Digital Lending - Digital Lending Process -Non-Performing Asset(NPA) - Basel Norms - I,II and III.

Unit II: PAYMENT SYSTEMS

12 Hours

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure - Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) –Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer(NEFT) - Innovative Banking & Payment Systems.

Unit III: MOBILE AND INTERNET BANKING

16 Hours

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - Blockchain Technology - Types - Crypto currency and Bitcoins

Unit IV: POINT OF SALE TERMINALS

12 Hours

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - Cloud based Point of Sale – Cloud Computing - Benefits of POS in Retail Business.

UNIT V: Automated Teller Machine and Cash Deposit Systems

18 Hours

Automated Teller Machine(ATM) - Cash Deposit Machine(CDM)& Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Text Books:

7. IIBF, Digital Banking. Taxmann Publications, 2019.

References:

1. Gordon E. & Natarajan S. Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, 2017.
2. Maheswari, S.N. Banking Law and Practice. 6th Edition. Kalyani Publishers, 2011.
3. Rajesh, R. &Sivagnanasithi T. Banking Theory: Law and Practice. Tata McGraw–Hill Publishing Company Ltd., 2011.
4. Ravindra Kumar and Manish Deshpande. E-Banking. Pacific Books International, 2016.
5. Uppal R.K. E-Banking: The Indian Experience. Bharti Publications, 2017.

E- Resources:

4. <https://governmentadda.com/digital-banking-notes/>
5. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
6. <http://www.himpub.com/documents/Chapter1859.pdf>.

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

Course Code	Course Title	Category	L	T	P	Credit
UCC20C44	Principles of Cost Accounting	Core	4	-	-	4

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

Preamble

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

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Explain the concepts and principles of cost, costing and cost accounting,	90%	85%
CO2	Apply the various material control techniques	85%	80%
CO3	Compute the labour cost under different methods of wage payment systems and the rate of labour turnover	80%	75%
CO4	Allocate the overheads to various departments under primary and secondary distribution systems and to compute the machine hour rate	85%	80%
CO5	Identify the causes of disagreement of profit between cost and financial statements and analysis and to reconcile them. Concepts of CAS	80%	75%

Mapping of COs WITH POs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs WITH PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

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

Course Contents

UNIT I

12 Hours

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

UNIT II

15 Hours

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

UNIT III

13 Hours

Employee Cost: Computation of Employee cost – Employee Turnover - Meaning – Causes – Methods of Computation of Employee Turnover. Remuneration and Incentives: System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan.

UNIT IV

10 Hours

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

UNIT V

10 Hours

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement. **Cost Accounting Standards** (Basic understanding only) (CAS 1 to CAS 22), Activity Based Costing

Text Books

2. S.P.Jain and K.L. Narang, 2015: Cost Accounting, Kalyani Publishers, Ludhiana

Reference Books

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

E- Resources

5. <http://www.universityofcalicut.info/SDE/BComCoreCostAccounting.pdf>
6. http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf
7. https://www.dphu.org/uploads/attachements/books/books_3495_0.pdf
8. <https://discobolosport.com/sites/default/files/webform/markali921.pdf>

Course Designers:

1. Dr. I. Nagarajan
2. Dr. S. Sankareswari
3. Mr .L.Prakash Kannan

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
UCC20NE41	COST COMPUTATION AND CONTROL	NME	2	-	-	2
		L - Lecture	T - Tutorial	P - Practical		
Year	Semester	Int. Marks	Ext. Marks	Total		
Second	Fourth	15	35	50		

Preamble

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

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected proficiency	Expected attainment
CO1	Classify the cost by elements and by functions	85	80
CO2	Prepare cost sheet.	90	85
CO3	Construct various types of budgets.	90	85
CO4	Explain the Cost Volume profit analysis .	85	80
CO5	Illustrate the Break Even Point (BEP)	90	85

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

B.Com. P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.Sc., P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

B.A. P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

B.B.A., P.O.**Mapping of COs with POs**

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

Contents**Unit I****(14 Hours)**

Introduction to Cost Accounting: Meaning of Cost, Costing and Cost Accounting - Objectives – Advantages of Cost Accounting – Classification of Cost by Elements and by Functions – Methods of Costing versus Techniques of Costing - Preparation of Cost Sheet (Simple Problems)

Unit II**(16 Hours)**

Cost Control Techniques – Budgetary Control – Meaning - Types of Budgets – Preparation of Production Budget-Sales Budget - Flexible Budget– Marginal Costing Technique – Meaning of Marginal Cost - Cost Volume Profit analysis- Break Even Point (BEP)

Text Books

1. . Jain & Narang, Cost Accounting, 18th Revised Edition 2015, Kalyani Publishers, LudhianaLudhiana

References:

- 1. M.N. Arora, Cost Accounting, Revised edition- 2014, Vikas Publishing House Pvt. Ltd. Noida, NewDelhi*
- 2. Tulsian, Cost Accounting, Revised edition – 2014, Tata MC Graw Hill Co, New Delhi.*

Course Designers:

Dr.S.Sankareswari

B.Com. Honours

Programme Code - UHC

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 (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.

PROGRAM 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.

2019-2022

(III year UG)

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	UHC19C51	Digital Banking	6	4	90	25	75	100
Part III Core	UHC19C52	Management Principles and Practices	6	4	90	25	75	100
Part III Core – Main Elective	UHC19C53	Entrepreneurship Development	6	5	90	25	75	100
Part III Core- Generic Elective	UHC19GE51	International Taxation	6	5	90	25	75	100
Part III Core – Practical	UHC19CL51	Filing of Income Tax Returns	6	4	90	40	60	100
TOTAL			30	22				

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	UHC19C61	International Banking	6	4	90	25	75	100
Part III Core	UHC19C62	Human Resource Management	6	4	90	25	75	100
Part III Core – Main Elective	UHC19C63	Financial Markets and Services.	6	5	90	25	75	100
Part III- Generic Elective	UHC19GE61	E- Marketing	6	5	90	25	75	100
Part III Core – Practical	UHC19CL61	Filing of GST Returns	6	4	90	40	60	100
TOTAL			30	22				

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

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UHC19C51	DIGITAL BANKING	Core	4	2		4
			L - Lecture T - Tutorial P - Practicals			
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Fifth	25	75		100	

Preamble

This course explains about the various concepts and dimensions of digital banking, an assortment of digital payments, deposits systems, terminals and technology are dealt.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain the need for digital banking products and the usage of cards.	76	72
CO2	Classify the usage of various payment systems.	74	70
CO3	Discuss the profitability, risk management and frauds of mobile and internet banking.	75	70
CO4	Analyse the approval processes of POS terminals.	70	65
CO5	Explain the product features and services of ATM and Cash Deposit Machine.	70	68

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

Contents

Unit I

(20 Hours)

Digital Banking Products - Digital Banking –Meaning – Features - Digital Banking Products - Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards - New Technologies -Europay, Master and Visa Card (EMV) - Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending –Digital Lending Process- Non-Performing- Asset (NPA)

Unit II

(20 Hours)

Payment Systems -Overview of Domestic and Global Payment systems -RuPay and RuPay Secure - Immediate Payment Service (IMPS) – National Unified USSD Platform (NUUP) - National Automated Clearing House (NACH) - Aadhaar Enabled Payment System (AEPS) –Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer(NEFT) - Innovative Banking & Payment Systems.

Unit III

(15 Hours)

Mobile and Internet Banking - Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - Blockchain Technology - Types - Crypto currency and Bitcoins

Unit IV

(15 Hours)

Point of Sale Terminals-Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design - Cloud based Point of Sale – Cloud Computing - Benefits of POS in Retail Business.

Unit V

(20 Hours)

Automated Teller Machine and Cash Deposit Systems -Automated Teller Machine(ATM) - Cash Deposit Machine(CDM)& Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Text Books:

1. IIBF, Digital Banking. Taxmann Publications, 2019.

References:

1. Gordon E. &Natarajan S. Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, 2017.
2. Ravindra Kumar and Manish Deshpande. E-Banking. Pacific Books International, 2016.
3. Uppal R.K. E-Banking: The Indian Experience. Bharti Publications, 2017.

E- Resources:

1. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
2. <http://www.himpub.com/documents/Chapter1859.pdf>.

Course Designer:

Dr.D.AnuSankari

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

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UHC19C52	MANAGEMENT PRINCIPLES AND PRACTICES	Core	4	2		4

L - Lecture T - Tutorial P - Practicals

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

Preamble

This course makes the Students to have in-depth knowledge on the various functions of Management.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain the different schools of management thought.	70	65
CO2	Portray the planning and decision-making process.	68	62
CO3	Analyse the different styles of leadership.	65	60
CO4	Interpret different theories of motivation.	66	61
CO5	Explain the need for coordination & control.	72	68

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

Contents

Unit I (15 Hours)
Introduction to Management - Definition - Nature - Levels of Management - Schools of Management - contribution of F.W. Taylor - Henry Fayol- Peter F Drucker - Hawthorne Experiments.

Unit II (20 Hours)
Planning and Organisation- Definition - Importance - Process of Planning - Types of Plans - Hierarchy of plans - Decision Making Process - Types of Decision making -Organisation – Definition - Importance - Principles of Organization – Types -Departmentalisation - Delegation – Span of Control –Committees – Case studies.

Unit III (20 Hours)
Staffing and Communication -Recruitment – Selection, Training &Development- Principles of Training – Methods of Training – Evaluation of Training Programme– Communication – Process of Communication – Types of Communication – Barriers to Communication – Leadership – Styles of Leadership – Qualities of a Leader – Case Studies.

Unit IV (15 Hours)
Motivation and Direction -Direction –Meaning– Need – Motivation – Intrinsic and Extrinsic Motivators – Evolution of Management Theory - Henri Fayol, Max Weber, Mary Parker Follet – Behavioural School: Elton Mayo, Abraham Maslow, Douglas McGregor– Case Studies.

Unit V (20 Hours)
Coordination and Control - Co-ordination – Need for Co-ordination – Control – Meaning – Nature and Process of Control – Steps in control- Qualities of good control system -Tools of Management Control- Business Budgeting, Management Accounting, Management Reports, PERT and CPM, Control techniques and Information Technology - Case studies.

Text Books:

1. Dinkar, Pagare. Principles of Management. New Delhi: Sultan Chand, 2018. Print.

References:

1. Gupta, C. C, Management Theory and practice,Sultan Chand, New Delhi, 2017.
2. Harold, Koontz, and Heinz, Essentials of Management,Tata McGraw–Hill, New Delhi, 2020.
3. Prasad, L.M. Principles of Management. New Delhi: Sultan Chand, 2020.

E- Resources:

1. https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf
2. <https://www.lsrageja.org/wp-content/uploads/2019/09/FYBMS-Principles-of-magt-.pdf>

Course Designer:

Dr.D.AnuSankari

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

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UHC19C53	ENTREPRENEURSHIP DEVELOPMENT	Core-Main Elective	5	1		5

L - Lecture T - Tutorial P - Practicals

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

Preamble

This course impart knowledge and skills needed to become an entrepreneur and to understand the process and procedure involved in setting up a new venture.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Understand the concept, functions and growth of entrepreneurship in India	76	72
CO2	Explain the Role of Innovation in Entrepreneurship	74	70
CO3	Familiarise with project identification and feasibility analysis	75	70
CO4	Examine the various governmental and non-governmental support offered to the entrepreneurs.	70	65
CO5	Acquire knowledge on formalities and documentation for registration of MSMEs.	70	68

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

Contents

Unit I

(20 Hours)

Entrepreneurship Development: Meaning- Concept- Theories of Entrepreneurship-Functions- Entrepreneurial Traits–Types-Entrepreneur Vs Intrapreneur Vs Manager - Factors affecting entrepreneurial growth--Women Entrepreneurship-Rural Entrepreneurship-Barriers in Entrepreneurial Development- Social Entrepreneur-Role of Entrepreneurship in Economic Development.

Unit II

(15 Hours)

Role of Innovation in Entrepreneurship - Innovation-concept -Types- Innovation as a core business process-Building into innovative organization- Creativity process-Intellectual property-Meaning- Need for protection – Copyright- Registration – Patents –Trademark-Design and Procedure for registration.

Unit III

(20 Hours)

Project Analysis - Project identification and classification - Internal and external constraints -Project objectives -Project life cycle -Project formulation -Need -Concept -Significance and elements of project formulation -Preparation of project report - Content - Guideline for formulating a project report - Feasibility analysis- Market Analysis – Technical Analysis - Project appraisal.

Unit IV

(20 Hours)

Financial support to Entrepreneurs- Institutional finance to Entrepreneurs - Commercial banks - Other financial institutions - Institutional support to Entrepreneurs - Need- Role of various Institutions- Taxation benefits to small, scale Industry - Government policies for Small and Medium Scale Enterprises

Unit V

(15 Hours)

Micro, Small and Medium Enterprises (MSMEs)- Steps for starting a small industry -Procedure and formalities for Registration -Opportunities for Entrepreneurial career - Role of Micro, Small and Medium enterprises in Economic development -Problems of Small Scale Enterprises.

Text Books:

1. Gupta. C.B, Entrepreneurial Development, Sultan Chand and Sons, 2017 Publications, 2019.

References:

1. Srivastava S.B, A Practical guide to Industrial Entrepreneurs,Sultan Chand and Sons, New Delhi, 2016
2. Prasannachandra, Projects –Planning Analysis, Financing,Implementation and Review, Tata Mcgraw Hill Publishing Company Ltd, New Delhi, 2017.
3. Khanka S.S, Entrepreneurial Development, S.Chand& Co., Ltd, New Delhi, 2016

E- Resources:

1. <https://www.vedantu.com/commerce/entrepreneurship-development-process>
2. http://www.crectirupati.com/sites/default/files/lecture_notes/Entrepreneurship%20Development%20Notes.pdf

Course Designer:

Dr. R.Mangalam

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

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UHC19GE51	INTERNATIONAL TAXATION	Core - Generic Elective	5	1		5

L - Lecture T - Tutorial P - Practicals

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

Preamble

This course explains about the various concepts and principles of International Taxation

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain persons and taxes covered	73	68
CO2	Acquire knowledge the need and provisions of Transfer pricing.	75	66
CO3	Familiarize with the methods of avoidance of double taxation	70	64
CO4	Understand about Black money and imposition of tax law	73	62
CO5	Knowledge about Anti - Avoidance tax measures	74	60

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

Contents

- Unit I (20 Hours)**
Introduction to International Taxation – Meaning - Features - History - Non-Resident Taxation - Residential status - Scope of Taxable income - Residential status of Foreign company - Guidelines on Place of Effective Management(POEM) - Exempt income for Non-Residents.
Cross border Transactions - Capital - Loan –Intangible - Service - Dividend - Interest -Royalty - Fees for Technical services.
- Unit II (15 Hours)**
Transfer Pricing - Need for Provisions of Transfer Pricing - Meaning and Significance of Arm's Length Principle - Associated Enterprises - International Taxation - Functions - Assets Employed and Risk assumed - Determination of most appropriate method - Transfer pricing Documentation.
- Unit III (20 Hours)**
Double Taxation Relief- Meaning - Types of Double Taxation Relief - Provisions of Double Taxation Avoidance Agreement(DTAA) - Claiming of Tax Relief in case of Non-Availability of DTAA- Permanent Establishments - Importance - Business Profits.
- Unit IV (15 Hours)**
Black Money and Imposition of Tax Law - Value of undisclosed Assets – Undisclosed foreign income and Asset - Computation - Levy of Tax - Powers of Tax Authorities - Assessment, Appeal and Revision - Provisions for Penalty and Prosecution - Provisions of the Governing Act.
- Unit V (20 Hours)**
Anti - Avoidance Measures - Base Erosion and Profit Sharing (BEPS) - Action Plan - Indian Tax Laws - Anti-Avoidance measures - Concept of General Anti Avoidance Rules (GAAR) -Practical Issues.

Text Books:

1. CA. Kamal Garg, Fundamentals of International Taxation, 2018 .

References:

1. CA. Divakar Vijayasarithi, Fundamentals of International Taxation , Bharat Law House Ltd, 2019

E- Resources:

1. <https://resource.cdn.icai.org/62368bos50456-cp8.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-16-Jan2020-Revised.pdf>

Course Designer:

Dr.I.Nagaraj

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

(For those joined on or after June 2019)

CourseCode	Course Title	Category	L	T	P	Credit
UHC19CL51	FILING OF INCOME TAX RETURNS	Core –Practical			6	4

L - Lecture T - Tutorial P –Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	40	60	100

Preamble

This course enables to the students to prepare filing of Income Tax Returns through online.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Prepare the students for filing of income tax returns through online.	80	78
CO2	Familiarize with the Use of Digital signature in filing ITR	77	75
CO3	Acquire knowledge in filing up of Tax Audit Report Form No . 3CA, 3CB and 3CD.	83	80
CO4	Understanding the computation of advance tax	80	78
CO5	Understanding the computation of TDS and TCS	80	78

K1 – Knowledge

K2 – Understand

K3 – Apply

Mapping of COs with PSOs

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

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Text Books:

1. Vinod K Singania, Students' Guide to Income Tax including GST, Taxmann's Publications, 2020 -2021

Reference:

2. Vandana Bangar & Dr. Yogendra Bangar, Comprehensive Guide to Taxation, Bangar Publications, 2020-2021.

Course Designers:

1. Ms.S.Allensil

E-source

1. <https://taxguru.in/income-tax/download-free-ebook-the-process-efiling-income-tax-returns.html>
2. <https://www.incometaxindia.gov.in/tutorials/5-filing%20of%20return%20of%20income.pdf>

Contents

1. Income tax filing return Procedures.
2. Income tax return filing Registration
3. Income tax return filing Documentation
4. ITR 1
5. ITR 2A
6. ITR 3
7. ITR 4
8. ITR 5
9. ITR 6
10. ITR 7
11. Online filing of ITR
12. Manual filing of ITR
13. Use of Digital signature in filing ITR
14. Filing up of Tax Audit Report
15. Income Tax- Online payment
16. Form No .3CA
17. Form No.3CB
18. Form No.3CD
19. Important forms in Income Tax other than ITR such as Form No .15CA, 15CB, 10 E, 3CEB.
20. Online payment of IT through IT challan such as Self -Assessment Tax, Advanced Income Tax, TDS, TCS.

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
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B.Com (Honours)

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UHC19C61	INTERNATIONAL BANKING	Core	4	2		4

L - Lecture T - Tutorial P - Practical

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

Preamble

This course explains about the various concepts of International banking, International Financial Institutions and regulations of International Banking.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Summarize the key terms in international banking	68	64
CO2	Obtain knowledge about the process involved in international remittance.	65	60
CO3	Familiarize with the correspondent banking transactions	70	66
CO4	Gain insight into various International banking departments	68	60
CO5	Acquire knowledge on foreign exchange and the factors affecting it.	64	60

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Contents

Unit I

15 Hours

International Banking: Meaning of International Banking – History – Reasons for growth of International Banking – Forms of International Banking – Size of International Banking Market

Unit II

20 Hours

International Financial Institutions: World Bank – Functions and Scope – International Development Association- International Finance Corporation –Multilateral Investment Guarantee Agency – Asian Development Bank –International Monetary Fund – Bank for International settlement

Unit III

20 Hours

International Wholesale Banking Product Category – International Retail Banking Product Category – International Inter-Bank business – Meaning –Participants – Functions – Operations – International Private Banking Services.

Offshore Financial Centers: Meaning- Characteristics and Types of offshore financial centers- Benefits- Reasons for growth- Important Centers- London- Switzerland- Singapore- Hong Kong- International Banking Facilities of the US.

Unit IV

15 Hours

BASEL Norms -Introduction - Overview of BASEL Committee - BASEL Accord I - Objectives - BASEL I Norms in Indian Banking System - BASEL Accord II - Objectives - Pillars - BASEL II Norms in Indian Banking System - BASEL Accord III - Objectives - Guidelines - Pillars -BASEL III Norms in Indian Banking System - Major changes and implementation of BASEL III Norms in India.

Unit V

20 Hours

Regulation of International Banking -Need for regulation- Basel committee on Banking supervision- Legal issues in International banking.

International Banking Operations -Raising of resources- Capital markets- Foreign currency accounts- Forex market- Structure and management.

