

**B.Com (Aided & SF)**

**Programme Code: UCO**



# **PROGRAMME OUTCOME - PO (ALIGNED WITH GRADUATE ATTRIBUTES) - BACHELOR OF COMMERCE (B.COM.)**

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## **PO 1 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.

## **PO 2 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.

## **PO 3 Independent Learning**

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

## **PO 4 Leadership quality**

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

## **PO 5 Teamwork**

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



## 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.

## PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

The B.Com programme aims to achieve the following objectives:

- 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.
- PEO 4** Demonstrate knowledge in setting up a computerized set of accounting books.
- PEO5** Acquire knowledge and aptitude skills to face the competitive exams.

## PROGRAMME OUTCOME - PO

<b>PO 1</b>	<b>Knowledge and Critical Thinking</b> 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.
<b>PO 2</b>	<b>Communication skills</b> 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.
<b>PO 3</b>	<b>Independent Learning</b> Demonstrate the ability to acquire knowledge and business skills, the capacity for self-directed activity and the ability to work independently.
<b>PO 4</b>	<b>Leadership quality</b> Exhibit qualities associated with leadership such as accountability, integrity, respect, self-reflection.
<b>PO 5</b>	<b>Teamwork</b> Able to work constructively, cooperatively, effectively and respectfully as part of a team.

## PROGRAMME SPECIFIC OUTCOMES (PSO)

After completing the B.Com course the students can

<b>PSO 1</b>	Practice in Accounting, Taxation, Business Laws, Auditing, Financial Analysis and Management domains.
<b>PSO 2</b>	Apply ethical values, team work, professional, communication and leadership skill in business.
<b>PSO 3</b>	Identify entrepreneurial and managerial skills to establish and manage their business effectively.
<b>PSO 4</b>	Make use of knowledge, skill and attitude in their career opportunities.
<b>PSO 5</b>	Become eligible to go for Post Graduate studies and Professional courses such as CA, CMA and CS.

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**(Re-Accredited with ‘A++’ Grade by NAAC)**  
**PG and RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com COURSE STRUCTURE (2020 - 2023 batch)**

<b>SEMESTER I</b>								
<b>Course</b>	<b>Code No.</b>	<b>Subject</b>	<b>Contact Hrs. / Week</b>	<b>Credits</b>	<b>Total No. of Hrs. Allotted</b>	<b>Max. Marks CA</b>	<b>Max. Marks SE</b>	<b>Total</b>
Part II	U20EN12	English for Communication – I	5	3	75	25	75	100
Part III Core	UCO20C11	Company Organization and Secretarial Practice	6	4	90	25	75	100
Part III Core	UCO20C12	Financial Accounting	7	5	105	25	75	100
Part III Elect. Generic	UMA20GE11C	Business Mathematics	5	5	75	25	75	100
Part III Elect. Generic	UEC20GE11C	General Economics	5	5	75	25	75	100
Part IV AECC	U20ES11	Environmental Studies	2	2	30	15	35	50
	Total		30	24	450			
<b>SEMESTER II</b>								
<b>Course</b>	<b>Code No.</b>	<b>Subject</b>	<b>Contact Hrs. / Week</b>	<b>Credits</b>	<b>Total No. of Hrs. Allotted</b>	<b>Max. Marks CA</b>	<b>Max. Marks SE</b>	<b>Total</b>
Part – II	U20EN22	English for Communication – II	5	3	75	25	75	100
Part - III Core	UCO20C21	Business Law	6	4	90	25	75	100
Part - III Core	UCO20C22	Advanced Accountancy	7	5	105	25	75	100
Part - III Elective – Generic	UMA20GE21C	Business Statistics	5	5	75	25	75	100
Part - III Elective – Generic	UEC20GE21C	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								
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	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								
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	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	75	25	75	100
Part - IV NME	UCO20NE41	Cost Computation and Control	2	2	30	15	35	50
	Total		30	28	450			

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	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	5	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	5	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			
	UCO20IN	Internship		2		15	35	50
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	UCO20C61	Special Accounts	7	5	105	25	75	100
Part - III Core	UCO20C62	Investment 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) / UCO20SE61(B) / UCO20SE61(C)	Event Management / Block Chain Management / International Trade	2	2	30	15	35	50
	Total		30	22	450			

**A) CONSOLIDATION OF CONTACT HOURS AND CREDITS**

<b>SEMESTER</b>	<b>CONTACT HOURS /WEEK</b>	<b>CREDITS</b>
I	30	24
II	30	23
III	30	19
IV	30	28
V	30	23
VI	30	22
PART V		1
<b>Total</b>	<b>180</b>	<b>140</b>

**B) CURRICULUM CREDITS**

Part I - Tamil (2x3)	6 Credits
Part II – English (2x3)	6 Credits
Part III Core	86 Credits
Part III Elective Main (2x5)	10 Credits
Part III Elective Generic (4x5)	20 Credits
Part IV AECC EVS (1x2) VE (1x1)	3 Credits
NME (2x2)	4 Credits
SEC (2x2)	4 Credits
PART V	1 Credits
<b>Total</b>	<b>140 Credits</b>

**THIAGARAJAR COLLEGE, 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
UCO20C51	CORPORATE ACCOUNTING	Core – 1	5	2	-	5

L – Lecture

T – Tutorial

P – Practical

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

### Preamble

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

### Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency (%)	Expected Attainment (%)
CO 1	record transactions relating to issue of shares and issue and redemption of debentures and determine the liability of the Underwriters.	84	83
CO 2	draw final accounts of joint stock companies as per the new format.	80	80
CO 3	familiarize the concept of acquisition of business, and profit prior to incorporation.	83	81
CO 4	solve problems relating to amalgamation, absorption and reconstruction.	82	80
CO 5	compute the value of shares and goodwill and to prepare Liquidator's final statement of account.	82	81

### Mapping of COs with POs

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

L – LOW M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

**Course Contents****UNIT I****33 Hours**

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

**Underwriting of shares and debentures:** Underwriting – Marked and Unmarked applications – Pure underwriting – Firm underwriting – Determination of liability of underwriters.

**UNIT II****13 Hours**

**Final Accounts of Joint Stock Companies:** Calculation of managerial remuneration - preparation of final statements – Statement of Profit and Loss and Balance sheet.

**UNIT III****19 Hours**

**Acquisition of Business:** Acquisition of business – Accounting treatment when new set of books are opened – Accounting treatment when same set of books are continued – Treatment in the books of purchaser when debtors and creditors are taken over on behalf of vendor.

**Profit Prior to Incorporation:** Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of pre-incorporation and post-incorporation profit.

**UNIT IV****20 Hours**

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

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

**Valuation of Goodwill and Shares:** Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

**Liquidation:** Meaning – Legal provisions – Preparation of Statement of affairs & Deficiency / surplus a/c – Preparation of liquidator's final statement of account.

**Text Books:**

1. T.S.Reddy and A.Murthy, 2020: Corporate Accounting, Margham publications, Chennai.

**References:**

1. R.L. Gupta and M.Radaswamy, 2020: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. S.Kr. Paul, 2019: Corporate Accounting, New Central Book Agency, Kolkatta.
3. S.P. Jain & K.L. Narang, Advanced Accountancy, Vol – II, Kalyani Publisher, Ludhiana, 2020

**E – Resources:**

1. <https://www.indiainfoonline.com/knowledge-center/share-market/difference-between-shares-and-debentures>
2. <http://www.svtuition.org/2010/10/underwriting-of-shares-and-debentures.html#:~:text=Underwriting%20of debentures.>
3. <https://easynotes4u.com/amalgamation-absorption-external-reconstruction/>
4. <https://www.vedantu.com/commerce/valuation-of-goodwill>

**Course Designers:**

1. Dr. I. Nagarajan
2. Mr. V. Balakrishnan



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**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
UCO20C52	MANAGEMENT ACCOUNTING	Core-2	4	1		4

L - Lecture                      T - Tutorial                      P - Practicals

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

### Preamble

This course enables the students to be familiarized with the various tools and techniques of management Accounting, Financial Statement Analysis, preparation of fund flow and cash flow statements, ascertainment of break-even point and report the final statement to the management.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	explain the concepts and technique of Management Accounting and preparation of the financial statements	92%	90%
CO2	compute and construct the Balance sheet by using ratios	95%	87%
CO3	figure out funds from operation and prepare cash flow statement	85%	82%
CO4	analyze break-even point and Cost Volume Profit	87%	85%
CO5	gain knowledge in reporting the final statement to the management	88%	80%

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

### Blooms taxonomy

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

Understand	40%	40%	40%
Apply	20%	20%	20%

## Contents

### Unit I (12 Hours)

**Management Accounting:** Meaning - Definition – Nature and Scope – Functions – Objectives – Difference: Financial accounting and Management accounting, Management Accounting and Cost accounting – Advantages of management accounting – Limitations of management accounting.

**Financial Statements:** Meaning – Objectives - Analysis and interpretation of Financial Statements – Common size and Comparative statements – Trend Analysis.

### Unit II (18 Hours)

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

### Unit III (18 Hours)

**Funds Flow Analysis:** Meaning – Objectives – Uses and limitations of fund flow analysis – Calculation of funds from operation

**Cash Flow Analysis (Direct Method and Indirect Method (AS 3)):** Meaning – Fund flow statement versus Cash flow statement –Utility and Limitation of cash flow analysis – Classification of Cash Flow - Calculation of cash from operation Preparation of cash flow statement.

### Unit IV (15 Hours)

**Marginal Costing:** Meaning – Features – Marginal Costing Vs Absorption Costing – Break Even Analysis and Cost Volume Profit Analysis – Application of Marginal Costing technique.

### Unit V (12 Hours)

**Reporting to Management:** Management Reporting System – Report - Modes of reporting- Requisites of Good report – Steps for Effective Reporting - Kinds of Reports- Specimen Forms of Management Reports - Review of Reports.

## Text Books:

1. Shashi K. Gupta and R.K Sharma R. K., 2021: Management Accounting, Kalyani Publishers, Ludhiana.

## References:

1. Maheswari. S.N, Suneel K. Maheshwari and CA Sharad K. Maheshwari, 2021 Management Accounting and Finance Control, Vikas Publishers, New Delhi.
2. Murthy. A, Gurusamy. S, 2017 : Management Accounting, Second Edition, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

**E – Resources:**

1. <http://osou.ac.in/eresources/DIA-06-Financial-statement-analysis.pdf>
2. <https://rajdhanicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/ratio%20analysis.pdf>
3. <https://www.ramauniversity.ac.in/online-study-material/fcm/bsc/iiisemester/managementaccounting/lecture-5.pdf>
4. <https://www.gacbe.ac.in/pdf/ematerial/18BBA23C-U4.pdf>

**Course Designers:**

1. Dr. K.Saranya
2. Dr. D.Anusankari



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Course Code	Course Title	Category	L	T	P	Credit
UCO20C53	Marketing Management	Core-3	3	2		3
L - Lecture                      T - Tutorial                      P - Practicals						
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Fifth	25	75		100	

### Preamble

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

### Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	explain the marketing concept, functions of marketing and eleven P's of Marketing Mix.	80%	78%
CO2	develop a new product and to apply the pricing strategies.	82%	80%
CO3	determine the Channel of distribution for marketing products and Segment the market.	83%	80%
CO4	apply the various promotional strategies in marketing.	79%	77%
CO5	discuss the concepts relating to electronic marketing, green marketing and social media marketing.	80%	78%

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

CO5	L	M	M	M	M
L – LOW	M – MEDIUM			S – STRONG	

### Blooms Taxonomy:

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

### Course Contents

#### UNIT I

(15 Hours)

**Marketing:** Definition – Importance - Scope – Approaches of marketing - Marketing concepts - Functions of marketing - Functions of exchange, Functions of physical treatment, facilitating functions – Eleven P's of Marketing mix – Marketing is science as well as an art – Marketing Management – Functions.

#### UNIT II

(15 Hours)

**Product:** Features – Classification of products – Stages in Development of New Product – Product Life cycle – Product Line and Mix - Product differentiation - Branding – Packaging - Labeling.

**Pricing:** Importance – Kinds of Pricing - Pricing strategies – Factors influencing pricing decisions – Procedure of price determination.

#### UNIT III

(18 Hours)

**Channels of Distribution:** Definition - Functions- Importance – Types of Channels – Factors influencing selection of channels – Logistics Management – Meaning – Importance – Seven R's of logistic Management

**Market Segmentation:** Meaning - Importance - Bases of market segmentation - Direct Marketing - Mass Marketing Vs Direct Marketing- Advantages and Limitations.

#### UNIT IV

(15 Hours)

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

#### UNIT V

(12 Hours)

**Emerging Trends in Marketing:** Digital Marketing – Meaning - Objectives – Significance of Digital Marketing - Social Media Marketing - Meaning- Benefits – Role of social media in Marketing – Green Marketing - Services Marketing.

### Text Books

1. Dr.C.B.Gupta & Dr.N.Rajan Nair, 2020: Marketing Management, Sultan Chand & Sons (P) Ltd, New Delhi.

### Reference Books

1. Rajan Saxena, 2019: Marketing Management, Tata McGraw, Hill Publishing Company Limited, New Delhi.
2. R.S.N. Pillai and Bagavathi, 2020: Marketing Management, S. Chand and Company Ltd., New Delhi.

### **E-Resources**

1. <https://www.geektonight.com/green-marketing/>
2. <https://www.marketingtutor.net/what-is-e-marketing/>

### **Course Designer:**

1. Dr. S. Meena
2. Dr. R. Suresh



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Course Code	Course Title	Category	L	T	P	Credit
UCO20C54	METHODS AND TECHNIQUES OF COSTING	Core-4	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 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 Proficiency	Expected Attainment
CO1	apply the methods of job costing, batch costing and contract costing in the respective industries	90%	85%
CO2	prepare cost accounts relating to processing and service industries	85%	80%
CO3	apply the standard cost techniques in exercising cost control	85%	80%
CO4	estimate and interpret various budgets	80%	80%
CO5	prepare ABC costing and Target costing	85%	80%

### Mapping of COs with POs

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

L – LOW M – MEDIUM S – STRONG

### Mapping of COs with PSOs

	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	S	M	M	S
CO4	M	M	S	S	S
CO5	M	M	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>	56	56	140

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

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

**UNIT II 15 Hours**

**Process Costing** - Features of Process Costing - Normal Loss - Abnormal Loss, Abnormal Gain (Excluding inter process profits and Equivalent Production) Operating Costing - Meaning – Objectives – Areas of Operating costing (Simple Problems only)

**UNIT III 20 Hours**

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

**UNIT IV 20 Hours**

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

**UNIT V 15 Hours**

**Costing Management Tools: Activity Based Costing** - Concept - Need for ABC - Kalpan and Cooper's Approach to ABC - Cost Drivers and Cost Pools - Characteristics of ABC - Steps to develop ABC - Implementation of ABC -Benefits of ABC. **Target Costing:** Definition - Objectives of Target Costing - Main features of Target Costing - Target Costing Process - Steps in Target Costing - Advantages of Target Costing.

**Text Books:**

1. S.P. Jain & K.L. Narang, 2020: Cost Accounting, Kalyani Publishers, Ludhiana.

**References:**

1. R.S.N. Pillai & V. Bagavathi, 2020: Cost Accounting, S.Chand and Company Ltd, New Delhi.
2. A Murthy and S Gurusamy, 2020: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

**E – Resources:**

1. <https://tallysolutions.com/inventory/job-costing/>
2. <https://www.netsuite.com/portal/resource/articles/accounting/process-costing.shtml>
3. <https://www.economicsdiscussion.net/cost-accounting/budgetary-control/32588>
4. <https://www.accountingtools.com/articles/2017/5/14/standard-costing>

**Course Designers:**

1. Dr. I. Nagarajan
2. Mr. L. Prakash Kanna

**THIAGARAJAR COLLEGE, 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
UCO20CE51	INCOME TAX LAW & PRACTICE - I	ELECTIVE	5	-	-	5

L – Lecture

T – Tutorial

P – Practical

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

**Preamble**

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

**Course Outcomes**

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

	Course Outcome		Expected Proficiency	Expected Attainment
CO1	determine the residential status of individuals and to calculate the incidence of taxation		92%	90%
CO2	compute income from salary		95%	87%
CO3	ascertain income from house property.		85%	82%
CO4	prepare statement showing taxable income from business /profession		87%	85%
CO5	assess capital gains and income from other sources		88%	80%

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	M	S	S	M	S
CO3	M	S	S	S	M
CO4	S	M	S	M	S
CO5	M	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%
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## Course Contents

### UNIT – I 15 Hours

**Introduction:** Meaning and Types of Tax – Income Tax Act 1961 – Previous Year, Assessment Year and other Basic concepts – Exempted incomes – Agricultural income and Non Agricultural income – Taxability of Agricultural income – Heads of incomes – Gross Total Income – Tax rate for Individuals - Residential status of individuals and HUFs – Incidence of taxation

### UNIT – II 15 Hours

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

### UNIT – III 15 Hours

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

### UNIT – IV 15 Hours

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

### UNIT – V 15 Hours

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

**Income from Other Sources:** Incomes chargeable – TDS – Grossing up – Treatment of gifts received – Computation of income from Other Sources.

## Text Books:

1. T.S. Reddy and Y. Hariprasad Reddy, Income Tax Law and Practice, Latest Edition, Margham Publications, Chennai – 17

## References:

1. V.P. Gaur and Narang, Law and Practice of Income Tax, Latest Edition, Kalyani Publications, New Delhi.
2. Dr.H.C.Mehrotra and Dr.S.P.Goyal, Income Tax Law and Practice, Latest Edition, Sahitya Bhavan Publications, Hospital Road, Agra.

## E – Resources:

1. <https://cleartax.in/s/salary-income>
2. <https://www.incometax.gov.in/iec/foportal/help/individual-business-profession>
3. <https://taxguru.in/income-tax/notes-income-sources.html>

## Course Designers:

1. Dr.S.Meena
2. Dr.D.Gopinath

**THIAGARAJAR COLLEGE, 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
UCO20SE51(A)	INTELLECTUAL PROPERTY RIGHTS	SEC	2	-	-	2

L – Lecture

T – Tutorial

P – Practicals

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

**Preamble**

This course gives basic knowledge on the intellectual property rights and its importance.

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	know the basic aspects of Intellectual Property Rights (IPR)	84%	82%
CO2	create awareness about the importance of IPR	81%	80%
CO3	disseminate knowledge on Patent rights, registration procedure	83%	81%
CO4	impart knowledge on trademarks copy rights and registration Procedure	82%	80%
CO5	gain Knowledge on other forms of IPR	81%	80%

K1-Knowledge

K2-Understand

K3 –Apply

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	M	S	S	M	S
CO3	M	S	S	S	M
CO4	S	M	S	M	S
CO5	M	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>	<b>40</b>	<b>40</b>	<b>70</b>

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

**Overview of Intellectual Property Rights:** Introduction - Basic concepts - Importance – Need for Intellectual Property Right – IPR in India - National Intellectual Property Policy in India – World Intellectual Property Organization (WIPO) - International Treaties

**UNIT – II****15 Hours****Types of Intellectual Properties and Registration Procedure**

**Patents** - Concepts - Inventions - Process - **Copy rights** - Nature – Duration of Copy rights -

**Trademarks** - Concepts - types - Brand names, logos, signature, symbol – **Geographical Indications** – Concepts – **Design** – Concepts - registration procedure for all types of Intellectual Properties.

**Text Books:**

1. K.V.Nithyananda (2019) – Intellectual Property Rights: Protection and Management, India, IN: Cengage Learning India Private Limited.

**References:**

1. P. Neeraj& D. Khusdeep (2014). Intellectual Property Rights, India In: PHI Learning Pri. Limited.

**E – Resources:**

1. <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>
2. <http://www.bdu.ac.in/cells/ipr/docs/ipr-tamil-ebook.pdf>
3. [https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo\\_pub\\_489.pdf](https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf)

**Course Designer:**

1. Dr.S.MeenaKumari

**THIAGARAJAR COLLEGE, 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
UCO20SE51(B)	CYBER LAW	SEC	2	-	-	2

L - Lecture

T - Tutorial

P - Practical

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

**Preamble**

This course on Cyber Law deals with legal issues and enable the students to get redressed against criminal activities in cyber space.

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
<b>CO1</b>	understand the criminal activities in cyber space	87%	85%
<b>CO2</b>	create awareness about the theft, fraud, defamation and forgery	81%	80%
<b>CO3</b>	familiarize with online privacy as well as relevant usage of the internet	88%	84%
<b>CO4</b>	impart knowledge on DOS attack, Hacking, Worms/Virus Attack, Credit card frauds, Cyber terrorism, EFT frauds, IPR violations	85%	83%
<b>CO5</b>	familiarise in Cyber Law	81%	80%

**Mapping of COs with PSOs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of Cos with Pos**

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

## Contents

### Unit I

15 Hours

**Cyber Law:** Introduction - Basic concepts - access to the internet - freedom of expression - online privacy - relevant usage of the internet - criminal activities in cyber space such as theft, fraud, defamation and forgery.

### Unit II

15 Hours

**Cyber Crimes in India and its Legal Remedies :** Denial-of-Service attack, Hacking, Worms/Virus Attack, Credit card frauds, Cyber terrorism, Electronic Funds Transfer frauds, IPR violations and Pornography threatening - **Legal Remedy :** The Information Technology Act - Features of the Act - Protecting personal information on social media - Compensation for offences involving technology

## Text Books:

1. Cyber Law & Cyber Crimes By Prashant Mali , Snow White publications, 2019 Mumbai

## References:

1. Information Technology Law and Practice by Vakul Sharma; Universal Law Publishing Co. Pvt. Ltd.

## E-source

1. <https://taxguru.in/wp-content/uploads/2012/10/cyber-laws-overview.pdf>
2. <https://www.latestlaws.com/wp-content/uploads/2015/05/Cyber-laws-in-India.pdf>
3. <http://osou.ac.in/eresources/introduction-to-indian-cyber-law.pdf>

## Course Designers:

1. Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE, 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
UCO20SE51 (C)	RIGHT TO INFORMATION ACT	SEC	2	-	-	2

L – Lecture

T – Tutorial

P – Practicals

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

**Preamble**

This course facilitates the students to familiarize with the concept of Right to Information Act, constitutions, and it's working.

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

	Course Outcomes		Expected Proficiency %	Expected Attainment %
CO1	familiarize with the history and constitution of RTI		84	82
CO2	explain the features and scope of RTI		81	80
CO3	gain and insight to exempted information		83	81
CO4	understand the role and duties of public information officers		82	80
CO5	make appeals to appellate officers		81	80

K1-Knowledge

K2-Understand

K3 –Apply

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	M	S	S	M	S
CO3	M	S	S	S	M
CO4	S	M	S	M	S
CO5	M	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>	40	40	70

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

**Right to Information Act:** History and background to RTI – Constitution – Salient features of RTI – Provisions and functions of information commission – Public Authority – Exempted information – Third Party – Issue and Consideration – Information Commissions.

**UNIT – II****15 Hours**

**Role of Public Information Officers (PIO) and appellate officers** – Duties and responsibilities of Public Information officers – Liabilities of PIO for non-compliance of act – Accepting and making information request – Fees and cost for information – Process involved in making first appeals to appellate officers.

