Thiagarajar College, Madurai - 625 009

(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Re-Accredited with "A^{++}" Grade by NAAC

Academic Council Meeting
June 2023

Department of Commerce

B.Com (Computer Application)
Programme Code: UCC

VISION OF THE DEPARTMENT

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

MISSION OF THE DEPARTMENT

❖ To provide an academic ambience that ensures the efficient dissemination of knowledge through student-teacher synergy, resulting in character development and career readiness of commerce graduates.

❖ To develop a centre of excellence for commerce education, training and research

❖ To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

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

PEO1 To make the students to be familiar with the Concept of Commerce, Business Law, Banking, Insurance, Marketing and Auditing.

PEO2 To improve Accounting knowledge and Skills of the students and make the students to apply their knowledge to 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.

PEO4 To develop working skills in MS OFFICE, DTP, Accounting Package and Programming skills in DBMS, C, C++, VB and MS Access.

PEO5 To assist the students to acquire knowledge in Business Statistics and Business Mathematics and to apply the gathered knowledge to solve statistical and Mathematical Problems both in books and in real life.

PROGRAMME OUTCOME - PO

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 and self-reflection.

PO 5 **Teamwork**

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

PSO 1 Takeupcomputer related jobs in offices, companiesand in computerlabs.

PSO 2 Pursue higher studies in Commerce, Computer Applications and Management

PSO 3 Become entrepreneurs and apply their technical skills in business.

PSO 4 Contribute for the development of computerized accounting

PSO 5 Do computer projects in solving business issues

THIAGARAJARCOLLEGE, MADURAI -9
(Re-Accredited with 'A++' Grade by NAAC)
PG and Research Department of Commerce
B.Com (Computer Application)Programme code: UCC
(w.e.f.2023 batch onwards)
COURSE STRUCTURE

SEMESTER-I

Course		Code No	Subject	Hrs/ Week	Credit	Total Hrs	Max Mark CA	Max Marks SE	Total
Part -I	Tamil	U23P1TA11B	பொதுத்தமிழ் - I	3	3	45	25	75	100
Part -II	English	U23P2EN11	General English - I	4	3	60	25	75	100
Part - III	Core - 1	UCC23CT11	Financial Accounting - I	6	4	90	25	75	100
	Core - 2	UCC23CT12	Business Law	6	4	90	25	75	100
	Elective - 1	UCC23ET11A/ UCC23ET11B/ UCC23ET11C	**Computer Fundamentals /** Indian Economic Development / Business Economics	5	3	75	25	75	100
Part -IV	NME 1	UCC23NT11	Digital Marketing	2	2	30	25	75	100
	Foundation course (FC)	UCC23FT11	Commercial General Knowledge	2	2	30	25	75	100
	AECC 1	UCC23AL11	Soft Skills – I: Office Automation Lab	2	2	30	25	75	100
Total				**30**	**23**				

SEMESTER-II

Course		Code No	Subject	Hrs/ Week	Credit	Total Hrs	Max Mark CA	Max Marks SE	Total
Part -I	Tamil	U23P1TA21B	பொதுத் தமிழ் - ll	3	3	45	25	75	100
Part -II	English	U23P2EN21	General English - II	4	3	60	25	75	100
Part - III	Core - 3	UCC23CT21	Financial Accounting -II	6	4	90	25	75	100
	Core - 4	UCC23CT22	Business Mathematics and Statistics	6	4	90	25	75	100
	Elective - 2	UCC23ET21A/ UCC23ET21B/ UCC23ET21C	Digital marketing / **Programming with C++ /** Information and Cyber Laws	5	3	75	25	75	100
Part -IV	NME 2	UCC23NT21	Banking Operations	2	2	30	25	75	100
	SEC 1	UCC23SL21	OOPS with C++ Lab	2	2	30	25	75	100
	AECC 2	UCC23AL21	Soft Skills – II Advanced Excel Lab	2	2	30	25	75	100
Total				**30**	**23**				
Extra Credit			**NaanMudhalvan Scheme -Language Proficiency for Employability**		2				