Text Books:

1. Rupharayan Bose. Fundamentals of International Banking, Lakshmi Publication, New Delhi, 2014.

Reference Books:

1. Francis Cherunilam, International Business, Himalaya Publishing House, 2020
2. O.P. Agarwal, International Banking and Finance-, Himalaya Publishing House, Chennai, 2019

E- Resources:

1. <https://www.fdic.gov/regulations/safety/manual/section11-1.pdf>
2. <https://www.investopedia.com/terms/b/basel-iii.asp#:~:text=Under%20Basel%20III%2C%20the%20minimum,is%20%25%20of%20the%20RWA.1>

Course Designers:

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 2019)

Course Code	Course Title	Category	L	T	P	Credit
UHC19C62	HUMAN RESOURCE MANAGEMENT	Core	4	2		4

L - Lecture T - Tutorial P - Practical

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

Preamble

This course explains the various magnitudes of Human Resource Management and planning. It also focuses on the training, development and performance appraisal of an employee.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain various magnitude of Human Resource Management.	68	64
CO2	Illustrate the concepts of Human Resources planning and Guidelines.	65	60
CO3	Identify different recruitment practices and selection procedure	62	58
CO4	Familiarize with the methods of training and development programme	68	60
CO5	Explain the objectives and essentials of performance appraisal.	66	62

Mapping of COs with POs

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

L-LOW M-MEDIUM S-STRONG

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW M – MEDIUM S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Contents

- Unit I (20Hours)**
Human Resource Management - Definition - Objectives - Functions - Scope - Importance - HRM in India - Evolution of HRM - Qualities of a good Human Resource Manager - Human Resource Planning - Job Analysis, Job description and Job Specification
- Unit II (15 Hours)**
Human Resource Planning - Concept – Objectives – Need and Importance – Process – Levels of Human Resource Planning – Problems – Guidelines for effective Human Resource Planning -Case Studies.
- Unit III (20Hours)**
Recruitment and Selection -Meaning of Recruitment – Process – Recruitment policy - Sources of Recruitment – Techniques of Recruitment – Recruitment Practices in India - Selection: Meaning of Selection – Steps in Selection – Selection Testing - Placement and Induction.
E-Human Resource Management- Elements of E-HRM - Types of E-HRM - E-Job design and job analysis - E- Recruitment and selection- E-Learning, Training and development- E-Performance management- E-Compensation management – Case Studies.
- Unit IV (20Hours)**
Training and Development - Concept – Importance –Objectives – Principles of Training - Methods and Techniques of Training - Evaluation of Training Programme – Career Development – Benefits – Promotion Practices – Process of Development - Methods and Techniques of Career Development - Case Studies.
- Unit V (15 Hours)**
Performance Appraisal: Concept – Objectives – Significance– Process of Performance Appraisal– Problems – Essentials of Effective Performance Appraisal - 360 degree Appraisal Technique – Performance Management – Job Evaluation – Case Studies

Text Books:

1. Aswathappa K. OrganisationalBehaviour. Himalaya Publishing House, 2018.

References:

1. Robbins S.P. & Timothy A. Judge,OrganisationalBehaviour , Prentice Hall, 2019.
2. Khanka S.S. Human Resource Management (Text & Cases), S.Chand& Company Ltd, 2019.
3. SunnaRao P. Essentials of Human Resource Management and Industrial Relation (Text, Cases &Games), Himalaya Publishing House, 2018.

E- sources:

1. <https://brauss.in/hrm-basic-notes.pdf>
2. http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf

Course Designer:

2. Dr. K.Saranya

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

Course Code	Course Title	Category	L	T	P	Credit
UHC19C63	FINANCIAL MARKETS AND SERVICES	Core-Main Elective	5	1		5

L-Lecture

T-Tutorial

P –Practical

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

Preamble

This course explains the various dimensions of financial services and markets, money and capital markets, mutual funds and the concept of venture capital.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain about the financial system in India with various financial instruments.	78	70
CO2	Illustrate the features and essentials of money markets.	76	70
CO3	Identify the concept and types of capital markets.	80	75
CO4	Discuss the objectives and functions of mutual funds.	78	72
CO5	Explain the concept of venture capital.	84	76

Mapping of COs with PSOs

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

L-LOW M –MEDIUM S –STRONG

Mapping of COs with POs

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

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Contents

Unit I

20 Hours

Introduction- Overview of Financial systems in India – Nature and Role of Financial System - Structure, Functions -Regulation, Financial Instruments – Financial Markets and Services – Characteristics of financial services - Financial System and Economic Development –

Unit II

15 Hours

Capital Market: Features - Functions, Structure and Growth of the Indian Capital Market - Difference between Primary and Secondary Market- Functions of Stock Exchange - Capital Market Instruments - New Issue Market -Role and Functions of New Issue markets - Methods of Floating New Issues, General Guidelines, New Financial Instruments, Players in the New Issue Market, Listing Procedure.

Unit III

20 Hours

Money Market- Features - Structure of money market –Functions -Regulatory framework of RBI-, Characteristics and Features of Developed Money market - Advantages and Disadvantages of Money market - Recent development in Money Markets - Money Market Instruments.

Unit IV

15 Hours

Mutual Funds:Concept -Objectives – Functions –Types - Portfolio classification- Guidelines for Mutual funds – working of public and private Mutual funds in India – Debt securitisation – DEMAT services – Need and Operations – Role of National Securities Depository Limited (NSDL)&Central Securities Depository Limited (CSDL)

Unit V

20 Hours

Venture capital: Growth of venture capital in India- Financing pattern – Legal aspects and guidelines for Venture capital – Leasing- types of leases – Leasing vs borrowing - Credit Rating : Credit Rating Information Services of India Limited (CRISIL)Information and Credit Rating Agency of India Limited (ICRA)&Credit Analysis & Research Limited(CARE)– Factoring, Forfeiting- Bill discounting – Types of Factoring arrangements – Factoring in Indian context.

Text Books:

2. Gordon and Natarajan, 2016: Financial Services, Himalaya Publishing House, New Delhi.

References:

4. Bhole. L.M. and JitendraMahakud, 2017: Financial Institutions & Markets – Structure, Growth &Innovations,Tata McGraw Hill, New Delhi.
5. Khan M.Y., Financial Services, Tata McGraw Hill, New Delhi.
6. Clifford Gomez, 2010: Financial Market Institution and Financial Services, PHI learning Pvt Ltd, New Delhi.

E- Resources:

5. <http://www.himpub.com/documents/Chapter1321.pdf>
6. http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf

Course Designer:

1. Dr. K.Saranya

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

(For those joined on or after June 2019)

Course Code	Course Title	Category	L	T	P	Credit
UHC19GE61	E- MARKETING	Core- Generic Elective	5	1		5

L - Lecture T - Tutorial P - Practicals

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

Preamble

This course enables the students to have depth knowledge in e- marketing and its tools.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Explain the concept of e-marketing, benefits and the problems of e-marketing.	68	64
CO2	Acquire knowledge on components of e-marketing.	65	60
CO3	Understand the types of markets and customers in e-marketing.	70	66
CO4	Illustrate the e-marketing tools and its uses.	68	60
CO5	Discuss the e-marketing mix strategy and the formula in e-marketing.	64	60

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Contents

Unit I (15 Hours)

E-Marketing-An Overview-Introduction- Objectives- Definition- History and Features of E-Marketing-Scope of E-Marketing- Benefits of E-Marketing- Problems in E-Marketing- E-marketing Techniques- Internet Marketing- Digital Marketing and E-marketing.

Unit II (20 Hours)

E-Marketing Plan- Meaning - Objectives- Situational Analysis- Setting Objectives- Marketing Mix Decision- Budget Allocation- Action Plan- Measuring Success.

E-Marketing Mix Strategy - Introduction,-Objectives- the 4Ps in E-Marketing- Additional 3Ps in E-Marketing of Services-2P + 2C +3SFormula in E-Marketing(Personalization, Privacy, Customer service, Community, Site, Security, and Sales promotion)

Unit III (20 Hours)

E-Customers andTypes of E-Market- Introduction- Objectives- Definition of E-Customers- Dealing with Customers' Motivations and Expectations- Fears and Phobias of Online Customers- Online Buying Process.

Types of market: Introduction- Objectives- Definition of E-market- E-Malls-E-Storefront- E-Marketplace

Unit IV (15 Hours)

E-Marketing Tools - Introduction,-Objectives- E-Mail Marketing- Creating a Website- Social Media Marketing- Pay-Per-Click Advertising- Search Engine Optimization or Paid Search Engine - Listing Search Engine Marketing- Blogging and Classified Advertising.

Unit V (20 Hours)

Components of E-Marketing - Introduction- Objectives- Customers (Buyers): Impulsive- Patient and Analytical Sellers and Products- Infrastructure: Building a Product System- Intermediaries- Other Business Partners- Support Services- Digital Products.

Text Books:

1. Seema Gupta, Digital Marketing, 6th August 2020, Mcgraw Hill publications, New Delh

References:

1. Punith Singh Bhatia, *Fundamentals of Digital Marketing*, August 2019, Pearson Education, New Delhi.
2. E- marketing by Judy Strauss, Raymond Frost – Pearson International, 2019.

E- sources:

1. <https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-Marketing.pdf>
2. <https://booksite.elsevier.com/samplechapters/9780750689458/9780750689458.pdf>

Course Designers:

1. Dr.R.Mangalam
2. Ms. E. Anit Maria Lusia

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

(For those joined on or after June 2019)

CourseCode	Course Title	Category	L	T	P	Credit
UHC19CL61	FILING OF GST RETURNS	Generic Elective			6	4

L - Lecture T - Tutorial P –Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Sixth	40	60	100

Preamble

This course enables to the students to prepare filing of GST Returns through online.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	Prepare the students for filing of GST returns through online.	K2, K3	78	75
CO2	Helps in filing up of GSTR forms (GSTR 1-GSTR11)	K3	80	78
CO3	Explain the steps involved in GSTR filing	K1	77	75
CO4	Acquire knowledge on penalty for late Filing of GST Return	K2	83	80
CO5	Understand the concept of interest on outstanding tax.	K2	80	78

K1 – Knowledge

K2 – Understand

K3 – Apply

Mapping of COs with PSOs

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

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Text Books:

1. S.S.Gupta, A Practical Guide for filing of New GST Returns, Taxmann Publications, 2020 -2021

References:

1. AdityaSinghania, GST Practice Manual Day to Day GST Practice Guide for Professionals Taxmann Publications, 2020 -2021

E- Resources:

1. <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
2. <https://cleartax.in/s/gst-book-online-pdf>

Course Designer:

Ms.S.Allensil

Contents of the Course

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR 1:Return for Outward Supplies
6. Difference between GSTR 2A and GSTR 2B
7. GSTR 3B:Summary of Inward and Outward Supplies
8. GSTR 4:Return For Composition Dealers
9. GSTR 5:Return For Non-Resident Taxable Persons
10. GSTR 6:Return For Input Service Distributors
11. GSTR 7:Return For Taxpayers Deducting TDS
12. GSTR 8:Return For E-Commerce Operators Collecting TCS
13. GSTR 10:Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR 11:Return For UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR 9C -Reconciliation Statement
18. GSTR 9B – Filed by Electronic Commerce Operators

2020-2023

(II year UG)

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

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	UHC20AE11	Environmental Studies	2	2	30	15	35	50
TOTAL			30	23				

Semester – II

Course	Code No.	Subject	Contact Hrs/Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	UHC20EN21	Business English	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	UHC20VE21	Value Education	2	1	30	15	35	50
TOTAL			30	23				

Semester – III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141A	அலுவலகமேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	3	-	45	25	75	100
Part III Core	UHC20C31	Advanced Accounting	7	5	105	25	75	100
Part III Core	UHC20C32	Company Law	6	4	90	25	75	100
Part III Core	UHC20C33	Advanced Cost Accounting	6	4	90	25	75	100
Part III Core	UHC20C34	Direct Taxation	6	4	90	25	75	100
Part IV NME	UHC20NE31	Principles of Management	2	2	30	15	35	50
TOTAL			30	19				

Semester – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141A	அலுவலகமேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	3	6	45	25	75	100
Part III Core	UHC20C41	Corporate Accounting	7	5	105	25	75	100
Part III Core	UHC20C42	Corporate Law and Corporate Governance	6	4	90	25	75	100
Part III Core	UHC20C43	Goods and Service Tax Laws	6	4	90	25	75	100
Part III Core	UHC20CL41	Filing of Income Tax Returns	6	4	90	40	60	100
Part IV-NME	UHC20NE41	Intellectual Property Rights	2	2	30	15	35	50
TOTAL			30	25				
		Internship		2		15	35	50

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	Advanced Corporate Accounting	7	5	105	25	75	100
Part III Core	UHC20C52	Financial Management	6	4	90	25	75	100
Part III Core	UHC20C53	Auditing and Assurance	5	3	75	25	75	100
Part III Core-Main Elective	UHC20CE51	Filing of GST Returns	5	5	75	40	60	100
Part III Core-Generic Elective	UHC20GE51	International Taxation	5	5	75	25	75	100
Part IV SEC A/B/C	UHC20SE51(A)/ UHC20SE51(B)/ UHC20SE51(C)	Presentation Skills/Quantitative Aptitude Skills/ Personality Development Skills	2	2	30	15	35	50
TOTAL			30	24				

SEMESTER – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UHC20C61	Special Accounts	7	5	105	25	75	100
Part III Core	UHC20C62	Auditing Practices	6	4	90	25	75	100
Part III Core	UHC20C63	Enterprise Systems	5	4	75	25	75	100
Part III Core Main Elective	UHC20CEOJ61	Strategic Management	5	5	75	25	75	100
Part III Core Generic Elective	UHC20GE61	Economics for Finance	5	5	75	25	75	100
Part IV SEC A/B/C	UHC20SE61	Business Ethics/ Professional Ethics/ Marketing Ethics	2	2	30	15	35	50
TOTAL			30	25				

A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	23
III	30	22
IV	30	25
V	30	22
VI	30	24
Part – V		1
Total	180	140

B) CURRICULUM CREDITS

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

Practical on filing of Income Tax Return and GST:

In the V & VI Semester the students will have practical- 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.

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
UHC20C31	ADVANCED ACCOUNTING	Core	5	2		5

L - Lecture T - Tutorial P - Practical

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

Preamble

This course paves way to get knowledge on investment accounts, branch and departmental accounts, prepare accounts under hire purchase system and instalment system, single entry system and accounts of branch and department.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Prepare Accounts from incomplete records	82	80
CO2	Familiarize with accounting treatment relating to Hire purchase and Installment system.	80	72
CO3	Prepare accounts of Branch.	83	76
CO4	Prepare accounts of Department.	80	74
CO5	Ascertain the value of stock and the amount of claim to be lodged and prepare investment accounts.	82	73

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Contents

Unit I

(15 Hours)

Accounts from incomplete records – Definition – Difference between Double Entry and Single Entry System – Ascertainment of Profit – Net worth method – Conversion method.

Unit II

(20 Hours)

Hire Purchase and Installment Systems : Hire Purchase System – Features – Calculation of interest - Accounting treatment in the books of Buyer and Seller - Hire Purchase Trading Accounts – Stock and Debtors system – Default and repossession – Complete repossession - Partial repossession– Installment System – Difference between Hire Purchase System and Installment System.

Unit III

(25 Hours)

Branch Accounts: Need for Branch Accounting – Types of Branches – Accounting of Retail Dependent Branches – Debtors System – Stock and Debtors System – Final Accounts System – Accounting of systems of an Independent Branch – Treatment of special items such as goods in transit and cash in transit – Inter branch transfers – Incorporation of Branch Assets and Liabilities- Foreign Branch.

Unit IV

(20 Hours)

Departmental Accounts: Advantages of Departmental accounts – Methods of Departmental Accounts- Inter- Departmental Transfer- Cost and Invoice price– Allocation of Departmental expenses – Departmental Trading and Profit and Loss Account and Balance sheet.

Unit V

(25 Hours)

Insurance claims: Loss of Stock policy – Loss of Profit policy – Procedures to ascertain the value of stock and the amount of claim to be lodged.

Investment Accounts: Accounting for fixed income bearing securities – Cum interest versus Ex-interest – Preparation of Investment Accounts.

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, Advanced Accountancy, Padhukas Publications, Chennai, 2019.
3. ICAI, Study Material, December, 2020.

E-source

1. http://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20Vol.%201.pdf
2. http://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20Vol.%202.pdf

Course Designers:

2. Dr.I.Nagarajan
3. Dr.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
UHC20C32	COMPANY LAW	Core	4	2		4

L - Lecture T - Tutorial P - Practicals

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

Preamble

This course explains about the Companies Act, 2013, Incorporation, Capital and Financing, Management and Control of Companies.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Explain the procedural formalities connected with the formation of a company under companies act 2013	70	64
CO2	Prepare the contents of Prospectus of a Joint stock company	72	62
CO3	Identify the procedures related to issue of shares, debentures.	74	60
CO4	Familiarize with the provisions relating to declaration of dividend and acceptance of deposits.	71	67
CO5	Obtain knowledge on Audit of accounts.	72	68

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Contents

Unit I

(20 Hours)

Companies Act, 2013 -Introduction -Salient Features of the Companies Act, 2013 - Definitions and Concepts – Features of a Company -Formation of Companies -Public and Private Company – Formation of Companies with charitable objects.

Incorporation of a Company- Documents to be submitted for registration – Incorporation – Capital Formation –Commencement of Business - Memorandum of Association –Articles of Association - Alteration of Memorandum and Articles of Association - Effects of Articles of Association - Distinction between Memorandum of Association and Articles of Association .

UNIT II

(20 Hours)

Prospectus and Allotment of Securities- Prospectus – Contents –Statement in lieu of Prospectus - Shelf Prospectus –Red-herring Prospectus (Excluded Sec.24,30,33,38 and 41)Allotment of Securities-Private Placement Offer- Mis-statements in prospectus-Civil and criminal liability- Punishments and penalties- Registration of charges – meaning – Duties – Application – Date of notice – Punishment for rectification (Excluded sec.81 and 85).

Unit III

(15Hours)

Share Capital and Debentures – Meaning – Kinds of Share Capital – equity and preference share capital – Voting right of members – Transfer and transmission of securities – Unpaid capital – Alteration in share capital (Excluded sec.44,45,60,65 and 72)

Unit IV (15 Hours)

Declaration of dividend andAcceptances of deposits-Dividends,Accounts,Audit- Provisions relating payment of Dividend.

Acceptances of Deposits – Prohibition on deposits – Repayment of deposits (Excluded sec.75)- Damages for fraud – Punishment for contravention.

Unit V

(20 Hours)

Management and Administration: Classification of directors – Disqualifications of Directors - Director Identity Number (DIN) - Appointment - Legal positions - Powers and Duties - Removal of Directors - Key managerial personnel - Managing director –Manager.

Audit of accounts: Provisions relating to Books of Account - Provisions relating to Audit - Auditors' Appointment - Rotation of Auditors, -Auditors' Report - Secretarial Audit.

Text Books:

1. N.D.Kapoor, Elements of Company Law , Revised Edition, 2014, Sultan Chand and Sons, NewDelhi.Ludhiana

References:

1. MC Kuchhal, Secretarial Practice , Revised Edition, 2014, Vikas Publishing House Pvt. Ltd., Noida.
2. CA.G.Sekar, CA.B.SaravanaPrasath, Corporate Law and Allied Law, Padhukas Publications, Chennai, 2019.
- 3.ICAI, Study Material, December, 2020.