**Text Books:**

1. Right to information act 2005 by Devendra Kumar Singh ,notion press 2021 edition
2. Right to information act 2005 by Dr.Jyoti Rattan, bharat publications 2019

**References:**

1. Right to information by S P Sathe
2. Company law by p.p.s gogna , S.Chand publications

**E – Resources:**

1. [Right to Information Act \(India\) \(rti.gov.in\)](http://rti.gov.in)
2. [Right to Information - Objectives, Provision, Significance, Criticism \(byjus.com\)](http://byjus.com)
3. [RTI-Oct2021.pdf \(icmai.in\)](http://icmai.in)

**Course Designer:**

1. Ms.R.Ramyaa

**THIAGARAJAR COLLEGE, 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
UCO20C61	SPECIAL ACCOUNTS	Core-1	5	2	-	5

L – Lecture

T – Tutorial

P – Practicals

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

### Preamble

This course explains the procedure for preparing final accounts of Banking, Insurance, Electricity and Holding Companies.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcomes		Expected Proficiency	Expected Attainment
CO1	prepare final accounts of banking companies.		92%	90%
CO2	prepare and analyse the final accounts for life insurance and general insurance business.		90%	87%
CO3	present the accounting information under double accounting system and to compare it with single accounting system.		85%	82%
CO4	prepare consolidated balance sheet of holding company and subsidiary company.		87%	85%
CO5	apply accounting standards such as AS2, AS10, AS14, AS15, AS20, AS21, AS22 and AS26		88%	85%

### Mapping of Cos with POs

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

L–LOW M –MEDIUM S– STRONG

### Mapping of Cos with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	M	M	M
CO2	M	M	L	M	M
CO3	M	M	M	S	S
CO4	M	S	M	M	M
CO5	M	M	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>	<b>56</b>	<b>56</b>	<b>140</b>

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

**Accounts of Banking Companies:** 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****25 Hours**

**Accounts of Insurance Companies:**

**Accounts of Life Insurance Business** – Types of policies – Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts–Revenue account– Valuation balance sheet- Balance Sheet

**Accounts of General Insurance Business** – Fire and Marine Insurance – Revenue a/c - Profit and Loss account –Balance sheet

**UNIT III****25 Hours**

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

**UNIT IV****20 Hours**

**Accounts of Holding Companies:** Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Treatment of Unrealised profit- Mutual Owings- Preparation of consolidated balance sheet

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

**Accounting Standards:** Meaning - objectives – Need – Significance – Indian Accounting Standards – Accounting Standard 2, Accounting Standard 10, Accounting Standard 14, Accounting Standard 15, Accounting Standard 20, Accounting Standard 21, Accounting Standard 22, Accounting Standard 26

**Text Books:**

1. T.S.Reddy and A.Murthy, 2020: Corporate Accounting, Margham publications, Chennai.

**References:**

- 1.S.P.JainandK.L.Narang,2020: Advanced Accountancy,Vol– II,Kalyani Publishers,Ludhiana
2. R.L. Gupta and M. Radaswamy, 2020, Advanced Accountancy, Vol – II, Sultan Chand and Sons,NewDelhi-2

**E – Resources:**

1. <http://osou.ac.in/eresources/DIA-05-Block-04.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/73968/1/Block-5.pdf>
3. <https://mohitagarwalclasses.com/electricity%20company%20handout.pdf>

**Course Designers:**

1. Dr.I. Nagarajan
2. Mr. L. Prakash Kannan

**THIAGARAJAR COLLEGE, 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
UCO20C62	INVESTMENT MANAGEMENT	Core-2	3	2	-	3

L–Lecture    T-Tutorial    P –Practical

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

**Preamble**

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

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	familiarise with the investment process and the various sources of investment information.	80%	76%
CO2	distinguish between primary market and secondary market and explain the working of stock exchanges in India.	82%	80%
CO3	measure the risks and compute returns.	79%	75%
CO4	apply the techniques of fundamental and technical analysis	81%	78%
CO5	determine the value of securities.	80%	78%

K1-Knowledge    K2-Understand    K3 -Apply

**Mapping of COs with POs**

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

L – LOW    M – MEDIUM    S – STRONG

**Mapping of COs with PSOs**

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

**Course Contents****UNIT - I Nature and Scope of Investment:****15 Hours**

Investment – Features of investment - Classification of investment – Investment Vs Speculation – Investment Vs. Gambling – Investment process – Investment alternatives – Real investment – Contingent investment – Sources of investment information.

**UNIT - II Securities Market:****15 Hours**

Primary Market – Functions - Underwriting – Public issues – Offer for sale – Private placement – Rights issue – Participants in the Primary Market - Secondary Market – Functions – Characteristics of Stock Exchanges – Stock Exchanges in India – Listing of securities – Merits and demerits of listing – Kinds of brokers in Stock Exchanges.

**UNIT - III Risk and Return:****15 Hours**

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

**UNIT – IV Fundamental and Technical Analysis:****15 Hours**

**Fundamental analysis** – Economic analysis – Variables and techniques for economic analysis – Industry analysis – Classification of industry – Key factors in industry analysis – Company analysis – Analysis of company's earnings – Ratio analysis – **Technical analysis** – Assumptions – Technical analysis Vs fundamental analysis – Dow Theory – Minor trends – Chartist method – Types of Charts

**UNIT - V Valuation of Securities:****15 Hours**

Time value of money – Asset Pricing Model Portfolio Evaluation – Capital Asset Pricing Model (CAPM) – Security Market Line – Capital Market line – Efficient Market theory - Portfolio Performance Models – Valuation of equities – Holding period return – Bond valuation – Yield to Maturity (YTM) and Yield to Call (YTC).

**Text Books:**

1. Dr. L. Natarajan, Investment Management, Margham Publications 2020, Chennai

**References:**

1. Punithavathy Pandiyan - Investment Management, 2020, Vikas Publishing House Private Limited, New Delhi.
2. Preeti Singh- Investment Management, 2020, Himalaya Publishing House, New Delhi.

**E – Resources:**

1. <https://cleartax.in/g/terms/investment-management>
2. <https://dducollegedu.ac.in/Datafiles/cms/ecourse%20content/Equity%20Valuation-BMS.pdf>

**Course Designer:**

1. Dr. R.Suresh
2. Dr. P. Nageswari

**THIAGARAJAR COLLEGE, 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
UCO20C63	Principles and Practices of Auditing	Core-3	3	2	-	3

L–Lecture    T-Tutorial    P –Practical

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

**Preamble**

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

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

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	explain the basic concepts of auditing and differentiate it with accounting and investigation.	80%	76%
CO2	demonstrate the planning of audit, preparation of audit programme and frame the audit procedure.	82%	80%
CO3	discuss the concepts relating to internal control, internal check and examine the vouchers relating to cash book.	79%	75%
CO4	familiarise with the provisions of companies act regarding qualification, appointment, rights and duties of company auditor.	81%	78%
CO5	apply the concept of computer assisted techniques and green audit in auditing practices.	80%	78%

K1-Knowledge    K2-Understand    K3 -Apply

**Mapping of COs with POs**

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

L – Low    M - Medium    S – Strong

**Mapping of COs with PSOs**

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

L – Low    M - Medium    S - Strong

**Blooms Taxonomy:**

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

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

**Basics of Auditing:** Definition – Nature and Scope of Auditing – Advantages and Disadvantages of Auditing - Difference among the Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Classification of audit on the basis of organizational structure and from practical point of view.

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

**Audit Procedure:** Preparatory steps for a new audit – Audit Planning – Audit Programme – Audit Files - Audit Note Book – Audit Evidence - Audit working Papers — Procedure of Audit - Audit Sampling – Audit Testing

**Internal Control:** Essentials - Elements - Objectives – **Internal check:** – Objects of Internal Check – Duties of an auditor in connection with internal check – Advantages and Disadvantages of Internal Check – Difference between Internal Control and Internal Check.

**UNIT III****15 Hours**

**Vouching and Verification:** Definition - Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings.

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

**Audit of companies:** Company Auditor - qualification, disqualification, Appointment – removal of auditor - Remuneration - Rights and Duties of an Auditor –Liabilities of an Auditor – Civil and Criminal liabilities – Company Audit report order 2021 (CARO).

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

**Audit report** –Significance and Contents of Audit Report – Role of Auditors in preparation of audit report.

**Auditing of computerized accounting and Green Audit:** EDP Audit – EDP Audit features, advantages limitation – General approach to EDP Audit – Special Techniques for Auditing in EDP environment – Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – **Green Audit:** Definition – Objectives – Stages of Green Auditing.

**Text Books**

1. B.N. Tandon, Reprint 2020: A Handbook of Practical Auditing, S Chand and Company Limited, New Delhi.

**Reference Books**

1. Dr. T.R. Sharma, 2020: Principles and Practice of Auditing, Sahithya Bhavan, Agra.
2. Kamal Gupta, 2017: Contemporary Auditing, Tata MC Graw Hill Publishing Co Ltd, New Delhi.

**E – Resources:**

1. [https://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Audit](https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Audit)

- [ng-II.pdf](#)
2. <https://baf.co.in/vouching-introduction/>
3. <https://cleartax.in/s/caro-companies-auditors-report-order-2020>

**Course Designers:**

1. Dr. L. Eswaran
2. Dr. S. Maria Nisha



**THIAGARAJAR COLLEGE, 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
UCO20C64	FINANCIAL MANAGEMENT	Core-4	4	1	-	4
L - Lecture                      T - Tutorial                      P - Practicals						
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Sixth	25	75		100	

**Preamble**

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

**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	analyse various sources of long term finance and measure the cost of capital	K1, K2, K3	95%	92%
CO2	prepare capital budgeting based on different methods	K1, K2, K3	95%	90%
CO3	take financing decisions based on leverages and capital structure theories	K1, K2, K3	90%	88%
CO4	determine the suitable dividend policy.	K1, K2, K3	90%	87%
CO5	manage the working capital requirements.	K1, K2, K3	88%	85%

**Mapping of COs with POs**

	P O 1	P O 2	P O 3	P O 4	P O 5
CO 1	M	L	L	M	S
CO 2	M	S	M	S	L
CO 3	L	M	M	M	M
CO 4	S	M	L	L	S
CO 5	M	S	M	M	M

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	S	M	M
CO2	M	M	L	S	L

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

### Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
<b>Total Marks</b>	<b>56</b>	<b>56</b>	<b>140</b>

### Contents

#### Unit I (18 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.

**Cost of Capital:** Concept of cost of capital – Measurement of specific cost of capital: Cost of debt, Cost of Preference Capital, Cost of Equity Share Capital and Cost of Retained Earnings - Overall Cost of Capital.

#### Unit II (15 Hours)

**Capital Budgeting** – Need and Importance – Methods of Capital Budgeting – Traditional method: Pay-back Period method, Accounting Rate of Return - Discounted Cash Flow Method: Net Present Value Method, Internal Rate of Return and Profitability index method.

#### Unit III (17 Hours)

**Financing Decisions: Leverages** - Operating, Financial and Combined Leverage

**Capital Structure** – Definition – Capital structure theories – Net Income Approach – Net Operating Income Approach – Modigliani- Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate capital structure.

#### Unit IV (12 Hours)

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

#### Unit V (13 Hours)

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

**Management of Working Capital:** Inventory Management – Receivable Management – Payable Management – Management of cash and marketable securities. (Theory only)

#### **Text Books:**

1. Shashi K. Gupta and R.K Sharma R. K., 2019: Financial Management, Kalyani Publishers, Ludhiana.

#### **References:**

1. M. Pandey, 2016: Financial Management, Tata MC Graw-Hill, New Delhi.
2. Prasanna Chandra, 2019: Financial Management, Third Edition, Tata–MC Graw –Hill, New Delhi.

#### **E – Recourses:**

1. <https://ddu.collegedu.ac.in/Datafiles/cms/ecourse%20content/BMS-%20Cost%20of%20Capital.pdf>
2. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20%20Financial%20Management%20-%20VI%20Sem.pdf>
3. <https://ddu.collegedu.ac.in/Datafiles/cms/ecourse%20content/Dividend%20Policy-%20BMS.pdf>

#### **Course Designers:**

1. Dr.S.Meenakumari
2. Dr. K.Saranya



**THIAGARAJAR COLLEGE, 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
UCO20CE61	<b>INCOME TAX LAW &amp; PRACTICE - II</b>	<b>ELECTIVE</b>	<b>5</b>	<b>1</b>		<b>5</b>

L – Lecture

T – Tutorial

P – Practicals

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

**Preamble**

This course explains procedure of assessing the incomes of individuals, partnership firm and companies.

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
<b>CO1</b>	apply the concept and procedure of clubbing of income and set off and carry forward of losses	92%	90%
<b>CO2</b>	analyse and compute deductions from gross total income	95%	87%
<b>CO3</b>	assess the income of individual	85%	82%
<b>CO4</b>	compute tax liability of partnership firms	87%	85%
<b>CO5</b>	classify the companies and its procedure to compute tax liability	88%	80%

**Mapping of COs with POs**

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

L – LOW M – MEDIUM S – STRONG

**Mapping of COs with PSOs**

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

**Blooms taxonomy**

	CA		End of Semester
	First	Second	

<i>Knowledge</i>	40%	40%	40%
<i>Understand</i>	40%	40%	40%
<i>Apply</i>	20%	20%	20%
<b>Total marks</b>	<b>56</b>	<b>56</b>	<b>140</b>

### Course Contents

#### UNIT I 20 Hours

**Clubbing of Income and Set off and carry forward of Losses:** Clubbing of Income: Introduction General rules – Transferring of income without transfer of assets (Sec: 60) – Revocable transfer (Section 61) – Remuneration to Spouse and Income from asset transferred to spouse (Section 64) – Income of minor child (Section 64 1A) – Conversion of self acquired property into HUF Property (Section 64 (2)) Set off- Intra-head adjustment – Inter-head adjustment – Carry forward of Losses – Unabsorbed depreciation.

#### UNIT II 20 Hours

**Deductions from Gross Total Income:** Computation of Gross Total Income – Deductions from Gross Total Income Chapter VI-A – Deductions allowed on Payments - Deductions allowed on Incomes.

#### UNIT III 15 Hours

**Assessment of various persons:** Meaning – Procedure – PAN- Types of Assessment- Assessment of Individuals - Computation of Gross Total Income, Total Income and Tax Liability of Individuals.

#### UNIT IV 20 Hours

**Assessment of Partnership firms:** - Partnership Firm Assessed as Firm (PFAF) - Computation of Book Profit of PFAF – Remuneration u/s 40(b) – Total income of PFAF – Tax rate applicable to PFAF including Alternate Minimum Tax (AMT) - Business Income and Total Income of Partnership Firm Assessed as Association of Person (PFAOP)- Tax rate applicable to PFAOP ( Simple Problems).

#### UNIT V 15 Hours

**Assessment of Companies-** Meaning and types of Companies – Residential status of company – Gross Total Income of Companies including Minimum Alternate Tax (MAT) – Deductions u/s 80 – Tax liability of companies (Simple Problems)

### Text Books:

1.T.S. Reddy and Y. Hariprasad Reddy, Income Tax Law and Practice, Latest Edition, Margham Publications, Chennai

### References:

1. V.P. Gaur and Narang, Law and Practice of Income Tax, Latest Edition, Kalyani Publications, New Delhi.
2. Dr.H.C.Mehrotra and Dr.S.P.Goyal, Income Tax Law and Practice, Latest Edition, Sahitya Bhavan Publications, Hospital Road, Agra.

### E – Resources:

1. <https://taxguru.in/income-tax/clubbing-of-income-under-the-income-tax-act-1961.html>
2. <https://www.business-standard.com/about/what-is-section-80-deductions>
3. <https://cleartax.in/s/income-tax-assessment>

### Course Designers:

- 1 .Dr.S.Meena
2. Dr. D. Gopinath

**THIAGARAJAR COLLEGE, 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
UCO20SE61(A)	Event Management	SEC	2	-	-	2
L–Lecture    T-Tutorial    P –Practical						
Year	Semester	Int. Marks	Ext. Marks	Total		
Third	Sixth	15	35	50		

### Preamble

This course throws light on the basic concept of events, procedures in event management, code of ethics of event management information system and to develop the event design.

### Course Outcomes

On completion of the course the student will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	demonstrate the term Event, Event Management and Event Management Information System	K1, K2	80%	76%
CO2	explain the conceptualizing of events, procedures and activities in event management.	K2, K3	85%	82%
CO3	develop and evaluate the event concept	K1, K2	78%	76%
CO4	familiarise with the event design, themed events	K1, K3	81%	78%
CO5	design the event environment	K1, K3	81%	78%
K1-Knowledge                      K2-Understand                      K3 –Apply				

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	M	M
CO2	S	M	M	S	M
CO3	M	S	S	M	S
CO4	S	L	M	L	M
CO5	S	M	S	M	M
L – Low                      M - Medium                      S - Strong					

### Mapping of COs with PSOs

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

<b>CO5</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>
L – Low	M - Medium	S – Strong			

### Blooms Taxonomy:

Level	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>	<b>40</b>	<b>40</b>	<b>70</b>

### Course Contents

#### UNIT - 1: INTRODUCTION TO EVENT MANAGEMENT

**15 Hrs.**

**Event:** Definition, Concept, Need and Importance — Creating and Developing Events – Size of Events – Types of Events – **Event Management:** Concept, Procedures, Activities in Event Management and Sustainable event Management – Event Management Information System – Code of Ethics.

#### UNIT - 2: EVENT CONCEPTS AND DESIGN

**15 Hrs.**

Developing an Event Concept - Evaluating the Event Concept - **Event Design:** Decor Costs, Developing and implementing the Design for Event, Event Technology and Audiovisual Effects

Event Coordination - Themed Events: Big Theme with Small Budget – Trends in Theme Events – Designing the Event Environment – Five cards Draw Playing the Five Senses.

### Text Books

1. Sanjay Singh Gaur & Sanjay V Saggere, Reprint 2018: Event Marketing and Management, S Chand Publishing, New Delhi.

### Reference Books

1. Dr. Anukrati Sharma and Dr. Shruti Arora, 2018: Event Management and Marketing: Theory, Practical Approaches and Planning, Bharati Publications, New Delhi.
2. Sukhpreet Kaur, 2018: Event Management, Excel Books Private Limited for LPU, New Delhi

### Course Designer

1. Dr. L. Eswaran

**THIAGARAJAR COLLEGE, 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
UCO20SE61(B)	BLOCKCHAIN MANAGEMNET	SEC	2			2

L – Lecture

T – Tutorial

P – Practicals

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

**Preamble**

This course facilitates the students to familiarize with the basic concepts of blockchain techniques and its usage in E-Business.

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	explain the concept of blockchain	84%	82%
CO2	understand the types and need of blockchain	81%	80%
CO3	illustrate the process of blockchain in E-Business	83%	81%
CO4	acquire knowledge about crypto currencies	82%	80%
CO5	explain blockchain technology in banking sectors	81%	80%

K1-Knowledge

K2-Understand

K3 -Apply

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	M	S	S	M	S
CO3	M	S	S	S	M
CO4	S	M	S	M	S
CO5	M	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>	<b>40</b>	<b>40</b>	<b>70</b>

## Course Contents

### UNIT – I

**16 hours**

**Introduction to Blockchain management:** Meaning of blockchain – History of blockchain management - Types - consortium blockchain – hybrid - private and public blockchain – advantages - limitations

### UNIT – II

**14 hours**

**Blockchain Technology:** Meaning - Need – process – Double spending - Crypto currency – Types - Bitcoins - Lite coins-Tokens- Alt coins- Ethereum - Blockchain technology in banking sectors

### Text Books:

1. IIBF, Digital banking, Taxmann publications 2019

### References:

1. Block chain for business by Jai singh arun and nitin gaur, pearson education 2019

### E – Resources:

1. [Blockchain - Privacy \(tutorialspoint.com\)](http://tutorialspoint.com)
2. [Key Concepts of Bitcoin - Javatpoint](http://javatpoint)
3. [Blockchain in Banking | Blockchain transforming Banks \(leewayhertz.com\)](http://leewayhertz.com)
4. [blockchain-book.pdf \(blockchainexpert.uk\)](http://blockchainexpert.uk)

### Course Designer:

1. Ms.R.Ramyaa

**THIAGARAJAR COLLEGE, 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
<b>UCO20SE61</b> (C)	<b>INTERNATIONAL TRADE</b>	<b>SEC</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

L – Lecture

T – Tutorial

P – Practicals

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

**Preamble**

This course gives basic knowledge on international trade and procedure of Export Finance

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
<b>CO1</b>	explain the concept of international trade and compare it with domestic trade	K1, K2	84%	82%
<b>CO2</b>	comprehend the trade policy, free trade and balance of trade and payments	K2	81%	80%
<b>CO3</b>	identify the trade barriers related to international trade	K1, K3	83%	81%
<b>CO4</b>	understand the types of institutional finance for export	K3	82%	80%
<b>CO5</b>	familiarize with the procedures of export finance and documentation	K2	81%	80%

K1-Knowledge

K2-Understand

K3 -Apply

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

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

**Introduction to International Trade:** Meaning – Features – Objectives – Motives – Domestic Trade Vs. International Trade – Foreign Trade policy – Balance of Trade and Balance of Payment – Free trade – Protection – Trade barriers – Tariffs and its types – Non-Tariff barriers and its types.

**UNIT – II****15 Hours**

**Finance and Documentation:** Institutional Finance for Export - FEMA – IMF – IFC – EXIM Bank - Pre Shipment Credit – Post Shipment Credit - Quality Control and Pre-shipment Inspection –Documentation Procedure.

**Text Books:**

1. Francis Cherunilam, 2020: International Trade and Export management, 20<sup>th</sup> Revised Edition, Himalaya Publishing House, Mumbai.

**References:**

1. S.Sankaran, 2020: International Trade, Margham Publications, Chennai

**E – Resources:**

1. <https://www.imf.org/external/pubs/ft/fandd/basics/trade.htm>
2. <https://www.eximbankindia.in/>
3. <https://testbook.com/learn/ecgc/>

**Course Designer:**

1. Dr.D.Gopinath

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

**Programme Code: UCP**



# **PROGRAMME OUTCOME - PO (ALIGNED WITH GRADUATE ATTRIBUTES) - BACHELOR OF COMMERCE (B.COM.)**

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## **PO 1 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.

## **PO 2 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.

## **PO 3 Independent Learning**

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

## **PO 4 Leadership quality**

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

## **PO 5 Teamwork**

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



## 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 .
- PSO 4** To develop language skills needed for business fields and letter drafting skills in order to write letter for various business and personal situations.
- PSO5** To assist the students to acquire knowledge in Business Statistics and Business Mathematics and to apply the gathered knowledge to solve statistical and Mathematical Problems both in books and in real life.



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

**B.Com (Professional Accounting)**

**COURSE STRUCTURE (2020 – 2021 Batch)**

**SEMESTER – I**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II English	U20EN11B	Business English I	5	3	75	25	75	100
Part III Core	UCP20C11	Financial Accounting	7	5	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
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**SEMESTER – II**

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

### SEMESTER - III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P131	Tamil	3	---	45			
Part III Core	UCP20C31	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	90	25	75	100
Part III Core	UCP20C34	Corporate Law	4	3	75	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
<b>TOTAL</b>			<b>30</b>	<b>20</b>				

### SEMESTER – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141	Tamil	3	6	45	25	75	100
Part III Core	UCP20C41	Partnership Accounting	7	4	90	25	75	100
Part III Core	UCP20C42	Auditing Practices	5	3	75	25	75	100
Part III Core	UCP20C43	Financial Markets and Services	5	3	75	25	75	100
Part III Core	UCP20C44	RDBMS	4	2	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
<b>TOTAL</b>			<b>30</b>	<b>22</b>				

**SEMESTER – V**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCP20C51	Corporate Accounting	7	5	90	25	75	100
Part III Core	UCP20C52	Applied Cost Accounting	6	5	75	25	75	100
Part III Core	UCP20C53	Management Accounting	5	4	75	25	75	100
Part III	UCP20OJ51	On the Job Training	-	2	-	40	60	100
Main Elective	UCP20CE51	Direct Taxation	6	5	90	25	75	100
Elective Generic	UCP20GE51	Security Analysis and Portfolio Management	4	4	60	25	75	100
Part IV- SEC	UCP20SE51(A)/ UCP20SE51(B)/ UCP20SE51(C)	Intellectual Property Rights / Cyber Law / Right to Information Act	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>27</b>				

**SEMESTER – VI**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCP20C61	Special Accounts	7	5	105	25	75	100
Part III Core	UCP20C62	Operations Research	5	4	90	25	75	100
Part III Core	UCP20C63	Goods and Services Tax Act and Customs Act	5	3	75	25	75	100
Main Elective	UCP20CE61	Applied Direct Taxation	6	5	90	25	75	100
Elective Generic	UCP20GE61	Enterprise Resource Planning	5	5	75	25	75	100
Part IV- SEC	UCP20SE61(A)/ UCP20SE61(B)/ UCP20SE61(C)	Practicals on Filing of IT Returns / Practicals in GST / Taxation of Local Authority /	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>24</b>				

### A) CONSOLIDATION OF CONTACT HOURS AND CREDITS

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

### B) CURRICULUM CREDITS

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

**THIAGARAJAR COLLEGE, 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
UCP20C51	<b>CORPORATE ACCOUNTING</b>	<b>Core-1</b>	<b>5</b>	<b>2</b>		<b>5</b>
L - Lecture                      T - Tutorial                      P - Practicals						
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Fifth	25	75		100	

**Preamble**

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

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency(%)	Expected Attainment (%)
<b>CO 1</b>	record transactions relating to issue of shares and issue and redemption of debentures and determine the liability of the Underwriters.	84	83
<b>CO 2</b>	draw final accounts of joint stock companies as per the new format.	80	80
<b>CO 3</b>	familiarize the concept of acquisition of business, and profit prior to incorporation.	83	81
<b>CO 4</b>	solve problems relating to amalgamation, absorption and reconstruction.	82	80
<b>CO 5</b>	compute the value of shares and goodwill and to prepare Liquidator's final statement of account.	82	81

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

**Blooms taxonomy**

Course Learning Outcomes					
CO5	M	S	S	M	S
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%

**UNIT I****33 Hours**

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

**Underwriting of shares and debentures:** Underwriting – Marked and Unmarked applications – Pure underwriting – Firm underwriting – Determination of liability of underwriters.

**UNIT II****13 Hours**

**Final Accounts of Joint Stock Companies:** Calculation of managerial remuneration - preparation of final statements – Statement of Profit and Loss and Balance sheet.

**UNIT III****19 Hours**

**Acquisition of Business:** Acquisition of business – Accounting treatment when new set of books are opened – Accounting treatment when same set of books are continued – Treatment in the books of purchaser when debtors and creditors are taken over on behalf of vendor.

**Profit Prior to Incorporation:** Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of pre-incorporation and post-incorporation profit.

**UNIT IV****20 Hours**

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

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

**Valuation of Goodwill and Shares:** Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

**Liquidation:** Meaning – Legal provisions – Preparation of Statement of affairs & Deficiency / surplus a/c – Preparation of liquidator's final statement of account.