THIAGARAJAR COLLEGE, MADURAI – 625009.
(Re-Accredited with "A++" Grade by NAAC)
Curriculum structure for B.Sc., CS., IT., BCA, BBA, & B.Com
(For those who joined in 2023 and after)

Category	Course	No. of Courses / Paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	4	3	-	12
Part II	English	4	3	-	12
		Sub Total			**24**
Part III	Core	-	-	-	60
	Elective	4	3	-	12
	Elective – Specific Discipline	2+2	3	-	12
		Sub Total			**84**
Part IV	**AECC -** I,II,III&IV	4	2		8
	VE –V	1	2		2
	EVS – III & IV	1+1	(1+1) 2		2
	NME -I & II Sem	2	2		4
	SEC -I,II,III & IV	6	(2+2+1+2+2+2) 11		11
	Summer Internship /Industrial Training –V	1	2		2
	Professional competency Skill – General Awareness for Competitive Enhancement – VI	1	2		2
		Sub Total			**31**
		Total			**139**
Part V	**Extension Activities–**VI				**1**
		Grand Total			**140**

AECC –   Ability Enhancement Compulsory Course
SEC   –   Skill Enhancement Course
NME   –   Non-Major Elective

For Choice based credit system (CBCS)

- For NME every department offers two papers (one in each at I & II semester)
- For SEC every department offer six papers for each course (Sem I - 2,II - 2), (III -3& IV -4)
- For AECC every department offer four papers for each course (Sem I, II - III&IV)
- For Major elective there may be an option forchoice.

Semester	Courses
I	NME,SEC,AECC
II	NME,SEC,AECC
III	NME,SEC,AECC, EVS
IV	NME,SEC,AECC, EVS
V	VE, Summer Internship / Industrial Training
VI	Professional competency Skill & Extension Activities

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	23
III	30	23
IV	30	24
V	30	26
VI	30	21
Total	**180**	**140**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application) Programme Code: UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23CT11	FINANCIAL ACCOUNTING - I	Core - 1	5	1	-	4

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course provides knowledge on basic accounting concepts, conventions, rectification of errors, bank reconciliation, depreciation, bill of exchange, accounting from incomplete records, average due date, account current, royalty, and insurance claim.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	remember the concept of rectification of errors and Bank reconciliation statements	K1, K3	84%	83%
CO 2	apply the knowledge in preparing detailed accounts of sole trading concerns	K2,K3	80%	80%
CO 3	analyse the various methods of providing depreciation	K2,K3	83%	81%
CO 4	evaluate the methods of calculation of profit	K2,K3	82%	80%
CO 5	determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1,K3	82%	81%

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I   **(20 Hours)**

Fundamentals of Financial Accounting: Financial Accounting - Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts - Subsidiary Books - Trial Balance - Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement

Unit II   **(15 Hours)**

Final Accounts: Final Accounts of Sole Trading Concern - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit III   **(20 Hours)**

Depreciation: Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method - Annuity Method - Depreciation Fund Method - Insurance Policy Method - Revaluation Method.

Bills of Exchange: Definition - Discounting of Bills - Endorsement of Bill - Collection - Noting Charges - Renewal - Retirement of Bill under rebate - Insolvency – Accommodation of Bills.

Unit IV   **(20 Hours)**

Accounting from Incomplete Records: Incomplete Records - Meaning and Features - Limitations - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of final statements by Conversion method.

Average Due Date and Account Current.

Unit V   **(15 Hours)**

Royalty and Insurance Claims: Meaning - Minimum Rent - Short Workings - Recoupment of Short Working - Lessor and Lessee - Sublease - Accounting Treatment.

Insurance Claims: Calculation of Claim Amount-Loss of Stock - Average clause - Loss of Profit.