E-source

- 1.<https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>

Course Designers:

1. Dr.R.Mangalam
2. Ms.S.Allensil

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
UHC20C33	ADVANCED COST ACCOUNTING	Core	4	2		4

L - Lecture T - Tutorial P - Practical

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

Preamble

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

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Apply the methods of marginal costing.	80	76
CO2	Take decisions based on marginal costing techniques	78	75
CO3	Apply the standard cost techniques in exercising cost control	82	77
CO4	Prepare and interpret various budgets	80	76
CO5	Computation of cost and price of various service industries	80	75

Mapping of COs with PSOs

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

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Contents

Unit I

(20 hours)

Marginal Costing: Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break –even and Profit Analysis (CVP), Multi- product break- even analysis, Consideration of

Limiting factor (key factor)- Profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume Profit Analysis

Unit II (15 hours)

Determination of Cost of a product/ service under marginal costing method: Determination of cost of finished goods, work-in-progress, Comparison of Marginal costing with absorption costing method- Reconciliation of profit under the both methods, Short term decision making using the above concepts

Unit III (15 hours)

Standard Costing: Setting up of Standards, Types of Standards, and Standard Costing as method of performance measurement, Calculation and Reconciliation of Cost Variances, Material Cost Variance, employee Cost Variance, Variable Overheads Variance and Fixed Overhead Variance

.Unit IV (20 hours)

Budgetary Control: Meaning of Budget, Essentials of Budget, Budget Manual, and Budget setting process, Preparation of Budget and monitoring procedures. The use of budget in planning and control, Flexible budget, Preparation of Functional budget for operating and non-operating functions, Cash budget, Master budget, Introduction to Principal/ Key budget factor, Zero Based Budgeting (ZBB), Performance budget, Control ratios and Budget variances

Unit V (20 hours)

Costing of various Service Sectors: Determination of Costs and Prices of services of following sectors/ Industries: Transport, Toll roads, Hospitals, Canteen/ Restaurants, Hotels/ Lodges, Educational Institutions, Financial Institutions/ Insurance, IT sector and other services.

Text Books:

1. S.P. Jain & K.L. Narang, Advanced Cost Accounting, Revised Edition, Kalyani Publishers, Ludhiana. 2018

Reference:

1. R.S.N. Pillai & V. Bagavathi, Cost Accounting, S.Chand & Company Ltd, 2018 Ram Nagar, New Delhi-110 055.
2. V.K. Saxena & C.D. Vashist, Advanced Cost Accounting, Sultan Chand and Sons, 2018, New Delhi -2.
3. CA.G.Sekar, CA.B.SaravanaPrasath, Cost and Management Accounting, Padhukas Publications, Chennai 2019.
4. ICAI, Study Material, June, 2020.

E-source

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
2. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

Course Designers:

1. Dr. I.Nagarajan
2. Dr.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
UHC20C34	DIRECT TAXATION	Core	4	2		4

L - Lecture T - Tutorial P - Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	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.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Determine the residential status of individuals and computation of Agricultural income.	82	76
CO2	Compute income from salary by applying the provisions of Income Tax Act and Compute income from House property.	85	76
CO3	Compute income from business or profession and assess the Income from Capital Gains and Income from Other Sources of an assessee.	80	74
CO4	Apply the concept and procedure of set off and carry forward of losses	82	78
CO5	Identify the provisions relating to Advance tax, tax deduction at source and tax collection at source and Provisions for filing return of income and self-assessment.	80	75

Mapping of COs with PSOs

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

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%

Understand	40%	40%	40%
Apply	20%	20%	20%

Contents

Unit I (15 Hours)

Income Tax Act, 1961: Canons of Taxation, Income, Person, Assessee, Assessment year, Previous year – Basis of charge and Rates of Tax - Residential Status- Incidence of Taxation - Incomes not included in total income - Tax Rates - Tax holiday for newly established units in Special Economic Zones - Agricultural Income, Exempted Incomes.

Unit II (20 Hours)

Income from Salaries: Meaning of salary, features, Allowances, Perquisites and Retirement Benefits - Deductions u/s 16 - Computation of Income from Salaries–Sec 35 AD- Computation of AMT and 10AA.

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.

Unit III (20 Hours)

Profits and Gains from Business or Profession: Deductions expressly allowed and disallowed – Deemed Profits – Valuation of Stock – Computation of Income from Business or Profession.

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 (15 Hours)

Clubbing of income: An introduction - Transfer of income without transfer of assets - Income arising from revocable transfer of assets - Clubbing of income of income arising to spouse, minor child and son's wife in certain cases -Conversion of self-acquired property into property of HUF

Set-off, carry forward and set-off of losses: Aggregation of income - Concept of set-off and carry forward and set-off of losses - Provisions governing set-off and carry forward and set-off of losses under different heads of income - Order of set-off of losses

Unit V (20 Hours)

Advance tax, tax deduction at source and tax collection at source: Introduction - Direct Payment - Provisions concerning deduction of tax at source - Advance payment of tax - Interest for defaults in payment of advance tax and deferment of advance tax - Tax collection at source - Basic concept - Tax deduction and collection account number.

Provisions for filing return of income and self-assessment: Return of Income - Compulsory filing of return of income - Fee and Interest for default in furnishing return of income - Return of loss - Provisions relating to belated return, revised return etc. - Permanent account number - Persons authorized to verify return of income - Self-assessment.

Text Books:

1. Dr. Vinod K. Singhania:Direct Taxes Law and Practice, Revised Edition, 2020(as per latest Assessment Year), Taxmann Publications Pvt Ltd, New Delhi.

References:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law &Practice , Revised Edition (as per latest assessment year), SahityaBhawan Publications, Agra.
2. DinkarPagare: Law and Practice Of Income Tax, Revised Edition 2020, Sultan Chand & Sons, New Delhi.
3. ICAI, Study Material, June, 2020.

E-source

1. https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK.pdf
2. <https://corporatefinanceinstitute.com/resources/knowledge/other/direct-taxes/>

Course Designers:

1. DR.P.G.Kathiravan
2. 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
UHC20NE31	PRINCIPLES OF MANAGEMENT	Part IV NME	2			2

L - Lecture T - Tutorial P - Practical

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

Preamble

This course enables the students to understand the management thoughts, principles and functions for developing and strengthen their managerial skills.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Understand the principles of management theories.	75	68
CO2	Knowledge about the significant of organization and delegation of authority.	74	66
CO3	Familiarize with the functions of staffing.	73	64
CO4	Acquire knowledge about the significance of training and development.	72	60
CO5	Identify the methods of compensating the employees and need for co-ordination.	74	63

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

Lecture Schedule

Unit - I

(15 hours)

Introduction to Management - Definition - Nature - Levels of Management - Schools of Management - contribution of F.W. Taylor - Henry Fayol

Planning and Organisation- Definition - Importance - Process of Planning - Types of Plans - Organisation – Definition - Importance - Principles of Organisation – Types - Departmentalisation - Delegation of Authority.

Unit II

(15 hours)

Staffing, Training and Coordinating - Recruitment – Sources of Recruitment - Selection, Training & development- Principles of Training – Methods of Training – Compensation - Co–ordination – Need for Co–ordination.

Text Books:

4. Dinkar&Pagare,Principles of Management, New Delhi, Sultan Chand, 2018.

References:

1. Gupta, C,Management Theory and practice, Sultan Chand, New Delhi, 2017.
5. Harold, Koontz, and Heinz, Essentials of Management, 5th Edition,Tata McGraw–Hill, New Delhi, 2020.
6. Prasad, L.M. Principles of Management, Sultan Chand, New Delhi, 2020.

E- Resources:

1. https://www.managementstudyguide.com/management_levels.htm
2. <https://www.techsling.com/qualities-of-a-good-control-system/>

Course Designers:

1. Dr. R.Mangalam

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
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B.Com (Honours)
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
U20P141A	அலுவலகமேலாண்மையும்காப்பீட்டுக்கோட்பாடுகளும்	Part – I	3			6
L -Lecture T-Tutorial P – Practicals						

Year	Semester	Int. Marks	Ext. Marks	Total
II	III	25	75	100

Preamble

நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல் மற்றும் பராமரித்தல். ஆயுள்காப்பீடு, கடல்காப்பீடு மற்றும் தீக்காப்பீடு நடைமுறைகள் மற்றும் இழப்பீடுகளைக் குதல்பற்றி அறிந்து கொள்ளுதல் .

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல்.	85%	82%
CO2	அலுவலகத்தின்கவல்தொடர்பு, பதிவேடுகளைப் பராமரித்தல், கோப்பிடுதல் மற்றும் சுட்டகாரதி அமைப்பை அறிந்து கொள்ளுதல்	80%	80%
CO3	நவீன அலுவலகத்தின் இயந்திரங்களைத் தேர்ந்தெடுப்பதற்கான அடிப்படைக்கோட்பாடுகளை அறிந்து கொள்ளுதல்	80%	78%
CO4	காப்பீடு கோட்பாடுகளையும், நடைமுறைகளையும் தெரிந்து கொள்ளுதல்	80%	78%
CO5	ஆயுள்காப்பீடு, கடல்காப்பீடு மற்றும் தீக்காப்பீடுபற்றி அறிந்து கொள்ளுதல்	80%	78%

K1 -Knowledge

K2 -Understand

K3 – Apply

Mapping of CO'S WITH PO'S

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of CO'S WITH PSO'S

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

அலகு ஒன்று

(8 Hours)

நவீன அலுவலகத்தின் அமைப்பு முறைகள் – நவீன அலுவலகத்தின் இலக்கணம் –
அலுவலக மேலாண்மை மற்றும் அமைப்பு – அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம் –
அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள் – பணிபோக்கு – அதிகாரத்தைப் பரவல் ஆக்குதல் –
அலுவலக இடவசதி – அலுவலக மனைத்துணைப்பொருட்கள் மற்றும் அமைப்புத்திட்டம் –
பணிக் கேற்ற சூழ்நிலை – பணியை எளிதாக்குதல் – பணிவரபடம் –
பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்.

அலகு இரண்டு

(9 Hours)

அஞ்சலக முறை மற்றும் கடிதப் போக்குவரத்து தபால்களையாளுதல் – அஞ்சல்துறைய அமைத்தல் –
மையப்படுத்தப்பட்ட அஞ்சல் பணி – உள்வரும் மற்றும் வெளிசெல்லும் தபால்களையாளுதல் –
வாய்மொழித்தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு.

அலகு மூன்று:

10 (Hours)

பதிவேடுகளைப் பராமரித்தல் – பதிவேடுகளை உருவாக்குதல் – நவீன அலுவலகத்தின் எழுத்துப்பணிகள் –
அலுவலக அறைகள் – படிவக்கட்டுப்பாடு – வடிவமைப்பு – தொடர் எழுதுபொருள் – கோப்பிடுதல்.

அலகு நான்கு:

9 (Hours)

காப்பீடு – பொருள் – இலக்கணம் – கோட்பாடுகள் – கூறுகள் – இடர்பாடு – இன்னல்கள் – இடையூறு
– காப்பீட்டின் முக்கியத்துவம் – காப்பீட்டு ஒப்பந்தம் – காப்பீட்டின் ஒப்பந்தத்தின் வகைகள் –
காப்பீட்டின் வகைகள் – இரட்டைக்காப்பீடு – மறுகாப்பீடு.

அலகு ஐந்து

9 (Hours)

ஆயுள்காப்பீடு – பொருள் – கோட்பாடுகள் – வகைகள் – இழப்பீடுகணக்கிடுதல் – இழப்பீடு வழங்குதல்,
கடல்காப்பீடு – பொருள் – கடல்சார் காப்பீட்டின் வகைகள் – இழப்பீடுகணக்கிடுதல் – இழப்பீடு வழங்குதல்,
தீக்காப்பீடு – பொருள் – வகைகள் – இழப்பீடுகணக்கிடுதல் – இழப்பீடு வழங்குதல்.

Text Books:

1. அலுவலக மேலாண்மை – ஏ. ராதா, பிரசன்னா பப்ளிஷர்ஸ், சென்னை.
2. காப்பீடு கோட்பாடுகளும், நடைமுறைகளும் – பீர்முகம்மது, சாஜில் இப்ராஹிம், பாஸ்பப்ளிகேசன்ஸ், மதுரை.

References:

3. அலுவலக முறைகள் – என். முருகேசன் மற்றும் வீ. மனோகர், இளம் எம்பதிப்பகம், விருதுநகர்.
4. காப்பீட்டுக்கோட்பாடுகளும் நடைமுறைகளும் – சொ. சொ. மீ. சுந்தரம், முத்துப்பாண்டி, மதுரை.

E-Resources:

3. <https://beasthackerz.ru/ta/wi-fi-lokalnaya-set/osnovnye-funkcii-sovremennoi-sistemy-ofisnoi-avtomatizacii.html>
4. http://www.worldcolleges.info/sites/default/files/schoolbooks/Std12-Voc-Office_Management-TM2.pdf

Course Designers:

Dr. A. Selvaprakash

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
UHC20C41	CORPORATE ACCOUNTING	Core	5	2		5

L - Lecture T - Tutorial P - Practical

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

Preamble

The Corporate Accounting course gives in-depth knowledge on the preparation of accounts relating to company accounts based on accounting standards, issue of shares, Rights Issue, Redemption of Preference Shares, Debentures, Cash Flow Statement, Profit Prior to Incorporation.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Explain the concept of accounting standards	80	77
CO2	Apply the Accounting Standards relating to preparation of company accounts.	82	76
CO3	Prepare accounts relating to issue of shares and redemption of debentures.	82	76
CO4	Prepare final accounts of joint stock companies	85	77
CO5	Compute profit for pre- incorporation and post – incorporation of companies	82	75

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

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

Contents

Unit I

(25 Hours)

Introduction to Accounting Standards– Overview – Framework for Preparation and Presentation of Financial Statements – Significance - Components -Objective and Users – Assumptions – Characteristics - Elements.

Application of Accounting Standards - AS 1- Disclosure of Accounting Policies AS 2 - Valuation of Inventories AS 4 - Contingencies and Events occurring after the Balance Sheet Date AS 5 - Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies

Unit II

(25 Hours)

Accounting Standards including IndAS:AS 10 - Property, Plant and Equipment AS 11 - The Effects of Changes in Foreign Exchange Rates AS 12 - Accounting for Government Grants AS 13 - Accounting for Investments AS 16 - Borrowing Costs AS 17 - Segment Reporting AS 22 - Accounting for Taxes–Indian Accounting Standard (Ind AS)–International Financial Reporting Standard (IFRS).

Unit III

(20 Hours)

Accounts of Companies: Bonus shares – SEBI Guidelines – Rights Issue.

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

Debentures – Definition – Types of debentures – Issue of debentures – Redemption of debentures.

Unit IV

(20 Hours)

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, calculation of managerial remuneration

Cash Flow Statement: Concepts of funds - Preparation of cash flow statement as per AS3.

Unit V

(15 Hours)

Profit Prior to Incorporation: Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of Pre- incorporation and Post – incorporation profit.

Text Books:

1. T.S.Reddy&A.Murthy, Reprint 2019, Corporate Accounting, Margham Publications, Chennai.

References:

1. S.P.Jain& K.L. Narang, Advanced accountancy, Vol - II, Kalyani Publishers, Ludhiana, 2019
2. R.L. Gupta &M.Radaswamy, Advanced Accountancy - Vol – II, Sultan Chand & Sons, New Delhi- 2018,
3. CA.G.Sekar, CA.B.SaravanaPrasath, Advanced Accountancy -Padhukas Publications, Chennai, 2019.
4. ICAI, Study Material, December, 2020.

E-source

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
2. [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)

Course Designers:

1. Dr. I.Nagarajan
2. Dr.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
UHC20C42	CORPORATE LAW AND CORPORATE GOVERNANCE	Core	4	2		4

L - Lecture T - Tutorial P - Practical

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

Preamble

The course enables the students to understand the provisions regarding contract and negotiable instrument and help the student to constructs a deed and document of select business. It describes the significance of corporate governance in the Joint stock companies.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Explain in detail the provisions of the Indian Contract Act	73	68
CO2	Acquire knowledge about Bailment, Pledge and Agency.	72	65
CO3	Familiarize with the provisions of the negotiable instrument in the formation and Performance of the contract of sale.	74	68
CO4	Identify the provisions of the general clause Act , 1897	75	64
CO5	Describe the role of Board of Directors in implementing Corporate governance.	73	66

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

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

Contents

Unit I

(20 Hours)

Provisions of Indian Contract Act, 1872: Contract of indemnity- Contract of guarantee- Essential features of a guarantee- Contract of Indemnity Vs Contract of Guarantee - Indemnity- Kinds of Guarantee – Nature and extent of surety’s liability- Discharge of a surety- Rights of a surety.

Unit II

(15 Hours)

Bailment, Pledge and agency - Meaning –Classification of Bailment - Duties and Rights of Bailor and Bailee –Pledge –Essentials of Pledge – Agency- Essentials of Agency – Rules of Agency - Classification of Agents – Duties and Rights of Agent and Principal – Sub-agent – Personal Liability of Agent

Unit III

(20 Hours)

Negotiable Instruments Act, 1881: Meaning - characteristics – Promissory note- Bills of exchange- Difference between promissory note and bill of exchange- Cheque- Acceptor and acceptor of honor - Negotiable instruments – Classification -Different provisions relating to Negotiation –Negotiability – Assignability - Right and Obligation of parties - Presentment of Instruments - Rules of Compensation.

Unit IV

(15 Hours)

General Clauses Act, 1897 - Definitions-Extent and Applicability–General Rules of Construction - Powers and Functionaries-Interpretation of Statutes: Rules of Interpretation of statutes–Aid to interpretation – Rules of Interpretation–Construction of Deeds and Documents.

Unit V

(20 Hours)

Corporate Governance –Concept – Core principles of Corporate Governance –Scope - Need and importance – Code and Practices of Corporate governance -Benefits of good Governance – Provisions of Corporate governance in Companies Act, 2013 - Concept of Corporate Governance and Stake Holder– Rights and Equitable Treatment of shareholders – Role and Responsibilities of Board – Disclosure and Transparency.

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. ICAI, Study Material, June, 2020.

Course Designers:

1. Dr.R.Mangalam
2. Ms. Allensil

E-source

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-207-f.pdf>
2. https://ebooks.lpude.in/management/mba/term_3/DMGT301_DMGT503_CORPORATE_GOVERNANCE_A_ND_ETHICS.pdf

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
UHC20C43	GOODS AND SERVICE TAX LAWS	Core	4	2		4

L - Lecture T - Tutorial P - Practical

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

Preamble

This course enables the students to be familiarized with the provision of GST act, procedures under GST Act, Input Tax credit (ITC) under GST act.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Identify the difference between direct tax and indirect tax.	75	66
CO2	Explain the provision of GST Act, 2017.	76	67
CO3	Apply the procedures relating to registration, cancellation and payment to tax under GST Act, 2017	74	68
CO4	Determine Taxable supply of goods /services under GST Act	72	64
CO5	Illustrate the basic concept and types of customs duty.	70	62

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

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

Contents

- Unit I (15 hours)**
Concept of Indirect Taxes -Concept and features of indirect taxes, Principles of indirect taxes, Goods and Services Tax (GST) Laws:Introduction - Stages of Evolution of Goods and Services Tax - Methodology of GST – Taxes subsumed by GST- constitutional background - Benefits of implementing GST- Structure of GST - Levy and collection of SGST / UTGST, GST and IGST
- Unit II (15 hours)**
Concept of Supply -Basic concepts of time and value of supply, Place of supply- Significance - Significance - Time and place of supply in case of intra state supply – Interstate supply and import and export of goods and services, supply and import and export of goods and services, Charge of tax, Exemption from tax, Composition levy.
- Unit- III (20 hours)**
Input Tax Credit, Computation of GST Liability - Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations - Computation - Input service distribution - Computation - Recovery of Credit - Reversal of credit - Utilization of Input tax credit - Cases in which input tax credit is not available
- Unit IV (20hours)**
Registration-Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration Cancellation of Registration Revocation of cancellation - Furnishing Details of Supplies
- UNIT- V (20 hours)**
Documentation and Payment of GST:Tax invoice; Credit and Debit Notes; Electronic way bill, ReturnsTax Invoice - Unauthorized Collection of Tax - Credit Notes - Debit Notes - Electronic Cash Ledger - Electronic Credit Ledger - Electronic liability ledger - Payment of tax including reverse charge

Text Books:

1. Vinod K Singania, Taxmann's, Indirect Taxes, Taxmann's Publications, 2018, New Delhi

Reference:

1. H.C Mehrotra, Indirect Taxes, SahityaBhavan Publications, 2020, New Delhi
2. Goods and Services Taxes GhousiaKhatom, Naveen KumarCM, Venkatesh S.N. Himalaya Publishing House, 2020
3. ICAI, Study Material, June, 2020.