**Text Books:**

1. T.S.Reddy and A.Murthy, 2020: Corporate Accounting, Margham publications, Chennai.

**References:**

4. R.L. Gupta and M.Radaswamy, 2020: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
5. S.Kr. Paul, 2019: Corporate Accounting, New Central Book Agency, Kolkatta.
6. S.P. Jain & K.L. Narang, Advanced Accountancy, Vol – II, Kalyani Publisher, Ludhiana, 2020

**E – Resources:**

5. <https://www.indiaonline.com/knowledge-center/share-market/difference-between-shares-and-debentures>
6. <http://www.svtuition.org/2010/10/underwriting-of-shares-and-debentures.html#:~:text=Underwriting%20of debentures>.
7. <https://easynotes4u.com/amalgamation-absorption-external-reconstruction/>
8. <https://www.vedantu.com/commerce/valuation-of-goodwill>

**Course Designer:**

Dr. I. Nagarajan

Ms. E. Anit Maria Lusia



**THIAGARAJAR COLLEGE, 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
UCP20C52	APPLIED COST ACCOUNTING	Core-2	5	1		5

L - Lecture                      T - Tutorial                      P - Practicals

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

**Preamble**

This course enables the students to understand the various cost accounting principles, computation of the elements of cost and throws light on the various methods and techniques of costing such as Job Costing, Process Costing, Marginal Costing, Standard Costing.

**Course Outcomes**

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

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	explain the concepts of cost, costing and cost accounting and apply the various material control techniques..	80%	79%
CO2	compute the labour cost under different methods of wage payment systems and allocate the overheads to various departments under primary and secondary distribution systems	82%	80%
CO3	apply the methods of job costing in the respective industries and Prepare process cost accounts in the processing industries.	83%	80%
CO4	take decisions based on marginal costing techniques	81%	78%
CO5	apply the standard cost techniques in exercising cost control	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

**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)**

**Cost Accounting:** Meaning – Objectives – Advantages – Cost Centers – Cost Units – Cost classification – Elements of cost – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Cost Sheet- Introduction to cost Accounting standards.

**Materials Cost:** Material Control Techniques – Fixing Minimum, Maximum and reorder level– EOQ – Pricing of Material Issues under LIFO and FIFO Simple Average, Weighted Average and Base Stock method

**Unit II (20 Hours)**

**Labour Costs:** Meaning – Classification of Labour costs – Payroll preparation – Time Wage System and Piece Wage System – Incentive Schemes – Halsey Plan, Rowan plan, Taylor's differential Piece Rates.

**Overheads:** Meaning – Functional classification of Overheads –Apportionment of Overheads – Primary Distribution and Secondary Distribution - Absorption of Overheads – Bases of Absorption

**Unit III (20 Hours)**

**Job Costing:** Drafting Quotations and Tenders – Applications of Job costing.

**Process Costing:** Meaning – Features of Process Costing – Normal loss, Abnormal loss, Abnormal gain - Equivalent production - Inter process profit- Joint products and By Products.

**Unit IV (15 Hours)**

**Marginal Costing:** Meaning – Features – Marginal Costing Vs Absorption Costing – Break Even Analysis and Cost Volume Profit Analysis – Application of Marginal Costing technique.

**Unit V (15 Hours)**

**Standard Costing:** Meaning – Importance – Standard Costs and Estimated Costs – Setting up of Standards – Variance Analysis- Material Variances, Labour Variances and Overhead Variances

**Text Books**

1. S.P. Jain & K.L. Narang, Cost Accounting, Revised Edition – 2020 ,Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana.

**References:**

1. R.S.N. Pillai & V. Bagavathi , Cost Accounting , S.Chand& Company Ltd (2020) Ram Nagar, New Delhi.
2. A Murthy and S Gurusamy, 2020: Cost Accounting, Vijay Nicole Imprints Private Limited, Chennai.

**E – Resources:**

1. <https://examupdates.in/elements-of-costing-notes/>
2. [https://nanopdf.com/download/chapter-11-cost-methods-techniques-of-cost-accounting-and\\_pdf](https://nanopdf.com/download/chapter-11-cost-methods-techniques-of-cost-accounting-and_pdf)
3. <https://mu.ac.in/wp-content/uploads/2021/03/M.Com-Cost-Management-Accounting.pdf>
4. [http://sdeuoc.ac.in/sites/default/files/sde\\_videos/SLM-%20II%20SEM-%20M%20Com-Strategic%20Cost%20Accounting.pdf](http://sdeuoc.ac.in/sites/default/files/sde_videos/SLM-%20II%20SEM-%20M%20Com-Strategic%20Cost%20Accounting.pdf)

**Course Designer:**

1. Ms. E.Anit Maria Lusia



**THIAGARAJAR COLLEGE , 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
UCP20C53	MANAGEMENT ACCOUNTING	Core-3	4	1		4
L - Lecture                      T - Tutorial                      P - Practicals						
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Fifth	25	75		100	

**Preamble**

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

**Course Outcomes**

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

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	explain the concepts and technique of Management Accounting and preparation of the financial statements	92%	90%
CO2	compute and construct the Balance sheet by using ratios	95%	87%
CO3	prepare the Fund flow statement and to compare it with the balance sheet.	85%	82%
CO4	apply Accounting Standard 3 in the preparation of Cash flow statement	87%	85%
CO5	determine the working capital requirements of a business.	88%	80%

**Mapping of COs with POs**

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

**L – LOW**

**M – MEDIUM**

**S – STRONG**

**Mapping of COs with PSOs**

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

**Blooms taxonomy**

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

**Contents****Unit I (12 Hours)**

**Management Accounting:** Meaning - Definition – Nature and Scope – Functions – Objectives – Advantages – Limitations – Difference between Management accounting and financial accounting, Management Accounting and Cost accounting

**Financial Statements:** Meaning – Objectives - Analysis and interpretation of Financial Statements – Common size and Comparative statements – Trend Analysis.

**Unit II (18 Hours)**

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

**Unit III (15 Hours)**

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

**Unit IV (15 Hours)**

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

**Unit V (15 Hours)**

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

**Text Books:**

- Shashi K. Gupta and R.K Sharma R. K., 2021: Management Accounting, Kalyani Publishers, Ludhiana.

**References:**

- Maheswari. S.N, Suneel K. Maheshwari and CA Sharad K. Maheshwari, 2021 Management Accounting and Finance Control, Vikas Publishers, New Delhi.
- Murthy. A, Gurusamy. S, 2017: Management Accounting, Second Edition, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

**E – Recourses:**

- <http://osou.ac.in/eresources/DIA-06-Financial-statement-analysis.pdf>
- <https://rajdhaniacollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/ratio%20analysis.pdf>
- <https://www.ramauniversity.ac.in/online-study-material/fcm/bsc/iiisemester/managementaccounting/lecture-5.pdf>
- [https://www.srcc.edu/sites/default/files/B.A.\(Hons.\)%20Eco\\_Sem-II\\_Finance\(GE\)\\_WorkingCapital\\_RuchikaChoudhary.pdf](https://www.srcc.edu/sites/default/files/B.A.(Hons.)%20Eco_Sem-II_Finance(GE)_WorkingCapital_RuchikaChoudhary.pdf)

**Course Designer:**

- Dr. S. Meena Kumari
- Mr. R. Ramkanna

**THIAGARAJAR COLLEGE, 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
UCP20CE51	<b>DIRECT TAXATION</b>	Main Ele.	5	1		5

L - Lecture

T - Tutorial

P - Practicals

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

**Preamble**

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

**Course Outcomes**

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

	Course Outcome	Expected Proficiency	Expected Attainment
<b>CO1</b>	determine the residential status of individuals and to calculate the incidence of taxation	80%	76%
<b>CO2</b>	compute income from salary by applying the provisions of Income Tax Act	83%	75%
<b>CO3</b>	compute income/loss from house property.	85%	80%
<b>CO4</b>	prepare statements showing taxable income from business/profession ,capital gains and income from other sources	82%	74%
<b>CO5</b>	familiarize with the deduction and collection of tax.	75%	70%

**Mapping of COs with POs**

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

**Mapping of COs with PSOs**

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

## Contents

### Unit I

(16 Hours)

**Basic Concepts** – Meaning of Direct tax - Income Tax Act 1961 – Important terms – Residential Status – Incidence of Taxation – Exempted Incomes – Agricultural Incomes and its tax treatment.

### Unit II

(24 Hours)

**Income from Salary** – Allowances – Perquisites – Provident Fund – Retirement Benefits -Deductions - Computation of Taxable salary. **Income from house property** – Chargeability-Exempted House Properties - Gross Annual Value – Net Annual Value – Computation of taxable income from house property.

### Unit III

(17 Hours)

**Income from Business / Profession**–Expenses expressly allowed and disallowed–Depreciation- Deemed profits- Valuation of stock- Computation of Income from Business –Professional Receipts and Payments- Cash system and mercantile system of accounting–Computation of Income from Profession

### Unit IV

(20 Hours)

**Income from Capital Gains** – Meaning and types- Short term capital gain – Long term capital gain – Transactions not treated as transfer-Indexation – Exempted Capital Gain u/s 54. **Income from other sources** – Incomes taxable – TDS- Grossing up - Deemed Incomes.

### Unit V

(13 Hours)

**Assessment and Return of Income tax: Assessment**-Types of Assessment –Filing procedure – E filing– Deduction and Collection of tax at source–Advance Payment of Tax–Permanent Account Number (PAN) – Penalties and Prosecution Refund – Rebates and Reliefs.

## Text Books:

1. Dr.Vinod K. Singhania, Direct Taxes Law and Practice, Latest edition, Taxmann Publications Pvt Ltd. 59/32, New Rohtak Road, New Delhi Ludhiana

## References:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal ,INCOME TAX LAW & PRACTICE, Latest Edition Sahitya Bhawan Publications,Hospital Road,Agra–282003.
2. Dinkar Pagare, Law and Practice of Income Tax, Latest Edition ,Sultan Chand & Sons, 23, Daryagani, New Delhi
3. V.P.Gaur and Narang, Law and Practice of Income Tax, Latest Edition, Kalyani Publications , New Delhi

## E –Resources:

1. [https://www.icsi.edu/media/website/Tax\\_Law\\_and\\_Practice\\_Final.PDF](https://www.icsi.edu/media/website/Tax_Law_and_Practice_Final.PDF)
2. [https://www.icsi.edu/media/webmodules/ATLP\\_Practice\\_Questions\\_Direct%20Tax\\_&\\_International\\_Taxation.pdf](https://www.icsi.edu/media/webmodules/ATLP_Practice_Questions_Direct%20Tax_&_International_Taxation.pdf)
3. [https://www.icsi.edu/media/webmodules/DIRECT\\_TAX\\_LAW\\_AND\\_PRACTICE\\_BOOK.pdf](https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK.pdf)

## Course Designers:

1. Dr.P.G.Kathiravan,
2. Dr.R.Anbuselvi

**THIAGARAJAR COLLEGE, 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
UCP20GE51	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Gen. Elective	4	-	-	4

L - Lecture

T - Tutorial

P - Practicals

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

**Preamble**

This course exposes the students on the basic concepts of investments , portfolio management and the various investment avenues

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
<b>CO1</b>	familiarize with the investment process, sources of Investment and analyze various investment options	80%	76%
<b>CO2</b>	compare primary market and secondary market and explain the working of stock exchanges in India	83%	75%
<b>CO3</b>	apply the techniques of fundamental and technical analysis in investment proposal	85%	80%
<b>CO4</b>	compute the value of securities	82%	74%
<b>CO5</b>	identify and analyze the risks and measure the risks and returns through Modern Portfolio Theory	75%	70%

**Mapping of COs with POs**

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

**Mapping of COs with PSOs**

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

**(10 Hours)**

**Investment Fundamentals :** Investment –Features –Objectives –Investment Process –Investment versus Speculation –Investment Alternatives –Financial Instruments – Money Market Instruments –Capital Market Instruments –Sources of Investment - Primary Market. Secondary Market – Major Players –Stock Exchanges –Functions –Leading Stock Exchanges in India – BSE, NSE and OTCEI -Stock Market Indicators

## **Unit II**

**Valuation of Securities :** Equity Shares –Concepts –Valuation –Dividend Valuation Models –Preference Shares –Concept –Features –Yields –Bond –Bond Features – Types of Bonds –Determinants of Interest Rates –Bond Management Strategies –Bond Valuation –Bond Duration –Yield to Maturity (YTM) – Yield to Call (YTC)

## **Unit III**

**(10 Hours)**

**Security Analysis: Fundamental Analysis** – Economic Analysis – Industry Analysis – Company Analysis – Financial Statement Analysis –Ratio Analysis. **Technical Analysis:** Concept –Theories –Dow Theory –Eliot Wave Theory –Charts – Types–Trend and Trend Reversal Patterns –Mathematical Indicators.

## **Unit IV**

**(12 Hours)**

**Portfolio Analysis and Selection:** 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 – Risk and Return analysis

## **Unit V**

**(14 Hours)**

**Portfolio Evaluation and Revision:** Techniques of Portfolio Revision –Formula Plan – Constant Rupee Value Plan –Constant Ratio Plan –Variable Ratio Plan –Rupee Cost Average.

### **Text Books:**

1. Preeti Singh, Investment Management, 18th Revised Edition 2019, Himalaya Publishing House, New Delhi

### **References:**

1. Punithavathy Pandian, Security Analysis And Portfolio Management ,revised edition 2018, Vikas Publishing House Pvt Ltd, New Delhi.
2. Prasanna Chandra, Investment Analysis And Portfolio Management, Revised Edition 2019 ,Tata Mc Graw Hill Publishing Company Ltd., New Delhi.

### **E –Resources:**

[https://odl.ptu.ac.in/slm/m.com/4th/Security%20Analysis-final\(MCOP-FA-403\).pdf](https://odl.ptu.ac.in/slm/m.com/4th/Security%20Analysis-final(MCOP-FA-403).pdf)

### **Course Designer:**

Dr.S.Sivakumar

**THIAGARAJAR COLLEGE , 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
UCP20SE51(A)	INTELLECTUAL PROPERTY RIGHTS	Part IV SEC	2			2

L - Lecture                      T - Tutorial                      P - Practical

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

### Preamble

This course gives basic knowledge on the intellectual property rights and its importance.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
<b>CO1</b>	know the basic aspects of Intellectual Property Rights (IPR)	84%	82%
<b>CO2</b>	create awareness about the importance of IPR	81%	80%
<b>CO3</b>	disseminate knowledge on Patent rights, registration procedure	83%	81%
<b>CO4</b>	impart knowledge on trademarks copy rights and registration Procedure	82%	80%
<b>CO5</b>	gain Knowledge on other forms of IPR	81%	80%

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of Cos with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

## Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	10	10	20
Understand	15	15	25
Apply	15	15	20

## Contents

### Unit I

15 Hours

**Introduction-** Basic concepts - Important – Need for Intellectual Property Right – Types – IPR in India - World Intellectual Property Organization (WIPO) - National Intellectual Property Policy in India – International treaties.

### Unit II

15 Hours

**TYPES OF INTELLECTUAL PROPERTIES AND REGISTRATION PROCEDURE : Patents - Concepts - Inventions - Process - Copy rights - Nature – Duration of Copy rights - Trademarks - Concepts - types - Brand names, logos, signature, symbol – Geographical Indications – Concepts – Design – Concepts - registration procedure for all types of Intellectual Properties**

## Text Books:

1. Nithyananda, K V. (2019). Intellectual Property Rights: Protection and Management. India, IN: Cengage Learning India Private Limited.

## References:

1. P. Neeraj& D. Khusdeep (2020). Intellectual Property Rights, India In: PHI Learning Pri. Limited.

## E-source

4. <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>
5. <http://www.bdu.ac.in/cells/ipr/docs/ipr-tamil-ebook.pdf>
6. [https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo\\_pub\\_489.pdf](https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf)

## Course Designers:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE , 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
UCP20SE51(B)	CYBER LAW	Part IV SEC	2			2

L - Lecture                      T - Tutorial                      P - Practical

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

### Preamble

This course on Cyber Law deals with legal issues and enable the students to get redressed against criminal activities in cyber space.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
<b>CO1</b>	understand the criminal activities in cyber space	87%	85%
<b>CO2</b>	create awareness about the theft, fraud, defamation and forgery	81%	80%
<b>CO3</b>	familiarize with online privacy as well as relevant usage of the internet	88%	84%
<b>CO4</b>	impart knowledge on DOS attack, Hacking, Worms/Virus Attack, Credit card frauds, Cyber terrorism, EFT frauds, IPR violations	85%	83%
<b>CO5</b>	be specialised in Cyber Law	81%	80%

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of Cos with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

## Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	10	10	20
Understand	15	15	25
Apply	15	15	20

## Contents

### Unit I

15 Hours

**Introduction to Cyber Law :** Basic concepts - access to the internet - freedom of expression - online privacy - relevant usage of the internet - criminal activities in cyber space such as theft, fraud, defamation and forgery.

### Unit II

15 Hours

**Cyber crimes in India and its legal remedies :** DOS attack, Hacking, Worms/Virus Attack, Credit card frauds, Cyber terrorism, EFT frauds, IPR violations and Pornography threatening - **Legal Remedy :** The Information Technology Act - Features of the Act -Protecting personal information on social media - Compensation for offences involving technology

## Text Books:

1. Cyber Law & Cyber Crimes By Prashant Mali , Snow White publications, 2019 Mumbai

## References:

1. Information Technology Law and Practice by Vakul Sharma; Universal Law Publishing Co. Pvt. Ltd.

## E-source

4. <https://taxguru.in/wp-content/uploads/2012/10/cyber-laws-overview.pdf>
5. <https://www.latestlaws.com/wp-content/uploads/2015/05/Cyber-laws-in-India.pdf>
6. <http://osou.ac.in/eresources/introduction-to-indian-cyber-law.pdf>

## Course Designers:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE , 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
UCP20SE51(C)	RIGHT TO INFORMATION ACT	Part IV SEC	2			2

L - Lecture                      T - Tutorial                      P - Practical

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

### Preamble

This course facilitates the students to familiarize with the concept of Right to Information act, its constitutions, and its working.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
<b>CO1</b>	familiarize with the history and constitution of RTI	84%	82%
<b>CO2</b>	explain the features and scope of RTI	81%	80%
<b>CO3</b>	gain and insight to exempted information	83%	81%
<b>CO4</b>	understand the Role and Duties of public information officers	82%	80%
<b>CO5</b>	acquire knowledge on gaining information	81%	80%

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of Cos with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

### Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	10	10	20
Understand	15	15	25
Apply	15	15	20

## Contents

### Unit I

**15 Hours**

**Right to information Act:** History and background to RTI – Constitution and RTI – Salient features of RTI – Provisions and functions of information commission – Public authority – Exempted information – Third party – Issue and Consideration – Information Commissions

### Unit II

**15 Hours**

**Role of Public Information Officers (PIO) and appellate officers** – Duties and responsibilities of Public Information officers – Liabilities of PIO for non-compliance of act – Accepting and making information request – Fees and cost for information – Process involved in making first appeals to appellate officers

## Text Books:

3. Right to information act 2005 by Devendra Kumar Singh ,notion press 2021 edition
4. Right to information act 2005 by Dr.Jyoti Rattan, bharat publications 2019

## References:

3. Right to information by S P Sathe
4. Company law by p.p.s gogna , S.Chand publications

## E-source

4. [Right to Information Act \(India\) \(rti.gov.in\)](http://rti.gov.in)
5. [Right to Information - Objectives, Provision, Significance, Criticism \(byjus.com\)](https://byjus.com/right-to-information/)
6. [RTI-Oct2021.pdf \(icmai.in\)](https://icmai.in/RTI-Oct2021.pdf)

## Course Designers:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE , MADURAI – 625 009**  
**PG AND RESEARCH DEPARTMENT OF COMMERCE**

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

Course Code	Course Title	Category	L	T	P	Credit
UCP20C61	SPECIAL ACCOUNTS	Core	5	2		5

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

### Preamble

This course explains the procedure for preparing final accounts of Banking, Insurance, Electricity and Holding Companies.

### Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	prepare final accounts of banking companies.	92%	90%
CO2	Prepare and analyze the final accounts for life insurance and general insurance business.	90%	87%
CO3	present the accounting information under double accounting system and to compare it with single accounting system.	85%	82%
CO4	prepare consolidated Balance sheet of holding company and subsidiary company.	87%	85%
CO5	apply accounting standards such as AS2, AS10, AS14, AS15, AS20, AS21, AS22 and AS26	88%	85%

### Mapping of COs with POs

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

L – LOW M – MEDIUM S – STRONG

### Mapping of COs with PSOs

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

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%

## Course Contents

### UNIT - I

20 Hours

**Accounts of Banking Companies:** (New format) Preparation of profit and loss account and balance sheet – Legal form – Bills for collection – Acceptances and Endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on bills discounted, Provision for Taxation and Depreciation

### UNIT II

25 Hours

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

### UNIT III

25 Hours

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

### UNIT IV

20 Hours

**Accounts of Holding Companies:** Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Preparation of consolidated balance sheet.

### UNIT V

15 Hours

**Accounting Standards:** Meaning - objectives – Need – Significance – Indian Accounting Standards – Accounting Standard 2, Accounting Standard 10, Accounting Standard 14, Accounting Standard 15, Accounting Standard 20, Accounting Standard 21, Accounting Standard 22, Accounting Standard 26

### Text Books:

1. T.S.Reddy, A. Murthy, 2020: Corporate Accounting, Margham Publications, Chennai.

### References:

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

### E – Resources:

1. <https://osou.ac.in/eresources/DIA-05-Block-04.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/73968/1/Block-5.pdf>
3. <https://mohitagarwalclasses.com/electricity%20company%20handout.pdf>

### Course Designers:

1. Dr. I.Nagarajan
2. R.Ramkanna

**THIAGARAJAR COLLEGE, 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
UCP20C62	OPERATIONS RESEARCH	Core-2	4	1		4

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

### Preamble

This course explains the various quantitative techniques used in business to minimize the costs and maximize the profit

### 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 Operations Research	78%	76%
CO2	construct a Transportation Model to reduce cost	81%	80%
CO3	construct an Assignment Model to assign jobs to suitable workers	82%	80%
CO4	implement Network Scheduling	80%	78%
CO5	apply the techniques of Queuing Theory	79%	77%

### Mapping of COs with POs

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

### 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	

<b>Knowledge</b>	40%	40%	40%
<b>Understand</b>	40%	40%	40%
<b>Apply</b>	20%	20%	20%
<b>Total marks</b>	56	56	140

## Contents

### UNIT I (14 Hours)

**Introduction** : Meaning , Definition, Scope, Objectives, Phases, Models and Limitations of Operations Research. **Linear Programming**: Meaning – Uses- Mathematical formulation of linear programming problems (LPP) - Graphic method and simplex method.

### UNIT II (16 Hours)

**Transportation**: Initial feasible solution through NWCC Method, Least Cost method and Vogel's Approximation method - Optimal Solution through MODI method – Treatment to unbalanced problems – Verifying Degeneracy - Maximization objective - Prohibited routes.

### UNIT III (15 Hours)

**Assignment**: Meaning – Solving Assignment Problems through Hungarian method - Unbalanced and Unacceptable assignments - Maximization objective – Travelling sales.

### UNIT IV (15 Hours)

**Game and Queuing theory** – Queuing Systems – Arrival and service process – Single Channel model - Game theory

### UNIT V (15 Hours)

**PERT/CPM**: Rules of Network Construction– Components – Time analysis of network – Forward Pass computation – Floats and slack times – Critical Path Method – PERT Vs.CPM

## TEXT BOOKS:

1. P. K. Gupta and D. S. Hira, “Operations Research”, S. Chand & co., 2020.

## REFERENCE BOOKS:

1. J K Sharma., “Operations Research Theory & Applications , 3e”, Macmillan India Ltd, 2020.

## Course Designer:

Dr.P.G.Kathiravan

## E Resources:

1. <https://www.bbau.ac.in/dept/UIET/EME-601%20Operation%20Research.pdf>
2. [http://www.ru.ac.bd/stat/wp-content/uploads/sites/25/2019/03/405\\_01\\_Srinivasan\\_Operations-Research\\_-\\_Principles-and-Applications-Prentice-Hall-of-India-2010.pdf](http://www.ru.ac.bd/stat/wp-content/uploads/sites/25/2019/03/405_01_Srinivasan_Operations-Research_-_Principles-and-Applications-Prentice-Hall-of-India-2010.pdf)

**THIAGARAJAR COLLEGE, 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
UCP20C63	<b>INDIRECT TAXATION</b>	<b>Core-3</b>	<b>3</b>	<b>2</b>		<b>3</b>
L - Lecture                      T - Tutorial                      P - Practicals						
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Sixth	25	75		100	

### Preamble

This course explains the procedures relating to imposing indirect taxes on purchase, supply of goods and services in India by using GST and customs duty.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
<b>CO1</b>	identify the differences between direct taxes and Indirect taxes	78%	76%
<b>CO2</b>	locate Time and Place of Supply under GST	81%	80%
<b>CO3</b>	value the goods and Services under GST and determine the Input Tax credit.	82%	80%
<b>CO4</b>	interpret the Procedures Under GST ACT, 2017	80%	78%
<b>CO5</b>	compute Tax Liability under Customs Act.	79%	77%

### Mapping of COs with POs

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

### Mapping of COs with PSOs

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

**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****(13 Hours)**

**Introduction to GST:** Canons of Taxation – types of tax -Origin of GST in India - Meaning and Features of GST - Earlier indirect taxes subsumed by GST - Taxable Event - Types of GST - Benefits of GST - Persons Liable to pay GST - Rates of GST - Goods exempted under GST - GST Council – Powers and functions of GST Council.