Text Book:

1. Dr.T.S. Reddy and Murthy, AdvancedAccountancy, 2022, Margham Publications, Chennai

References:

1. S. P. Jain and K. L. Narang Financial Accounting- I, 2016, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, 2018Vikas Publications, Noida.
3. Shukla Grewal and Gupta, "Advanced Accounts", 2017, volume 1, S.Chand and Sons, New Delhi.
4. Dr. Arulanandan and Raman: Advanced Accountancy, 2016, Himalaya Publications, Mumbai.
5. Tulsian , Advanced Accounting,, 2016, Tata McGraw Hills, Noida.
6. Charumathi and Vinayagam, Financial Accounting,2002, S.Chand and Sons, New Delhi.

E – Resources:

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting

3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Designers:

1. Dr. S. Meena

2. Dr. G.Pandiarajan

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	20	Financial Accounting - Meaning, Definition, Objectives,	2
		Basic Accounting Concepts and Conventions	2
		Journal, Ledger Accounts, Subsidiary Books	4
		Trial Balance - Classification of Errors	4
		Rectification of Errors, Preparation of Suspense Account	4
		Bank Reconciliation Statement, Need and Preparation.	4
II	15	Final Accounts of Sole Trading Concern	3
		Preparation of Trading, Profit and Loss Account	4
		Preparation of Trading, Profit and Loss Account and Balance Sheet	4
		Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	4
III	20	Depreciation – Meaning, Objectives, Accounting Treatments	2
		Types , Straight Line Method, Diminishing Balance method	3
		Conversion method, Annuity Method	3
		Depreciation Fund Method, Insurance Policy Method, Revaluation Method.	3
		Definition, Specimens, Discounting of Bills	2
		Endorsement of Bill, Collection - Noting Charges	3
		Renewal, Retirement of Bill under rebate	2
		Insolvency of Acceptor, Accommodation of Bills.	2
IV	20	Incomplete Records, Meaning and Features, Limitations	2
		Difference between Incomplete Records and Double Entry System , Methods of Calculation of Profit	4
		Statement of Affairs Method	3
		Preparation of final statements by Conversion method.	3
		Average Due Date	4
		Account Current.	4
V	15	Meaning, Minimum Rent , Short Working	3
		Recoupment of Short Working, Lessor and Lessee	4
		Sublease, Accounting Treatment.	4
		Calculation of Claim Amount, Average clause (Loss of Stock only)	4
	TOTAL HOURS		**90**

PG and Research Department of Commerce
B.Com (Computer Application) Programme Code: UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23CT12	**BUSINESS LAW**	Core - 2	5	1	-	4

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course gives in depth knowledge on contracts and its practical application in business.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	explain the Objectives and significance of Mercantile law	K1, K2	84%	82%
CO 2	understand the clauses and exceptions of Indian Contract Act.	K2, K3	85%	83%
CO 3	explain concepts on performance, breach and discharge of contract.	K1, K3	83%	81%
CO 4	outline the contract of indemnity and guarantee	K2, K3	82%	80%
CO 5	explain the various provisions of Sale of Goods Act.	K1, K2	83%	81%

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

UNIT I (12 Hours)

Introduction: Meaning – Objectives – Different connotations – Significance – Mercantile Law: Meaning – Definition – Nature – Objectives – Sources of Mercantile Law.

UNIT II (23 Hours)

Elements of Contract: Indian Contract Act 1872**:**Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

UNIT III (20 Hours)

Performance of Contract: Meaning of Performance – Offer to Perform – Devolution of Joint Liabilities and Rights – Time and Place of Performance–Reciprocal Promises – Assignment of Contracts–Remedies for Breach of contract – Termination and Discharge of Contract – Quasi Contract

UNIT IV(20 Hours)

Contract of Indemnity and Guarantee: Contract of Indemnity and Guarantee – Extent of Surety's Liability – Kinds of Guarantee – Rights of Surety–Discharge of Surety – Bailment and Pledge –Bailment – Concept – Essentials and Kind – Classification of Bailment – Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of a Valid Pledge – Pledge and Lien – Rights of Pawnor and Pawnee

UNIT V (15 Hours)

The Sale of Goods Act, 1930: Definition of Contract of Sale – Formation – Essentials of Contract of Sale – Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes – Sale by Non – Owners – Rights and duties of buyer – Rights of an unpaid seller.