Course Designers:

1. Dr. PG.Kathiravan
2. Mr.D.Gopinath

E-source

1. <https://www.icsi.edu/media/webmodules/Reading%20Material%20Indirect%20Tax.pdf>
2. <https://cleartax.in/s/what-is-input-credit-and-how-to-claim-it#:~:text=Input%20credit%20means%20at%20the,deposit%20Rs%20150%20in%20taxes.>

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

(For those joined on or after June 2020)

CourseCode	Course Title	Category	L	T	P	Credit
UHC20CL41	FILING OF INCOME TAX RETURNS	Core – Practical	-	-	6	4

L - Lecture T - Tutorial P –Practical

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	40	60	100

Preamble

This course enables to the students to prepare filing of Income Tax Returns through online.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Prepare the students for filing of income tax returns through online.	80	78
CO2	Familiarize with the Use of Digital signature in filing ITR	77	75
CO3	Acquire knowledge in filing up of Tax Audit Report Form No .3CA, 3CB and 3CD.	83	80
CO4	Understanding the computation of advance tax, TDS and TCS	80	78
CO5	Acquire knowledge on making Online payment of IT.	77	75

K1 – Knowledge K2 – Understand K3 – Apply

Mapping of COs with PSOs

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

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

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

Text Books:

1. Vinod K Singania, Students' Guide to Income Tax including GST, Taxmann's Publications, 2020 -2021

Reference:

1. Vandana Bangar & Dr. Yogendra Bangar, Comprehensive Guide to Taxation, Bangar Publications, 2020-2021.

Course Designers:

1. Ms.S.Allensil

E-source

1. <https://taxguru.in/income-tax/download-free-ebook-the-process-e-filing-income-tax-returns.html>
2. <https://www.incometaxindia.gov.in/tutorials/5-filing%20of%20return%20of%20income.pdf>

Contents

21. Income tax filing return Procedures.
22. Income tax return filing Registration
23. Income tax return filing Documentation
24. ITR 1
25. ITR 2A
26. ITR 3
27. ITR 4
28. ITR 5
29. ITR 6
30. ITR 7
31. Online filing of ITR
32. Manual filing of ITR
33. Use of Digital signature in filing ITR
34. Filing up of Tax Audit Report
35. Income Tax- Online payment
36. Form No .3CA
37. Form No.3CB
38. Form No.3CD
39. Important forms in Income Tax other than ITR such as Form No .15CA, 15CB, 10 E, 3CEB.
40. Online payment of IT through IT challan such as Self -Assessment Tax, Advanced Income Tax, TDS, TCS.

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
UHC20NE41	INTELLECTUAL PROPERTY RIGHTS	Part - IV NME	2			2

L - Lecture T - Tutorial P - Practical

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

Preamble

This course enables the students to understand the fundamental aspects of Intellectual property Rights and acquire knowledge on the kinds and needs of intellectual properties rights for the development and management of innovative projects in Industries.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
CO1	Explain the features and the need of intellectual property rights.	72	60
CO2	Understand the Genetic Resources and Traditional Knowledge.	74	64
CO3	Disseminate knowledge on patents, copyrights and trademarks	72	62
CO4	Acquire adequate knowledge on patents and copyrights for their innovative research works	70	63
CO5	Familiarize with the Registration procedures of Trade Marks.	75	68

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy

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

Lecture Schedule

UNIT- I

(15 hours)

Overview of Intellectual Property -Introduction and the need for intellectual property right (IPR) – Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design –Genetic Resources and Traditional Knowledge – Trade Secret.

UNIT- II

(15 hours)

Patent, Copyright and Trade Mark - Patents - Elements of Patentability – Registration Procedure - Rights and Duties of Patentee. Nature of Copyright - Subject matter of copyright – Registration Procedure. Concept of Trademarks - Different kinds of marks - Registration of Trademarks - Rights of holder.

Text Books:

1. Nithyananda, K V. (2019), Intellectual Property Rights, Protection and Management, Cengage Learning India Private Limited, New Delhi.

Reference:

2. Ahuja, V K. (2017), Law relating to Intellectual Property Rights India, Lexis Nexis Publications, Chennai.

Course Designers:

1. Dr.PG.Kathiravan

E-source

1. <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>
2. https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf

2021-2024

(I year UG)

THIAGARAJAR COLLEGE, MADURAI- 9
B.Com (Honours) (w.e.f. 2021 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	U21EN11B	Business English – I	5	3	75	25	75	100
Part III Core	UHC21C11	Commercial Law	6	4	90	25	75	100
Part III Core	UHC21C12	Business Mathematics	6	4	90	25	75	100
Part III Core	UHC21C13	Principles and Practice of Accounting – I	6	5	90	25	75	100
Elective Generic	UHC21GE11	Business Economics	5	5	75	25	75	100
Part IV AECC	U20ES11	Environmental Studies	2	2	30	15	35	50
TOTAL			30	23				

Semester – II

Course	Code No.	Subject	Contact Hrs/Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U21EN21B	Business English – II	5	3	75	25	75	100
Part III Core	UHC21C21	Business Law	6	4	90	25	75	100
Part III Core	UHC21C22	Business Statistics	6	5	90	25	75	100
Part III Core	UHC21C23	Principles and Practice of Accounting – II	6	5	90	25	75	100
Elective Generic	UHC21GE21	Business and Commercial Knowledge	5	5	75	25	75	100
Part IV AECC	U20VE21	Value Education	2	1	30	15	35	50
TOTAL			30	23				

Semester – III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141A	அலுவலகமேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	3	3	45	25	75	100
Part III Core	UHC21C31	Advanced Accounting	7	5	105	25	75	100
Part III Core	UHC21C32	Company Law	6	4	90	25	75	100
Part III Core	UHC21C33	Principles of Costing	6	4	90	25	75	100
Part III Core	UHC21C34	Direct Taxation	6	4	90	25	75	100
Part IV NME	UHC21NE31	Principles of Management	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	U20P141A	அலுவலகமேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	3	3	45	25	75	100
Part III Core	UHC21C41	Corporate Accounting	7	5	105	25	75	100
Part III Core	UHC21C42	Methods and Techniques of Costing	6	4	75	25	75	100
Part III Core	UHC21C43	Goods and Service Tax Laws	6	4	75	25	75	100
Part III Core	UHC21C44	Filing of Income Tax Returns	6	4	75	25	75	100
Part IV-NME	UHC21NE41	Intellectual Property Rights	2	2	30	15	35	50
TOTAL			30	22				

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	UHC21C51	Advanced Corporate Accounting	6	5	90	25	75	100
Part III Core	UHC21C52	Financial Management	6	4	90	25	75	100
Part III Core	UHC21C53	Auditing and Assurance	5	3	75	25	75	100
Part III Core- Main Elective	UHC21CE51	Filing of GST Returns	6	5	90	25	75	100
Part III Core Generic Elective	UHC21GE51	International Taxation	5	5	75	25	75	100
Part IV SEC A/B/C	UHC21E51(A)/ UHC21SE51(B)/ UHC21SE51(C)	Presentation Skills/ Quantitative Aptitude Skills/ Personality Development Skills	2	2	30	15	35	50
			30	24				

Semester – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UHC21C61	Special Accounts	7	5	105	25	75	100
Part III Core	UHC21C62	Auditing Practices	6	4	90			
Part III Core	UHC21C63	Enterprise Systems	5	4	75	25	75	100
Part III Core Main Elective	UHC21CE61	Strategic Management	5	5	75	25	75	100
Part III Core Generic Elective	UHC21GE61	Economics for Finance	5	5	75	25	75	100
Part IV SEC A/B/C	UHC21SE61	Business Ethics/ Professional Ethics/ Marketing Ethics	2	2	30	15	35	50
TOTAL			30	25				

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
Total	180	140

B) CURRICULUM CREDITS

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

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.

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 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C11	COMMERCIAL LAW	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 enables the students to develop an understanding of significant provisions of Indian Contract Act -1872 and Sale of Goods Act -1930.

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Elucidate in detail the provisions of the Indian Contract Act for offer and acceptance.	70	64
CO2	Identify the requisition for consideration and capacity to the contract	72	62
CO3	Explain the provisions for breach, contingent and quasi contract.	74	60
CO4	Narrate the provisions of the Sale of Goods Act in the formation and Performance of the contract of sale.	71	67
CO5	Acquire knowledge on transfer of ownership	72	68

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

blooms Taxonomy: Assessment Pattern

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

Contents

Unit I

(20 Hours)

The Indian Contract Act, 1872: Introduction– nature and features of contract –Types of contract -Essential elements of a valid contract-Offer- Acceptance- Communication of offer and acceptance- Communication of performance- Revocation.

Unit II

(20 Hours)

Elements of Contract: Legal rules regarding valid consideration- Third party to the contract- Validity of an agreement without consideration-Capacity to contract- Free consent- Coercion and undue influence- Fraud and misrepresentation- Mistake- Mistake of Law- Mistake of fact- Void Agreement- Exceptions- Performance of contract- Discharge of contract.

Unit III

(20 Hours)

Breach of contract, Contingent and Quasi Contract: Anticipatory breach of contract–Actual breach of contract- Discharge of contract -Remedies- Suit for Damages- penalties- Contingent contract- Essentials of a contingent contract- Rules for enforcement- Quasi contract.

Unit IV

(15 Hours)

The Sale of Goods Act, 1930: Classification of goods- Sale and agreement to sell- Subject matter of contract of sale- Ascertainment of price- Conditions and warranties- Express and implied conditions and warranties- Caveat Emptor.

Unit V

(15 Hours)

Transfer of ownership and Unpaid seller: Passing of property- Delivery of goods- Passing of risk. **Unpaid seller:** Meaning- Rights of unpaid seller against goods and against the buyer- Remedies of buyer against seller- Rights of buyer-

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, Padhu Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

E-source

4. <https://www.lse.ac.uk/study-at-lse/Summer-Schools/Summer-School/Assets/Documents/Course-Outlines/2018/Law/LL202-Course-Outline-2018.pdf>
5. https://legislative.gov.in/sites/default/files/A1930-3_0.pdf

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 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C12	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	Expected Proficiency	Expected Attainment
CO1	Familiarize with the Business Applications related to Ratio and Proportion	80	76
CO2	Realize the role of matrices in solving the business related problems	78	74
CO3	Calculate the present value of money to be received in future	83	77
CO4	Explain how can the persons or things be arranged or selected, with the help of permutations and combinations.	82	80
CO5	Compute Marginal cost and revenue by using Integral calculus	80	78

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

	PO1	PO2	PO3	PO4	PSO5
CO1	S	S	M	M	S
CO2	S	M	L	L	M
CO3	M	S	S	M	S
CO4	S	L	M	L	M
CO5	S	M	S	M	S

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

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

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.

E-source

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf
2. <http://dcomm.org/wp-content/uploads/2019/04/Paper-4.pdf>

Course Designer:

Dr.P.G.Kathiravan

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
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B.Com (Honours)

(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C13	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	Expected Proficiency	Expected Attainment
CO1	Draft Journal Entries for the business transactions and prepare Trial Balance	82	78
CO2	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	80	76
CO3	Acquire the knowledge on accounting treatment of Bill of Exchange	78	75
CO4	Prepare the accounts of Consignment and Goods sent on sale or return basis.	80	75
CO5	Prepare Final Accounts of sole traders to know the profits and financial position of their business.	79	77

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

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.

E-source

1. <https://ncert.nic.in/ncerts/l/keac105.pdf>
2. https://www.osbornebooks.co.uk/files/active_accounting_06.pdf

Course Designers:

1. Dr. R.Mangalam
2. Mr. D.Gopinath

THIAGARAJAR COLLEGE (AUTONOMOUS):: MADURAI – 625 009
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B.Com (Honours)

(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21GE11	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	Expected Proficiency	Expected Attainment
CO1	summarize the Basic problems of an economy, role of price mechanism and the causes behind business cycles	70	64
CO2	Apply in practice the theory of Demand.	72	62
CO3	Apply in practice the theory of supply and Consumer Behaviour.	73	64
CO4	Obtain knowledge about the theory of Production, Costs and Revenue.	71	67
CO5	Determine the price and output under various levels of competitions in business.	72	68

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

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.

(15 Hours)

UNIT- III

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.

(15 Hours)

UNIT- V

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 Hill Publishing 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.

E-source

1. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
2. <http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>

Course Designer:

Dr.R.Mangalam

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

(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C21	BUSINESS LAW	Core	4	2		4
	L - Lecture	T - Tutorial	P - Practicals			
Year	Semester	Int. Marks	Ext. Marks	Total		
First	Second	25	75	100		

Preamble

The course enables the students to understand the provisions of Indian Partnership Act, Limited Liability Partnership Act, Companies Act.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	Describe the provisions of the Indian Partnership Act and the mode of registering a partnership firm.	K1	75	68
CO2	Obtain knowledge on modes of dissolution of Partnership Firm.	K1	73	66
CO3	Portray the provisions of the Companies Act, 2013	K1, K2	73	64
CO4	Familiarize with the documents to be submitted for Incorporation.	K2,K3	72	60
CO5	Illustrate the provisions of the Limited Liability Partnership (LLP) Act	K2 ,K3	74	68

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

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

Contents

- Unit I** (20 Hours)
The Indian Partnership Act, 1932: Definition of Partnership - General Nature and features of Partnership- Partners and their types – Partnership Vs Other business forms-Relation of partner -Rights and duties of partners –Reconstitution of firms.
- Unit II** (15 Hours)
Registration and dissolution of a firm: Registration of firms- Consequences of non-registration- Dissolution of firms- Voluntary dissolution- Compulsory dissolution- Consequences of dissolution.
- Unit III** (20 Hours)
The Companies Act, 2013: Meaning and Definition of Company - Essential features of company- corporate veil theory- Classes of companies-Public company- Private company- Government company-One Person Company
- Unit IV** (15 Hours)
Incorporation of companies: Mode of registration or incorporation of companies- Classification of capital- types of shares capital- Memorandum of Association-Doctrine of ultra vires- Articles of Association- Doctrine of Indoor Management.
- Unit V** (20 Hours)
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.

Text Books:

2. 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, Padhuk Publications, Chennai, 2019.
3. ICAI, Study Material, June, 2020.

E-source

1. <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
2. https://www.indiacode.nic.in/bitstream/123456789/4095/1/the_indian_partnership_act_1932.pdf

Course Designers:

1. Dr.R.Mangalam
2. Ms.Allensil

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

(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C22	BUSINESS STATISTICS	Core	5	1		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 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	Expected Proficiency	Expected Attainment
CO1	prepare statistical tables and diagrams and Analyze and interpret the data collected	79	75
CO2	Apply Measures of Central Tendency and Dispersion to solve statistical problems.	80	76
CO3	Apply probability distributions to draw conclusions based on the collected data.	83	78
CO4	Use correlation and Regression as statistical tools in decision making process	82	80
CO5	Construct Simple and Weighted Index numbers and to test the adequacy of Index Number.	78	75

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Specific Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%

Apply	20%	20%	20%
Total Marks	52	52	110

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 - Coefficient 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.

E-source

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
2. <http://kamarajcollege.ac.in/Department/Commerce/II%20Year/002%20Core%206%20-%20Business%20Statistics%20-%20III%20Sem.pdf>

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 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C23	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	Expected Proficiency	Expected Attainment
CO1	Acquire knowledge to prepare final accounts of Partnership and distinguish LLPs from Partnership	84	80
CO2	Prepare Partnership accounts during admission of new partner	78	72
CO3	Prepare Partnership accounts during the retirement and death of existing partner	81	75
CO4	Create Financial Statements of Non-Profit Organizations	78	75
CO5	Possess knowledge about shares and debentures of companies	80	78

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

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

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.

(15 Hours)

Unit II

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

(15 Hours)

Unit III

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

(20 Hours)

Unit IV

Financial Statements of Non-Profit Organisations :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.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.

E-source

1. <https://ncert.nic.in/textbook/pdf/leac102.pdf>
2. <http://www.aruacademy.com/discussion/wp-content/uploads/2015/11/28906cpt-fa-sm-cp9-part1.pdf>

Course Designer:

1. Dr.I.Nagarajan
2. Dr.R.Mangalam

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PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Honours)

(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21GE21	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	Expected Proficiency	Expected Attainment
CO1	Gain insight into various types of organization	80	76
CO2	Identify the environmental factors that influence the business.	78	75
CO3	Acquire knowledge on provisions relating to Policies for conducive business environment	83	77
CO4	Identify the organizations system facilitating business.	82	80
CO5	Familiarize with the terms of finance, stock, commodity market, banking and others	80	78

K1 - Knowledge

K2 - Understand

K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW

M – MEDIUM

S – STRONG

Blooms Taxonomy: Assessment Pattern

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

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.

(15 Hours)

UNIT –II

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.

(15 Hours)

UNIT – IV

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

(15 Hours)

UNIT – V

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.Aswathappa, Essentials of Business Environment, Reprint 2014, Himalaya Publishing House, 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.

E-source

1. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf
2. <https://www.inspirajournals.com/uploads/Album/1743672372.pdf>

Course Designers:

1. Dr.R.Mangalam

B.Com. B.P.S.
(Business Process Services)
Programme Code - UCB

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 commercegraduates.
- ❖ To develop a centre of excellence for commerce education, training andresearch
- ❖ To groom students with IT skills and values for global competency and transform them into idealcitizens of ourcountry.

Programme Educational Objectives (PEO)

After completing three years of Bachelor of Commerce B.Com (BPS) Program students would

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 lifelonglearning.
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:UCB)

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 Comm 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
TOTAL			30	24				

Semester –II

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II English	U20EN21	English for Comm II	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
TOTAL			30	23				

Semester –III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	U20P141T	Tamil	3	3	45	25	75	100
Part III Core	UCB20CL31	MS - Office Practical	5	3	75	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	75	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	Principles of Accountancy	2	2	30	15	35	50
TOTAL			30	23				

Semester –IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	U20P141T	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	5	3	60	25	75	100
Part III Core	UCB20C43	Campus to Corporate Transition	4	2	60	25	75	100
Part III Core	UCB20C44	Principles of Cost Accounting	4	4	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
TOTAL			30	22				
	UCB20IN	Internship		2		15	35	50

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		5			100	100
		TOTAL	30	23				

Semester – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	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
		TOTAL	30	24				

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
Total	180	140

CURRICULUM CREDITS

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

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Course Code	Course Title	Category	L	T	P	Credit
UCB20CL31	MS – Office Practical	Core	-	-	5	3

L–Lecture T-Tutorial P –Practical

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Third	40	60	100

Preamble

The course imparts knowledge on the MS-Office packages MS-Word, MS-Excel, MS-Powerpoint and MS-Access.

Course Outcomes

On completion of the course the student will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	Acquire practical knowledge in MS-word	92%	90%
CO2	Construct worksheet in MS-Excel using basic functions	90%	87%
CO3	Construct excel sheets in MS-Excel using advanced functions	85%	82%
CO4	Prepare presentations in MS-Power point using various Templates	87%	85%
CO5	Create database using MS-Access	88%	85%

K1-Knowledge K2-Understand K3 -Apply

Mapping of COs with POs

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

Mapping of COs with PSOs

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

15 Hours

Microsoft Word: Creating a New document – Edit and Formatting a document – Change the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering – Using Templates - Creating Tables – Editing tables – Insert Word Art, Clip Arts, Smart art & Pictures – Find & Replace – Importing & Exporting Documents, Sending files to others – Encrypt and Decrypt a document - Mail Merge.

UNIT II

15 Hours

Microsoft Excel: Building a Spread sheet – Using Auto fill – Setting margin - Adding and Removing Rows and Columns – Creating and Copying formulae – Changing column widths & Row Height – Using Auto format – Creating and Printing a chart – Page Layout – converting files into different format – finding total in rows and columns – Mathematical Expression (Add, Subtract, Multiply and Divide).

UNIT III

15 Hours

Advanced Functions in Excel: Workbook View: Normal, page layout, page break – Freeze Panes – **Advanced functions:** *Financial function:* PMT, RATE, NPER, PV, FV – *Logical Function:* AND, FALSE, IF, NOT, OR, TRUE – *Text Function:* BAHT TEXT – Concatenate Left – Lower, Upper – *Value Function – Date & Time Function.*

UNIT IV

15 Hours

Microsoft Power Point: Creating and Saving a presentation using Auto-content wizard - Design template – Blank presentation – Opening an Existing presentation –Setting Background – Selecting Presentation Layout – Setting Presentation Style; Colour, Gradient Fills – Inserting Pictures, Movies, Tables, Smart Art - Setting slide transitions – Slide Animations – Power Point Presentation views – Printing slides, Notes and Handouts.