**UNIT II****(17 Hours)**

**Time and Place of Supply under GST:** Supply of goods / services - Composite and mixed supply - Exempted Supplies - Time of supply of Goods / Services – Place of supply of Goods / Services

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

**Valuation under GST and Input Tax Credit (ITC):** Valuation of taxable supply of goods / services under GST – computation of output tax. **Input Tax Credit** - Meaning and types - Conditions for taking Input Tax Credit -Restrictions in ITC - Apportionment of credit - Blocked Credit - Computation of GST liability - Offences and Penalties under GST Act.

**UNIT IV****(12 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-way Bills - Procedure for filing return - Refund of GST – Appeals.

**UNIT V****(15 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.

**Text Book:**

1. Indirect Taxes Law and Practice ,V.S. Datey, Taxmann publications.

**Reference Book:**

1. GST Law & Practice , Arpit Haldia , Mohd. Salim, Taxmaan Publications

**E Sources:**

1. <https://www.icsi.edu/media/webmodules/publications/GST%20Practitioner's%20Guide.pdf>
2. <https://assets1.clear-tax-cdn.com/s/img/20170608160244/GST-E-book.pdf>
3. <https://www.wirc-icai.org/images/material/BASICS-GST.pdf>

**Course Designer:**

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE, 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
UCP20CE61	APPLIED DIRECT TAXATION	Core elec	5	1		5

L - Lecture                      T - Tutorial                      P - Practicals

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

### Preamble

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

### Course Outcomes

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

	Course Outcome	Expected Proficiency	Expected Attainment
<b>CO1</b>	club Incomes of other persons with Assessee's incomes	72%	70%
<b>CO2</b>	adjust losses of different heads against their incomes.	85%	80%
<b>CO3</b>	explain the deductions u/s 80 for an eligible individual Assessee.	80%	75%
<b>CO4</b>	compute taxable income and tax liability of individuals, HUF, firms and companies.	82%	76%
<b>CO5</b>	familiarize with the Basic Concepts of International Taxation.	83%	73%

### Mapping of COs with POs

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

### Mapping of COs with PSOs

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

## Contents

### UNIT – I

(15 Hours) Clubbing of

**Incomes** – Revocable and Irrevocable transfer – Clubbing of Minor's Income - Set off and Carry forward of Losses – Intra head and inter head adjustment – Computation of Gross Total Income – Deductions from Gross Total Income u/s 80 - Deductions on Payments and Incomes u/s 80C to 80U.

### UNIT – II

(22 Hours) Assessment

**of Individuals** – Senior citizen and Super senior citizen – Assessment of Hindu Undivided Family (HUF)

### UNIT – III

(23 Hours) Assessment

**of Partnership Firms** – Partnership Firm Assessed as Firm (PFAF) and Partnership Firm Assessed as Association of Persons (PFAOP) – Assessment of Limited Liability Partnership (LLP) – Assessment of Body of Individuals (BOI).

### UNIT – IV

(17 Hours) Assessment

**of Companies** – Regular Assessment – Minimum Alternative Tax (MAT) Assessment – Dividend Distribution Tax - **Assessment of Co-operative Society**- Assessment of Trust, Charitable and Religious Institutions.

### UNIT – V

(13 Hours) Basic

**Concepts of International Taxation** – Residuary issues – Source of Income – Tax havens, withholding tax – Unilateral Relief and Double Taxation Avoidance Agreements (DTAA) – Agreements Controlled Foreign Corporation – Advanced Rulings and Tax Planning, Authority for Advanced Rulings.

## Text Book:

1. Dr. Vinod K. Singhania, Direct Taxes Law and Practice, Latest edition, Taxmann Publications Pvt Ltd. 59/32, New Rohtak Road, New Delhi

## Reference Books:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal, INCOME TAX LAW & PRACTICE, Latest edition, SahityaBhawan Publications, Hospital Road, Agra – 282 003.
2. Dinkar Pagare, Law and Practice Of Income Tax, Latest edition, Sultan Chand & Sons, 23, Daryagani, New Delhi – 110 002
3. V.P.Gaur and Narang, Law And Practice Of Income Tax, Latest edition, Kalyani Publications NewDelhi

## E –Resources:

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

## Course Designer:

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

**THIAGARAJAR COLLEGE, 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
UCP20GE61	ENTERPRISE RESOURCE PLANNING (ERP)	Core	5	-	-	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 acquire knowledge enterprise systems and show how organizations use enterprise systems to run their operations more efficiently and effectively.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
<b>CO1</b>	apply enterprise wide information systems in organizations	85%	78%
<b>CO2</b>	analyze the alternative perspectives on data to be included in an enterprise wide IS	80%	75%
<b>CO3</b>	relate the facilitation of integrated systems with Supply Chain Management, Customer Relationship Management and Manufacturing	75%	72%
<b>CO4</b>	ERP modules in business concern	75%	70%
<b>CO5</b>	solve ERP software issues	80%	78%

### Mapping of COs with POs

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

### Mapping of COs with PSOs

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

### UNIT – I (15 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 (15 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 – III (14 Hours) Supply

**Chain Management (SCM) and Customer Relationship Management (CRM):** Concept and definition of SCM – Features of SCM– Concept and definition of CRM – Features of CRM – Goals of e-CRM business framework.

### UNIT – IV (16 Hours) System

**Applications and Products in Data Processing (SAP):** 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 (15 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 Book:

1. Alexis, Leon. ERP demystified. 3<sup>rd</sup> Edition. New Delhi: Tata Mc-Graw Hill, 2020.
2. Sunil Chopra , Peter Meindl Supply Chain Management, Pearson Education India, 2019.

## Reference Books:

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

## E-Sources:

1. <https://www.libraryofbook.com/books/enterprise-resource-planning-fourth-edition>
2. [https://www.tutorialspoint.com/management\\_concepts/enterprise\\_resource\\_planning.htm](https://www.tutorialspoint.com/management_concepts/enterprise_resource_planning.htm)
3. <https://www.saponlinetutorials.com/what-is-erp-systems-enterprise-resource-planning/>

## Course Designer:

Dr.S.Sivakumar

**THIAGARAJAR COLLEGE , 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
UCP20SE61(A)	PRACTICALS ON FILING OF IT RETURNS	Part IV SEC	-	-	2	2

L - Lecture                      T - Tutorial                      P - Practical

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

### Preamble

This course guides the students to file income tax returns through online and to compute tax liability.

### Course Outcomes

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

	Course Outcome	Expected Attainment	Expected Proficiency
<b>CO1</b>	identify the procedures to file IT returns through online and offline	82	75
<b>CO2</b>	explain the due dates to file IT returns.	84	80
<b>CO3</b>	familiarize with various ITR forms and their applicability	83	78
<b>CO4</b>	understand the various forms other than ITR forms	84	80
<b>CO5</b>	use of digital signature	86	83

### Mapping of COs with POs

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

### Mapping of Cos with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

### Blooms taxonomy

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

## Contents

### Unit I

**14 Hours**

**Filing of IT Returns:** Meaning - Procedures to be followed to file IT returns through online and offline - Details required – Benefits of filing return – various forms of IT returns - Due Dates of filing IT Returns – Late fees u/s 234 F – Mode of submission – Manual filing of ITR – Use of Digital Signature in filing ITR.

### Unit II

**16 Hours**

**Return Forms and their Applicability** – ITR 1 – ITR 2A– ITR 3 – ITR 4 – ITR 5 – ITR 6 – ITR 7 – Form No. 3CA – Form No. 3CB – Form No. 3CD – Forms other than ITR: Form No. 15CA – Form No. 15CB – Form No.10E – Form No.3CEB

### Text Books:

1. Vinod K Singania, Students' Guide to Income Tax including GST, Taxmann's Publications, Latest edition

### References:

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

### E-source

1. <https://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](https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf)

### Course Designers:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE, 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
UCP20SE61(B)	PRACTICALS IN GST	Part IV SEC	-	-	2	2

L - Lecture                      T - Tutorial                      P - Practical

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

### Preamble

This course guides the students to file GST returns through online and to compute tax liability under GST

### Course Outcomes

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

	Course Outcome	Expected Attainment	Expected Proficiency
<b>CO1</b>	identify the procedures to file GST returns through online	82	75
<b>CO2</b>	explain the due dates to file GST returns.	84	80
<b>CO3</b>	familiarize with various forms used in GST	83	78
<b>CO4</b>	able to utilize input tax credit	84	80
<b>CO5</b>	use of GST identification number	86	83

### Mapping of COs with Pos

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

### Mapping of Cos with PSOs

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

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

### Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
<b>Total Marks</b>	<b>40</b>	<b>40</b>	<b>70</b>

## Contents

### Unit I

**14 Hours**

**Filing of GST Returns:** Meaning - Procedures to be followed to file GST returns through online - various forms of GST returns - GST returns on purchase, sale, Output GST (On sales) , Input tax credit (GST paid on purchases) - Due Dates of filing GST Returns – Late Fees for not Filing Return on Time - GSTN Portal - Use of GSTI number .

### Unit II

**16 Hours**

**Forms used in GST** – GSTR-1 - GSTR-2 - GSTR-3 - GSTR-3B - GSTR-4 - GSTR-5 - GSTR-5A - GSTR-6 - GSTR-7 - GSTR-8 - GSTR-9 - GSTR-9C

### Text Books:

1. Vinod K Singania, Students' Guide to Income Tax including GST, Taxmann's Publications, Latest edition

### References:

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

### E-source

1. <https://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](https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf)

### Course Designers:

Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE , 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
UCP20SE61(C)	PRACTICALS ON TAXATION OF LOCAL AUTHORITY	Part IV SEC	-	-	2	2

L - Lecture                      T - Tutorial                      P - Practical

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

### Preamble

This course guides the students to file income tax returns of Local authority through online and to compute tax liability of Local Authority.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment	Expected Proficiency
<b>CO1</b>	have adequate knowledge on categories of Local Authority	82	81
<b>CO2</b>	identify the incomes which are not taxable for a Local authority.	84	80
<b>CO3</b>	compute Total Income of Local authority	83	78
<b>CO4</b>	apply tax rates on incomes of local authority	80	79
<b>CO5</b>	familiarize with various form applicable for a local authority.	84	79

### Mapping of COs with POs

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

### Mapping of Cos with PSOs

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

**L – LOW**

**M – MEDIUM**

**S – STRONG**

## Blooms taxonomy

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

## Contents

### Unit I

**12 Hours**

**Assessing Incomes of Local Authority :** Panchayat , Municipality , Municipal Committee and District Board - Incomes not included in total income u/s 10(20) - Computation of Total Income of Local authority - Deductions allowed - Tax Slabs for Local Authority - Surcharge - Marginal Relief - Health and Education cess.

### Unit II

**18 Hours**

**Forms Applicable :** Form 26AS - Annual Information Statement , 3CA-3CD , Form 3CB-3CD and Form 16A.

## Text Books:

1. Dr.Vinod K. Singhanian, Direct Taxes Law and Practice, Latest edition, Taxmann Publications Pvt Ltd. 59/32, New Rohtak Road, New Delhi Ludhiana

## References:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal ,INCOME TAX LAW & PRACTICE, Latest Edition Sahitya Bhawan Publications, Hospital Road, Agra-282003

## E-source

1. <https://www.incometax.gov.in/iec/foportal/help/non-company/return-applicable>
2. <https://indiankanoon.org/doc/8383/>

## Course Designers:

Dr.P.G.Kathiravan

# **B.Com (Computer Applications)**

**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.



## PROGRAMME OUTCOME - PO

<b>PO 1</b>	<b>Knowledge and Critical Thinking</b> 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.
<b>PO 2</b>	<b>Communication skills</b> 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.
<b>PO 3</b>	<b>Independent Learning</b> Demonstrate the ability to acquire knowledge and business skills, the capacity for self-directed activity and the ability to work independently.
<b>PO 4</b>	<b>Leadership quality</b> Exhibit qualities associated with leadership such as accountability, integrity, respect, self-reflection.
<b>PO 5</b>	<b>Teamwork</b> Able to work constructively, cooperatively, effectively and respectfully as part of a team.

## PROGRAM SPECIFIC OUTCOMES (PSO)

After completing the B.Com (Computer Applications) course the students can

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



**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**(Re-Accredited with ‘A’ Grade by NAAC)**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com (Computer 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	450			

**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	450			

### SEMESTER III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	-	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	450			

### SEMESTER IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	U20P141	அலுவலக மேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	3	6	45	25	75	100
Part III Core	UCC20C41	Partnership Accounts	7	5	105	25	75	100
Part III Core	UCC20C42	DIGITAL BANKING	5	3	75	25	75	100
Part III Core	UCC20C43	RDBMS	4	3	60	25	75	100
Part III Core	UCC20CL41	RDBMS (Lab)	5	2	60	40	60	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	450			

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	Visual Basic (Theory)	4	2	60	25	75	100
Part III Core	UCC20CL51	Visual Basic (Lab)	4	2	60	40	60	100
Part III Main Elective-I	UCC20CE51	Marketing Management	4	3	60	25	75	100
Part IV SEC 1	UCC20SE51(A)/ UCC20SE51(B)/ UCC20SE51(C)	Multimedia Lab / Advanced Excel Lab/ Desktop Publishing Lab	2	2	30	15	35	50
	Total		30	21	450			
		Internship		2		15	35	50
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	Web Designing With PHP	5	5	75	25	75	100
Part III Core	UCC20C63	Principles and Practices of Auditing	5	4	75	25	75	100
Part III Core	UCC20C64	Project	5	5	75	40	60	100
Part III Main Elective-II	UCC20CE61	Income Tax Law and Practice	6	5	90	25	75	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	26	450			

## CONSOLIDATION OF CONTACT HOURS AND CREDITS

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	25
III	30	19
IV	30	25
V	30	21
VI	30	26
PART V		01
<b>Total</b>	<b>180</b>	<b>140</b>

### B) CURRICULUM CREDITS

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

**THIAGARAJAR COLLEGE, 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
UCC20C51	CORPORATE ACCOUNTING	Core – 1	5	2	-	5

L – Lecture

T – Tutorial

P – Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	FIFTH	25	75	100

**Preamble**

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

**Course Outcomes**

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

	Course Outcome	Expected Proficiency	Expected Attainment
CO 1	record transactions relating to issue of shares and issue and redemption of debentures and determine the liability of the Underwriters.	84%	83%
CO 2	draw final accounts of joint stock companies as per the new format.	80%	80%
CO 3	familiarize the concept of acquisition of business, and profit prior to incorporation.	83%	81%
CO 4	solve problems relating to amalgamation, absorption and reconstruction.	82%	80%
CO 5	compute the value of shares and goodwill and to prepare Liquidator's final statement of account.	82%	81%

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	M	S	S	M	S
CO3	M	S	S	S	M
CO4	S	M	S	M	S
CO5	M	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%
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## Course Contents

### UNIT I

**33 Hours**

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

**Underwriting of shares and debentures:** Underwriting – Marked and Unmarked applications – Pure underwriting – Firm underwriting – Determination of liability of underwriters.

### UNIT II

**13 Hours**

**Final Accounts of Joint Stock Companies:** Calculation of managerial remuneration - preparation of final statements – Statement of Profit and Loss and Balance sheet.

### UNIT III

**19 Hours**

**Acquisition of Business:** Acquisition of business – Accounting treatment when new set of books are opened – Accounting treatment when same set of books are continued – Treatment in the books of purchaser when debtors and creditors are taken over on behalf of vendor.

**Profit Prior to Incorporation:** Meaning – Calculation of time ratio and sales ratio – Weighted ratio – Computation of pre-incorporation and post-incorporation profit.

### UNIT IV

**20 Hours**

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

### UNIT V

**20 Hours**

**Valuation of Goodwill and Shares:** Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

**Liquidation:** Meaning – Legal provisions – Preparation of Statement of affairs & Deficiency / surplus a/c – Preparation of liquidator's final statement of account.

## Text Books:

1. T.S.Reddy and A.Murthy, 2020: Corporate Accounting, Margham publications, Chennai.

## References:

1. R.L. Gupta and M.Radaswamy, 2020: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. S.Kr. Paul, 2019: Corporate Accounting, New Central Book Agency, Kolkatta.
3. S.P. Jain & K.L. Narang, Advanced Accountancy, Vol – II, Kalyani Publisher, Ludhiana, 2019

## E – Resources:

9. <https://www.indiaonline.com/knowledge-center/share-market/difference-between-shares-and-debentures>
10. <http://www.svtuition.org/2010/10/underwriting-of-shares-and-debentures.html#:~:text=Underwriting%20of debentures>.
11. <https://easynotes4u.com/amalgamation-absorption-external-reconstruction/>
12. <https://www.vedantu.com/commerce/valuation-of-goodwill>

## Course Designers:

Dr. I. Nagarajan

Dr. A. Selvaprakash

**THIAGARAJAR COLLEGE, 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
UCC20C52	SOFTWARE ENGINEERING	Core-2	3	1	-	3

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	FIFTH	25	75	100

**Preamble**

This course makes familiar with software engineering techniques, procedures and develop software projects by applying various software engineering concepts.

**Course Outcomes**

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

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	illustrate basic software engineering methods, practices, and process model.	82%	75%
CO2	explain various software cost factor and cost estimation techniques.	80%	76%
CO3	demonstrate the basic concepts of software requirement specification and various languages and processors for requirements specification	72%	73%
CO4	make use of various software design techniques, notations and explain implementation issues	85%	75%
CO5	analyze various software testing and maintenance strategies	83%	74%

**Mapping of COs with POs**

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

S-Strong

M-Medium

L-Low

**Mapping of COs with PSOs**

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

S-Strong

M-Medium

L-Low

**Blooms taxonomy**

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

## Course Contents

### Unit-I

10 hours

**Introduction to Software Engineering:** Definition of Software - Types of Software - Characteristic of Software – Attributes of Good Software – **Software Engineering:** Definition – Need – Key Challenges – Size factors – Quality and Productivity Factors – Managerial issues.

### Unit-II

12 hours

**Software Development Model & Cost Estimation:** Introduction – Software Development Life Cycle (SDLC) – Waterfall Model – Evolutionary Model – Spiral Model – Prototype Model – **Software Cost Estimation:** Introduction – Software cost factors– Software cost estimation Techniques – Staffing level estimation – Estimating software maintenance costs.

### Unit-III

12 hours

**Software Requirements:** Introduction – Software Requirement Analysis and Specification – System and Software Requirements – Types of Software Requirements: Functional and Non-Functional Requirements, Domain Requirements – User Requirements – Requirement Validation – Requirement Specification, Feasibility.

### Unit-IV

14 hours

**Software Design:** Introduction – Fundamental Design Concepts: Abstraction – Structure – Information Hiding – Modularity – Concurrency – Verification – Design Aesthetics – Design Types: External Design – Architectural Design – Detailed Design – Types of Cohesions and Couplings - Design Approaches and Techniques: Design Approaches - Top and Bottom - Up Approach – Stepwise Refinement – Structure Design – Integrated Top- Down development – Design Method – Milestones - walkthroughs and Inspections – Design Guidelines.

### Unit-V

12 hours

**Software Testing and Maintenance:** Verification and Validation – Techniques of Testing: Black-box and White-box Testing – Inspections – Level of Testing – Unit Testing – Integration Testing – Interface Testing - System Testing – Alpha and Beta Testing - Regression Testing – Different Types of Maintenance: Fault Repair, Software Adaptation, Functionality Addition or Modification.

## Text Book:

1. Richard. E. Fairly, 2020, 43<sup>rd</sup> Edition, Software Engineering Concepts, Tata McGraw–Hill Education Private Limited, New Delhi.

## Reference books:

1. Roger S. Pressman, 2018, Software Engineering A Practitioner's Approach, 13th edition, Tata McGraw– Hill Education Private Limited, New Delhi.
2. Ian Sommerville, 2018, Software Engineering, 9th edition, Pearson Indian Education Service Private Limited, Chennai.

## Web Resources:

1. [https://www.tutorialspoint.com/software\\_engineering/software\\_engineering\\_quick\\_guide.htm](https://www.tutorialspoint.com/software_engineering/software_engineering_quick_guide.htm)
2. [http://moodle.autolab.unipannon.hu/Mecha\\_tananyag/szoftverfejlesztési\\_folyamatok\\_angol/ch13.html](http://moodle.autolab.unipannon.hu/Mecha_tananyag/szoftverfejlesztési_folyamatok_angol/ch13.html)
3. [https://www.tutorialspoint.com/software\\_testing/software\\_testing\\_tutorial.pdf](https://www.tutorialspoint.com/software_testing/software_testing_tutorial.pdf)

## Course Designers:

1. Mr .P.A. Maniram
2. Dr. J. Nelson Raja

**THIAGARAJAR COLLEGE, 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
UCC20C53	MANAGEMENT ACCOUNTING	Core-3	4	1	-	4
L - Lecture                      T - Tutorial                      P - Practical						
Year	Semester	Int. Marks	Ext. Marks		Total	
THIRD	FIFTH	25	75		100	

**Preamble**

This course enables the students to be familiarized with the various tools and techniques of management Accounting, Financial Statement Analysis, preparation of fund flow and cash flow statements, ascertain break-even point and to report the final statement to the management

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	explain the concepts and technique of Management Accounting and preparation of the financial statements	92%	90%
CO2	compute and construct the Balance sheet by using ratios	95%	87%
CO3	figure out Funds from operation and prepare Cash Flow statement	85%	82%
CO4	analyze break-even point and Cost Volume Profit	87%	85%
CO5	gain knowledge in reporting the final statement to the management	88%	80%

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

**Blooms taxonomy**

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

- Unit I (12 Hours)**  
**Management Accounting:** Meaning - Definition – Nature and Scope – Functions – Objectives – Difference: Financial accounting and Management accounting, Management Accounting and Cost accounting – Advantages of management accounting – Limitations of management accounting.  
**Financial Statements:** Meaning – Objectives - Analysis and interpretation of Financial Statements – Common size and Comparative statements – Trend Analysis.
- Unit II (18 Hours)**  
**Ratio Analysis:** Meaning - Utility and Limitations of Ratio Analysis – Classification of Ratios and its Computation: Liquidity Ratios, Long-Term Solvency Ratios, Activity Ratios and Profitability Ratios - Construction of Balance Sheet.
- Unit III (18 Hours)**  
**Funds Flow Analysis:** Meaning – Objectives – Uses and limitations of fund flow analysis – Calculation of fund from operation.  
**Cash Flow Analysis (Direct Method and Indirect Method (AS 3)):** Meaning – Fund flow statement versus Cash flow statement –Utility and Limitation of cash flow analysis – Classification of Cash Flow - Calculation of cash from operation Preparation of cash flow statement.
- Unit IV (15 Hours)**  
**Marginal Costing:** Meaning – Features – Marginal Costing Vs Absorption Costing – Break Even Analysis and Cost Volume Profit Analysis – Application of Marginal Costing technique.
- Unit V (12 Hours)**  
**Reporting to Management:** Management Reporting System – Report- Modes of reporting- Requisites of Good report – Steps for Effective Reporting- Kinds of Reports- Specimen Forms of Management Reports- Review of Reports.

#### Text Books:

3. Shashi K. Gupta and R.K Sharma R. K., 2021: Management Accounting, Kalyani Publishers, Ludhiana.

#### References:

5. Maheswari. S.N, Suneel K. Maheshwari and CA Sharad K. Maheshwari, 2021 Management Accounting and Finance Control, Vikas Publishers, New Delhi.
6. Murthy. A, Gurusamy. S, 2017 : Management Accounting, Second Edition, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

#### E – Resources:

9. <http://osou.ac.in/eresources/DIA-06-Financial-statement-analysis.pdf>
10. <https://rajdhnicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/ratio%20analysis.pdf>
11. <https://www.ramauniversity.ac.in/online-study-material/fcm/bsc/iiisemester/managementaccounting/lecture-5.pdf>
12. <https://www.gacbe.ac.in/pdf/ematerial/18BBA23C-U4.pdf>

#### Course Designers:

Dr. K.Saranya  
Dr. D.Anusankari

**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
UCC20C54	VISUAL BASIC	Core-4	3	1	-	2

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	FIFTH	25	75	100

### Preamble

The course facilitates the students to mastering in Visual Basic software development.

### Course Outcomes

On completion of the course the student will be able to

#	Course Outcome	Expected Proficiency	Expected Attainment
CO1	use Visual Basic's form designer to create user interfaces, writing Visual Basic code in modules and classes	82%	75%
CO2	create dialogs, menus, windows and use Windows common dialogs, Creating SDI and MDI applications	80%	76%
CO3	develop modular, reusable Visual Basic code and forms	72%	73%
CO4	test and debug Visual Basic programs using exception-handling techniques.	85%	75%
CO5	read, write and print files and use the Windows Registry, connect databases to insert, delete and edit records	83%	74%

K1-Knowledge

K2-Understand

K3-Apply

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

## Course Contents

### UNIT I

(10 Hours)

**Introduction to Visual Basic:** Graphics User Interface (GUI) - Hardware Requirements - Features of VB - Editions of VB - Integrated Development Environment (IDE) - Opening a VB Project - VB compiler to compile - debug and run the programs - Visual Basic Tool Box and Tool Bar.