Text Book:

1. N.D. Kapoor , Business Laws, 2021, Sultan Chand andSons, New Delhi.

References:

1. R.S.N Pillai, Bagavathy, Business Law 2021, S. Chand and Sons, New Delhi

2. M.C.Kuchhal&VivekKuchhal, Business Law 2021, S. Chand Publishing, New Delhi

E – Resources:

1. https://www.vedantu.com/commerce/mercantile-law
2. https://legalserviceindia.com/legal/article-8210-essential-elements-of-a-valid-contract.html
3. https://finlawportal.com/rights-of-surety-in-a-contract-of-guarantee/

Course Designers:

1. Dr.V.Nalini
2. Dr.K.Saranya

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Meaning – Objectives - Different connotations	3
		Mercantile Law: Meaning – Definition	3
		Significance -Nature – Objectives	3
		Sources of Mercantile Law	3
II	23	Indian Contract Act, 1872: Definition of Contract	2
		Essentials of a valid contract – Classification of contract	2
		Offer and Acceptance	4
		Consideration	4
		Capacity of Contract	2
		Free consent	4
		Legality of Object	3
		Contingent Contracts – Void contract	2
III	20	Performance of Contract: Meaning of Performance – Offer to Perform	4
		Devolution of Joint Liabilities and Rights – Time and Place of Performance	5
		Reciprocal Promises – Assignment of Contracts	3
		Remedies for Breach of contract	3
		Termination and Discharge of Contract – Quasi Contract	5
IV	20	Contract of Indemnity and Guarantee – Extent of Surety's Liability – Kinds of Guarantee – Rights of Surety–Discharge of Surety	7
		Bailment and Pledge –Bailment – Concept – Essentials and Kind – Classification of Bailment	4
		Duties and Rights of Bailor and Bailee	4
		Law of Pledge – Meaning – Essentials of a Valid Pledge – Pledge and Lien – Rights of Pawnor and Pawnee	5
V	15	The Sale of Goods Act, 1930:Definition of Contract of Sale – Formation – Essentials of Contract of Sale	5
		Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes	5
		Sale by Non – Owners – Rights and duties of buyer – Rights of an unpaid seller	5
TOTAL HOURS			**90**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application) Programme Code: UCC
(For those joined on or after June 2023)

CourseCode	Course Title	Category	L	T	P	Credit
UCC23ET11A	**COMPUTER FUNDAMENTALS**	Elective- 1	4	1	-	3

L - Lecture   T - Tutorial   P – Practical

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

Preamble

To enlighten the students on various components of Computer and   Office Automation packages used in business.

Course Outcomes

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

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	acquire the theoretical knowledge in Fundamentals of Computers	K1	80%	79%
CO 2	create and edit documents using MS-Word	K2	85%	80%
CO 3	prepare presentations using MS- Power Point	K3	90%	80%
CO 4	construct worksheet, Charts, Marcos on MS-Excel	K3	81%	78%
CO 5	develop database management system using MS-Access	K3	80%	79%

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW   M – MEDIUM   S – STRONG

Contents

UNIT I   **(15 Hours)**

Introduction of Computers: Evolution of Computers - Generations, Types of computers, Characteristics of Computers – Components of computer - Benefits of Using Computers –Memory: RAM, ROM, EPROM, PROM - Primary Memory Vs Secondary Memory, System software, Application software, Utility Program, Types of BUS, Assembler, Compiler, Interpreter-Network: Types of Network- Network Topology, Define World Wide Web and Search Engine.

UNIT II   **(15 Hours)**

Microsoft Word: Creating a New document – Edit and Formatting a document – Change the Page Layout, Background and Borders – Headers & Footers – Creating Tables – Editing tables – Insert Word Art, Clip Arts & Pictures – Mail Merge – Printing Options -Applications of Microsoft Word.