UNIT V

15 Hours

Microsoft Access : Creating a new database - Creating a new table - Creating a Primary key- Adding, Editing, 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

List of Practicals

MS-WORD

Type chairman's speech / Auditor's report / Minutes / Agenda and perform the following operations: Bold, Underline, Font size, Style, Background color, Text color, Line Spacing, Spell check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

Prepare an invitation for the college function using Text boxes and clip art.

Prepare a class time table and perform the following operations: Inserting the table, Data entry, Alignment of Rows and Columns, Inserting and Deleting the rows and columns and Change of Table Format.

Prepare a Shareholders meeting letter for 10 members using mail merge operation.

Prepare Bio-Data by using Wizard and Templates

MS-EXCEL

Prepare a mark list of your class (minimum 5 subjects) and perform the following operations: Data entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

Draw the Different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of company by using chart wizard.

Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

Prepare a excel sheet to perform various financial functions PMT, RATE, NPER, PV, FV

Prepare a excel sheet to perform various text functions, value function, date & time function.

MS-POWERPOINT

Design presentation slides for organization details of 5 levels of hierarchy of a company by using organization chart.

Design slides for the headlines News of a popular TV channel. The presentation should contain the following transitions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.

Design presentation slides for the Seminar/ Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

MS-ACCESS

Construct an Invoicing database by creating customer and product tables by using Primary key, Adding, Editing, Deleting Fields and Records option in MS-Access.

Create an auto form by using Wizard and entering data by using Forms in MS-Access.

Text Books:

Comdex Computer course kit Windows8 with Office 2019

References:

A First Course in Computers by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.

Fundamentals of Information Technology & MS Office by Bhullar M.S., RamanpreetKaur, Edition 2015, Kalyani Publishers

Excel 2019 – All-in-one by LokeshLalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publications

E-Resources:

<https://www.klientsolutes.com/list-of-microsoft-word-exercises-for-students/>

<https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>

<https://www.educba.com/text-function-in-excel/>

<https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

Course Designers:

1. Dr. L. Eswaran
2. Dr. K. Saranya

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PG & RESEARCH DEPARTMENT OF COMMERCE
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Course Code	Course Title	Category	L	T	P	Credit
UCB20C32	International Trade and Export Management	Core	3	1		3

L–Lecture T-Tutorial P –Practical

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

Preamble

The course imparts knowledge on the concept of International Business framework and environment and makes them understand the Export import procedure.

Course Outcomes

On completion of the course the student will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	Explain the basics of international trade and its policies	78%	70%
CO2	Analyze the factors influencing the business Environment	84%	76%
CO3	Gain knowledge on legal institutional Framework	82%	74%
CO4	Acquire an idea about export finance Policies	85%	76%
CO5	Summarise various export procedures and the documents required	84%	77%

K1-Knowledge K2-Understand K3–Apply

Mapping of COs with PSOs

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

L–LOW M–MEDIUM S– STRONG

Mapping of Course Outcomes with POs

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

Course Contents

Unit I

10 Hours

Introduction to International Trade— Meaning – features – importance- Domestic Vs International Trade – Arguments for and against International Trade – Trade Policy – Free Trade – Protection – Trade barriers – Tariffs and its types – Non -Tariff Barriers and its types.

Unit II

15 Hours

International Trade Environment: Political - Economic - Socio – Cultural - Technological- Ecological and Legal Environment - International trade and business environment- Balance of payments – International business logistics- World Trade Organization (WTO)- Objectives and functions of WTO- Salient features of Uruguay Round agreement - Foreign exchange market – Functions .

Unit III

10 Hours

Legal and Institutional Framework: GATT-WTO-TRIMs-TRIPs- Anti-dumping measures Foreign Trade Policy and its regulations: The Foreign Trade (Development and Regulation) Act 1992 – Foreign Trade Policy – Objectives- Features– Export Promotion Council in India – Importance and Objectives – Functions - Export Promotion Measures –

EOU- EPZ and SEZs.

Unit IV

10 Hours

Institutional Finance for Exports Introduction– Pre Shipment Credit – Post Shipment Credit – EXIM Bank – ECGC – Quality Control and Pre-Shipment Inspection – FEMA – IMF – IFC – UNCTAD – UNIDO-FDI growth- foreign investment in India-export credit risk insurance- Types of Exchange rate systems.

Unit V

15 Hours

Export Procedure and Documentation: Procedures and formalities in the export of goods – Exchange control formalities – Shipping of goods – Export Documentation – Document related to goods – Certificates related to shipment – Document related to payments – Document related to inspection – Documents related to Excisable goods – Documents related to foreign change regulation. International Economic Environment- International financial system- Institutional support to International Business-UNO- IMF-World Bank- UNCTAD- WTO.

Text Book

Francis Cherunilam, 2019: International Trade and Export Management, 16th Edition, Himalaya Publishing House, Mumbai.

Reference Books:

S. Sankaran, 2018, International Trade Margham Publications, Chennai.

T.A.S. BalaGopal, 2016, International Marketing and Export Management, Himalaya Publishing House, Mumbai.

E – Resources <https://thebookee.net/in/international-trade-and-export-management-by-francis-cherunilam-pdf>
<http://www.himpub.com/documents/Chapter519.pdf>

Course Designers:

Ms. K. Deepthi Nivasini

Ms. R. Ramyaa

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CourseCode	CourseTitle	Category	L	T	P	Credit
UCB20C33	BUSINESSACCOUNTING	Core-1	5	2		5

L-Lecture T-Tutorial P-Practicals

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

Preamble

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

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

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Familiarize with the preparation of Royalty Accounts.	78%	76%
CO2	Compare Hire purchase and instalment systems and its accounting treatment.	81%	80%
CO3	Prepare statement of affairs and deficiency account in case of insolvency of an Individual.	82%	80%
CO4	Record transactions relating to branches and departmental accounts.	80%	78%
CO5	Record transactions relating to branches and departmental accounts.	77%	76%

Mapping of COs with POs

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

L-LOW M-MEDIUM S-STRONG

Mapping of Cos with PSOs

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

L-LOW M-MEDIUM S-STRONG

Bloomstaxonomy

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

Course Contents

UNIT I

22 Hours

Royalty Accounts: Meaning – Minimum rent – Short workings – Recoupment of short workings –

Accounting records in the books of the lessor and lessee – Sub lease.

UNIT II

22 Hours

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

UNIT III

21 Hours

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

UNIT IV

25 Hours

Branch Accounts: Branch accounts – Types of branches – Dependent branch – Debtor system - stock and debtor system (excluding foreign branches) - **Departmental Accounts** – Allocation of expenses – Inter-departmental transfers.

UNIT V

15 Hours

Accounting Standards – Meaning - Objectives - Need - Significance - Introduction to Indian Accounting Standards (Ind-AS) - Applicability - **Accounting Standard - 1 (AS-1):** Disclosure of Accounting Policies – **Accounting Standard - 2 (AS-2):** Valuation of inventories – **Accounting Standard - 3 (AS-3):** Cash flow statement - **Accounting Standard - 6 (AS-6):** Depreciation - **Accounting Standard - 7 (AS-7):** Construction Contracts – **Accounting Standard - 9 (AS-9):** Revenue Recognition **Accounting Standard - 10 (AS-10):** Property, Plant and Equipment - **Accounting Standard - 16 (AS-16):** Borrowing Cost - **Accounting Standard - 19 (AS-19) :** Lease Accounting.

Text Books:

1. T.S.Reddy and A.Murthy, 2020: Advanced Accountancy, Volume I, Margham Publications, Chennai

References:

1. R.L.Gupta and M. Radaswamy, 2020, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi
2. S.P. Jain and K.L. Narang, 2020: Advanced Accountancy, Volume I Kalyani Publishers, Ludhiana

E- Resources

<https://www.cakart.in/blog/icwai-cma-important-notes-royalty-accounts/>

<https://resource.cdn.icai.org/55939asb45327.pdf>

Course Designers:

1. Dr. I.Nagarajan
2. Dr.S.Meena
3. Dr.S.Meenakumari
4. Mr.D.Gopinath

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
UCB20C34	FINANCE AND ACCOUNTING FOR BPS II	Core-2	4	1		4

L-Lecture T-Tutorial P –Practicals

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

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 Outcomes	Expected Proficiency	Expected Attainment
CO1	Gain an insight into Invoice Payment procedures and the various modes of payment involved	80%	70%
CO2	Acquire knowledge on customer master file set up and credit management	80%	75%
CO3	Identify control accounts and sub-ledgers	90%	80%
CO4	Interpret the usage of various modules in ERPs	85%	70%
CO5	Become aware of the various international standards applicable to BPS	84%	75%

Mapping of COs with POs

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

Mapping of COs with PSOs

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

Bloomstaxonomy

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

Contents of the Course

UNIT – I

15 Hours

Purchase Management: Types of Purchase Orders - Warehouse Receipt procedures - Inventory Control - Types of discount offered by Vendors - Freight Negotiation – FTL - Types of Invoice Matching and invoice resolving issues - Invoice Payment, Procedures and Mode of payment - Employee Payment (T&E and Various Cards) - Debit Balance - Write back - Discount adjustments and various actions - Support Activities - Latest developments (Vendor Portal, EDI - E-Invoicing) - Effective management of AP leads to working Capital improvement.

UNIT –II

15 Hours

Receivable Management: Background check for Customers (D&B Report, Credit Rating) Credit Limit - Customer Contract - Order Management) - Mode of receiving Payment - Actions for non-receipt - Netting off - Revenue Recognition - Adjustment of Discounts – Rebate -Quantity Purchase Schemes (QPS) - Disputes Handling procedures - Customer Help desk and support Activities - Customer Account Reconciliation - Latest Developments (Customer Portal, E-Invoicing, Tools etc.)

UNIT – III

15 Hours

General Ledger Reporting: Activities in General Ledger - Subsidiary and Control Accounts - Chart of Accounts and maintenance - Cost Centre - Profit Centre - Adjustment journals - Cost Allocation - Bank Reconciliation - Fixed Asset Maintenance - Inter Company Accounting and Reconciliation - Tax Accounting - Transactional Element - Generation of Final Accounts - Various Reports (Statutory Reports – Schedules - Variance Analysis).

UNIT–IV

15 Hours

Transaction flow Analysis: Transaction flow - Importance of Process Documents Service Level Measurements - Governance model - Internal Reporting - Delivery Excellence - Integration of support functions - Future and Challenges - Process of Decision Making - Analysis of Financial Statements and Variances - Management Reporting - Modules and usage of ERPs Report generation - Data Privacy Law.

UNIT– V

15 Hours

Standards Applicable to BPS: Committee of Sponsoring Organizations (COSO) - Internal Controls & Audit - ISO Standards - Capability Maturity Model Integration (CMMI) Certification - PCI (Payment Card Industry Compliance) Data Security Standard - Security Audit - Data Privacy and Protection – Sarbanes Oxley (SOX) Act 2000 - Compliance - SSAE 16 - ISAE 3402 - Segregation of Duties (SOD) - Incident Management – Business Continuity Plan (BCP).

Text Book

Hand book on Finance and Accounting for Business Process Outsourcing by TCS.

Reference Book

Alexis Leon “ERP Demystified” 2014, 3rd Edition, McGraw – Hill

E- Resources <https://www.esds.co.in/blog/basic-modules-of-erp-system/#sthash.aFkveU5k.dpbs>

<https://corporatefinanceinstitute.com/resources/knowledge/finance/credit-rating/>

<https://enablon.com/blog/whats-the-difference-between-internal-audit-internal-control/>

<https://info.knowledgeleader.com/bid/161685/what-are-the-five-components-of-the-coso-framework>

Course Designers:

Tata Consultancy Services

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
UCB20C35	Principles and practices of Insurance	Core-3	3	1		3

L-Lecture T-Tutorial P –Practicals

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

Preamble

This course enables the students to learn about the principles of insurance and the various types of insurance policies

Course Outcomes

On completion of

the course the student will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	Gain an insight into essential elements of insurance contract	K3	78%	76%
CO2	Acquire knowledge about group insurance schemes	K3	81%	80%
CO3	Identify the procedures for taking a Marine Policy	K3	82%	80%
CO4	Interpret the exclusions under fire insurance	K3	80%	78%
CO5	Become aware of the various types of insurance.	K3	77%	76%

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 COs with PSOs

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

Contents of the Course

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

Unit 1

15 Hours

Insurance an Overview Evolution of Insurance – Meaning – Definition – Essentials of Insurance contract –

Kinds of Insurance contract – Principles of Insurance – Insurable Interest – Utmost good faith – Indemnity – Subrogation – Contribution – Proximate clause - Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss - Mitigation of loss - Risk Assessment – Evaluation - Risk Control - IRDA and its role in Insurance sector in India - Liberalization of Insurance industry in India - Concept and implications of Bancassurance.

Unit 2

15 Hours

Life Insurance Meaning of life Insurance – Insurance versus Assurance – Features of life Insurance – Procedure for effecting life insurance – Life Insurance policies – Classification of policies of the basis of duration - premium payment - participation in profits, persons assured - methods of payment of policy amount – Money back policies – Group Insurance Scheme – Partnership Insurance – Employer – Employee Insurance – Features of each Policy - Insurance procedure - Settlement of Claims under life and non-life insurance.

Unit 3

10 Hours

Fire Insurance Common Policies in Fire Insurance – Average Clauses in Fire Insurance Policy – Rights of the Insurer – Procedures for Fire Insurance Claim – exclusions under fire insurance– Types of Losses due to Fire – Procedures for calculating claim for loss of Stock.

Unit 4

10 Hours

Marine Insurance Important Definitions – Subject Matter of Marine Insurance - principles and practice of marine insurance – Characteristics of Marine Insurance – Elements of Marine Insurance – Contents of Marine Policy – Kinds of Marine Policies – Life Insurance Versus Marine Insurance – Procedures for taking a Marine Policy – Important Clauses in Marine Policy – Kind of Marine Losses – claims under marine insurance

Unit 5

10 Hours

Miscellaneous Insurance Travel Insurance – Objectives – Scope – Types – Mobile Insurance - Importance – Advantages - Property Insurance - Types – Burglary Insurance –features – types - benefits – Motor Insurance – Types – Benefits - Bite- size Insurance.

Text Book

P.K. Gupta, Anal Kumar Meena, “Principles of Insurance” 2017, Himalaya Publishing house.

Reference Book

M.N. Mishra, S. B Mishra “Insurance principles and practices” 2016 S. Chand Publications, 22nd Edition
HargovindDayal “Fundamentals of Insurance” 2017, Notion Press Publications.

E- Resources

<https://www.godigit.com/guides/types-of-insurance>

<https://cleartax.in/s/insurance>

Course Designers:

Ms. Deepthi Nivasini. K

Ms. R. Ramyaa

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
UCB20NE31	Principles of Accountancy	NME	2			2

L-Lecture T-Tutorial P –Practicals

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

Preamble

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

Course Outcomes On completion of the course the students will be able to

	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)	Expected proficiency	Expected attainment
CO1	Classify the different subsidiary books	K1	70	60
CO2	Prepare trial balance	K2	65	63
CO3	Construct single, double and triple column cash book	K2, K3	70	68
CO4	Prepare adjustment entries	K2, K3	70	65
CO5	Illustrates the adjustment entries in final accounts.	K1, K2, K3	90	85

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

B.Com. P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.Sc., P.O.

Mapping of COs with POs

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

B.A. P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

B.B.A., P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

Contents of the Course**UNIT I****15 Hours**

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

UNIT II**15 Hours**

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

Course Designers:

Dr.S.Sankareswari

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
UCB20C41	PARTNERSHIP ACCOUNTS	Core-4	5	2		5

L - Lecture T - Tutorial P-Practical

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

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Understand the fundamentals of partnership accounts.	84%	82%
CO2	Prepare accounts relating to admission of a partner.	81%	80%
CO3	Solve problems relating to retirement and death of a partner.	83%	81%
CO4	Acquire knowledge on dissolution accounting.	82%	80%
CO5	Summarise the books of accounts in case of amalgamation and sale of a firm.	81%	80%

Mapping of COs with POs

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

L-LOW M -MEDIUM S- STRONG

Mapping of COs with PSOs

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

L-LOW M -MEDIUM S- STRONG

Bloom taxonomy

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

Course Contents

UNIT - I

20 Hours

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

UNIT II

22 Hours

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

UNIT III

22Hours

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

Death of a partner –Settlement of deceased partners capital account–Executors account -JointLife Policy

UNIT IV

21 Hours

Dissolution Accounting: Simple dissolution–Settlement of accounts on Dissolution–Firms debts versus private debts – Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

Piece-meal Distribution: Proportionate capital method and Maximum loss method.

UNIT V

20 Hours

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

Text Books:

1. T.S.Reddy, A. Murthy, 2020: Advanced Accountancy- Volume: I, Second Revised Edition, Margham Publications, Chennai.

References:

1. S.P. Jain, K.L.Narang, 2020: Advanced Accountancy- Volume: I, Nineteenth Edition Kalyani Publishers, Ludhiana.

2. R.L.Gupta & M.Radaswamy, 2020: Advanced Accountancy- Volume: I, S. Chand and Company Ltd., New Delhi.

E – Resources:

1. [https://www.meritnation.com/cbse-class-12-commerce/accountancy/book-keeping-&-accountancy-solutions/reconstitution-of-partnership-\(admission-of-partner\)/textbook-solutions/95_17_1632_7541](https://www.meritnation.com/cbse-class-12-commerce/accountancy/book-keeping-&-accountancy-solutions/reconstitution-of-partnership-(admission-of-partner)/textbook-solutions/95_17_1632_7541)

2. <https://www.learncbse.in/important-questions-for-class-12-accountancy-cbse-settlement-of-amount-due-to-retiring-partner/>

3. https://www.shaalaa.com/textbook-solutions/c/balbharati-solutions-book-keeping-and-accountancy-12th-standard-hsc-maharashtra-state-board-chapter-5-reconstitution-of-partnership-death-of-partner_2661

4. <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-25-problems-on-dissolution-of-a-partnership-firm/79612>

Course Designers:

Dr.I.Nagarajan

Dr. S.Meena

Dr. S.Meenakumari

Mr.D.Gopinath

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

Course Code	Course Title	Category	L	T	P	Credit
UCB20C42	BANKING FOR BPS	Core	3	2		3

L–Lecture T-Tutorial P –Practical

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

Preamble

This paper presents the role of banks in economic development in India and US. This paper provides data on types of cards and other procedures relating banking like Mortgage, Loans and advances.

Course Outcomes

On completion of the course the student will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	Acquire an overview of banking and various technology used in banking sector.	78%	76%
CO2	Obtain an idea of the various laws relating to banking operations and procedures.	81%	80%
CO3	Gain broader understanding of banking procedures	82%	80%
CO4	Interpretdifferent cash management strategies	80%	78%
CO5	Gain knowledge about international trade	77%	76%

K1-Knowledge K2-Understand K3 -Apply

Mapping of COs with PSOs

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

L-LOW

M – MEDIUM

S- STRONG

Mapping of COs with POs

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

Blooms taxonomy

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

CONTENTS

Unit I

15 Hours

Overview of Banking: Functions and Products of a Bank - Liabilities—Deposits Assets-Loans and Advances – Payments - Risk Management - Financial Accounting - Customer Service Data &Voice, covering maintenance, disputes and complaints - Metrics management productivity, quality SLA Tracking and

monitoring - Pricing methodologies available - Commonly available Certifications ISO-COPC-CMMI-PCI etc - Risks and Controls-AML-KYC-Info security etc. - Account Originations - Account Servicing - Issuer of Cheque Books/Cards Pins - AML/KYC Checks - Account Conversions and Closures - Customer Correspondence - ATM Management - Time Deposits – Placements – Maintenance – Breakage - Booking and Top up - Roll Over - Payment Processing - Retail Wealth Management - Mutual Fund processing – Equities – Bonds - Structured Notes - Corporate actions – Reconciliation - Risk -Control and Information Security.