### UNIT II

(12 Hours)

**Date Type and Control Statements:** variables – Declaring variables - Types of variables - Visual Basic Data Types - Scope and lifetime of variables – Message box - Input Box – print statement – Constants – Declaring and using Arrays - One-dimensional and Multi-dimensional arrays. **Decisions and Conditions:** If statement – Nested If – Select-case. **Looping statements:** For – Next – Do – loops – While – wend.

### UNIT III

(12 Hours)

**Forms and Controls:** Visual Basic Form - Creating - adding - removing Forms in project - Hide - Show Method - Load - Unload Statement - Me Keyword - Creating Menu - Submenu - Textbox control– Command Button-Label Box.

### UNIT IV

(12 Hours)

**Controls:** List Boxes & Combo Boxes - Filling the List using Property window - Add Item Method - Clear Method - List box Properties - Removing an item from a list - List Box - Combo Box. Option Button and Check Box - Scroll Bar–Drive - Directory and File List Box–Timer –Shape –Image Control - Animation using Picture Box.

### UNIT V

(14 Hours)

**Advanced Controls:** Data control, DAO (Data Access Objects) – ADODC (ActiveX Data Objects Data Control) – Rich text box –Msflex grid–Data grid – MDI – child forms.

### Text Book:

1. Evangelos Petroutsos , Mastering Visual Basic 6,0 6<sup>th</sup> edition– 2020 (Reprint)

### Reference Books:

1. Visual Basic 6 from the Ground Up (Programming & Web Dev - Omg) Paperback: Gary Cornell – 2016
2. Visual Basic 6 In Easy Steps (In Easy Steps Series) : **Tim Anderson, dream tech** - 2014

### Web Resources:

1. <https://www.uotechnology.edu.iq/appsciences/filesPDF/material/lectures/2c/5-Computer1.pdf>
2. <https://www.vbtutor.net>

### Course Designers:

1. Dr. J. Nelson Raja
2. Mr. P.A. Maniram

**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
UCC20CL51	VISUAL BASIC (LAB)	Core - Lab	-	-	4	2

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	FIFTH	40	60	100

### Preamble

This course enables the students to gain programming knowledge in Visual Basic and develop a visual basic application

### Course Outcomes

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

	Course Outcome		Expected Proficiency	Expected Attainment
CO1	create the Graphical User Interface in visual basic environment		80%	79%
CO2	utilize the tools– image, file list box and OLE in VB programs		82%	80%
CO3	construct the VB environment using Built in-functions		83%	80%
CO4	design VB application with other tools-Forms and controls tools scrollbar, Data control etc.		81%	78%
CO5	create VB applications to receive, store and present the content in user friendly way		80%	75%

### Mapping of Cos with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with POs

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

## Content of the paper

1. Program to change color using select case
2. Program to create a User defined login form and Display the ASCII values
3. Program to Zoom in or Zoom out an image
4. Program to Animate an Image
5. Program to display a file using Drive, Directory, File list box
6. Program to create or update a content using Rich textbox and common dialog box
7. Program to perform String functions using message box
8. Program to change a Shape and its color using scrollbars
9. Program to create a Sketchpad
10. Program to encrypt a text
11. Program to find out the Celsius
12. Program to perform String functions using message box
13. Program to find out the grade of a student
14. Data Control

## Course Designers:

1. Dr. J. Nelson Raja
2. Mr. P.A. Maniram

**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
UCC20CE51	Marketing Management	Elective Main	3	1	-	3

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	FIFTH	25	75	100

### Preamble

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

### Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	explain the marketing concept, functions of marketing and Seven P's of Marketing Mix.	80%	78%
CO2	develop a new product and to apply the pricing strategies.	82%	80%
CO3	determine the Channel of distribution for marketing products and Segment the market.	83%	80%
CO4	apply the various promotional strategies in marketing.	79%	77%
CO5	discuss the concepts relating to digital marketing, green marketing and social media marketing.	80%	78%

### Mapping of CO with PO'S

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of CO with P SO'S

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

L – LOW

M – MEDIUM

S – STRONG

### Blooms Taxonomy:

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

## Course Contents

### UNIT I

(12 Hours)

**Marketing:** Definition – Importance - Scope – Approaches of marketing - Marketing concepts - Functions of marketing - Functions of exchange, Functions of physical treatment, facilitating functions – Eleven P's of Marketing mix – Marketing is science as well as an art – Marketing Management – Functions.

### UNIT II

(14 Hours)

**Product:** Features – Classification of products – Stages in Development of New Product – Product Life cycle – Product Line and Mix - Product differentiation - Branding – Packaging - Labeling.

**Pricing:** Importance – Kinds of Pricing - Pricing strategies – Factors influencing pricing decisions – Procedure of price determination.

### UNIT III

(12 Hours)

**Channels of Distribution:** Definition - Functions- Importance – Types of Channels – Factors influencing selection of channels – Logistics Management – Meaning – Importance – Seven R's of logistic Management

**Market Segmentation:** Meaning - Importance - Bases of market segmentation - Direct Marketing - Mass Marketing Vs Direct Marketing- Advantages and Limitations.

### UNIT IV

(12 Hours)

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

### UNIT V

(10 Hours)

**Emerging Trends in Marketing:** Digital Marketing – Meaning - Objectives – Significance of Digital Marketing - Social Media Marketing - Meaning- Benefits – Role of social media in Marketing – Green Marketing - Services Marketing.

## Text Books

1. Dr.C.B.Gupta & Dr.N.Rajan Nair, 2020: Marketing Management, Sultan Chand & Sons (P) Ltd, New Delhi.

## Reference Books

1. Rajan Saxena, 2019: Marketing Management, Tata McGraw, Hill Publishing Company Limited, New Delhi.
2. R.S.N. Pillai and Bagavathi, 2020: Marketing Management, S. Chand and Company Ltd., New Delhi.

## E-Resources

1. <https://www.geektonight.com/green-marketing/>
2. <https://www.marketingtutor.net/what-is-e-marketing/>

## Course Designer:

1. Dr. S. Meena
2. Dr. S.Maria Nisha

**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
UCC20SE51(A)	MULTIMEDIA - LAB	SEC 1			2	2

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	FIFTH	15	35	50

### Preamble

This course enables the students to gain knowledge on designing techniques by using Photoshop

### Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	explain different types of images	80%	79%
CO2	understand various components of Photoshop window	85%	80%
CO3	edit and modify image, photos in photoshop environment	90%	80%
CO4	design attractive card, pamphlet using photoshop	81%	78%
CO5	manipulate layers and to create composite images using advanced selection	80%	75%

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

### Blooms taxonomy

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

## Course Contents

### UNIT I

(15 Hours)

**Introduction to Photoshop:** Meaning – Different types of Images and Color Modes – Resolution - Photoshop File Formats - Photoshop Tool Box- Importing and Exporting Images - Size and Color Adjustments - Editing Images – Clip Arts- Vector Type Tools - Layer Panel - Stamp Tool.

### UNIT II

(15 Hours)

**Special Effects:** Filters - Special Effect Tools – Blend Modes – Background Transformation – Enhancing Images – Selection and Retouching Tools – Zooming Effect – Clean Back Ground – Water Mark Design - Portraits enhancement - Banner Design - Animation.

## Content of the paper

1. Correcting Background Light
2. Enhancing Portraits – Removing Red Eye
3. Removing Facial Blemishes/Mole
4. Removing White Background On Logo And Turn Into Transparent Image
5. Object Enhancement Using Crop Tool
6. Zooming Effect
7. Watermark Design
8. Design a greeting card for birthday using different text effects
9. Apply various filter effects to an image.
10. Convert a color photo to black and white photo
11. Create a Visiting Card by using appropriate tools in Photoshop
12. Design a photo frame using custom shapes in Photoshop
13. Creating a Cover Page for a text book
14. Designing a Passport Size Photo on a Max Size Paper
15. Web Banner Design

## Text Book:

1. Faulkner Andrew, Chavez Conrad, 2017, Adobe Photoshop CC Classroom in a Book, 2017, Pearson Education, First edition, New Delhi.

## Reference Book:

2. Mastering Adobe Photoshop Elements 2020: Supercharge your image using the latest features and techniques in Photoshop Elements, 2nd Edition Paperback

## Web References:

1. <https://www.w3schools.in/adobe-photoshop/tutorials/>

## Course Designers:

1. Mr .P.A. Maniram
2. Dr. J. Nelson Raja

**THIAGARAJAR COLLEGE, 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
UCC20SE51(B)	ADVANCED EXCEL - LAB	SEC	-	-	2	2

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	FIFTH	15	35	50

**Preamble**

This course enable the students to use the advanced Excel Features for intensive data analyses.

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	familiarize with absolute and relative cell references.	80%	79%
CO2	apply cell and worksheet protection	85%	80%
CO3	use Vlookup and HLookup functions with Exact Match and Approximate Match	90%	80%
CO4	format and customize Pivot tables using advanced options of Pivot tables	81%	78%
CO5	understand the use of scenario manager	80%	79%

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

## Course Contents

### UNIT-I

15 Hours

**Advanced Excel Functions and Validation:** Absolute and relative cells references - Protecting and un-protecting worksheets and cells – **Functions:** Database functions and Power Functions (CountIf, CountIFS, SumIF, SumIFS) - Conditional formatting option for rows, columns and cells – **Lookup and reference functions:** VLookUp, HLookUp, Match and Index, VLookUp with Exact Match and Approximate Match – **Data Validation:** Specifying a valid range of values for a cell – Specifying list of valid values for a cell – Specifying Custom validations

### UNIT-II

15 Hours

**Sorting:** Sorting tables with multiple-level sorting – custom sorting – **Template:** Designing the structure of a template – using templates for standardization of worksheets. **Filters:** Filtering data for selected view-advanced filter options – **Pivot Tables:** Formatting and customizing – advanced options – Viewing Subtotal under Pivot – **WhatIf Analysis:** Goal Seek, Data Tables and Scenario Manager.

### Text Books:

1. Excel 2019 Bible Paperback – 4 December 2018 by Michael Alexander (Author), Richard Kusleika (Author), John Walkenbach (Author)- Publisher : Wiley; 1st edition (4 December 2018)

### Reference Books:

1. Excel 2019 All-In-One: Master The New Features Of Excel 2019 / Office 365 Paperback – 1 January 2019

### Web Resources:

1. <https://www.wiley.com/en-us/Excel+2016+Bible-p-9781119067511>
2. <https://offers.hubspot.com/excel-templates-to-make-marketing-easier>
3. <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb?ui=en-us&rs=en-us&ad=us>

### Course Designers:

1. Mr .P.A. Maniram
2. Dr. T. Thanga pandi murugan

### Content of the paper:

1. Absolute and relative cell references
2. Protecting and un-protecting worksheets and cells
3. Database functions and Power Functions (CountIf, CountIFS, SumIF, SumIFS)
4. Conditional formatting option for rows, columns and cells
5. Using lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX)
6. VlookUP with Exact Match, Approximate Match
7. Specifying a valid range of values for a cell and list of valid values for a
8. cell and Custom validations
9. Sorting tables with multiple-level sorting, custom sorting
10. Designing the structure of a template and using templates for
11. standardization of worksheets
12. Filtering data for selected view with advanced filter options
13. Formatting and customizing Pivot tables using advanced options of Pivot
14. tables
15. Viewing Subtotal under Pivot
16. WhatIf Analysis (Goal Seek, Data Tables and Scenario Manager)

**THIAGARAJAR COLLEGE, 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
UCC20SE51(C)	DESKTOP PUBLISHING - LAB	SEC	-	-	2	2

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	FIFTH	15	35	50

**Preamble**

This course enable the students will have an idea to design a book format / Printable files by using Page Maker / Corel Draw.

**Course Outcomes**

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	understand different file types, Page Layout Settings and Formats.	80%	79%
CO2	explain various components of Page Maker, Corel Draw	85%	80%
CO3	design and modify an Ebook Cover Page, Book Design using Page Maker.	90%	80%
CO4	acquire knowledge to rectify and retouch the damaged images	81%	78%
CO5	design attractive images, visiting card, pamphlet using Corel Draw.	80%	79%

**Mapping of CO with PO'S**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of CO with PSO'S**

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

## Course Contents

### UNIT I

(10 Hours)

**Introduction of DTP:** Meaning of DTP – Planning publication – layout – graphics – printing – color schema – procedure for copyrighting – features of DTP.

### UNIT II

(20 Hours)

**PageMaker:** Meaning – Applications of Page maker – creating opening and editing a PageMaker document.

**Corel Draw:** Meaning – Applications of Corel Draw – creating opening and editing a Corel Draw document.

## Text Book

1. DTP Desktop Publishing, T BALAJI, T BALAJI PUBLICATION, 2018.

## Reference Book

1. DTP (Desktop Publishing) Training Guide, Prof. Satish Jain, 2019 reprint

## Web Resources

1. [https://www.tutorialspoint.com/adobe\\_indesign\\_cc/desktop\\_publishing\\_introduction.htm](https://www.tutorialspoint.com/adobe_indesign_cc/desktop_publishing_introduction.htm)

## Course Designers

1. Dr. J. Nelson Raja
2. Mr .P.A. Maniram

## Content of the paper:

1. Understanding various Printing Layouts and Components of Page Maker
2. Familiarizing controls in Page Maker Tool Box
3. Designing and Modifying Cover Page, Formatting Page Layouts using Page Maker.
4. Importing Text and Images
5. Converting an image with background into Transparent background image
6. Design an Book Cover Page using Page Maker and Corel Draw
7. Design a Brochure using Page Maker and Corel Draw
8. Creating Watermark Image
9. Enhancing Image
10. Page Formatting

**THIAGARAJAR COLLEGE, 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
UCC20C61	SPECIAL ACCOUNTS	Core-1	5	2		5

L-Lecture      T-Tutorial      P-Practical

Year	Semester	Int. Marks	Ext Marks	Total
THIRD	SIXTH	25	75	100

**Preamble**

This course explains the procedure for preparing final accounts of Banking, Insurance, Electricity and Holding Companies.

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	prepare final accounts of banking companies.	92%	90%
CO2	prepare and analyse the final accounts for life insurance and general insurance business.	90%	87%
CO3	present the accounting information under double accounting system and to compare it with single accounting system.	85%	82%
CO4	prepare consolidated balance sheet of holding company and subsidiary company.	87%	85%
CO5	apply accounting standards such as AS2, AS10, AS14, AS15, AS20, AS21, AS22 and AS26	88%	85%

**Mapping of Cos with POs**

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

L-LOW

M-MEDIUM

S- STRONG

**Mapping of Cos with PSOs**

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

**UNIT I** **20 Hours**  
**Accounts of Banking Companies:** 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** **25 Hours**  
**Accounts of Insurance Companies:**  
**Accounts of Life Insurance Business** – Types of policies – Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts–Revenue account– Valuation balance sheet- Balance Sheet  
**Accounts of General Insurance Business** – Fire and Marine Insurance – Revenue a/c - Profit and Loss account –Balance sheet

**UNIT III** **25 Hours**  
**Accounts of Electricity Companies:** Double account system – Single account system Vs Double account system – Advantages of double account system – Final accounts under double account system –Simple adjustments– Replacement of an Asset–Disposal of Surplus.

**UNIT IV** **20 Hours**  
**Accounts of Holding Companies:** Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Treatment of Unrealised profit- Mutual Owings- Preparation of consolidated balance sheet

**UNIT V** **15 Hours**  
**Accounting Standards:** Meaning - objectives – Need – Significance – Indian Accounting Standards – Accounting Standard 2, Accounting Standard 10, Accounting Standard 14, Accounting Standard 15, Accounting Standard 20, Accounting Standard 21, Accounting Standard 22, Accounting Standard 26

**Text Books:**

1. T.S.Reddy and A.Murthy, 2020: Corporate Accounting, Margham publications, Chennai.

**References:**

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

**Course Designers:**

1. Dr. I. Nagarajan
2. Dr. A. Selva Prakash

**THIAGARAJAR COLLEGE, 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
UCC20C62	Web Designing With PHP	Core-2	5	-	-	5

L - Lecture                      T - Tutorial                      P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	SIXTH	25	75	100

### Preamble

This course enables the students to gain knowledge on web designing, develop and host a user-friendly website.

### Course Outcomes

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	develop basic skills in website creation	82%	75%
CO2	experiment with open-source technologies such as HTML, CSS, JavaScript	80%	76%
CO3	implement static, dynamic and interactive web pages and web applications	72%	73%
CO4	develop applications using PHP and MySQL	85%	75%
CO5	manipulate data from MySQL tables	83%	74%

### Mapping of COs with Os

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of Cos with PSOs

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

L – LOW

M – MEDIUM

S – STRONG

## Blooms Taxonomy:

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

## Course Contents:

### Unit – I (12 Hours)

**HTML:** Introduction to HTML - Document Structure – Creating headings on a webpage – Working with links – Creating a paragraph – Working with images, tables and frames – **Introduction to forms & HTML controls** – Cascading Style Sheets – Inline styles–External style sheets – Internal styles – Style classes –Multiple styles.

### Unit – II (13 Hours)

**Java Script:** Introduction to Java Script – Client-side benefits of using Java Script over VBScript – Embedding Java Script in an HTML page – Handling events – Using variables, Operators and arrays – Creating objects in Java Script – Working With control flow statements – Working with functions.

### Unit – III (15 Hours)

**PHP:** Introduction – Versions of PHP – Features of PHP – Advantages of PHP – Creating a PHP script – Running a PHP script – Handling errors – Escape characters – Working with Variables and Constants – Exploring Data types – Exploring operators – **Controlling Program Flow:** Conditional statements – Looping statements – Break – Continue and Exit statements.

### Unit – IV (15 Hours)

**Working with Functions, Arrays, Files and Directories:** Introduction – User Defined Function – Built-in Functions – Recursive – Variables – Callback Functions – **Arrays:** Meaning – Types of arrays – Traversing arrays using Loops and Array Iterators – Built in arrays – Working with files and directories.

### Unit – V (20 Hours)

**SQL:** The Workhorses of SQL – Select – Insert – Update – Delete – Database Design – Privileges and Security. **PHP/MySQL Functions:** Connecting to MySQL – Making MySQL Queries – Fetching Data Sets – Getting Data about Data – Multiple Connections – Building in Error Checking – Creating MySQL Databases with PHP – MySQL data types – MySQL Functions.

## Text Book:

1. Web Technologies Black Book, 2017, Tata McGraw – Dream Tech Press, New Delhi.

## Reference Books:

1. Steven Holzner, 2016 (21st Reprint), The Complete reference PHP complete reference, Tata McGraw – Hill Education Private Limited, New Delhi.
2. Padma Priya S., 2013 (Reprint), Web Technology, SCITECH Publication Chennai.

## Web Resources:

1. <https://www.w3schools.com/php/>
2. <https://www.w3schools.com/html/default.asp>
3. <https://www.w3schools.com/css/default.asp>
4. [https://www.w3schools.com/php/php\\_mysql\\_intro.asp](https://www.w3schools.com/php/php_mysql_intro.asp)

## Course Designers:

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

**HIAGARAJAR COLLEGE, 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
UCC20C63	Principles and Practices of Auditing	Core-3	3	2	-	4

L–Lecture    T-Tutorial    P –Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	SIXTH	25	75	100

**Preamble**

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

**Course Outcomes**

On completion of the course the student will be able to

	Course Outcomes	Expected Proficiency	Expected Attainment
CO1	explain the basic concepts of auditing and differentiate it with accounting and investigation.	80%	76%
CO2	demonstrate the planning of audit, preparation of audit programme and frame the audit procedure.	82%	80%
CO3	discuss the concepts relating to internal control, internal check and examine the vouchers relating to cash book.	79%	75%
CO4	familiarise with the provisions of companies act regarding qualification, appointment, rights and duties of company auditor.	81%	78%
CO5	apply the concept of computer assisted techniques and green audit in auditing practices.	80%	78%

K1-Knowledge    K2-Understand    K3 -Apply

**Mapping of COs with POs**

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

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	M
CO2	M	S	M	M	L
CO3	M	M	S	M	L
CO4	S	L	M	S	M
CO5	L	M	S	M	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 I 15 Hours

**Basics of Auditing:** Definition – Nature and Scope of Auditing – Advantages and Disadvantages of Auditing - Difference among the Accounting, Auditing and Investigation – Objects of Audit – Qualities of an Auditor – Classification of audit on the basis of organizational structure and from practical point of view.

### UNIT II 15 Hours

**Audit Procedure:** Preparatory steps for a new audit – Audit Planning – Audit Programme – Audit Files - Audit Note Book – Audit Evidence - Audit working Papers — Procedure of Audit - Audit Sampling – Audit Testing

**Internal Control:** Essentials - Elements - Objectives – **Internal check:** – Objects of Internal Check – Duties of an auditor in connection with internal check – Advantages and Disadvantages of Internal Check – Difference between Internal Control and Internal Check.

### UNIT III 15 Hours

**Vouching and Verification:** Definition - Meaning – Auditors duty regarding vouching of various items of debit side of the cash book: cash in hand, collection from debtors, interest on investment and rent received - Credit side of the cash book: wages, payment to suppliers, cash purchases and purchase of land & buildings.

### UNIT IV 15 Hours

**Audit of companies:** Company Auditor - qualification, disqualification, Appointment – removal of auditor - Remuneration - Rights and Duties of an Auditor –Liabilities of an Auditor – Civil and Criminal liabilities – Company Audit report order 2021 (CARO).

### UNIT V 15 Hours

**Audit report** –Significance and Contents of Audit Report – Role of Auditors in preparation of audit report.

**Auditing of computerized accounting and Green Audit:** EDP Audit – EDP Audit features, advantages limitation – General approach to EDP Audit – Special Techniques for Auditing in EDP environment – Need for Computer Assisted Auditing Techniques (CAAT) – Types and Uses of CAAT – **Green Audit:** Definition – Objectives – Stages of Green Auditing.

## Text Books

1. B.N. Tandon, Reprint 2020: A Handbook of Practical Auditing, S Chand and Company Limited, New Delhi.

## Reference Books

1. Dr. T.R. Sharma, 2020: Principles and Practice of Auditing, Sahithya Bhavan, Agra.
2. Kamal Gupta, 2017: Contemporary Auditing, Tata MC Graw Hill Publishing Co Ltd, New Delhi.

## Course Designers:

1. Dr. L. Eswaran
2. Dr. S. Maria Nisha

**THIAGARAJAR COLLEGE, 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
UCC20C64	Project	Core 4	-	5	-	5

L – Lecture

T – Tutorial

P – Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	SIXTH	25	75	100

**Preamble**

The main objective of the final semester project work is to demonstrate the students' academic understanding of their programming skills that they learned in the first five semesters and to create an effective, unique, and innovative project work using the most up-to-date technology that will be beneficial to the social community as well as the students' young minds.

**Contents**

**General Guidelines to be followed.**

- Every student should develop project individually (Individually or a team of 2 students maximum).
- Internship projects are preferred.
- Real time projects or Research projects will be appreciated.
- Two reviews will be conducted during project period.
- Project report should be submitted before Final viva voce.

**Course Designers:**

- Dr. J. Nelson Raja
- Mr. P.A. Maniram



**THIAGARAJAR COLLEGE, 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
UCC20CE61	Income Tax Law and Practice	Core-Elective Main	5	1	-	5

L – Lecture

T – Tutorial

P – Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	SIXTH	25	75	100

**Preamble**

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

**Course Outcomes**

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

	Course outcomes	Expected Proficiency	Expected Attainment
CO1	assess the residential status of individuals and to calculate the incidence of taxation	80%	79%
CO2	compute income from salary by applying the provisions of Income Tax Act	82%	80%
CO3	calculate income / loss from house property and business /profession	83%	80%
CO4	assess capital gains and income from other sources	81%	78%
CO5	explain the procedure of set off and carry forward and deductions u/s 80	79%	77%

**Mapping of CO with PO'S**

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

**L – LOW****M – MEDIUM****S – STRONG****Mapping of CO with PSO'S**

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

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

**Blooms Taxonomy:**

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

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

**Basic Concept:** Meaning and Types of Tax – Income Tax Act 1961 – Previous Year, Assessment Year, Income and Assessee – Exempted incomes u/s10 – Agricultural income and Non-Agricultural income – Taxability of Agriculture Income – Introduction to Heads of incomes – Gross Total Income – Tax rate for Individuals – Residential status of individuals and HUFs – Incidence of taxation.

**UNIT II 20 Hours**

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

**UNIT III 25 Hours**

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

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

**UNIT IV 15 Hours**

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

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

## UNIT V

15 Hours

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

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

### Text Books

1. Dr. H.C.Mehrotra, Income Tax Law &Accounts, Latest Edition, Sahityahawan Publications, Hospital Road, Agra.

### Reference Books

1. V.P.Gaur, D.B.Narang, Income Tax Law & Practice, Latest edition, Kalyani Publications, B-1/1292, Rajinder Nagar, Ludhiana.
2. T.S.Reddy and Y. Hariprasad Reddy, Income Tax Law & Practice, Latest edition Margham Publications, T.nagar, Chennai.