UNITIII   **(15 Hours)**

Microsoft Power Point: Creating and Saving a presentation using Auto-content wizard - Design template – Blank presentation – Opening an Existing presentation – Setting slide transitions – Slide Animations – Power Point Presentation views – Printing slides, Notes and Handouts.

UNIT IV   **(15 Hours)**

Introduction to Worksheet and Cell– Getting started with Excel– Editing cells and using commands and functions–Moving and Copying, Inserting and Deleting rows and columns– formatting a Worksheet–Printing the Worksheet–Creating Charts–Statistical and Financial functions , Using Date and Time–Function filtering, Macros**.**

UNIT V   **(15 Hours)**

Microsoft Access: Creating a new database – Creating a new table – Creating a Primary key – Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard – Forms: Creating an Auto form – Reports: Design view.

Text Books:

1. Joan Lambert & Curtis Frye, 2021: Microsoft Office Step by Step (Office 2021), Microsoft Press.
2. Dr. R. Deepalakshmi, 2020: Computer Fundamentals and Office Automation, Charulatha Publications.

Reference Books:

1. Nellai Kannan, C 2020: MS-Office, Nels Publications, Thirunelvelli, Tamil Nadu
2. S.S. Shrivastava, 2020: MS-OFFICE, Laxmi Publications,

Course Designers:

1. Dr. J. Nelson Raja
2. Mrs.P.Latha

Lecture Schedule			
Unit	Total hours	Topics	Distribution of hours
I	15	Evolution of Computers, Types of Computers	2
		Characteristics of Computers, Components of computer, Benefits of Using Computers	3
		Memory: RAM, ROM, EPROM, PROM - Primary Memory Vs Secondary Memory	2
		Types of software and Types of Bus	2
		Assembler, Compiler, Interpreter	2
		Types of Network- Network Topology	2
		Define World Wide Web and Search Engine,	2
II	15	MS Word Tools, Creating a New document – Edit-Formatting a document	5
		Change the Page Layout, Background and Borders - Headers & Footers – Creating Tables	4
		Editing tables - Insert Word Art, Clip Arts & Pictures	4
		Mail Merge	2
III	15	Creating and Saving a presentation and different file formats, Applications of PPT	5
		Design template – Blank presentation	3
		Opening an Existing presentation – Setting slide transitions	3
		Slide Animations – Power Point Presentation views-Printing slides, Notes and Handouts	4
IV	15	Introduction to Worksheet and Cell – Getting started with Excel – Editing cells and using commands and functions	5
		Moving and Copying, Inserting and Deleting rows and columns	2
		Printing the Worksheet – Creating Charts – Statistical and Financial functions.	4
		Using Date and Time – Function filtering, Macros	4
V	15	Creating a new database – Creating a new table – Creating a Primary key	5
		Adding, editing and deleting fields and records – Query: Query in Design View and by using Wizard –	5
		Forms: Creating an Auto form, by using wizard and Entering data by using forms – Reports: Design view and by using wizard.	5
TOTAL HOURS			75

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application)Programme Code : UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23ET11B	**INDIAN ECONOMIC DEVELOPMENT**	Elective - 1	4	1	-	3

L - Lecture   T - Tutorial   P – Practical

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

Preamble

This course exhibits the concepts economic growth and development, public finance in economic development, causes of inflation and helps in calculating of national income.

Course Outcomes

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

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	elaborate the role of State and Market in Economic Development	K1	88%	85%
CO 2	explain the Sectorial contribution to National Income	K2	85%	82%
CO 3	illustrate and Compare National Income at constant and current prices.	K3	93%	90%
CO 4	describe the canons of public expenditure	K3	85%	81%
CO 5	understand the theories of money and supply	K3	88%	85%

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW   M – MEDIUM   S – STRONG

Contents

UNIT I   **(15 Hours)**

Economic Development and Growth: Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

UNIT II   **(15 Hours)**

Economic Development: Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development

UNITIII   **(15 Hours)**

National Income: Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

UNIT IV   **(15 Hours)**

Public Finance: Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit - Revenue, Budgetary, Primary and Fiscal Deficit Financing.