Unit II **20 Hours**

Basics of Cards: Types of Cards, transaction overview, components of Cards - Entities involved, overview on associations – Originations - Policy, Account opening, dispatch, delivery, Card Maintenance -Payments - Concepts, applications, investigations, Statement validations - Products on Cards - Rewards programs, merchandising offers - Authorization and Risk reviews - Settlement lifecycle, authorisations, settlement and reconciliation - Accounting and Interchange settlement, settlements to associations - Parameter Design - Referral authorization - Financial Accounting - Bank A/c and payment Reconciliations - GL and ATM Reconciliations - Customer Relationship Management - Dispute Processing and Fraud Investigations - Collections including Data Review, Field Collections and A/c maintenances and Collection Audit.

Unit III **20 Hours**

Procedures: Lead Generation - Regulation Requirements - Mortgage Originations - Sales/ New Application Management - Support and Settlement Services - Pre Underwriting, Underwriting - Verification and Closing - Quality Control and Repurchase - Mortgage Servicing - Customer Service - A/c Maintenance - Payment Processing - A/c Closure – Collection - Default Management - Front End Activities - Foreclosure and Loss Mitigation – Bankruptcy - Support functions - Quality Assurance - Domain Learning and Development - Regulatory Agencies.

Unit IV **15 Hours**

Cash Management Overview: Cash Management Product Suite A Glance and Brief on all – products - Payments Life Cycle - Payments Originations and various products in Originations – phase - Introduction to Funds Transfer - Various types of Funds transfer(Clearing, Treasury Payments, Bills receivables, Collections, lockbox, loans/deposits - Bulk Remittances etc - Pre Funds Transfer - A/c Opening and Maintenance - Workflow Management - Funds Transfer –Payments - Instruction Acceptance - Payment Security - Call Back and Other Controls - Routing and Accounting Entries - Settlement and Payment Structuring - Various Clearing Systems –Overview - Post Funds Transfer - Nostro Reconciliations- Proofing - Investigations - Financial Messaging - Tracking - MIS and Treasury Reporting - Amendments and Collections - Risk management around payments-STP Analysis and Improvements.

Unit V **15 Hours**

Introduction to Trade : Parties & Terminology used in International Trade, Risks Associated & its mitigants, Role of banks & Documents in International Trade - Letter of Credit (L/C) – Parties to L/C & Types of L/C – Issuance, Advising, Amendment, Confirmation, Document Checking, Acceptance & Payment - Collection - Parties to Collection & Types of Collection - Document Checking, Acceptance & Payment - Method of Payment – Advance, Open Account, Documentary Collection & Documentary Credit - Guarantee / SBLC – Types of Guarantee – Issuance, Amendment, Claim / Settlement & Cancellation - Reimbursement– Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking, FI Advance - Loans & Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting - Basics and outline of UCP 600, ISBP, URC 522, URR 725, URDG and ISP98 - Value Added Services - After Service– Customer Service (Voice / Non-voice), Investigation, Reconciliation, Proofing & Reporting - Trade Compliance - Trade Advisory / Customer Owner - Overview on specialized training course for

CDCS certification.

Text Book: TCS BPS study material

E-resources :

<https://www.jpmorgan.com/commercial-banking/solutions/international-banking>

<https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-management/>

CourseDesigners:

Tata Consultancy Services

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
UCB20C43	CAMPUS TO CORPORATE TRANSITION	Core	2	2		2

L-Lecture T-Tutorial P-Practical

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

Preamble

Campus to Corporate transition covers overview of corporate, difference in corporate culture and campus, corporate etiquettes, tips for interview. This paper provides students get knowledge in corporate cultures

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	To impart the base regarding the overview of corporate culture	78%	76%
CO2	To differentiate the paths between campus and corporate	81%	80%
CO3	To equip corporate Etiquettes	82%	80%
CO4	To enhance students communication skills	81%	80%
CO5	To learn more tips for interview	77%	76%

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>Totalmarks</i>	52	52	140

CONTENTS

Unit 1

Introduction: Corporate Readiness - Overview of Corporate - History of Corporate –Overview of BPO Industry - History of BPO - Benefits of BPO - BPO Industry in World - BPO Industry in India - TCS BPO.

Unit II

Campus vs. Corporate: Difference between campus and corporate – Change management - Learn the Culture - Impact of your attitude and behavior - Consider the language – Establish and maintain relationship – Respect others - Be Confident - Keep on learning - Consider the body language.

Unit III

Corporate Etiquettes: Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette - Telephone etiquette - Meeting etiquette - Presentation Skills - Professional Competencies - Analytical Thinking - Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion - Interview facing – Ownership - Attention to Detail.

Unit IV

Introduction to Communication: Communication – Grammar – Phonetics – One on one basic conversation skill practice - Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills - Comprehension while interacting face to face.

Unit V

Tips for Interview: Recitation of short stories - Interview Skills - Group Discussion - Social Conversation Skills – Presentation - One Act Plays.

Text Book: TCS study material

COURSE DESIGNERS: TCS

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

Course Code	Course Title	Category	L	T	P	Credit
UCB20C44	Principles of Cost Accounting	Core -5	4		-	4

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

Preamble

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

Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	Explain the concepts and principles of cost, costing and cost accounting,	90%	85%
CO2	Apply the various material control techniques	85%	80%
CO3	Compute the labour cost under different methods of wage payment systems and the rate of labour turnover	80%	75%
CO4	Allocate the overheads to various departments under primary and secondary distribution systems and to compute the machine hour rate	85%	80%
CO5	Identify the causes of disagreement of profit between cost and financial statements and analysis and to reconcile them. Concepts of CAS	80%	75%

K1-Knowledge K2-Understand K3 –Apply

Mapping of COs WITH POs

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

L – LOW M – MEDIUM S – STRONG

Mapping of COs WITH PSOs

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

L – LOW M – MEDIUM S – STRONG

Blooms Taxonomy: Assessment Pattern

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

Course Contents

UNIT I

12 Hours

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

UNIT II

15 Hours

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

UNIT III

13 Hours

Employee Cost: Computation of Employee cost – Employee Turnover - Meaning – Causes – Methods of Computation of Employee Turnover. Remuneration and Incentives: System of wage payment – Time Wage System – Piece Rate System – Merits and Demerits of each system – Essential features of a Good Wage System – Premium and Bonus Plans – Halsey Premium Plan – Rowan Premium Plan.

UNIT IV

10 Hours

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

UNIT V

10 Hours

Reconciliation of Cost and Financial Accounts: Need for Reconciliation – Reasons for disagreement in profit – Preparation of Reconciliation Statement. **Cost Accounting Standards** (Basic understanding only) (CAS 1 to CAS 22), Activity Based Costing

Text Books

S.P.Jain and K.L. Narang, 2015: Cost Accounting, Kalyani Publishers, Ludhiana

Reference Books

R. S. N. Pillai and V. Bagavathi, 2013: Cost Accounting, Sultan Chand and Company Limited, New Delhi.

A Murthy and S Gurusamy, 2014: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

E- Resources

<http://www.universityofcalicut.info/SDE/BComCoreCostAccounting.pdf>

http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Accounting%20and%20Taxation/Cost%20Accounting%20class%20XI.pdf

https://www.dphu.org/uploads/attachements/books/books_3495_0.pdf

<https://discobolosport.com/sites/default/files/webform/markali921.pdf>

Course Designers:

1. Dr. I. Nagarajan 2.Dr. S. Sankareswari 3.Mr .L.PrakashKannan

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

Course Code	Course Title	Category	L	T	P	Credit
UCB20C45	INSURANCE FOR BPS	Core	3	2		3

L–Lecture T-Tutorial P –Practical

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

Preamble

This course presents the concepts of insurance, life insurance, general insurance and a basic understanding of the insurance mechanism in US.

Course Outcomes

On completion of the course the student will be able to

	Course outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	Identify the fundamental principles of insurance business	K2	85	80
CO2	Gain broader understanding of insurance business in US	K2	85	80
CO3	Know more about the non- life insurance policies	K1	80	75
CO4	Get an idea about the working of health care insurance	K3	85	80
CO5	Interpret the concept of Retirement plans and services in USA	K3	80	75

K1-Knowledge K2-Understand K3 -Apply

Mapping of COs with PSOs

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

L–LOW M – MEDIUM S– STRONG

Mapping of Course Outcomes with POs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	S	
CO2	L	S	S	M	S
CO3	M	S	M	M	S
CO4		M	M	M	S
CO5	S	L	M		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%
Totalmarks	52	52	140

Contents of the Course

Unit I

15 Hours

Concept of Risk: Risk Management - Basic concepts (Hazards, Perils, Assets, etc.) - Fundamentals of Insurance - Characteristics of a valid contract - Insurance contract - Principles & Practices of Insurance Contract - Important terminologies & parties in insurance contract - Types of Insurance (Personal, Commercial, Health, Life, etc. - History of Insurance - Types of Insurance companies - Business units in an Insurance company - Overview of Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.) - Reinsurance concept.

Unit II 15 Hours

Life Insurance : Important terminologies in a Life Insurance policy - Parties in a Life Insurance policy - Individual Life Insurance plans - Supplementary Benefits - Policy Provisions - Ownership rights - Life Insurance policy life cycle (New business & Underwriting, Policy servicing, Claims, etc.) - Concept of Annuity - Types of Annuity - Annuity contract provisions - Annuity : USA – Fixed Annuity, Fixed Index Annuity, Variable Annuity - Qualified & Non-Qualified Annuity - Principles of Group Insurance - Group Life Insurance - Group Retirement Plans

Unit III 15 Hours

Non – Life Insurance: concepts : Hazards, Perils, Catastrophe, Property Damage & Business Interruption, Policy exclusions, Indemnity, Deductibles, Retention, Premiums, Limits, Salvage, Subrogation, etc. - Insurance Providers – Co-Insurance, Reinsurance, Captive Insurance - Underwriting process - Policy Servicing process - Claims process – Reinsurance.

Unit IV 15 Hours

Health Insurance: Concept of Healthcare Insurance - How Healthcare Insurance works - Key Challenges of Healthcare Industry - Healthcare Eco System - Healthcare regulations & Standards ; HIPAA – Medicare – Medicaid – Medi-claim - Individual Health Insurance policies - Group Health Insurance policies - Managed Care – Eye Care – Micro Insurance Schemes

Unit V 15 Hours

Retirement Plans: Concept of Retirement Services - Retirement Planning - Asset Allocation & Asset Classes - Life stages of an Investor - Defined Benefit & Defined Contribution - Individual Retirement Arrangement in USA - Third Party Administrator for Retirement Services in USA - Life cycle of Participants in a plan - Categories of Pension in UK - DWP & TPR - Annuity & Income Drawdown Plan.

TextBook: TCS BPS study material

E-resources :

<https://www.biz.uiowa.edu/wmc/basic-principles/rmi>

<https://www.investopedia.com/terms/h/healthinsurance.asp>

<https://www.investopedia.com/terms/r/retirement-planning.asp>

CourseDesigners:

Tata Consultancy Services

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

CourseCode	CourseTitle	Category	L	T	P	Credit
UCB20NE41	COST COMPUTATION AND CONTROL	NME	2			2

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

Preamble

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

Course Outcomes On completion of the course the students will be able to

	Course Outcome	Expected proficiency	Expected attainment
CO1	Classify the cost by elements and by functions	70	60
CO2	Prepare cost sheet.	65	63
CO3	Construct various types of budgets.	70	68
CO4	Explain cost volume profit analysis.	70	65
CO5	Illustrate the Break Even Point (BEP)	90	85

K1-Knowledge

K2 -Understand

K3- Apply

Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

B.Com. P.O.

Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

B.Sc., P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

B.A. P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

B.B.A., P.O.**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

Contents**UNIT I****15 Hours****Unit I****15 Hours**

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

Unit II**15 Hours**

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

Text Books:

1.S.P.Jain and K.L.Narang, 2017: Cost Accounting, Kalyani Publishers, Ludhiana.

References:

R. S. N. Pillai and V. Bagavathi, 2018: Cost Accounting, Sultan Chand and Company Limited, New Delhi.
A Murthy and S Gurusamy, 2016: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

Course Designers:

Dr.S.Sankareswari

M.Com.

Programme Code - PCO

DEPARTMENT OF COMMERCE

VISION OF THE DEPARTMENT

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

MISSION OF THE DEPARTMENT

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

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

PEO1	To prepare the students in making positive contribution to commerce, trade and industry in the national and global context.
PEO2	To apply frameworks and tools to arrivedecisions in profession and practice, striking a balance between business andsocial dimensions.
PEO3	To provide them strong base to pursue professional courses such as CA, ICMA, CFA, and ACS.
PEO4	To inculcate the entrepreneurial skills to become a successful entrepreneur.
PEO5	To equip themselves in adopting to the changes through their aptitude and ability for life – long learning in the context of socio-economic, technological and global environment..

PROGRAM SPECIFIC OUTCOMES (PSO)

After Completing the Course, M.Com students can

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

THIAGARAJAR COLLEGE:: MADURAI – 9.
(Re-Accredited with “A++” Grade by NAAC)
MASTER OF COMMERCE
COURSE STRUCTURE (2020-22Batch)
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
PCO20E11(A)/ PCO20E11(B)/ PCO20E11(C)	Elective1	Operations Research / Marketing Management/Modern Banking Practices	6	5	90	25	75	100
TOTAL			30	23				

SEMESTER - II

Code No.	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
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
PCO20E21(A)/ PCO20E21(B)/ PCO20E21 (C)	Elective 2	Operations Management&Strategic Management /Cost and Management Audit/Auditing and Assurance	6	5	90	25	75	100
TOTAL			30	23				

SEMESTER - III

Code No	Course	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
PCO20C31	Core	Software Packages in Accounting	4	4	45	25	75	100
PCO20CL31	Core	Software Packages in Accounting– Lab	2	1	45	40	60	100
PCO20C32	Core	Applied Indirect Taxation	6	4	90	25	75	100
PCO20C33	Core	Research Methodology & Data Analysis	6	4	90	25	75	100
PCO20C34	Core	Advanced Corporate Accounting	6	5	90	25	75	100
PCO20CE31 (A/B/C)	Elective 3	Security Analysis and Portfolio Management / Financial Markets and Institutions/Corporate Financial Reporting	6	5	90	25	75	100
TOTAL			30	23				

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 Startups	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
TOTAL			30	21				

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)

CourseCode	Course Title	Category	L	T	P	Credit
PCO20C31	SOFTWARE PACKAGES IN ACCOUNTING	Core 9	4	-	-	4

L - Lecture T - Tutorial P-Practicals

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

Preamble

This course exposes the students on theoretical and practical knowledge on the applications of MS-Office and prepare financial reports through accounting package Tally 9.0

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)	Expected Proficiency(%)	Expected Attainment(%)
CO1	Editing and Formatting the Documents in MS Word and Excel.	K1,K2,K3	85	70
CO2	Apply various functions and Data Analytical Tool in MS Excel.	K2,K3	82	65
CO3	Create accounting vouchers in tally and prepare final accounts	K1,K2,K3	80	70
CO4	Make inventory vouchers in Tally and prepare Stock Summary and Inventory Reports	K2,K3	80	65
CO5	Understand the concepts of GST and GST Computation	K1,K2,K3	75	60

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

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of CO with PO

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)

Contents of the Course

UNIT I

(8 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 — Tables—Printing the Worksheet—Using Date and Time–Function filtering.

UNIT II

(10 hours)

Advanced Functions in Excel: Naming Ranges and using Financial, Logical, Text, Statistical Functions- Data Validation– Whatif Analysis–Using Scenario Manager- Multiple Worksheet –Macros- , Data Analyze using Excel, Creating Charts.

UNIT III

(10 hours)

Tally Fundamentals: Key components of Tally 9.0 – Company Creation – Classification of Accounts – Groups – Predefined Groups/Reserved Groups – Managing groups - Ledger Accounts – Accounting Vouchers – Creation - Types of vouchers – Default vouchers, Day book - Trial Balance – Final A/c- Profit & Loss accounts - Balance sheet

UNIT IV

(8 hours)

Inventory Vouchers: Stock Groups – Stock Categories – Multiple locations – Units of Measure – Creation of Stock items – Stock valuation methods - Inventory Vouchers - purchase order, sales order,–Stock summary - Inventory reports, Godowns - Maintaining Bill-wise Details- Outstanding Bills- Interest calculation.

UNIT V

(9 hours)

GST in Tally– Introduction - Historical background of Goods and Services Tax – Features - types and rates–GST Council - Registration -Procedure For Registration - GSTIN - Computation of GST –Input Tax Credit -Creation of purchase and sales ledger with GST– Calculation of CGST, SGST & IGST.

Text Books:

1. **Linda Foulkes, 2019:** Learn Microsoft Office 2019, Packt Publishing, New Delhi.
Nadhani, 2016: Mastering Tally.ERP 9, BPB Publication, New Delhi.

References:

1. C. NellaiKannan,MS Office 2014:,NelsPublications,Thirunelveli.
2. Dr.NamrataAgarwal ,Comdex Tally 9- Course Kit,2014: Nels Publications, Thirunelveli.

E-Resources

- 1.<https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Office-programs/microsoft-office-word.pdf>
- 2.https://www.mta.ca/uploadedFiles/Community/Administrative_departments/Human_Resources/Training_and_professional_development/Classroom/Excel%20Training%20-%20Level%201.pdf
- 3.<https://cleartax.in/s/basic-guide-to-use-tally-erp-9-release-6-for-gst>

Course Designers:

1. Dr. R. Mangalam
2. Dr. J. Nelson Raja

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)

Course Code	Course Title	Category	L	T	P	Credit
PCO20CL31	SOFTWARE PACKAGES IN ACCOUNTINGLAB	Core	-	-	2	1

L - Lecture T - Tutorial P-Practicals

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

Preamble

This course enables the students to have practical knowledge on the applications of MS – Office and Tally,

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Editing and Formatting the Documents in MS Word and Excel.	85	65
CO2	Apply various functions and Data Analytical Tool in MS Excel.	82	60
CO3	Create accounting vouchers in tally and prepare final accounts	80	70
CO4	Make inventory vouchers in Tally and prepare Stock Summary and Inventory Reports	80	65
CO5	Understand the concepts of GST and GST Computation	75	50

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of Course Outcomes with Programme Outcomes

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)

Contents of the Course

Computing Students' Result using Functions	3
Chart Creation	3
Using Function Filters	3
Data analysis using Data Analytic Tool in Excel	3
Creation of a company	3
Creation of primary groups, single group and sub – groups	3
Creation of voucher entries and Preparation of Trial Balance	3
Preparation of Final Accounts	2
Formation of stock category, stock groups, single godown, multiple godowns and units of measure to prepare stock summary	3
Preparation of Inventory Entries and Stock Report/	3
Outstanding Bill-wise details with Interest Calculation	3
Preparation of Purchase Order and Sales Order using Tracking Numbers	3
Procedure for Registration under GST	2
Creation of Purchase and Sales with GST	2
Computation of Input Tax Credit	3
Calculation of CGST, SGST & IGST	3
	45

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)

Course Code	Course Title	Category	L	T	P	Credit
PCO20C32	APPLIED INDIRECT TAXATION	Core 10	4	2	-	4
		L - Lecture	T - Tutorial		P -Practicals	
Year	Semester	Int. Marks	Ext. Marks		Total	
Second	Third	25	75		100	

Preamble

This course enables the students to have in-depth knowledge in the provisions of Goods and Services Tax(GST) Act and Customs Act, 1962.

Prerequisite

Students are required to have knowledge on the basics of taxation

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Identify the differences between direct tax and indirect tax.	80	77
CO2	Explain the provisions of GST Act 2017	78	76
CO3	Determine the Supply of Goods/Services under Domestic and International level.	79	78
CO4	Compute various Input Tax Credit (ITC)	81	80
CO5	Explain the Registration procedure under GST, Documents required and Payment of GST.	82	80

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of COs with POs

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)

Contents of the Course

UNIT I

(18 Hours)

Introduction To GST: Origin of GST in India - Differences between GST and other earlier Indirect taxes - Changes made by GST in Central Excises, Customs and CST Acts - Legislative Background of GST Act, 2017- Meaning and Features of GST - Taxable Event - Types of GST – CGST, SGST/UTGST, IGST - Benefits of GST - Persons Liable to pay GST - Rates of GST - Goods exempted under GST.

UNIT II

(20 Hours)

Time and Place of Supply under GST: Supply of goods / services - Composite and mixed supply - Exempted Supplies -Domestic Supply of Goods/Services – International Supply of Goods /Services - Time of supply of Goods / Services – Place of supply of Goods / Services – GST Council – Powers and functions of GST Council.