### E-Resources

1. <https://taxguru.in/income-tax/basic-concepts-income-tax-updated-recent-amendments.html>
2. <https://cleartax.in/s/salary-income>
3. <https://cleartax.in/s/house-property>
4. <https://cleartax.in/s/freelance-professional-business-income>
5. <https://cleartax.in/s/capital-gains-income>
6. <https://cleartax.in/s/other-income-sources>

### Course Designer:

1. Dr. T. Thanga pandi murugan



**THIAGARAJAR COLLEGE, 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
UCC20SE61 (A)	BASICS OF GST	SEC	2			2

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	SIXTH	15	35	50

**Preamble**

This course enables the students to be familiarized with the provisions and Procedures under GST Act, 2017.

**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	82	75
CO2	realize the importance of time and place of supply under GST	84	80
CO3	apply the procedures relating to registration, cancellation and payment of tax under GST Act, 2017	82	77
CO4	Understand the concept of input tax credit	80	75
CO5	determine Taxable supply of goods / services under GST Act and Various types of Returns	78	75

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

L – LOW

M – MEDIUM

S – STRONG

**Blooms taxonomy**

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

## Contents

### UNIT I

(15 Hours)

**Goods and Services Tax (GST) Act, 2017:** Meaning and features of GST – earlier indirect taxes subsumed by GST – Types of GST – Benefits of GST – Persons liable to pay GST – Rates of GST – Supply of goods / services – Place and Time of supply of goods / services – Composite and mixed supply – Exempted supplies – Goods exempted under GST – GST Council – its powers and functions.

### UNIT II

(15 Hours)

**Input Tax Credit (ITC) and Registration:** Meaning of ITC – Restrictions on ITC – blocked credit – Registration Procedure – Documents required – Payment of GST – E.Way Bill – Various types of Returns – Procedure for filing returns.

## TEXT BOOK

1. V.S. Datey, GST Ready Reckoner – February 2022 - Taxmann Publications Pvt Ltd, 59/32, New Rohtak Road, New Delhi

## References:

1. H.C Mehrotra, Indirect Taxes, Sahitya Bhavan Publications, 2020, New Delhi
2. Goods and Services Taxes Ghousia Khatom, Naveen Kumar CM, Venkatesh S.N. Himalaya Publishing House, 2020.

## E – Recourses:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf>
2. <https://gacbe.ac.in/pdf/ematerial/18BCO65S-U1.pdf>

## Course Designers:

1. Dr. D. Anusankari
2. Dr. T. Thanga pandi murugan

**THIAGARAJAR COLLEGE, 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
UCC20SE61 (B)	Filing of IT Returns	SEC	2	-	-	2

L - Lecture

T - Tutorial

P - Practical

Year	Semester	Int. Marks	Ext. Marks	Total
THIRD	SIXTH	15	35	50

**Preamble**

This course enables the students to be familiarized with the procedures of Income Tax filing returns on different circumstances.

**Course Outcomes**

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

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	identify the procedures to file IT returns in online and offline	82	75
CO2	explain the benefits of filing IT returns.	84	80
CO3	familiarize with various ITR forms and their applicability	82	77
CO4	use of digital signature	80	75
CO5	understand the various forms other than ITR forms	80	75

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

L – LOW

M – MEDIUM

S – STRONG

**Blooms taxonomy**

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
<b>Total Marks</b>	<b>40</b>	<b>40</b>	<b>70</b>

## Contents

### UNIT I

(10 Hours)

**Filing of IT Returns:** Meaning - Procedures to filing IT return in online – Details needed to filing a IT Return – Benefits of IT return file – Due Dates of submission of Return – Late filing fees u/s 234 F – Mode of submission of Report – Manual filing of ITR – Use of Digital Signature in filing ITR.

### UNIT II

(20 Hours)

**Return Forms and Their Applicability** – ITR 1 – ITR 2A– ITR 3 – ITR 4 – ITR 5 – ITR 6 – ITR 7 – Form No. 3CA – Form No. 3CB – Form No. 3CD – Forms other than ITR: Form No. 15CA – Form No. 15CB – Form No.10E – Form No.3CEB

### 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.

### E – Recourses:

1. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Computerised-Accounting-and-E-Filing-of-Tax>Returns.pdf>

### Course Designers:

1. Dr. T. Thanga pandi murugan

**THIAGARAJAR COLLEGE, 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
UCC20SE61 (C)	Basis of Customs Act	SEC	2	-	-	2
L - Lecture                      T - Tutorial                      P - Practical						
Year	Semester	Int. Marks	Ext. Marks		Total	
THIRD	SIXTH	15	35		50	

**Preamble**

This course enables the students to be familiarized with the Customs Act 1962.

**Course Outcomes**

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

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	understand the provisions of customs act and know the types of customs duties	82	75
CO2	familiar with the classification of goods under customs act	84	80
CO3	apply the various rates of customs duties	82	77
CO4	comprehend the bonafide baggage	80	75
CO5	compute taxable value of baggage	83	78

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	M	S	S	S
CO3	M	S	M	M	M
CO4	L	L	M	L	L
L – LOW                      M – MEDIUM                      S – STRONG					

**Mapping of COs with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	M	S	M	S	M
CO3	M	M	S	S	S
CO4	S	M	M	M	M
L – LOW                      M – MEDIUM                      S – STRONG					

**Blooms taxonomy**

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

## Contents

### Unit I

18 Hours

**Introduction of Custom Act- 1962:** Meaning of Customs Duty – **Basic concepts of Customs act** – Types of custom duties – Levy of and Exemptions from customs duty – Classification of Goods – Valuation under the customs act, 1962 – Importation, Exportation and Transportation of Goods - Warehousing

### Unit II

12 Hours

**Baggage:** Meaning – Rate of Duty and Baggage – Bonfide Baggage exempted from duty – Regulation in respect of baggage – Computation of Taxable Value of Baggage.

### Text Books:

1. Datey V.S (2021), Indirect Taxation, New Delhi

### Reference:

1. Indirect Taxes, Dr. Jaya Vasudevan Suseela, Eastern Book Company

### E – Recourses:

1. <https://rccmindore.com/wp-content/uploads/2015/06/BCOM-6-Custom-Duty-M.P.-Stamp-DutyTax1.pdf>
2. [https://www.icaai.org/post.html?post\\_id=5840](https://www.icaai.org/post.html?post_id=5840)

### Course Designers:

1. Dr. T. Thanga pandi murugan

# **B.Com (Honours)**

## **Programme Code: UHC**



**PROGRAMME OUTCOME - PO (ALIGNED WITH GRADUATE ATTRIBUTES) – BACHELOR OF COMMERCE (B.COM.)**

**PO 1 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.

**PO 2 Communication skills**

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

**PO 3 Independent Learning**

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

**PO 4 Leadership quality**

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

**PO 5 Teamwork**

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



## 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

- |             |  |
|-------------|--|
| <b>PSO1</b> | Become independent professionals with world class competencies in accounting, taxation, finance, and business advisory services.   |
| <b>PSO2</b> | Be capable of using ICT enabled technologies and making contributions for the betterment of the society  |
| <b>PSO3</b> | Be appointed as Chief Professional Accounting Officer, Professional Accounting Firm Partner, Finance Director, Audit Manager   |
| <b>PSO4</b> | 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) |
| <b>PSO5</b> | Pursue further Studies in Commerce, Management and in Human Resource Management.   |



**THIAGARAJAR COLLEGE, MADURAI- 9**  
**B.Com (Honours) (w.e.f. 2021 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	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
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester – II**

Course	Code No.	Subject	Contact Hrs/ Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	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
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

**Semester – III**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U21TM31H	அலுவலகமேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	3		45			
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	Cost Accounting	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
<b>TOTAL</b>			<b>30</b>	<b>19</b>				

**Semester – IV**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U21TM41H	அலுவலகமேலாண்மையும் காப்பீட்டுக் கோட்பாடுகளும்	3	6	45	25	75	100
Part III Core	UHC21C41	Corporate Accounting	7	5	105	25	75	100
Part III Core	UHC21C42	Corporate Law and Corporate Governance	6	4	90	25	75	100
Part III Core	UHC21C43	Goods and Services Tax	6	4	90	25	75	100
Part III Core	UHC21C44	Methods and Techniques of Costing	6	4	90	25	75	100
Part IV-NME	UHC21NE41	Intellectual Property Rights	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>25</b>				

### **SEMESTER – V**

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	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 Income Tax & 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
<b>TOTAL</b>			<b>30</b>	<b>24</b>				
<b>UHC20IN</b>				<b>2</b>		15	35	50

### **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 CoreGeneric 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
<b>TOTAL</b>			<b>30</b>	<b>25</b>				

### CONSOLIDATION OF CONTACT HOURS AND CREDITS

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

### B) CURRICULUM CREDITS

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

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

In the V & VI Semester the students will have practical papers namely 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, 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
UHC21C31	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 to prepare accounts from incomplete records, Hire purchase system and installment system, branch, department and investment accounts.

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcome	Expected Attainment (%)	Expected Proficiency (%)
<b>CO1</b>	prepare Accounts from incomplete records	82	80
<b>CO2</b>	familiarize with accounting treatment relating to Hire purchase and Installment system.	86	82
<b>CO3</b>	prepare accounts of Branch.	83	82
<b>CO4</b>	acquire knowledge to prepare Department accounts.	88	84
<b>CO5</b>	ascertain the value of stock and claim lodged in Fire Insurance and prepare investment accounts.	87	85

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

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

### Unit III (25 Hours)

**Branch Accounts:** Meaning-Types of Branches – Accounting of Dependent Branches – Debtors System – Stock and Debtors System- Wholesale Branch System– Final Accounts System – Accounting of Independent Branches– Treatment of goods in transit and cash in transit – Inter branch transfers – Incorporation of Branch Assets and Liabilities-Foreign Branch.

### Unit IV (20 Hours)

**Departmental Accounts:** Meaning- Need-Difference between Branch and Departmental Accounts– Methods of Departmental Accounts- Cost and Invoice price– Allocation of Departmental expenses – Inter- Departmental Transfer- Stock Reserve- Departmental Trading, Profit and Loss Account and Balance sheet.

### Unit V (25 Hours)

**Insurance claims:** Loss of Stock policy – Memorandum Trading Account-Loss of Profit policy – Computation of claim- Abnormal Items-Average Clause.

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

## Text Books:

1. S.P. Jain, K.L. Narang, 2021, Advanced Accountancy, Vol.I, Kalyani Publishers, Ludhiana

## References:

1. T.S.Reddy, A.Murthy, 2020, 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, 2021.

## E-source

1. [http://vipss.yolasite.com/resources/PCC\\_BOOKS/Advanced%20Accounting%20Vol.%201.pdf](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](http://vipss.yolasite.com/resources/PCC_BOOKS/Advanced%20Accounting%20Vol.%202.pdf)

## Course Designers:

1. Dr.I.Nagarajan
2. Dr.P.G.Kathiravan

**THIAGARAJAR COLLEGE, 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
UHC21C32	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 describes the provisions of Companies Act, 2013, Incorporation, Capital and Financing, administration and audit of accounts of Joint stock companies.

**Course Outcomes**

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

	Course Outcome	Expected Attainment (%)	Expected Proficiency (%)
<b>CO1</b>	explain the legal formalities for the Incorporation of a company under the Companies Act, 2013.	80	74
<b>CO2</b>	acquire knowledge on documents required for a company.	82	72
<b>CO3</b>	comprehend the procedures related to issue of shares, debentures.	84	70
<b>CO4</b>	familiarize with the provisions relating to declaration of dividend and acceptance of deposits.	81	77
<b>CO5</b>	obtain knowledge on administration and audit of accounts of Joint stock companies.	82	78

**Mapping of COs with POs**

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

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

L – LOW

M – MEDIUM

S – STRONG

**Blooms taxonomy**

	CA	End of Semester
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	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 – Characteristics of a Company -Formation of Companies -Public and Private Company – One Person Company– Formation of Companies with charitable objects.

**Incorporation of a Company:** Documents required for registration-Incorporation –Capital Formation – Commencement of Business - Memorandum of Association –Articles of Association -Distinction between Memorandum of Association andArticles of Association- Alteration of Memorandum and Articles of Association.

### UNIT II (20 Hours)

**Prospectus and Allotment of Securities:** Prospectus – Contents –Statement in lieu of Prospectus – Shelf Prospectus- E-Prospectus- Red-herring Prospectus (Excluded Sec.24,30,33,38 and 41)Allotment of Securities-Private Placement Offer- Misstatements 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 and Acceptance of Deposits:** Dividends- Accounts- Audit- Provisions relating to payment of Dividend.

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

### Unit V (20 Hours)

**Management and Administration:**Directors- Classification of directors – Disqualifications of Directors - Director Identification 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, 2018, Sultan Chand and Sons, NewDelhi.Ludhiana

## References:

1. CA.G.Sekar, CA.B.SaravanaPrasath, Corporate Law and Allied Law, Padhukas Publications, Chennai, 2020.
2. ICAI, Study Material, December, 2021.
3. The Companies Act,2013,Bare Act with Amendments,Educreation Publishing, 2021

## E-source

1. <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>

## Course Designers:

- Dr.R.Mangalam
- Ms.S.Allensil

**THIAGARAJAR COLLEGE, 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
UHC21C33	COST ACCOUNTING	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 enables the students to understand concept of cost accounting, computation of various elements of cost and cost control, Activity Based Costing (ABC) and Non-integrated Cost Accounting.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Attainment (%)	Expected Proficiency (%)
<b>CO1</b>	explain the concepts of cost accounting and its elements.	81	74
<b>CO2</b>	apply the various material cost control techniques.	82	72
<b>CO3</b>	compute the labour cost under different methods of wage payment systems and labour turnover	84	72
<b>CO4</b>	allocate and apportion the overheads to various departments and compute the machine hour rate.	81	77
<b>CO5</b>	prepare accounts relating to Activity Based Costing, and Non-integrated Cost Accounting.	84	78

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

	PO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>L</b>	<b>M</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>L</b>	<b>M</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>L</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>

L – LOW

M – MEDIUM

S – STRONG

**Blooms taxonomy**

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

**Contents****Unit I (15 Hours)**

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

**Management Accounting:** Meaning- Objectives- Functions–Distinguish between Cost Accounting, Financial Accounting and Management Accounting.

**Unit II (15 Hours)**

**Material Cost and Control:**Objectives of Material Control – Inventory control Techniques of fixing level of stocks- Minimum- Maximum- Re-order point- Safety stock-determination of optimum stock level-Determination of Optimum Order Quantity- Economic Order Quantity (EOQ) - ABC Analysis- Fast Slow moving and Non-moving (FSN)- High Medium Low (HML)-VitalEssential Desirable (VED)- Just-in-Time (JIT)- Stock taking and perpetual inventory system, use of control ratios.

**Unit III (20 Hours)**

**Labour Cost and Control:** Direct and Indirect Labour– Computation of Labour Cost – Control of Idle time and overtime – Labour Turnover – Causes and Effects - Cost of Labour Turnover – Systems of Wage Payment – Remuneration and Incentives – Premium and Bonus method- Halsey Scheme –Rowan Scheme.

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

**Unit IV (20 Hours)**

**Accounting and Control of Overheads:** Overheads – Meaning – Functional Classification – Behavioural classification– Allocation and Apportionment of Overheads – Absorption of Overheads – Under Absorption and Over Absorption of Overheads – Actual Versus Pre-determined Overhead Rates – Machine Hour Rate- Analysis and absorption of the expenses in products/ customers - impact of marketing strategies, cost effectiveness of various methods of sales promotion - Treatment of Research and development cost in cost accounting.

**Unit V (20 Hours)**

**Activity Based Costing (ABC):**Concept– Need for ABC – Kalpan and Cooper's Approach to ABC – Cost Drivers and Cost Pools – Characteristics of ABC.

**Non-integrated Cost Accounting:** Non-integrated Cost Accounting system- Ledger under non-integral system - Integrated (Cost and Financial) Accounting system- Ledger under integral system - Difference between the Non- integrated and Integrated Accounting system- Reconciliation of profit as per Cost and Financial Accounts (under Non-Integrated Accounting System)

**Text Books:**

1. **S. P .Jain and K. L. Narang**, Cost Accounting, 12<sup>th</sup> Edition, Reprint 2020, Kalyani Publishers, New Delhi

**References:**

1. Tulsian, Cost And Management Accounting, Revised Edition – 2020, McGraw Hill Education Private Ltd.,Chennai

2. **Saxena&Vashist**, Advanced Cost & Management Accounting, Revised Edition – 2015, Sultan Chand & Sons, 23, Daryagani, New Delhi

**Course Designers:**

1. Dr.S.Sankareswari



**THIAGARAJAR COLLEGE, 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
UHC21C34	DIRECT TAXATION	Core	5	1	-	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 (%)
<b>CO1</b>	determine the residential status of individuals and understand exempted income.	92	86
<b>CO2</b>	compute income from salary and income from House property.	88	86
<b>CO3</b>	compute income from business/ profession, Capital Gains and other Sources.	88	84
<b>CO4</b>	apply the concept and procedure of set off and carry forward of losses	86	84
<b>CO5</b>	familiarize with the provisions relating to Advance tax, tax deduction and collection at source and Provisions for filing return.	88	86

**Mapping of COs with POs**

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

**Mapping of COs with PSOs**

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

**L – LOW**

**M – MEDIUM**

**S – STRONG**

## Blooms taxonomy

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

## Contents

### Unit I (20 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 - Tax holiday for newly established units in Special Economic Zones - Agricultural Income- Exempted Incomes.

**Income from Salary:** Meaning of salary- features- Allowances- Perquisites and Retirement Benefits - Deductions u/s 16 - Computation of Income from Salaries.

### Unit II (20 Hours)

**Income from House Property:** Basis of Chargeability – Exempted Incomes from House Property – Gross Annual Value - Deemed Incomes – Deductions u/s 24 - Computation of Income from House Property.

**Profits and Gains from Business/Profession:** Items expressly allowed and disallowed – Deemed Profits – Valuation of Stock – Computation of Income from Business or Profession- Sec 35 AD- Computation of AMT and 10AA.

### Unit III (15 Hours)

**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:**Permanent account number - Persons authorized to verify return of income - 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.

## Text Books:

1. Dr. Vinod K. Singhania:Direct Taxes Law and Practice, Latest Edition,Taxmann Publications Pvt Ltd, New Delhi.

### References:

1. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice , Latest Edition, Sahitya Bhawan Publications, Agra.
2. Dinkar Pagare: Law and Practice Of Income Tax, Latest Edition, Sultan Chand & Sons, New Delhi.
3. ICAI, Study Material, June, 2022.

### E-source

1. [https://www.icsi.edu/media/webmodules/DIRECT\\_TAX\\_LAW\\_AND\\_PRACTICE\\_BOOK.pdf](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. Dr.R.Mangalam



**THIAGARAJAR COLLEGE, 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
UHC21NE31	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 and to develop 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 management theories.	85	78
CO2	knowledge on the significance of organization and delegation of authority.	84	76
CO3	familiarize with the functions of staffing.	83	74
CO4	acquire knowledge about the significance of training and development.	82	76
CO5	comprehend the need and methods for control.	84	78

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
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 PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
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

	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- Peter Drucker- Elton Mayo.

**Planning and Organizing** - Importance - Process of Planning - Types of Plans –Organizing – Definition - Importance - Principles of Organizing – Types –Departmentalization – Delegation of Authority.

#### Unit II

(15 hours)

**Staffing andControlling:** Recruitment -Sources of Recruitment - Selection, Training & development- Principles of Training - Methods of Training– Controlling.

### Text Books:

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

### References:

1. Gupta. C.B, Management Theory and practice, Sultan Chand, New Delhi, 2021.
2. Harold, Koontz, and Heinz, Essentials of Management, 5th Edition,Tata McGraw–Hill, New Delhi, 2020.
3. Prasad, L.M. Principles of Management, Sultan Chand, New Delhi, 2020.

### E- Resources:

1. [https://www.managementstudyguide.com/management\\_levels.htm](https://www.managementstudyguide.com/management_levels.htm)
2. <https://www.techsling.com/qualities-of-a-good-control-system/>

### Course Designers:

1. Dr. M.Divya

**THIAGARAJAR COLLEGE, 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
U21TM41H	அலுவலகமேலாண்மையும் காப்பீட்டுக்கோட்பாடுகளும்	Part – I	6			6

L -Lecture      T-Tutorial      P – Practicals

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

**Preamble**

நவீன அலுவலகத்தின் மேலாண்மை, அமைப்பு முறைகள் மற்றும் திட்டத்தைத் தெரிந்து கொள்ளுதல் மற்றும் பராமரித்தல்.  
ஆயுள்காப்பீடு, கடல்காப்பீடு மற்றும் தீக்காப்பீடு நடைமுறைகள் மற்றும் இழப்பீடுகளைக் கிடுதல்பற்றி 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 தீக்காப்பீடு பற்றி அறிந்து கொள்ளுதல்	80	78

**Mapping of CO'S WITH POs**

	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 PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
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

## 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 – பணி போக்கு – அதிகாரத்தைப் பரவல் ஆக்குதல் – அலுவலக இடவசதி – அலுவலக மனைத்துணைப்பொருட்கள் மற்றும் அமைப்புத்திட்டம் – பணிக் கேற்ற சூழ்நிலை – பணியை எளிதாக்குதல் – பணி வரைபடம் – பணியை அளவிடுதல் மற்றும் கட்டுப்படுத்துதல்.

### அலகு இரண்டு

(9 Hours)

அஞ்சலக முறை மற்றும் கடிதப் போக்குவரத்து தபால்களையாளுதல் – அஞ்சல்துறைய அமைத்தல் – மையப்படுத்தப்பட்ட அஞ்சல் பணி – வாய்மொழித்தகவல் தொடர்பு மற்றும் எழுத்துமூலம் 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:

1. அலுவலக முறைகள் – என். முருகேசன் மற்றும் வீ. மனோகர், இளம் எம்பதிப்பகம், 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](http://www.worldcolleges.info/sites/default/files/schoolbooks/Std12-Voc-Office_Management-TM2.pdf)

## Course Designers:

Dr. A. Selvaprakash

**THIAGARAJAR COLLEGE, 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
UHC21C41	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**

This course gives in-depth knowledge on the preparation of accounts of Joint Stock companies based on accounting standards, issue of shares, Rights Issue, Redemption of Preference Shares, Debentures, Cash Flow Statement and Profit Prior to Incorporation.

**Course Outcomes**

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

	Course Outcome	Expected Attainment (%)	Expected Proficiency (%)
<b>CO1</b>	explain the concept of accounting standards	88	82
<b>CO2</b>	apply the Accounting Standards to prepare company accounts.	86	82
<b>CO3</b>	prepare accounts relating to issue of shares and redemption of debentures.	87	85
<b>CO4</b>	prepare final accounts and cash flow statement of joint stock companies	85	78
<b>CO5</b>	compute profit for pre- incorporation and post – incorporation of companies	82	78

**Mapping of COs with POs**

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

**L – LOW**

**M – MEDIUM**

**S – STRONG**

**Mapping of COs with PSOs**

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

**L – LOW**

**M – MEDIUM**

**S – STRONG**

## Blooms taxonomy

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

## 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 - Indian Accounting Standard (Ind AS)–International Financial Reporting Standard (IFRS).

### Unit III (20 Hours)

**Issue of Shares to Existing Shareholders:** Bonus shares – SEBI Guidelines – Rights Issue.

**Redemption of Preference Shares and Debentures:** 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 2020, 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-2., 2021,
3. CA.G.Sekar, CA.B.SaravanaPrasath, Advanced Accountancy -Padhukas Publications, Chennai, 2020.
4. ICAI, Study Material, December, 2021.

### **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, 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
UHC21C42	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**

This course enables the students to understand the provisions on contract and negotiable instruments and to construct a deed and document of select business. It describes the significance of corporate governance.

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcome	Expected Attainment (%)	Expected Proficiency (%)
<b>CO1</b>	explain the provisions of the Indian Contract Act	83	78
<b>CO2</b>	acquire knowledge on Bailment, Pledge and Agency.	82	78
<b>CO3</b>	familiarize with the provisions of the negotiable instruments and performance of the contract of sale.	84	80
<b>CO4</b>	understand the provisions of general clause Act, 1897	85	78
<b>CO5</b>	describe the role of Board of Directors in implementing Corporate governance.	83	77

**Mapping of COs with POs**

	PO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO4</b>	<b>L</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>

L – LOW

M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

L – LOW

M – MEDIUM

S – STRONG

**Blooms taxonomy**

	CA		End of Semester
	First	Second	

Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

## 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 honour- 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–Aids 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, 2021, Business Law, Sultan Chand & Sons Educational Publishers, New Delhi.

## References:

1. ND Kapoor, 2020, Elements of Mercantile Law, Sultan Chand & Sons Publishers, New Delhi
2. ICAI, Study Material, December, 2021.
3. G.N. Vajbai, Corporate Governance, Sage Publications India Private Ltd., 2016.