UNIT V   **(15 Hours)**

Money Supply: Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply

Text Books:

1. V.K.Puri, S.K. Mishra, Indian Economy,2022, Himalaya Publishing house, Mumbai

Reference Books:

1. Remesh Singh, Indian Economy, 2023,Mc.Graw Hill, Noida.

2. NitinSinghania, Indian Economy, 2020, Mc.Graw Hill, Noida.

3. Sanjeverma, The Indian Economy, 2020 unique publication, Shimla.

4. Dutt and Sundaram, Indian Economy, 2020,S.Chand, New Delhi

5. GhatakSubrata, Introduction to Development Economics, 2017, Routledge Publications, New Delhi.

Course Designer:

1. Dr. K.Saranya

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Concepts of Economic Growth and Development	2
		Measurement of Economic Development: Per Capita Income, Basic Needs	4
		Physical Quality of Life Index	3
		Human Development Index	3
		Gender Empowerment Measure	3
II	15	Factors affecting Economic Development	4
		Characteristics of Developing Countries	3
		Population and Economic Development	2
		Theories of Demographic Transition	2
		Human Resource Development and Economic Development	4
III	15	Meaning, Importance, National Product	4
		Concept, types of measurement	3
		Comparison of National Income at Constant and Current Prices	3
		Sectorial Contribution to National Income.	3
		National Income and Economic Welfare	2
IV	15	Meaning, Importance, Role of Public Finance in Economic Development	2
		Public Revenue-Sources, Direct and Indirect taxes	2
		Impact and Incidence of Taxation,	3
		Public Expenditure-Classification and Cannons of Public Expenditure	3
		Public Debt-Need, Sources and Importance	3
		Budget-Importance, Types of Deficit	2
V	15	Theories of Money and Its Supply	2
		Types of Money	1
		Broad, Narrow and High Power,	2
		Concepts of M1,M2 and M3. Inflation and Deflation	2
		Types, Causes and Impact,	2
		Price Index- CPI and WPI	3
		Role of Fiscal Policy in Controlling Money supply.	3
TOTAL HOURS			**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application) Programme Code: UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23ET11C	BUSINESS ECONOMICS	Elective - 1	4	1	-	3

L - Lecture   T - Tutorial   P – Practical

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

Preamble

This course describes the various approaches to economic analysis and determinants of demand. It also helps to understand the laws of variable proportionsand importance of pricing policy.

Course Outcomes

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

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	explain the positive and negative approaches in economic analysis	K1,K2	80%	79%
CO 2	understood the factors of demand forecasting	K1,K2	85%	80%
CO 3	know the assumptions and significance of indifference curve	K2,K3	90%	80%
CO 4	outline the internal and external economies of scale	K2,K3	81%	78%
CO 5	relate and apply the various methods of pricing	K2,K3	80%	75%

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW   M – MEDIUM   S – STRONG

Contents

UNIT I   **(15 Hours)**

Introduction to Economics: Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

UNIT II   **(15 Hours)**

Demand & Supply Functions: Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

UNITIII   **(15 Hours)**

Consumer Behaviour: Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT IV   **(15 Hours)**

Theory of Production: Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium

UNIT V   **(15 Hours)**

Product Pricing: Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve

Text Books:

1. H.L. Ahuja, Business Economics–Micro & Macro, 2016, Sultan Chand & Sons, New Delhi

Reference Books:

1. S.Shankaran, Business Economics, 2016, Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, 2018,Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business, 2010, Thomas Nelson Australia.
4. Ram singh and Vinaykumar, Business Economics, 2015, Thakur publication Pvt.Ltd, Chennai.
5. Saluram and Priyanks Tindal, Business Economics, 2022, CA Foundation Study material, Chennai.