UNIT III

(18 Hours)

Input Tax Credit (ITC) and Valuation under GST: Meaning and types of Input Tax Credit - Conditions for taking Input Tax Credit -Restrictions in ITC - Apportionment of credit - Blocked Credit - Input Tax Credit on Taxable supplies - Input Tax Credit on exempted supplies - Input service distribution - Valuation of taxable supply of goods /services –Computation of GST liability - Offences and Penalties under GST Act.

UNIT IV

(18 Hours)

Procedures Under GST ACT, 2017: Registrations under GST – Documents required - Amendment of Registration - Cancellation of Registration - Payment of GST - Various types of Returns - Invoice, Bills of Supply and E Bills - Procedure for filing return - Refund of GST – Appeals.

UNIT V

(16 Hours)

The Customs Act, 1962 – Meaning , basic concept and types of customs duty – valuation for customs duty – Computation of Tax Liability - Import and Export procedures – Baggage – Computation of taxable value of Baggage - Warehousing – Demurrage – Project Import and Re-imports – Offences and Penalties – Export Promotion Schemes – Export Oriented Units – Duty drawback – Special Economic Zones.

Text Books:

1. **Goods And Services Taxes**, GhousiaKhatom, Naveen Kumar C.M, S.N.Venkatesh, Himalaya Publishing House, 2020

References:

2. **GST Ready reckoner**, V.S.DATEY, Taxmann Publications, July 2020

3. **Dinkar Pagare: Law and Practice Of Income Tax**, Revised Edition (as per latest Assessment Year), Sultan Chand & Sons, New Delhi.

E-Resources

1. https://icmai.in/upload/Students/Syllabus2016/Workbook/March2019/New_Edition/Work_Book_Paper18.pdf
2. <https://www.cbic.gov.in/resources/htdocs-cbec/gst/GST-Concept%20and%20Status01072019n.pdf>
3. https://dor.gov.in/sites/default/files/GST_FAQ.pdf

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)

Course Code	Course Title	Category	L	T	P	Credit
PCO20C33	RESEARCH METHODOLOGY & DATA ANALYSIS	Core 11	4	2	-	4

L - Lecture T - Tutorial P-Practicals

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

Preamble

This course exposes students on business research activities as well as careers in research consultancy and to enhance capabilities of students to design and implement research.

Prerequisite

Students should have knowledge on the types of data and its collection.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency (%)	Expected Attainment (%)
CO1	Select the appropriate research problem and prepare research design.	80	65
CO2	Identify the sources and methods of data collection for conducting research.	85	70
CO3	Familiarize with the different techniques of sampling.	70	60
CO4	Illustrate the procedures of Data Analysis and draft a research Report.	80	65
CO5	Apply the statistical tools for analyzing the hypothesis. (z,t,f,x ²)	85	70

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of COs with POs

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)

Contents of the Course

UNIT I

(20 Hours)

Introduction to Research :Meaning- Objectives- Scope - Types of Research and Methodology- Concepts and Elements of Scientific Methods –The Research Process -Criteria for good research - Identification of Research Problem - Selection of Research Problem - Review of Literature - Identifying Gap in Literature – Need for Research Design – Features of Research Design.

UNIT II

(15 Hours)

Sampling: Meaning-Importance-Sampling Techniques –Probability and Non-Probability Sampling Techniques -Sampling Design –Sample size –Sampling and Non-Sampling Errors.

Methods of Data Collection :Sources of data –Primary –Secondary –Methods of collecting Primary data –Survey Method, Personal interviewing, Telephone interviewing, Mail Survey, Observation Method and Experimental Method .

UNIT III

(20 Hours)

Construction of Variables: Differences Between Schedules and Questionnaires - Closed Ended Questions – Open Ended Questions –Types of Variables - Measurement of Scaling Technique –Types –Test of Sound Measurement –Scale Reliability –Pilot Study and Pre-Testing.

Hypothesis: Basic concepts – Various Kind of Significance level – Types of Hypothesis – Errors in Hypothesis.

UNIT IV

(20 Hours)

Data Analysis with SPSS: Chi Square Test – Ranking Methods – Simple Percentage Analysis – Correlation and Regression - Normality Checking – Computation of Mean – Mean, Standard Deviation, Range.

Parametric Tools: ANOVA – T Test, Types of T Test – ANOCOVA & MANOVA – Factor Analysis(Multivariate Analysis).

Non Parametric Tools: Kurshkal Wallis Test – Mann Whitney U Test – Kendall's Ranking – Sign Test.

UNIT V

(15 Hours)

Report Writing:Editing, Coding and Tabulation of data–Research report - Requisites of a good research report –Types of report –Style of report writing – Stepson drafting Report –Contents of Research Report.

Text Books:

1. **C.R. Kothari**, Research Methodology Methods and Techniques, 4th Edition – 2019, GauravGarg New age International Private Ltd Publishers.

References:

1. **S.P. Gupta and M.P.Gupta**, Business Statistics, 2020:, S. Chand & Company , New Delhi.
2. **Dr.S.L.Gupta and Hitesh Gupta**, Research Methodology Text and cases with SPSS application, 2019: International book House Pvt.Ltd.
3. **K.Kalyan Raman & P.N.Harriesh Kumar**, ,hcreaseR of sdohteM lacitsitatS2 dn noitidE, tvp gnisilbup citnaltA.dtl.

E-Resources:

1. http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09_research_methodology/13_data_analysis/et/5798_et_13_et.pdf
2. [https://www.cusb.ac.in/images/cusb-files/2020/el/cbs/MCCOM2003C04%20\(Business%20Research%20Methods\)Research_Methodology_C_R_Kothari.pdf](https://www.cusb.ac.in/images/cusb-files/2020/el/cbs/MCCOM2003C04%20(Business%20Research%20Methods)Research_Methodology_C_R_Kothari.pdf)

Course Designers:

1. Dr. S.Sankareswari
2. Mr. D.Gopinath
3. Mr. J.Srinivasan

THIAGARAJAR COLLEGE, MADURAI -9
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PG & RESEARCH DEPARTMENT OF COMMERCE
(For those joined M. Com on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
PCO20C34	ADVANCED CORPORATE ACCOUNTING	Core 12	5	1	-	5

L - Lecture T - Tutorial P-Practicals

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

Preamble

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

Prerequisite

Students should have basic knowledge on Company Accounts.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Prepare accounts relating to issue of shares and redemption of debentures and Determine the liability of underwriters.	85	70
CO2	Solve problems relating to amalgamation, absorption and reconstruction	80	65
CO3	Compute the value of shares and goodwill.	85	68
CO4	Prepare Liquidator's final statement of account.	80	70
CO5	Construct a consolidated Balance sheet of holding company.	75	60

Mapping of COs with PSOs

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

S – Strong

M- Medium

L-Low

Mapping of COs with POs

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

S – Strong

M- Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge -K1	15% (9)	15% (9)	20% (30)
Understand -K2	15% (9)	15% (9)	20% (30)
Apply-K3	30% (18)	30% (18)	20% (30)
Analyze-K4	20% (12)	20% (12)	20% (30)
Evaluate-K5	20% (12)	20% (12)	20% (30)

Contents of the Course

UNIT I

(15 Hours)

Company Accounts: Shares - Issue, forfeiture and Reissue of Shares – Calls –in- arrears- Calls-in- advance -Bonus shares -SEBI Guidelines – Rights Issue Buy back of shares. Redemption of Preference shares – Methods of Redemption. **Debentures:** Issue and Redemption– SEBI Guidelines for Issue of Debentures - Underwriting of Shares and Debentures

UNIT II

(20 Hours)

Company Final Accounts: Books of Accounts kept by Company – Preparation of Final Accounts as per A S 3 under Companies Act 2013 – Forms and Contents of Profit and Loss Account and Balance Sheet – Managerial Remuneration –Remuneration in case of Nil or inadequate Profits-Methods of Calculating net profit for the purpose of Calculating the Managerial Remuneration.**Profit Prior to Incorporation:** Accounting Treatment of Pre-Incorporation Profit/Loss-Calculation of Sales Ratio,Weighted Ratio(Adjusted Time Ratio).

UNIT III

(15 Hours)

Amalgamation of Companies:Introduction- Features-Types of Amalgamation in theNature of Merger – Amalgamation in the nature of purchase – Purchase Consideration– Accounting Entries in the books of the Amalgamated Company &Acquireree Company– Treatment of Inter-Company holding.

UNIT IV

(20 Hours)

Alteration of Share Capital and Internal Reconstruction: Meaning and Objective of Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries- Schemes of Reconstruction. **Valuation of Goodwill and Shares:** Valuation of Goodwill– Methods of valuation of Goodwill – Valuation of Shares – Need for Valuation - Factors affecting Valuation – Methods of Valuation of Shares.

UNIT V

(20 Hours)

Liquidation of Companies: Meaning of Liquidation – Modes of Liquidation – Order of Payment – Preferential Creditors – Preparation of Statement of Affairs – Lists to be attached to the Statement of Affairs – Deficiency / Surplus Accounts – Liquidators Final Statement of Account-Liquidators Remuneration.

Text Books:

1. S.P.Jain& K.L. Narang,ADVANCED ACCOUNTANCY ,Revised Edition – 7th EDITION January 2020, VOL– II,Kalyani Publishers, Ludhiana.

References:

2. **A Mukherjee M Hanif, New Edition 3, 2018**, Modern Accountancy - Volume II, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
3. **R.L. Gupta & M. Radaswamy, 6th Edition – 2019**, Advanced Accountancy - Vol– II, Sultan Chand & Sons, New Delhi-2.
4. **Study Material of ICWAI Final (Stage I) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

E-Resources

1. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
2. <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf>

Course Designers:

1. Dr. I.Nagarajan
2. Dr. S. Sankareswari

Lecture Schedule

THIAGARAJAR COLLEGE, MADURAI -9
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PG & RESEARCH DEPARTMENT OF COMMERCE
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Course Code	Course Title	Category	L	T	P	Credit
PCO20CE31(A)	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	Elective 3	5	1	-	5
L - Lecture T - Tutorial P-Practicals						
Year	Semester	Int. Marks	Ext. Marks	Total		
Second	Third	25	75	100		

Preamble

This course exposes the students on the basic concepts of investments, portfolio management and the various investment avenues.

Prerequisite

The students should have basic knowledge on the concept of investment.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Familiarize with the investment process, sources of investment and analyse various investment options.	85	70
CO2	Compare primary market and secondary market and explain the working of stock exchanges in India.	82	75
CO3	Apply the techniques of fundamental and technical analysis in investment proposal.	80	60
CO4	Compute the value of securities.	80	70
CO5	Identify and Analyse the risks and measure the risks and returns through Modern Portfolio Theory.	75	60

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of COs with POs

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	09	09	20
<i>Understand</i>	09	09	20
<i>Apply</i>	18	18	38
<i>Analyse</i>	12	12	26
<i>Evaluate</i>	12	12	26
Total Marks	60	60	130

Contents of the Course

UNIT I

(15 Hours)

Investment Fundamentals :Investment -Features -Objectives -Investment Process -Investment versus Speculation -Investment Planning -Investment Alternatives -Sources of Investment Information -Risk -Types of Risk -Causes of Risk -Measurement of Risk and Return -Holding Period Return -Traditional Methods -Modern Methods.

UNIT II

(22 Hours)

Securities Market and Indices :Primary Market -Functions -Participants -Secondary Market -Major Players -Stock Exchanges -Functions -Leading Stock Exchanges in India -BSE, NSE and OTCEI -Listing procedures and requirements -Trading and Settlement -Regulation of Securities Market in India -SEBI -Powers and Functions.

UNIT III

(15 Hours)

Fundamental and Technical Analysis: Fundamental Analysis -Economic Analysis -Industry Analysis -Company Analysis -Financial Statement Analysis -Ratio Analysis .**Technical Analysis:**Concept -Theories Technical Analysis Vs Fundamental Analysis -Dow Theory- Eliot Wave Theory -Charts -Types -Trend and Trend Reversal Patterns, Support and Resistance levels, Oscillators, Volume of Trade, Moving Averages

UNIT IV

(16 Hours)

Valuation of Securities :Equity Shares -Concepts -Valuation -Dividend Valuation Models-Bond -Types of Bond -Bond Return- Yield to Maturity (YTM) - Yield to Call (YTC).

Options and Futures: Meaning- call options-put options-Factors affecting the value of call and put options-intrinsic value and Time value, valuation models-Binomial model for option valuation, Black –Scholes option pricing model. Futures: Meaning- Advantages-Types of Future Contracts-Futures Vs Options.

UNIT V

(22 Hours)

Modern Portfolio Theory:Markowitz Model -Portfolio Selection -Opportunity Set -Efficient Frontier -Capital Asset Pricing Model (CAPM) -Assumptions - CAPM Equation -Security Market Line (SML) - Capital Market Line (CML) - SML versus CML -Arbitrage Pricing Theory (APT) - Assumptions-Uses. .

Measuring Risk and Return of Portfolios - Portfolio Revision -Techniques of Portfolio Revision -Formula Plan -Constant Rupee Value Plan -Constant Ratio Plan -Variable Ratio Plan -Rupee Cost Average.Evaluation of Portfolio Performance -Treyner's Measure -Sharpe's Index -Jensen's Model.

Text Books:

1.Prasanna Chandra, Investment Analysis and Portfolio Management, Revised Edition 2018 ,Tata McGraw Hill Publishing Company Ltd.,New Delhi.

References:

2.Punithavathy Pandian, Security Analysis and Portfolio Management ,revised edition 2016, Vikas Publishing House PvtLtd,New Delhi.

3.Preeti Singh, Investment Management, 22th Revised Edition 2019, Himalaya Publishing House, New Delhi.

4.Donald E. Fischer, Security Analysis and Portfolio Management, 6th Edition, University of Texas, Tyler.

5.Study Material of ICWAI Final (Stage II) Revised Edition 2016, Institute of Cost Accountants of India, Kolkatta

E-Resources:

1. <http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-3/BA7021%20SECURITY%20ANALYSIS%20AND%20PORTFOLIO%20MANAGEMENT.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mba/fm-304.pdf>

Course Designers:

1. Dr.S.Sankareswari
2. Dr.P.Nageswari

THIAGARAJAR COLLEGE, MADURAI -9
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PG & RESEARCH DEPARTMENT OF COMMERCE

Course Code	Course Title	Category	L	T	P	Credit
PCO20CE31(B)	FINANCIAL MARKETS AND INSTITUTIONS	Elective 3	5	1	-	5

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

L - Lecture T - Tutorial P-Practicals

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

Preamble

This course provides sound knowledge on Financial Systems and Institutions and the various techniques of investments and instruments in stock market.

Prerequisite

Students should have an idea about the Indian financial markets.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Explain the financial systems in India.	80	70
CO2	Compare primary market and secondary market	85	76
CO3	Evaluate the functions and progress of merchant banking and venture capital.	75	68
CO4	Identify the different types of mutual funds available to investors.	85	75
CO5	Differentiate the concept of discounting and factoring and evaluate the services of credit rating agencies as CRISIL, DFHI, ICRA.	80	70

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of COs with POs

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	09	09	20
<i>Understand</i>	09	09	20
<i>Apply</i>	18	18	38
<i>Analyse</i>	12	12	26
<i>Evaluate</i>	12	12	26
Total Marks	60	60	130

Contents of the Course**UNIT I****(15 Hours)**

The Financial System in India :Introduction-structural approach--Financial Assets-Functions of the financial system-Designing a Financial System -Indian Financial System- Structure of Indian Financial System -Financial markets - Classification of Financial Markets –Financial intermediaries —Capital market – Money market.

UNIT II**(20 Hours)**

Financial Instruments in Financial Markets:Introduction-Types of Financial Market Instruments:-**Money Market**-Money Market Instruments-Characteristics-**Repo and Reverse Repo**-Features of Repo-Types of Repo-RBI Guidelines-**Government Securities and Bonds**-Government Securities -Features-Types-Bond-Features of Bond-Types of Bond-**Hedge Funds**-Features of Hedge Funds-Hedging strategies adopted in case of Hedge Funds-Benefits-**Mutual Funds**-Role of Mutual Fund in Financial Market-Different types of Mutual Fund schemes-Comparison of Hedge Funds and Mutual Funds.

UNIT III**(20 Hours)**

Financial Institutions :Reserve Bank of India -Functions of RBI- RBI's Regulatory Role in Stock Market -Banking Institutions – Commercial Banks-Functions-SEBI-Establishment-Preamble-Role of SEBI -Steps Taken by SEBI for the Development of Capital Markets in India, Non-Banking Financial Company(NBFC)-Salient features- NBFCs regulations regarding investment-Insurance Companies-Insurance Sector Reforms-Pension Funds-Classification - Management of Pension Funds.

UNIT IV**(15 Hours)**

Venture Capital :Origin -Meaning –Features – Scope of Venture capital – Financing Pattern – Legal Aspects and Guidelines for Venture Capital –Method of venture financing –Indian scenario.

UNIT V**(20 Hours)**

Discounting and Factoring :Meaning –Modus operandi –Terms and conditions –Functions –Types of Factoring –Factoring versus Discounting –Benefits of Factoring –Factoring in India .**Credit Rating** :Meaning –Definition –Origin of Credit rating in India -Functions of credit rating —Benefits of credit rating – Credit Rating Agencies in India :CRISIL,ICRA&CARE.

Text Books:

1. **E.Gordon and K.Natarajan**, Financial Markets And Services, Revised Edition 2019, Himalaya Publication, Mumbai

References:

2. **M.Y.Khan**, Financial Services, Revised Edition 2018, Tata MC GrawHill, New Delhi.
3. **H.R .Machiraju**, Indian Financial System, Revised edition -2017, VikasPublishingHousePvt Ltd, New Delhi
4. **Study Material of ICWAI Final (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta.

E-Resources

1. <http://14.139.185.6/website/SDE/sde168.pdf>
2. http://cbseacademic.nic.in/web_material/Curriculum20/publication/srsec/805%20Financial%20Markets%20Management-XII.PDF

Course Designers:

1. Dr. I. Nagarajan
2. Dr. S. Sankareswari

THIAGARAJAR COLLEGE, MADURAI -9
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PG & RESEARCH DEPARTMENT OF COMMERCE

Course Code	Course Title	Category	L	T	P	Credit
PCO20CE31(C)	CORPORATE FINANCIAL REPORTING	Elective 3	5	1	-	5

(For those joined M. Com on or after June 2020)
L - Lecture T - Tutorial P-Practicals

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

Preamble

This course provides sound knowledge on the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders.

Prerequisite

Students should have an idea about the Indian Accounting system.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Demonstrate the financial statements for understanding of stakeholders	70	60
CO2	Prepare Accounts on Accounting of Business Combinations	65	50
CO3	Interpret and apply the ongoing developments for financial reporting.	75	60
CO4	Analyze the impact of GAAP and its application for reporting and compliance	70	50
CO5	Evaluate the Recent Trends in Financial Reporting	70	60

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of COs with POs

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	09	09	20
<i>Understand</i>	09	09	20
<i>Apply</i>	18	18	38
<i>Analyse</i>	12	12	26
<i>Evaluate</i>	12	12	26
Total Marks	60	60	130

Contents of the Course**UNIT I****(15 Hours)**

Generally Accepted Accounting Principles in India- Overview of Accounting Standards (AS) -Indian Accounting Standards(Ind AS)—objectives –concept-Frame work for preparation and presentation of Financial Statements as per Accounting Standards- International Financial Reporting Standards(IFRS).

UNIT II**(20 Hours)**

Accounting of Business Combinations (as per Ind AS):Accounting for Merger-Types of merger, methods of accounting, treatment of Goodwill arising on merger, Purchase consideration and settlement-Accounts & related disclosures under Amalgamation.

UNIT III**(20 Hours)**

Government Accounting & Reporting In India:An overview of Government Accounting –Features-Objectives- General Principles - Comparison with Commercial Accounting - Government Accounting and Reporting-Controller General of Accounts (CGA)-Comptroller and Auditor General of India (C&AG)-Role, Function and Duties-Public Accounts Committee (P.A.C)-Constitution-Role.

UNIT IV**(15 Hours)**

Government Accounting Standards: Government Accounting Standards Advisory Board (GASAB) –Structure-Responsibilities- Indian Government Accounting Standards (IGAS-1 to 10)- Indian Government Financial Reporting Standards (IGFRS)1 to5.