## 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\\_AND\\_ET\\_HICS.pdf](https://ebooks.lpude.in/management/mba/term_3/DMGT301_DMGT503_CORPORATE_GOVERNANCE_AND_ET_HICS.pdf)

**THIAGARAJAR COLLEGE, 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
UHC21C43	GOODS AND SERVICES TAX	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 familiarize 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	interpret the basic concepts of GST.	85	76
CO2	determine the Time, place and value of supply of goods or services.	86	84
CO3	understand the procedures relating to Exemption from GST.	84	83
CO4	acquire knowledge on input tax credit and its computation of GST liability	82	80
CO5	apply the procedures relating to registration, cancellation and payment to tax under GST Act, 2017	80	78

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
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 PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
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	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

**Contents****Unit I (15 hours)**

**Goods and Service Tax (GST) Act :** Concept and features of GST Act 2017, Types of GST -Stages of Evolution of GST–Defects of earlier indirect taxes - Methodology of GST – Taxes subsumed by GST- constitutional background –GST Council –Powers and function - Benefits and needs of implementing GST- Structure of GST - Levy and collection of SGST / UTGST, GST and IGST

**Unit II (20 hours)**

**Supply under GST:** Basic concepts of supply – Time of supply –Place of Supply –Value of supply – Composite supply –Mixed supply – Exempted supply - Charge of tax - Composition levy.

**Unit- III (20 hours)**

**Exemption from GST:** Power of Government to grant exemption from tax – Goods exempt from tax – Services exempted from tax.

**Unit IV (15 hours)**

**Input Tax Credit:** Cascading Effect of Taxation- Benefits of Input Tax Credit-Procedure for claiming input tax credit in different situations –Restrictions on ITC - Input service distribution - Recovery of Credit - Reversal of credit - Utilization of Input tax credit – Blocked credit.

**UNIT- V (20hours)**

**Registration and Documentation:** Registration - Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure For Registration - GSTIN - Amendment of Registration - Cancellation of Registration - Revocation of cancellation.**Documentation and Payment of GST:** Tax invoice; Credit and Debit Notes; Electronic way bill, Returns Tax 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 & Dr. Monika Singania, Income Tax including GST, Taxmann's Publications, 2021, New Delhi

**Reference:**

1. Dr. H.C. Mehrotra, & Prof. V.T. Agarwal Indirect Taxes with GST, Sahitya Bhavan Publications, 2019, New Delhi
2. Goods and Services Taxes Ghousia Khatom, Naveen Kumar C.M, Venkatesh S.N. Himalaya Publishing House, 2021.
3. ICAI, Study Material, December, 2021.

### Course Designers:

1. Dr. PG.Kathiravan
2. Dr.S.Sankareswari

### 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, 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
UHC21C44	METHODS AND TECHNIQUES OF COSTING	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 explains the various methods and enables the students to apply 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 specific order costing in the respective industries	90	86
CO2	prepare cost accounts of processing industries and service industries	88	80
CO3	Apply techniques of marginal costing to take decisions in business.	85	82
CO4	apply the standard cost techniques for effective cost control	80	76
CO5	prepare various budgets and interpret the results	80	75

**Mapping of COs with POs**

	PO1	PO2	PO3	PO4	PO5
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 PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5
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

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

## Contents

### UNIT I

(20 hours)

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

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

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

### UNIT II

(20 hours)

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

**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.

### UNIT III

(20 hours)

**Marginal Costing:** Basic concepts of marginal costing, Contribution margin, Break-even analysis, Break –even and profit volume charts, Contribution to sales ratio, Margin of Safety, Angle of Incidence, Cost-Volume-Profit Analysis (CVP), Multi- product break- even analysis, Consideration of Limiting factor (key factor).

**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 IV

(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 V

(15 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.

**Text Books:**

1. S.P. Jain & K.L. Narang, Advanced Cost Accounting, Revised Edition ,Kalyani Publishers, Ludhiana, 2020

**Reference:**

1. Tulsian, Cost And Management Accounting, Revised Edition – 2020, McGraw Hill Education Private Ltd.,Chennai
2. CA.G.Sekar, CA.B.SaravanaPrasath, Cost and Management Accounting ,Padhukas Publications, Chennai, 2020.
3. ICAI, Study Material, December , 2021.

**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](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)

**Course Designers:**

1. Dr.R.Mangalam
2. Ms.S.Allensil



**THIAGARAJAR COLLEGE, 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
UHC21NE41	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	know the basic aspects of Intellectual Property Rights (IPR)	84%	82%
CO2	create awareness about the importance of IPR	81%	80%
CO3	disseminate knowledge on Patent rights, registration procedure	83%	81%
CO4	impart knowledge on trademarks copy rights and registration Procedure	82%	80%
CO5	gain Knowledge on other forms of IPR	81%	80%

### Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5
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 PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
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	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%

### Course Contents

#### UNIT I

(15 Hours)

**Overview of Intellectual Property Rights :** Introduction- Basic concepts - Importance – Need for Intellectual Property Right – IPR in India - National Intellectual Property Policy in India – World Intellectual Property Organization (WIPO) - **International Treaties**

#### UNIT– II

(15 Hours)

**Types Of Intellectual Properties and Registration Procedure :** **Patents** - Concepts - **Copy rights** - Nature – Duration of Copy rights - **Trademarks** - Concepts - types - Brand names, logos, signature, symbol – **Geographical Indications** – Concepts – **Design** – Concepts - registration procedure for all types of Intellectual Properties.

### 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](https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf)

# **B.Com (BPS)**

**Programme Code: UCB**



## **PG AND RESEARCH DEPARTMENT OF COMMERCE**

### **B.Com (BPS)**

**(Programme Code: UCB)**

(For those joined on or after June 2020)

#### **VISION OF THE DEPARTMENT**

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

#### **MISSION OF THE DEPARTMENT**

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

#### **Programme Educational Objectives (PEO)**

After completing three years of Bachelor of Commerce B.Com (BPS) Program students would

PEO1	Acquire knowledge in the field of Commerce, Finance, Insurance and Business
PEO2	Exercise Professional skills, values, team spirit, high leadership and to accept the challenges in the Industry and Academics.
PEO3	Excel in contemporary knowledge of business and developing inclination towards lifelong learning.
PEO4	Demonstrate knowledge in setting up a computerized set of accounting books.
PEO5	Enhance technical knowledge and skills for career development.

#### **PROGRAMME SPECIFIC OUTCOMES– PSO**

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 skills in industries and business organizations.

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Semester-I								
Course	Code No.	Subject	Contact Hrs /Week	Credits	Total No. of hrs allotted	Max Marks CA	Max Marks SE	Total
Part II English	U20EN11	English for Communication - I	5	3	75	25	75	100
Part III Core	UCB20C11	Company Organization and Secretarial Practice	6	4	90	25	75	100
Part III Core	UCB20C12	Financial Accounting	7	5	105	25	75	100
Elect. Generic	UCB20GE11	Business Mathematics	5	5	75	25	75	100
Elect. Generic	UCB20GE12	Indian Economy	5	5	75	25	75	100
Part IV. AECC	U20ES11	Environmental Studies	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>24</b>				

Semester-II								
Course	Code No	Subject	Contact Hrs /Week	Credits	Total No. of Hrs. Allotted	Max Marks CA	Max Marks SE	Total
Part II English	U20EN21	English for Communication - 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	90	25	75	100
Elect. Generic	UCB20GE22	Business Statistics	5	5	75	25	75	100
Part-IV AECC	U20VE21	Value Education	2	1	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

Semester–III								
Course	Code No	Subject	Contact Hrs /Week	Credits	Total No. of Hrs. Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	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 Elective1	UCB20NE31	Principles of Accountancy	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>23</b>				

Semester–IV								
Course	Code No	Subject	Contact Hrs /Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I Tamil	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	75	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 (Elective2)	UCB20NE41	Cost Computation and Control	2	2	30	15	35	50
<b>TOTAL</b>			<b>30</b>	<b>22</b>				

Semester–V								
Course	Code No	Subject	Contact Hrs /Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UCB20C51	Corporate Accounting	7	5	105	25	75	100
Part III Core	UCB20C52	Managing Business Process – I	5	4	75	25	75	100
Part III Core	UCB20C53	Capital Markets for BPS	5	4	75	25	75	100
Part III Core	UCB20C54	Management Accounting	5	4	75	25	75	100
Elective-Main	UCB20CE51	Structured Query Language – Practical	6	4	90	40	60	100
Part – IV SEC	UCB20SE51(A)/ UCB20SE51(B)/ UCB20SE51(C)	Quantitative Aptitude/ Intellectual Property Rights/ Right to Information Act	2	2	30	15	35	50
		<b>TOTAL</b>	<b>30</b>	<b>23</b>				
	<b>UCB20IN</b>	Internship		2		15	35	50

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
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)	Logical Reasoning/ Blockchain Management/ Event Management	2	2	30	15	35	50
	<b>TOTAL</b>		<b>30</b>	<b>24</b>				

### CONSOLIDATION OF CONTACT HOURS AND CREDITS

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

### CURRICULUM CREDITS

<b>Part I</b>	<b>Tamil</b>	<b>2 x3</b>	<b>=06</b>	<b>Credits</b>
<b>Part II</b>	<b>English</b>	<b>2 x3</b>	<b>=06</b>	<b>Credits</b>
<b>Part III</b>	<b>Core</b>		<b>= 86</b>	<b>Credits</b>
	<b>Electives – Main</b>	<b>(2x 5)</b>	<b>= 10</b>	<b>Credits</b>
	<b>Electives–Generic</b>	<b>(4x5)</b>	<b>= 20</b>	<b>Credits</b>
<b>Part IV</b>	<b>AECC</b>	<b>2 +1</b>	<b>= 03</b>	<b>Credits</b>
	<b>SEC</b>	<b>2 x 2</b>	<b>= 04</b>	<b>Credits</b>
	<b>NME</b>	<b>2 x 2</b>	<b>= 04</b>	<b>Credits</b>
<b>Part V</b>		<b>1 x 1</b>	<b>= 01</b>	<b>Credit</b>
	<b>Total</b>		<b>140</b>	<b>Credits</b>

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C51	<b>CORPORATE ACCOUNTING</b>	Core – 1	5	2		5

L – Lecture

T – Tutorial

P – Practical

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

### Preamble

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

### Course Outcomes

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

	Course Outcome	Expected Proficiency (%)	Expected Attainment (%)
CO 1	record transactions relating to issue of shares, issue and redemption of debentures and determine the liability of the Underwriters.	84	83
CO 2	draw final accounts of joint stock companies as per the new format.	80	80
CO 3	familiarize the concept of acquisition of business, and profit prior to incorporation.	83	81
CO 4	solve problems relating to amalgamation, absorption and reconstruction.	82	80
CO 5	compute the value of shares and goodwill and to prepare Liquidator's final statement of account.	82	81

### Mapping of COs with POs

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

L – LOW M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S

<b>CO2</b>	M	S	S	M	S
<b>CO3</b>	M	S	S	S	M
<b>CO4</b>	S	M	S	M	S
<b>CO5</b>	M	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%

### Course Contents

#### UNIT I

**33 Hours**

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

**Underwriting of shares and debentures:** Underwriting – Marked and Unmarked applications – Pure underwriting– Firm underwriting – Determination of liability of underwriters

#### UNIT II

**13 Hours**

**Final Accounts of Joint Stock Companies:** Calculation of managerial remuneration - final statement – Profit and Loss account and Balance sheet.

#### UNIT III

**19 Hours**

**Acquisition of Business:** Acquisition of business–Accounting treatment when new set of books are opened – Accounting treatment when same set of books are continued – Treatment in the books of purchaser when debtors and creditors are taken over on behalf of vendor.

**Profit Prior to Incorporation:** Meaning–Calculation of time ratio and sales ratio– Weighted ratio – Computation of pre- incorporation and post – incorporation profit.

#### UNIT IV

**20 Hours**

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

#### UNIT V

**20 Hours**

**Valuation of Goodwill and Shares:** Goodwill–Definition–Factors affecting value of goodwill – Need for valuation – Methods of Valuation - Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

**Liquidation:** Meaning–Legal provisions–Preparation of Statement of affairs and Deficiency / Surplus A/c – Preparation of liquidator’s final statement of account.

**Text Books:**

1. T.S.Reddy and A.Murthy, 2020: Corporate Accounting, Margham publications, Chennai.

**References:**

7. R.L. Gupta and M.Radaswamy, 2020: Advanced Accountancy, Sultan Chand and Sons, New Delhi.
8. S.Kr. Paul, 2019: Corporate Accounting, New Central Book Agency, Kolkatta.
9. S.P. Jain & K.L. Narang, Advanced Accountancy, Vol – II, Kalyani Publisher, Ludhiana, 2020

**E – Resources:**

13. <https://www.indiaonline.com/knowledge-center/share-market/difference-between-shares-and-debentures>
14. <http://www.svtuition.org/2010/10/underwriting-of-shares-and-debentures.html#:~:text=Underwriting%20of debentures>.
15. <https://easynotes4u.com/amalgamation-absorption-external-reconstruction/>
16. <https://www.vedantu.com/commerce/valuation-of-goodwill>

**Course Designers:**

Dr. I. Nagarajan  
Dr. K Dinesh Kumar



**THIAGARAJAR COLLEGE, MADURAI – 625 009****PG and Research Department of Commerce****B. Com (BPS)**

(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCB20C52	MANAGING BUSINESS PROCESS – I	Core-2	4	1	-	4
L-Lecture T-Tutorial P-Practical						
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Fifth	25	75		100	

**Preamble**

This course imparts knowledge on the process management, process mapping technique, quality management and delivery management.

**Course Outcomes**

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency (%)	Expected Attainment (%)
CO1	understand the components of business processes management.	92	90
CO2	gain insights into BPO operating models and BPO Life Cycle.	95	89
CO3	develop process maps and use process mapping tools.	85	82
CO4	explain Total Quality Management and Quality Assurance.	87	85
CO5	figure out the different types of delivery management.	88	80

**Mapping of COs with POs**

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

### Contents

#### UNIT- I (15 hours)

**Process Management:** Process definition – Workflow- Identification of business process – Difference between Core Process and Support Process – Components of Process Management – Understanding internal customer - end user –Business Process Management benefits.

#### UNIT- II (15 hours)

**Process Management in BPO Industry:** Role of BPO Industry in Process Management – Typical business processes outsourced to India – BPO Operating Models – BPO Life Cycle.

#### UNIT- III (15hours)

**Process Mapping Techniques:** Definition – Process Mapping Techniques: Methods to create Process Maps – SIPOC – Swim Lane Diagram – Process Mapping Tools.

#### UNIT- IV (15 hours)

**Quality Management:** Definition – Principles –Advantages and Disadvantages -Importance of leadership and commitment in TQM - Partnership and ensuring Quality.

**Quality Assurance:** Meaning – Components of Quality Assurance - Quality Manual – Training – Standard operating procedures –Role of Quality Assurance Manager - Auditing and checking compliance – Maintaining Quality Assurance.

#### UNIT-V (15 hours)

**Delivery Management:** Importance - Roles and Responsibilities of Delivery Manager– Customer Management – Knowledge Management – Capacity Management – People Management – Transition Management – Finance Management.

### Text Book:

1. Hand Book on Operations Management –TCS study material..

### Course Designer:

1. Tata Consultancy Services

## Reference Books

1. Nair N.G, “Production and Operation Management”, 2009, Tata MC GrawHill, New Delhi.
2. Poornima .M Charantimath, “Total Quality Management”, 2011, Pearson Education, New Delhi.
3. Mathias Kirchmer., “High Performance through Business Process Management: Strategy” 3<sup>rd</sup> Edition 2017, Springer.



**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com (BPS)**  
(For those joined on or after June 2020)

Course Code	Course Title	Category	L	T	P	Credit
UCB20C53	CAPITAL MARKETS FOR BPS	Core-3	4	1	-	4
		L-Lecture	T -Tutorial		P -Practical	
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Fifth	25	75		100	

## PREAMBLE

This course exposes the students to learning the concepts of capital market instruments, investments, derivatives and mutual funds.

## COURSE OUTCOMES

ON COMPLETION OF THE COURSE THE STUDENTS WILL BE ABLE TO

	Course Outcome		Expected Proficiency (%)	Expected Attainment (%)
CO1	familiarize with the financial markets and its importance.		90	84
CO2	develop knowledge in various capital market instruments.		85	83
CO3	understand the techniques of derivatives and risk management in capital markets.		82	80
CO4	gain knowledge in mutual funds' investments and hedge funds.		87	85
CO5	analyze the basics of investment banking and its policies.			83

### Mapping of COs with POs

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

CO3	M	S	S	S	M
CO4	S	M	S	M	S
CO5	M	S	S	M	S

L – LOW

M – MEDIUM

S – STRONG

## CONTENTS

### UNIT- I

(15 HOURS)

**Financial Markets and Trade:** Meaning of Capital Market – Importance of Capital Market-Capital Market in India- Market types – Primary and Secondary Market – OTC vs. Exchange Markets- Participants in a trade - Trade Life Cycle - Business Process in TLC - Parties involved in TLC - Master Agreement - Order management - Trade execution - Overview of regulators and important regulations.

### UNIT- II

(15 HOURS)

**Capital Market Instruments:** Meaning of Securities – Types of Securities - Equities - Types of Equity - Preference stock - Warrants - LEAPS and LEPO - Types of capital - debt / equity - Cost of Capital – **Fixed income and Government securities:** Meaning - Features - Classification - Cash flow pattern - Interbank money market - Repo and types - Security borrowing. Types of Securities Markets - Bankers Acceptance –US Treasuries- Bonds and interest types - Inverse and Super Floater - Euro Currency Market - Types of Ratings – Concept of interest calculation - Simple vs. compounding - Day count basis - Risk free rate.

### UNIT- III

(15 HOURS)

**Derivatives and Risk Management in Capital Markets:** Meaning of Derivatives- Basics on Derivatives - Growth of Derivatives market – Leverage - Asset Classes: General types - Market Risk - Speculation - Pricing principles – Hedging and Speculation - Forward Contract – Future. **Quotations and Terminologies:** Trade Guarantee - Margining - Span Mechanism – EFRP – Swaps - CFD - Swap vs. other Derivatives - Application of IRS - Currency swaps– Options - Option styles – Exposures - Pay offs - Non Linear and Linear - FX Option. Capital Market Risk-Types of risk - Settlement and clearing – Counter party credit Risk Management – Assessment of credit Risk - Market Risk Management – Sovereign and counterpart Risk.

### UNIT- IV

(15 HOURS)

**Mutual Funds:** Mutual fund objectives and industry players - Responsibilities of fund accountant - Fund expenses - NAV and Components - Benefits of Mutual Funds – Transfer Agency - Overview of Transfer Agency - TA activities - processing Systems Workflow – Meaning of Hedge funds - Overview and Structure - Types and Classification - Understanding Hedge funds - Hedge fund strategies - Hedge funds vs. Mutual funds. Meaning of Private Equity -Private Equity Operations - Fund Accounting and NAV calculations - Direct Private Equity funds - Role of Private Equity - Realization and investors in Private Equity - Private equity vs. Hedge funds - Performance reporting - Reconciliations in Asset Management.

### UNIT-V

(15 HOURS)

**Basics of Investment Banking:** Meaning of Investment Banking - Trade Life Cycle - Trade Capture and Booking - Trade Enrichment - Confirm / Affirm / Match - Allocation and reporting - Position Reconciliation - Mark to Market and Margining – Clearing and

settlement - Novation in clearing - Netting - Physical and Cash Settlement - Early Termination and Post Settlement - Statics Data - Security Identifier – Securities lending - Legalities in Security Lending - Stock Loan fees - Prime Brokerage - Global Custody Services - Risk Management , Advisory Services and Consulting Services - **Collateral Management** – Need for collateral Management - Multiple complex and interrelated functions – Corporate Actions - Dividends - Stock splits - Spin offs - Mergers and Acquisitions - Return of Capital - Rights exercise - Tender offer - Corporate Actions.

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#### TEXT BOOK:

1. Hand Book on Capital Markets – TCS study material

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#### REFERENCE BOOKS

1. Maheshwari S.N, "Elements of Financial Management", 2013,Sultan Chand and Sons, New Delhi.
2. Natarajan L,"Investment Management", Margham Publications, Chennai.
3. Punithavathy Pandian, "Security Analysis and Portfolio Management" 2<sup>nd</sup> edition, 2020,Vikas Publishing House PVT Ltd.
4. Ankit Gala and Khusuboo Gala , Fundamental analysis of shares 1<sup>st</sup> Edition 2019, Buzzing stock Publishing house.

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#### Course Designer

1. Tata Consultancy Services



**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C54	MANAGEMENT ACCOUNTING	Core-2	4	1		4
L - Lecture                      T - Tutorial                      P - Practical						
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Fifth	25	75		100	

### Preamble

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

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	explain the concepts and technique of Management Accounting and preparation of the financial statements	92%	90%
CO2	compute and construct the Balance sheet by using ratios	95%	87%
CO3	figure out Funds from operation and prepare Cash Flow statement	85%	82%
CO4	analyze break-even point and Cost Volume Profit	87%	85%
CO5	gain knowledge in reporting the final statement to the management	88%	80%

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

### Blooms taxonomy

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

Understand	40%	40%	40%
Apply	20%	20%	20%

## Contents

### Unit I (12 Hours)

**Management Accounting:** Meaning - Definition – Nature and Scope – Functions – Objectives – Difference: Financial accounting and Management accounting, Management Accounting and Cost accounting – Advantages of management accounting – Limitations of management accounting.

**Financial Statements:** Meaning – Objectives - Analysis and interpretation of Financial Statements – Common size and Comparative statements – Trend Analysis.

### Unit II (18 Hours)

**Ratio Analysis:** Meaning - Utility and Limitations of Ratio Analysis – Classification of Ratios and its Computation: Liquidity Ratios, Long-Term Solvency Ratios, Activity Ratios and Profitability Ratios - Construction of Balance Sheet.

### Unit III (18 Hours)

**Funds Flow Analysis:** Meaning – Objectives – Uses and limitations of fund flow analysis – Calculation of fund from operation

**Cash Flow Analysis (Direct Method and Indirect Method (AS3):** Meaning – Fund flow statement versus Cash flow statement –Utility and Limitation of cash flow analysis – Classification of Cash Flow - Calculation of cash from operation preparation of cash flow statement.

### Unit IV (15 Hours)

**Marginal Costing:** Meaning – Features – Marginal Costing Vs Absorption Costing – Break Even Analysis and Cost Volume Profit Analysis – Application of Marginal Costing technique.

### Unit V (12 Hours)

**Reporting to Management:** Management Reporting System – Report- Modes of reporting- Requisites of Good report – Steps for Effective Reporting - Kinds of Reports- Specimen Forms of Management Reports- Review of Reports

## Text Books:

- Shashi K. Gupta and R.K Sharma R. K., 2021: Management Accounting, Kalyani Publishers, Ludhiana.

## References:

- Maheswari. S.N, Suneel K. Maheshwari and CA Sharad K. Maheshwari, 2021 Management Accounting and Finance Control, Vikas Publishers, New Delhi.
- Murthy. A, Gurusamy. S, 2017 : Management Accounting, Second Edition, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

## E – Resources:

- <http://osou.ac.in/eresources/DIA-06-Financial-statement-analysis.pdf>
- <https://rajdhanicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/ratio%20analysis.pdf>
- <https://www.ramauniversity.ac.in/online-study-material/fcm/bsc/iiisemester/managementaccounting/lecture-5.pdf>
- <https://www.gacbe.ac.in/pdf/ematerial/18BBA23C-U4.pdf>

## Course Designers:

- Dr. K.Saranya
- Dr. K Dinesh Kumar

**THIAGARAJAR COLLEGE, MADURAI – 625 009****PG and Research Department of Commerce****B.Com BPS****(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20CE51	STRUCTURED QUERY LANGUAGE - LAB	Elective Main - 1	-	-	6	5

L-Lecture T-Tutorial P -Practicals

Year	Semester	Int. Marks	Ext. Marks	Total
Third	Fifth	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	Familiarize DBMS - Relational Data Model- Integrity rules- Data base object.	80	75
CO2	comprehend normal forms and database tables using normalization.	85	80
CO3	execute and use DDL commands for applications.	75	70
CO4	manipulate data in table using DML, DCL and Built-in function.	78	75
CO5	apply SQL programming using procedures. Triggers.	80	75

**Mapping of COs with POs**

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

L – LOW

M– MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

**Contents****Unit I****(15Hours)**

**RDBMS-** purpose of Database System - 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.

**Unit II****(15 Hours)**

**Normal Forms** -First Normal Form - Second Normal Form - Third Normal Form - Dependency Diagrams –Renormalization.

**Unit III****(20 Hours)**

**SQL and DDL commands:** basic structure- Data types – Constraints- types of SQL Language- Data Definition Language (DDL)-Create - Alter – Drop – Truncate – Rename - Comment.

**Unit IV****(20 Hours)**

**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****(20 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 2<sup>nd</sup> edition, 2019.

**Reference Books**

1. Relational Database Management Systems by MRS. Shital Gujar-Takale, AbhijeetD. Mankar by Nirali Prakashan 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.w3schools.com/sql>

**Course Designer:**

1. Mr.P A Maniram

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20SE51 (A)	QUANTITATIVE APTITUDE SKILLS	ELECTIVE (SEC )	2	-	-	2

L-Lecture

T-Tutorial

P -Practical

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

### Preamble

This course develops the quantitative aptitude skill such as percentage, time and work, time and distance among the students.

### Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Expected Proficiency (%)	Expected Attainment (%)
CO 1	apply the concept of the percentage, time and work, time and distance in decision making process.	92	90
CO 2	compute Simple and Compound Interest, profit or loss.	95	87
CO 3	compute LCM, HCF.	85	82
CO 4	measure Proportion and Variation.	87	85
CO 5	apply the concepts of number system.	87	85

### Mapping of COs with POs

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

L – LOW

M– MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

## Course Contents

### UNIT – I

**15 Hours**

BODMAS – Number System -Average - LCM - HCF- Percentage – Speed - Time and Work – Time and Distance – Problems on directions - Simple Interest and Compound Interest.

### UNIT – II

**15 Hours**

Probability - Permutation and Combination- Pipes and cistern - Number System -Ratio- Proportion and Variation - Profit and Loss concepts.

## Text Book:

1.R.S. Agarwal, Quantitative Aptitude, 7th Edition, 2021, S. Chand & Company Ltd, New Delhi – 110 055.

## Reference Book

1.P.R. Vital , Business Mathematics , Third Edition 2018, Margham Publications,4, Rameswaran Road, T.Nagar, Chennai – 600017.

## Course Designer:

1. Dr.P.Nageswari

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20SE51 (B)	INTELLECTUAL PROPERTY RIGHTS	SEC	2	-	-	2

L – Lecture

T – Tutorial

P – Practical

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

### Preamble

This course gives basic knowledge on the intellectual property rights and its importance.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcomes		Expected Proficiency	Expected Attainment
CO1	know the basic aspects of Intellectual Property Rights (IPR)		84%	82%
CO2	create awareness about the importance of IPR		81%	80%
CO3	disseminate knowledge on Patent rights, registration procedure		83%	81%
CO4	impart knowledge on trademarks copy rights and registration Procedure		82%	80%
CO5	gain Knowledge on other forms of IPR		81%	80%

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

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

**OVERVIEW OF INTELLECTUAL PROPERTY RIGHTS:** Introduction - Basic concepts - Importance – Need for Intellectual Property Right – IPR in India - National Intellectual Property Policy in India – World Intellectual Property Organization (WIPO) - International Treaties

**UNIT – II****15 Hours****TYPES OF INTELLECTUAL PROPERTIES AND REGISTRATION PROCEDURE**

Patents - Concepts - Copy rights - Nature – Duration of Copy rights - Trademarks - Concepts - types - Brand names, logos, signature, symbol – Geographical Indications – Concepts – Design – Concepts - Registration procedure for all types of Intellectual Properties.

**Text Books:**

2. K.V. Nithyananda (2019) – Intellectual Property Rights: Protection and Management, India, IN: Cengage Learning India Private Limited.

**References:**

P. Neeraj& D. Khusdeep (2014). Intellectual Property Rights, India In:PHI Learning Pri. Limited.

**E – Resources:**

7. <http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf>
8. <http://www.bdu.ac.in/cells/ipr/docs/ipr-tamil-ebook.pdf>
9. [https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo\\_pub\\_489.pdf](https://www.wipo.int/edocs/pubdocs/en/intproperty/489/wipo_pub_489.pdf)

**Course Designer:**

2.Dr.S.MeenaKumari

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20SE51 (C)	RIGHT TO INFORMATION ACT	SEC	2	-	-	2

L – Lecture

T – Tutorial

P – Practical

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

### Preamble

This course facilitates the students to familiarize with the concept of right to information act, its constitutions, and its working.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcomes	Expected Proficiency (%)	Expected Attainment (%)
CO1	familiarize with the history and constitution of RTI	84	82
CO2	explain the features and scope of RTI	81	80
CO3	gain and insight to exempted information	83	81
CO4	understand the role and duties of public information officers	82	80
CO5	acquire knowledge on gaining information	81	80

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

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

**Right to information Act:** History and background to RTI – Constitution and RTI – Salient features of RTI – Provisions and functions of information commission – Public authority – Exempted information – Third party – Issue and Consideration – Information Commissions

**UNIT – II****15 Hours**

**Role of public information officers and appellate officers** – Duties and responsibilities of Information officers – Liabilities of PIO for non-compliance of act – Accepting and making information request – Fees and cost for information – Process involved in making first appeals to appellate officers,

**Text Books:**

5. Right to information act 2005 by Devendra Kumar Singh ,notion press 2021 edition
6. Right to information act 2005 by Dr.Jyoti Rattan, Bharat publications 2019

**References:**

5. Right to information by S P Sathe
6. Company law by P.P S. Gogna , S.Chand publications

**E – Resources:**

7. [Right to Information Act \(India\) \(rti.gov.in\)](http://rti.gov.in)
8. [Right to Information - Objectives, Provision, Significance, Criticism \(byjus.com\) RTI-Oct2021.pdf \(icmai.in\)](#)

**Course Designer:**

Dr. K. Dinesh Kumar  
Ms.R.Ramyaa

**THIAGARAJAR COLLEGE, MADURAI – 625 009****PG and Research Department of Commerce****B.Com BPS****(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C61	SPECIAL ACCOUNTS	Core-1	5	2	-	5

**L – Lecture****T – Tutorial****P – Practical**

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

**Preamble**

This course explains the procedure for preparing final accounts of Banking, Insurance, Electricity and Holding Companies.

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

	Course Outcomes		Expected Proficiency	Expected Attainment
CO1	prepare final accounts of banking companies.		92%	90%
CO2	prepare and analyse the final accounts for life insurance and general insurance business.		90%	87%
CO3	present the accounting information under double accounting system and to compare it with single accounting system.		85%	82%
CO4	prepare consolidated balance sheet of holding company and subsidiary company.		87%	85%
CO5	apply accounting standards such as AS2, AS10, AS14, AS15, AS20, AS21, AS22 and AS26		88%	85%

**Mapping of Cos with POs**

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

**L–LOW M –MEDIUM S– STRONG****Mapping of Cos with PSOs**

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

**Course Contents****UNIT I****20 Hour**

**Accounts of Banking Companies:** 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****25 Hours**

**Accounts of Insurance Companies:**

**Accounts of Life Insurance Business** – Types of policies – Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts–Revenue account– Valuation balance sheet- Balance Sheet

**Accounts of General Insurance Business** – Fire and Marine Insurance – Revenue a/c - Profit and Loss account –Balance sheet

**UNIT III****25 Hours**

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

**UNIT IV****20 Hours**

**Accounts of Holding Companies:** Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Treatment of Unrealised profit- Mutual owings- Preparation of consolidated balance sheet

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

**Accounting Standards:** Meaning - objectives – Need – Significance – Indian Accounting Standards – Accounting Standard 2, Accounting Standard 10, Accounting Standard 14, Accounting Standard 15, Accounting Standard 20, Accounting Standard 21, Accounting Standard 22, Accounting Standard 26

**Text Books:**

2. T.S.Reddy and A.Murthy, 2020: Corporate Accounting, Margham publications, Chennai.

**References:**

- 5.S.P.Jain and K.L.Narang,2020: Advanced Accountancy,Vol– II,Kalyani Publishers,Ludhiana
6. R.L. Gupta and M. Radaswamy, 2020, Advanced Accountancy, Vol – II, Sultan Chand and Sons, New Delhi-2

**E – Resources:**

1. <http://osou.ac.in/eresources/DIA-05-Block-04.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/73968/1/Block-5.pdf>
3. <https://mohitagarwalclasses.com/electricity%20company%20handout.pdf>

**Course Designers:**

3. Dr.I. Nagarajan Dr. P Brintha

**THIAGARAJAR COLLEGE, MADURAI – 625 009****PG and Research Department of Commerce****B.Com BPS****(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
<b>UCB20C62</b>	<b>Managing Business Process- II</b>	<b>Core - 2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>

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

**PREAMBLE**

This course provides information to the students about problem solving methods and techniques in business.

**COURSE OUTCOMES**

On completion of the course the students will be able to

	Course Outcomes	Expected Proficiency (%)	Expected Attainment (%)
<b>CO1</b>	analyse the significance of problem solving techniques in business.	92	90
<b>CO2</b>	ascertain various tools for problem solving.	90	87
<b>CO3</b>	apply Six Sigma for business process improvements.	85	82
<b>CO4</b>	gain insight into 5s Principles for process improvements.	87	85
<b>CO5</b>	identify and apply various techniques of Risk Management.	88	85

K1 – Knowledge

K2 – Understand

K3 – Apply

**Mapping of COs with POs**

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

L-LOW

M –MEDIUM

S– STRONG

**Mapping of Cos with PSOs**

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

L-LOW

M –MEDIUM

S– STRONG

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**Blooms taxonomy**

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

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**Contents of the Course****UNIT- I (15 Hours)**

**Problem Solving Techniques:** Process solving steps – Analysis – Benefits – Significance -Steps to complete the 5 Whys – Failure mode and effects analysis.

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**UNIT- II (15 HOURS)**

**Tools for Problem Solving:** 7QC Tools for simple problem solving – Histograms cause and effect diagram - Check sheets - Pareto diagrams – Graphs - Control charts – Scatter diagram.

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**UNIT- III (15 HOURS)**

**Process Improvements:** Six Sigma Methodology - Overview – Six Sigma Organization - Six Sigma Project Methodology.

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**UNIT- IV (15 HOURS)**

**Lean Management :**Introduction – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen - Lean tools – Value Stream Mapping – Poke yoke – Difference between Pull system and Push system – 5s principles.

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**UNIT -V (15 HOURS)**

**Risk Management:** Introduction to risk management – Risk factors– Information Security Awareness – Fraud Management – Password and Identity Management – Business Continuity Plan.

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**TEXT BOOK:**

1. Hand Book on Capital Markets – TCS study material

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## REFERENCE BOOKS

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1. Adrew Greasley, “Operation Management”, Sage Publication India Pvt Ltd, New Delhi.
2. Nair N.G, “Production and Operation Management”, 2009, Tata MC Graw Hill, New Delhi.
3. Poornima.M Charantimath, “Total Quality Management”, 2011, Pearson Education, New Delhi.
4. Mathias Kirchmer., “High Performance through Business Process Management: Strategy” 3<sup>rd</sup> Edition 2017, Springer.

## Course Designer:

1. Tata Consultancy Services



**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C63	RETAIL ENVIRONMENT AND MARKETING RESEARCH	Core-3	4	1	-	4

L-Lecture

T -Tutorial

P-Practical

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

### Preamble

The course imparts knowledge among the students on marketing concepts, marketing mix and market segmentation for retail environment.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency (%)	Expected Attainment (%)
CO 1	familiarise with the concept of CPG Industry and Global CPG Manufacturers.	92	90
CO 2	identify the components of marketing mix, and standardization of a product.	95	87
CO 3	understand the bases of market segmentation for retail marketing.	85	82
CO 4	apply various methods of collecting data for marketing research.	87	85
CO 5	acquire knowledge on conducting consumer research, and prepare retail audit reports.	88	80

### Mapping of COs with POs

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

S-STRONG

M-MEDIUM

L-LOW

### Mapping of Cos with PSOs

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	L	M	M	M
CO2	M	M	L	M	M
CO3	M	M	M	S	S
CO4	M	S	M	M	M
CO5	M	M	S	S	S

L-LOW

M-MEDIUM

S- STRONG

## Blooms taxonomy

Bloom's 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%
	56	56	140

## Course Contents

### UNIT – I

(15 Hours)

**Market and marketing concepts:** Meaning - Evolution - Classification – Market – Marketing - Functions of marketing - **Classification of goods:** Consumer goods, Industrial goods - Concept of Consumer Packaged Goods (CPG) – CPG Industry – Global CPG Manufacturers - Consumer behaviour and CPG - Influencers of CPG.

### UNIT –II

(15 Hours)

**Marketing Mix:** Product – Features – Classification – Product planning- Product mix,-New product development- Product life cycle - Pricing-Factors affecting pricing decisions - Types of pricing strategies - Place – Supply Chain Management – Elements – Promotion: Branding – Private Labels - Advertising - Media Vehicles - Market research and 4 P's.

### UNIT-III

(15 Hours)

**Retail Marketing and Market Segmentation :** Retail marketing meaning – Types - Market segmentation – Need for segmentation - Segmentation criteria - Types of segmentation – CPG and MR offerings - Input services – Input validation offerings – Data Management – Reporting - Introduction to KPO offerings.

### UNIT –IV (15 Hours)

**Market Research Concepts:** Primary research - Secondary research - Custom study - Syndicated study - Quantitative research methodology - Qualitative research methodology.

### UNIT -V

(15 Hours)

**Research And Retail CPG Industry:** Consumer research – Importance – Consumer research cycle - Research for new product and existing product – Media research – Importance –Types – Media data - Retail audit –Importance - Retail data - Data validation – Retail audit reports – Consumer panels – Importance - Types of consumer panel.

## Text Books:

1. Hand Book on CPG and Market Research for Business Process Services – TCS study material

## REFERENCE BOOKS

1. Gupta C.B. and Rajan Nair, “Marketing Management “, 2020, Sultan Chand and Sons, New Delhi.
2. R.S.N Pillai and Bagavathi ,”Modern Marketing Principles and Practices”, 2019 Sultan Chand Company, New Delhi.
3. Kotler Philip, “Marketing Management”, 2017, PHI, New Delhi.

## Course Designer:

1. Tata Consultancy Service

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20C64	<b>FINANCIAL MANAGEMENT</b>	Core-4	5	-	-	<b>5</b>
L - Lecture                      T - Tutorial                      P - Practical						
Year	Semester	Int. Marks	Ext. Marks		Total	
Third	Sixth	25	75		100	

### Preamble

This course focuses on the various concepts such as Cost of Capital, Capital Structure, Capital Budgeting and determine the dividend decisions.

### Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
<b>CO1</b>	analyse various sources of long term finance and measure the cost of capital	95%	92%
<b>CO2</b>	prepare capital budgeting based on different methods	95%	90%
<b>CO3</b>	take financing decisions based on leverages and capital structure theories	90%	88%
<b>CO4</b>	determine the suitable dividend policy.	90%	87%
<b>CO5</b>	manage the working capital requirements.	88%	85%

### Mapping of COs with POs

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

### Mapping of COs with PSOs

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

### Blooms taxonomy

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

## Contents

- Unit I (18 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.  
**Cost of Capital:** Concept of cost of capital – Measurement of specific cost of capital: Cost of debt, Cost of Preference Capital, Cost of Equity Share Capital and Cost of Retained Earnings - Overall Cost of Capital.
- Unit II (15 Hours)**  
**Capital Budgeting :** Need and Importance – Methods of Capital Budgeting – Traditional method: Pay-back Period method, Accounting Rate of Return - Discounted Cash Flow Method: Net Present Value Method, Internal Rate of Return and Profitability index method.
- Unit III (17 Hours)**  
**Financing Decisions: Leverages** - Operating, Financial and Combined Leverage.  
**Capital Structure** – Definition – Capital structure theories – Net Income Approach – Net Operating Income Approach – Modigliani - Miller Approach – Traditional Approach – Designing Capital Structure – Factors relevant to design an appropriate capital structure.
- Unit IV (12 Hours)**  
**Dividend Decision:** Dividend – Meaning – Relevance of Dividends- Walter Model – Gordon Model – Irrelevance of Dividends – Residual theory of Dividends - Modigliani and Miller Approach – Determinants of Dividend Policy.
- Unit V (13 Hours)**  
**Working Capital Management:** Meaning - Concepts and importance of working capital – Factors determining working capital requirements – Estimating working capital requirements.  
Inventory Management – Receivable Management – Payable Management – Management of cash and marketable securities. (Theories only)

## Text Books:

3. Shashi K. Gupta and R.K Sharma R. K., 2019: Financial Management, Kalyani Publishers, Ludhiana.

## References:

1. M. Pandey, 2016: Financial Management, Tata MC Graw-Hill, New Delhi.
4. Prasanna Chandra, 2019: Financial Management, Third Edition, Tata-MC Graw –Hill, New Delhi.

## E – Recourses:

4. <https://ncert.nic.in/textbook/pdf/lebs201.pdf>
5. <https://ddu.collegeddu.ac.in/Datafiles/cms/ecourse%20content/BMS-%20Cost%20of%20Capital.pdf>
6. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20%20Financial%20Management%20-%20VI%20Sem.pdf>
7. <https://ddu.collegeddu.ac.in/Datafiles/cms/ecourse%20content/Dividend%20Policy-%20BMS.pdf>

## Course Designers:

1. Dr.S.Meenakumari
2. Dr. P. Nageswari

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20CE61	Income Tax Law and Practice	Core-Elective Main	5	1	-	5

L – Lecture

T – Tutorial

P – Practical

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

### Preamble

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

### Course Outcomes

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

	Course outcomes	Expected Proficiency (%)	Expected Attainment (%)
CO1	assess the residential status of individuals and to calculate the incidence of taxation	80	79
CO2	compute income from salary by applying the provisions of Income Tax Act	82	80
CO3	calculate income / loss from house property and business /profession	83	80
CO4	assess capital gains and income from other sources	81	78
CO5	explain the procedure of set off and carry forward and deductions u/s 80	79	77

### Mapping of CO with PO'S

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of CO with PSO'S

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

L – LOW

M – MEDIUM

S – STRONG

**Blooms Taxonomy:**

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

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

**Basic Concept:** Meaning and Types of Tax – Income Tax Act 1961 – Previous Year, Assessment Year, and Assessee – Exempted incomes u/s 10 – Agricultural income and Non-Agricultural income – Taxability of Agriculture Income – Introduction to Heads of incomes – Gross Total Income – Tax rate for Individuals – Residential status of individuals and HUFs – Incidence of taxation.

**UNIT II****20 Hours**

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

**UNIT III****25 Hours**

**Income from House property:** Basis of charge – Exempted income from House Property – Computation of Gross Annual Value (GAV) – Net Annual Value (NAV) – Treatment of unrealized rent recovered and arrears of rent – Deductions u/s 24 – Pre-construction period interest – Loss from self-occupied house property – Computation of total Income from house property.

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

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

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

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

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

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

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

**Text Books**

2. Dr. H.C.Mehrotra, Income Tax Law &Accounts, Latest Edition, Sahityahawan Publications, Hospital Road, Agra.

**Reference Books**

3. V.P.Gaur, D.B.Narang, Income Tax Law & Practice, Latest edition, Kalyani Publications, B-1/1292, Rajinder Nagar, Ludhiana.
4. T.S.Reddy and Y. Hariprasad Reddy, Income Tax Law & Practice, Latest edition Margham Publications, T.nagar, Chennai.

## E-Resources

7. <https://taxguru.in/income-tax/basic-concepts-income-tax-updated-recent-amendments.html>
8. <https://cleartax.in/s/salary-income>
9. <https://cleartax.in/s/house-property>
10. <https://cleartax.in/s/freelance-professional-business-income>
11. <https://cleartax.in/s/capital-gains-income>
12. <https://cleartax.in/s/other-income-sources>

## Course Designer:

Dr. T. Thanga pandi murugan  
Dr.K.Dinesh kumar



**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20SE61 (A)	LOGICAL REASONING SKILLS	ELECTIVE (SEC )	2	-	-	2

L-Lecture

T-Tutorial

P -Practical

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

### Preamble

This course develops logical reasoning, verbal and non-verbal reasoning through Analysis of data using various charts, reasoning analogies and statement of assumptions among the students.

### Course Outcomes

On completion of the course the student will be able to

	Course outcomes	Expected Proficiency (%)	Expected Attainment (%)
CO1	apply the concept of Sequential output tracing.	80	79
CO2	analyse and interpret the data sets and Reasoning Analogies.	82	80
CO3	Identify problems on the directions, blood relations.	83	80
CO4	solve problems on the topics, clocks and seating arrangements.	81	78
CO5	understand and analyse the Statements and Assumptions.	83	80

### Mapping of COs with POs

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

L – LOW

M – MEDIUM

S – STRONG

### Mapping of COs with PSOs

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

## Course Contents

### UNIT – I

**13 Hours**

Data Analysis and Sufficiency - Sequential output tracing - Data Interpretation –Table, Pie, Line & Bar Charts –Reasoning Analogies.

### UNIT – II

**17 Hours**

Direction-Blood Relation -Race and Games- Calendar and Clocks - Seating Arrangements- Statements and Assumptions - Coding and Decoding.

## Text Books:

1. R.S. Agarwal, Quantitative Aptitude, 2021 , S. Chand & Company Ltd, New Delhi – 110 055

## Reference Books:

- 1.P.R. Vital , Business Mathematics , Third Edition 2014, Margham Publications,4, Rameswaran Road, T.Nagar, Chennai – 600017

## Course Designers:

1. Dr. P Brintha
2. Dr.P.Nageswari

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20SE61(B)	Event Management	SEC	2	-	-	2

L–Lecture      T-Tutorial      P –Practical

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

### Preamble

This course throws light on the basic concept of events, procedures in event management, code of ethics of event management information system and to develop the event design.

### Course Outcomes

On completion of the course the student will be able to

	Course Outcomes	Expected Proficiency (%)	Expected Attainment (%)
CO1	demonstrate the term Event, Event Management and Event Management Information System	80	76
CO2	explain the conceptualizing of events, procedures and activities in event management.	85	82
CO3	develop and evaluate the event concept	78	76
CO4	familiarise with the event design, themed events	81	78
CO5	design the event environment	81	78

### Mapping of Course Outcomes with Programme Specific Outcomes

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

L – Low                      M - Medium                      S – Strong

### Mapping of Course Outcomes with Programme Outcomes

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

L – Low                      M - Medium                      S – Strong

## Blooms Taxonomy: Assessment Pattern

Level	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>	<b>40</b>	<b>40</b>	<b>70</b>

## Course Contents

### UNIT - 1: INTRODUCTION TO EVENT MANAGEMENT

**15 Hours.**

Event Definition, Need and Importance – Conceptualizing – Creating and Developing Events – Size of Events – Types of Events – Event Management: Concept, Procedures, Activities in Event Management and Sustainable event Management – Event Management Information System – Code of Ethics.

### UNIT - 2: EVENT CONCEPTS AND DESIGN

**15 Hours.**

Developing an Event Concept - Evaluating the Event Concept - Event Design: Decor Costs, Developing and implementing the Design for Event, Event Technology and Audiovisual Effects

Event Coordination - Themed Events: Big Theme with Small Budget – Trends in Theme Events – Designing the Event Environment – Five cards Draw Playing the Five senses.

## Text Books

1. Sanjay Singh Gaur & Sanjay V Saggere, Reprint 2018: Event Marketing and Management, S Chand Publishing, New Delhi.

## Reference Books

1. Dr. Anukrati Sharma and Dr. Shruti Arora, 2018: Event Management and Marketing: Theory, Practical Approaches and Planning, Bharati Publications, New Delhi.
2. Sukhpreet Kaur, 2018: Event Management, Excel Books Private Limited for LPU, New Delhi

## Course Designer

2. Dr. L. Eswaran

**THIAGARAJAR COLLEGE, MADURAI – 625 009**  
**PG and Research Department of Commerce**  
**B.Com BPS**  
**(For those joined on or after June 2020)**

Course Code	Course Title	Category	L	T	P	Credit
UCB20SE61(C)	BLOCKCHAIN MANAGEMNET	SEC	2	-	-	2

L – Lecture

T – Tutorial

P – Practical

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

**Preamble**

This course facilitates the students to familiarize with the basic concepts of blockchain techniques and its usage in E-Business.

**Course Outcomes**

On completion of the course the students will be able to

	Course Outcomes	Expected Proficiency (%)	Expected Attainment (%)
CO1	explain concept of blockchain.	84	82
CO2	understand the types and need of blockchain.	81	80
CO3	illustrate the process of blockchain in E-Business.	83	81
CO4	acquire knowledge about crypto currencies.	82	80
CO5	explain blockchain technology in banking sector.	81	80

K1-Knowledge

K2-Understand

K3 -Apply

**Mapping of COs with POs**

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

L – LOW M – MEDIUM

S – STRONG

**Mapping of COs with PSOs**

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

## Course Contents

### UNIT – I

**16 hours**

**Introduction to Blockchain management:** Meaning of blockchain – History of blockchain management - Types - consortium blockchain – hybrid - private and public block chain – advantages - limitations

### UNIT – II

**14 hours**

**Blockchain Technology:** Meaning - Need – process – Double spending - Crypto currency – Types - Bitcoins - Lite coins-Tokens - Alt coins- Ethereum - Block chain technology in banking sector.

## Text Books:

1. IIBF, Digital banking, Taxmann publications 2019

## References:

1. Block chain for business by Jai singh arun and nitin gaur, pearson education 2019

## E – Resources:

5. [Blockchain - Privacy \(tutorialspoint.com\)](http://tutorialspoint.com)
6. [Key Concepts of Bitcoin - Javatpoint](http://javatpoint.com)
7. [Blockchain in Banking | Blockchain transforming Banks \(leewayhertz.com\)](http://leewayhertz.com)
8. [blockchain-book.pdf \(blockchainexpert.uk\)](http://blockchainexpert.uk)

## Course Designer:

2. Dr. K Dinesh kumar
3. Ms.R.Ramyaa