UNIT V**(20 Hours)**

Recent Trends in Financial Reporting :Sustainability Reporting-Global Reporting Initiative (GRI)-Benefits- **Concept of Triple Bottom Line (TBL) - Benefits-Implementation -Forms of TBL Reporting- Users - Financial Reporting vs Triple Bottom Line Reporting- Corporate Social Responsibility Reporting (CSR Reporting)- Fair Value Measurement- Integrated Reporting (IR)- Business Responsibility Reporting.**

Text Books:

1. **Andrew**,Corporate Financial Reporting, Revised Edition 2019, Sage Publications.

References:

2. **S.Chand**, ,Corporate Financial Reporting, Tulsians Publications.
3. **CA.RavikanthMariyala&CA.Sunitajanimariyala**, Accounting Standards, Commercial Laws Publishing.
- 4.**Study Material of ICWAI Final (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

E-Resources:

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper18-Revised-2.pdf
2. <http://digilib.stiem.ac.id:8080/jspui/bitstream/123456789/124/1/Corporate%20Financial%20Accounting%20and%20Reporting.pdf>

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)

Course Code	Course Title	Category	L	T	P	Credit
PCO20C41	ADVANCED SPECIAL ACCOUNTING	Core 13	5	1	-	5

L - Lecture T - Tutorial P-Practicals

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

Preamble

This course exposes the students in the preparation of final accounts for Banking, Insurance and Joint stock companies and the basics of Indian Accounting Standards.

Prerequisite

The students are required to have theoretical knowledge on Banking, Insurance and Electricity Companies.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Draw final accounts of joint stock companies as per new format	85	75
CO2	Prepare final accounts of banking companies.	90	75
CO3	Construct final accounts of life insurance and general insurance business.	80	70
CO4	Present the accounting information under double accounting system and compare it with single accounting system.	75	60
CO5	Apply accounting standards such as AS1to AS10 in business.	70	50

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of COs with POs

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	09	09	20
<i>Understand</i>	09	09	20
<i>Apply</i>	18	18	38
<i>Analyse</i>	12	12	26
<i>Evaluate</i>	12	12	26
Total Marks	60	60	130

Contents of the Course**UNIT I****(17 Hours)**

Accounts of Banking Companies:Business of Banking Companies-Legal Requirements- RBI Guidelines -Preparation of Profit and Loss Account and Balance Sheet – Legal forms– Bills for collection – Acceptances and Endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on Bills discounted-Provision for taxation and depreciation.

UNIT II**(18 Hours)**

Accounts of Holding Companies: Meaning of Holding Companies – Subsidiary Companies – Preparation of Consolidated Balance Sheet – Elimination of common transactions – Treatment of unrealized profit and Contingent Liabilities – Revaluation of Assets – Inter-Company dividends.

UNIT III**(20 Hours)**

Accounts of Insurance Companies:Introduction-Accounts of Life Insurance Business –Types of Policies – Annuities – Surrender value – Life Assurance Fund –Preparation of Final Accounts – Revenue Account – Valuation of BalanceSheet-Accounts of General Insurance Business –Fire and Marine Insurance-Preparation of Profit and Loss account - Profit and Loss appropriation Account – Balance Sheet.

UNIT IV**(20 Hours)**

Accounts of Electricity Companies:Introduction - Double Account System – Single Account System versus Double Account System – Advantages of double account system – Preparation ofFinal Accounts under double account system – Replacement of an asset – Disposal of Surplus.

UNIT V**(15 Hours)**

AccountingStandards: Introduction-Objectives-Significance-Compliance of Accounting Standards - International Accounting Standards –Over view of International Accounting Standards -Accounting Standards in India – Formation of Accounting Standards Board-Mandatory Accounting Standards – Scope of Accounting Standards – **IndAS-** Applicability- Ind AS 11,12,13,16,17,18,19,20,26,29.

Text Books:

1. S.P.Jain& K.L. Narang,ADVANCED ACCOUNTANCY,Revised Edition – 7th EDITION January2020,VOL– II,Kalyani Publishers, Ludhiana.

References:

1. **A Mukherjee M Hanif, New Edition 3, 2018**, Modern Accountancy - Volume II, Tata McGraw-Hill Education Pvt. Ltd. New Delhi.
2. **R.L. Gupta & M. Radaswamy, 6th Edition – 2019**, Advanced Accountancy - Vol– II, Sultan Chand & Sons, New Delhi-2.
3. **Study Material of ICWAI Final (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

E-Resources:

1. <http://studymaterial.unipune.ac.in:8080/jspui/bitstream/123456789/7329/1/FINAL%20ACCOUNTS%20OF%20BANKING%20COMPANIES.pdf>
2. http://www.ef.uns.ac.rs/mis/archive-pdf/2007%20-%20No1/MIS2007_1_5.pdf
3. <https://kb.icai.org/pdfs/PDFFile5ba1eb5d68d151.53747743.pdf>

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)

Course Code	Course Title	Category	L	T	P	Credit
PCO20C42	ENTREPRENEURSHIP DEVELOPMENT AND STARTUPS	Core 14	4	2	-	4

L - Lecture T - Tutorial P-Practicals

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

Preamble

This course enables the students to become familiar with the concept of entrepreneurship and gain knowledge on the legal procedures relating to setting up of Startups.

Prerequisite

Students should have awareness about the scope for entrepreneurs.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected proficiency(%)	Expected Attainment(%)
CO1	Explain the concepts of entrepreneurship and compare the different types of Entrepreneurs.	80	65
CO2	Analyze the institutional support and assistance available to women entrepreneurs	75	60
CO3	Excel in entrepreneurial competencies through various entrepreneurial development programs.	75	65
CO4	Interpret the steps involved in setting up Startups	80	75
CO5	Identify the procedures to start and operate a profitable business leveraging limited resources.	80	70

Mapping of COs with PSOs

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

S – Strong

M- Medium

L-Low

Mapping of COs with POs

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

S – Strong

M- Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	09	09	20
<i>Understand</i>	09	09	20
<i>Apply</i>	18	18	38
<i>Analyse</i>	12	12	26
<i>Evaluate</i>	12	12	26
Total Marks	60	60	130

Contents of the Course

UNIT I

(20 Hours)

Introduction to Entrepreneurship: Meaning - Concept of Entrepreneurship- Evolution of Entrepreneurship Development- Need for Entrepreneurship- Role of Entrepreneurs in Economic Development in India - Agencies involved in Entrepreneurship Management- Types of Entrepreneurs - IntrapreneurVs Entrepreneur- Future of Entrepreneurship.

UNIT II

(15 Hours)

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

UNIT III

(20 Hours)

Entrepreneurial Development Programmes: Meaning of Entrepreneurial Competency – Ways to develop Entrepreneurial Competencies – Meaning of EDP – Need for EDP – Objectives of EDP – EDP in India – Phases of EDP – Problems of EDP- Entrepreneurship Cells (E-cells).

UNIT IV

(15 Hours)

Start-Ups and Financial Support: Translating Business Model into a Business Plan- Vision for the Venture- Choosing a form of business organization-Sole Proprietorship- Partnership-Corporation-Limited Liability Company – Products/Services introduced into the Market, Investor pitch delivered to panel of Investors, Managing Start-up Finance: Identifying possible sources of funding for the Venture –Angels Investors, Venture Capital (VC), Bank Loans and other key elements involved in raising money for the New Venture -Business License- permits.

UNIT V

(20 Hours)

Start-Ups Growth and Development:Start-up development phases - Legal and Regulatory aspects of Start-ups - Enhancing growth process - Creating Scalability (Customers, Market Share, Sales) - Market Size – Costs – Margins - Delivery Channels - Managing Cash Flow - Analyzing Financial Performance- Budgeting - Identifying areas to build efficiency - Effective methods of marketing for Start-ups – Digital and Viral Marketing-Hiring and Managing a Marketing Team.

Text Books:

1. S.S.Khanka, Entrepreneurial Development -Revised Edition 2020, S.Chand& Company Ltd, Ram Nagar, New Delhi

Reference Books:

2. Dr. Vasant Desai, 2019: Entrepreneurial Development, 1st Edition, Himalaya Publishing House. Mumbai.
3. K.K. Patra 2018, Fundamentals of Entrepreneurship, 2nd Edition, Himalaya Publishing House, Mumbai.

E-Resources

<https://www.thebalancesmb.com/essential-web-resources-for-entrepreneurs-1200706>

<https://www.vedantu.com/commerce/entrepreneurship-development-process>

<https://www.startupcommons.org/startup-development-phases.html>

<http://www.himpub.com/documents/Chapter3695.pdf>

Course Designers:

1. Dr. I.Nagarajan
2. Ms. K. DeepthiNivasini

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)

Course Code	Course Title	Category	L	T	P	Credit
PCO20C43	ADVANCED FINANCIAL MANAGEMENT	Core 15	4	2	-	4

L - Lecture T - Tutorial P-Practical

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

Preamble

This course enables the students to be familiarized with the various tools and techniques on management of Finance in Business.

Prerequisite

Students should have the basic knowledge on financial decision making.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Explain the concept of financial management and analyse the various sources of finance	90	80
CO2	Compute the cost of capital and evaluate capital budgeting decision.	80	70
CO3	Construct a capital structure for a business.	85	65
CO4	Design the dividend policy by applying the theories of dividend.	80	70
CO5	Identify the International sources of Finance and analyse the risk associated with them.	75	60

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	09	09	20
<i>Understand</i>	09	09	20
<i>Apply</i>	18	18	38
<i>Analyse</i>	12	12	26
<i>Evaluate</i>	12	12	26
Total Marks	60	60	130

Contents of the Course

UNIT I

(15 Hours)

Financial Management: Meaning of Business Finance–Definition-Importance - Approaches– Scope -Objectives –**Finance Decisions-Functional areas of Financial Management**-Functions of the Finance Manager - Organization of Finance Function.
Sources of long term finance: Introduction-Equity capital – Preference capital – Retained earnings– Term loans- Debentures – Main features, advantages and limitations of each source.

UNIT II

(20 Hours)

Cost of capital and Capital Budgeting: Concept of Cost of Capital –Significance-Determination of Cost of Capital– Measurement of specific cost of capital and overall cost of capital.

Capital Budgeting – Meaning – Importance –Capital Budgeting Process-Kinds Capital Budgeting Decisions– Evaluation Techniques – Traditional techniques- Payback Period Method, Post Payback profitability Method, Rate of Return Method – Modern Techniques- Net Present Value Method, Internal Rate of Return Method, Profitability index Method.

UNIT III

(25 Hours)

Financing Decisions: Leverages –**Meaning-Importance-Types of Leverages**- Operating, Financial and Combined Leverage- Difference between Operating leverage and Financial Leverages.

Capital Structure: Definition –**Importance-Point of Indifference**- Capital structure theories – Net Income Approach, Net Operating Income Approach, Modigliani-Miller Approach and Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate Capital Structure.

UNIT IV

(18 Hours)

Dividend Decision:Introduction to Dividend Policy–Types of Dividend Policy–Forms of Dividend– Relevance of Dividends- Walter’s Model, Gordon’s Model – Irrelevance of Dividends – Residual theory of Dividends, Modigliani and Miller Approach – Determinants of Dividend Policy- Bonus shares and Stock splits .

UNIT V

(12 Hours)

International Financial Management: noitcudortnl –Foreign Direct Investment – Objectives-Merits and Demerits- Recent trends in Foreign Direct Investment -Foreign Capital -Euro Issues –Foreign Currency Convertible Bonds –Global Depository Receipts (GDR) – American Depository Receipts) ADR)-External Commercial Borrowings – Foreign Institutional Investors.**Foreign Exchange Risk:Meaning**-Types of Exposures in Foreign Exchange –Transaction Exposure –Translation Exposure –Economic Exposure.

Text Books:

1. **M Y Khan & P K Jain, Financial Management**(Text, Problems And Cases):,Eight Edition 2018,McGraw Hill Education(India) Pvt. Ltd.New Delhi .

References:

2. **Prasanna Chandra,2019:** Financial Management(Theory And Practice),Eleventh Edition,2017,TATA McGraw Hill Education PvtLtd..New Delhi.

3. **S. N Maheswari,**Financial Management(Theory and Practice) 115th Edition Reprint 2020,Sultan Chand & Sons,New Delhi.

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

E-Resources:

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf
2. <https://old.mu.ac.in/wp-content/uploads/2014/04/Accountancy-Paper-III-Advance-Financial-Management-Final-Book.pdf>

Course Designers:

1. Dr.S.Meenakumari
2. 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)

Course Code	Course Title	Category	L	T	P	Credit
PCO20C44	CORPORATE LAWS & GOVERNANCE	Core 16	5	1	-	5

L - Lecture T - Tutorial P-Practicals

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

Preamble

This course familiarizes the students with the knowledge of Corporate functions in the context of Companies Act & related Corporate Laws and ethics, emerging trends in good governance practices and corporate social responsibility in the global and Indian context.

Prerequisite

Students should have basic knowledge on the formation and functions of company and the business ethics.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Identify the provisions of the Formation and Conversion of Companies.	80	65
CO2	Comprehend the role and functions of Board Committees and their responsibilities.	75	60
CO3	Familiarize with the conduct of Board Meetings.	80	70
CO4	Describe the provisions of different corporate laws.	75	60
CO5	Explain the concepts of Corporate Governance & Corporate Social Responsibility	80	70

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of COs with POs

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

S-Strong

M-Medium

L-Low

Blooms taxonomy

	CA		End of Semester
	First	Second	
<i>Knowledge</i>	09	09	20
<i>Understand</i>	09	09	20
<i>Apply</i>	18	18	38
<i>Analyse</i>	12	12	26
<i>Evaluate</i>	12	12	26
Total Marks	60	60	130

Contents of the Course

UNIT I

(15 Hours)

The Companies Act, 2013; Company Formation-Introduction-salient features-kinds of companies- Incorporation of private companies, public companies, company limited by guarantee and unlimited companies- Formation of Not-for-Profit making companies- Conversion of LLPs into Private Limited Companies and vice versa.

UNIT II

(15 Hours)

Management & Administration: Directors -- Types of director- appointment, reappointment, resignation- Removal - Powers & duties--Liabilities --Payment of remuneration to Directors – Directors Identification Number.

UNIT III

(20 Hours)

Board Meetings and Procedures: Board Meetings, -Conduct of Meetings- Minutes and Registers-Powers of the Board- Inspection, Inquiry and investigation- Prevention of oppression and mismanagement-Offences and Penalties -National Company Law Tribunal and Special Courts.

UNIT IV

(20 Hours)

SEBI Laws and Regulations: The Securities and Exchange Board of India Act, 1992 – Rules, Regulations and Guidelines issued there under Clause 49 -**The Securities Contracts (Regulation) Act, 1956-The Competition Act, 2002**- Competition - Meaning, objectives-extent and applicability -**Competition Commission of India.**

UNIT V

(20 Hours)

Corporate Governance & Corporate Social Responsibility: -Concepts - Need – Principles of good Governance -Corporate Governance & Audit Committee- Corporate Governance Practices in India- E-governance.

Corporate Social Responsibility: Importance-Social, Environmental and Economic Responsibilities of Business - Nature of activities-Evaluation of CSR projects.

Text Books:

1. A.C.Fernando 2019, Corporate Governance, Pearson Education, New Delhi.

References:

1. Subhash Chandra Das, Corporate Governance, Second Edition 2017, PHI Learning Pvt. Ltd, New Delhi.

2. **Vasuda Joshi**, Corporate Governance –The Indian Scenario, First Edition 2018, Foundation Books Pvt Ltd., New Delhi
3. **Study Material of ICWAI Final (Stage II) Revised Edition 2016**, Institute of Cost Accountants of India, Kolkatta

E-Resources:

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper13.pdf
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper13-revised.pdf

Course Designers:

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

THIAGARAJAR COLLEGE, MADURAI -9
Re-Accredited with 'A++' Grade by NAAC

Course Code	Course Title	Category	L	T	P	Credit
PCO20PJ41	PROJECT	Core5			6	3

PG & RESEARCH DEPARTMENT OF COMMERCE

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

L - Lecture

T - Tutorial

P-Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Second	Fourth	40	60	100

Preamble

This course enables the students Expose to collect and read literature pertaining to their project work. Train the students to do research work individually under the guidance of their project guide .

Prerequisite

Basic knowledge on the related to handling of business problems and analytical skills .Interpretation of data using financial tools and statistical tools.

Course Outcomes

On completion of the course the students will be able to

#	Course Outcome	Expected Proficiency(%)	Expected Attainment(%)
CO1	Identify ,collect and analyse the data related to commerce from the various sources.	80	70
CO2	Explain the theoretical basis of the tools, technologies and methods common to finance.	75	70
CO3	Demonstrate practical skills in the use of tools, technologies and methods common to commerce,	85	80
CO4	Apply the SPSS packages and hypothesis testing in the design and execution of project.	90	85
CO5	Construct a summative project or paper that draws on current research, and/or techniques in commerce.	85	80

PROJECT REPORT

Evaluation of Project Report shall be as follows: The Project Report will be evaluated by internal and external examiners for 40 marks and 60 Marks respectively. The external evaluation consists of project evaluation and viva –voce examination.

Project Report work shall begin from the third semester. Students shall select topic of their project, work at the commencement of Semester – III in consultation with their Guides concerned. Students are free to choose any topic relating to Commerce. The project may be based on either Primary data or secondary data or both. After approval of the project topics by the Head and Project Evaluation Committee, the students shall begin their work. Periodical review will be conducted on the works carried out by the students. At the completion of the project work, they shall submit four copies of their project report for evaluation at the end of the Semester – IV examination. The external examiner will conduct the viva voce examination after evaluating the project reports.

Mapping of COs with PSOs

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

S-Strong

M-Medium

L-Low

Mapping of COs with POs

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

S-Strong

M-Medium

L-Low

THIAGARAJAR COLLEGE (AUTONOMOUS), MADURAI – 625 009
PG & RESEARCH DEPARTMENT OF COMMERCE

Master of Commerce (M.Com)
(Programme Code: PCO)

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

PROGRAMME SPECIFIC OUTCOMES SCORE SHEET

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

S.No	COURSE CODE	COURSE NAME	PSO1	PSO2	PSO3	PSO4	PSO5
1	PCO20C11	Advanced Financial Accounting	8	4	-	3	3
2	PCO20C12	Business Law & Ethics	10	7	1	1	-
3	PCO20C13	Advanced Cost Accounting	10	7	2	6	5
4	PCO20C14	Applied Direct Taxation	12	4	5	6	9
5	PCO20E11(A)	Operations Research	7	7	5	4	3
6	PCO20E11(B)	Marketing Management	7	9	2	9	2
7	PCO20E11(C)	Modern Banking Practices	7	7	3	8	3
8	PCO20C21	Advanced Business Accounting	12	7	1	3	7
9	PCO20C22	Human Resource Management	13	10	-	8	9
10	PCO20C23	Information System and Technology	7	8	3	7	3
11	PCO20C24	Cost Analysis and Control	9	12	5	5	4
12	PCO20E22(A)	Operations Management & Strategic Management	7	7	5	4	3
13	PCO20E22(B)	Cost Audit & Management Audit	7	8	3	8	3
14	PCO20E22 (C)	Auditing and Assurance	8	7	6	7	6
15	PCO20C31	Advanced Corporate Accounting	10	9	8	9	8
16	PCO20C32	Applied Indirect Taxation	11	7	6	10	7
17	PCO20C33	Research Methodology & Data Analysis	9	10	15	12	7
18	PCO20C34	Software Packages In Accounting	12	11	10	10	9
19	PCO20CL31	Software Packages In Accounting – Lab	9	10	7	5	6
20	PCO20E33(A)	Security Analysis and Portfolio Management	10	12	10	8	8
21	PCO20E33(B)	Financial Markets and Institutions	12	11	10	8	8
22	PCO20E33(C)	Corporate Financial Reporting	12	11	8	8	7
23	PCO20C41	Advanced Special Accounting.	12	10	8	9	9
24	PCO20C42	Entrepreneurship Development and Startup	10	9	6	9	10
25	PCO20C43	Advanced Financial Management	14	11	8	7	8
26	PCO20C44	Corporate Law & Governance	11	10	9	7	7
27	PCO20PJ41	Project	8	11	15	10	7