E – Resources:

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1103.pdf
2. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/Business%20Economics.pdf

Course Designers:

1. Dr.K.Saranya

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics	2
		Positive and Normative Economics	1
		Definition – Scope and Importance of Business Economics	2
		Concepts: Production Possibility frontiers – Opportunity Cost	2
		Accounting Profit and Economic Profit – Incremental and Marginal Concepts	3
		Time and Discounting Principles –Concept of Efficiency	3
		Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation	2
II	15	Meaning of Demand - Demand Analysis	1
		Demand Determinants, Law of Demand and its Exceptions	3
		Elasticity of Demand: Definition, Types, Measurement and Significance	4
		Forecasting - Factors Governing Demand Forecasting	3
		Methods of Demand Forecasting, Law of Supply and Determinants.	4
III	15	Consumer Behaviour – Meaning, Concepts and Features	1
		Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve	3
		Meaning, Definition, Assumptions, Significance and Properties	3
		Consumer's Equilibrium. Price, Income and Substitution Effects	3
		Types of Goods: Normal, Inferior and Giffen Goods	2
		Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	3
IV	15	Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions	4
		Law of Variable Proportion – Laws of Returns to Scale	3
		Difference between Laws of variable proportion and returns to scale	3
		Economies of Scale – Internal and External Economies	2
		Internal and External Diseconomies - Producer's equilibrium	3
V	15	Price and Output Determination under Perfect Competition	2
		Short Period and Long Period Price Determination	1
		Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives	2
		Price Determination under Monopoly, kinds of Monopoly, Price Discrimination	4
		Determination of Price in Monopoly –Monopolistic Competition	3
		Price Discrimination, Equilibrium of Firm in Monopolistic Competition	2
		Oligopoly – Meaning – features, "Kinked Demand" Curve	3
TOTAL HOURS			**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application)Programme Code: UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23NT11	**DIGITAL MARKETING**	SEC 1 - NME	2	-	-	2

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course enables the students to understand the concept of Digital Marketing, the various digital marketing strategies and the importance of social media platforms in Digital Marketing.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	explain the concept of Digital Marketing	K1	80%	80%
CO 2	familiarization with Digital Marketing Strategy	K2	85%	85%
CO 3	acquiring Knowledge about the Social Marketing	K1, K2	95%	85%
CO 4	analyzing the Social Media Marketing	K1, K3	85%	75%
CO 5	outline the Importance of Social Media Marketing	K3	80%	80%
	K1 - Knowledge K2 - Understand		K3 - Apply	

Mapping of COs with POs

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

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

UNIT I (6 Hours)

    Digital Marketing: – Meaning - Fundamentals – Significance -Traditional Marketing Vs Digital Marketing.

UNIT II (6 Hours)

    Evolution of Digital Marketing: – Landscape - Key Drivers – Digital Consumer & Communities – Strategies – Digital Users in India.

UNIT III (6 Hours)

    Digital Consumer: Meaning – Characteristics – Buying Behavior - Strategies – ways to protect digital consumers.

UNIT IV (6 Hours)

    Social Media Marketing: –Fundamentals – Importance – Necessity of Social Media Marketing –Building a Successful Strategy – types of Social Media Marketing.

UNIT V (6 Hours)

    Social Media Marketing Strategies: – Content Marketing – Advertising Sponsorship – Influencer Marketing – Paid Media Marketing – Social Media Management – Email Marketing – Mobile Marketing.

Text Book:

1. Kamat&Kamat, Digital Marketing, 2017, Himalaya Publishing House, Mumbai.

References:

1. Seema Gupta, Digital Marketing, 2022, McGraw Hill Publishing Company, Noida.
2. V.Ahuja, Digital Marketing, 2015, Oxford University Press, New Delhi.
3. Damian Ryan, Understanding Digital Marketing,2016, Kogan Pages, NewDelhi.

E – Resources:

1. https://www.mygreatlearning.com
2. https://learndigital.withgoogle.com/digitalgarage/course/digital-marketing
3. https://www.pdfdrive.com/understanding-digital-marketing-marketing-strategies-for-engaging-the-digital-generation-e185319282.html

Course Designer:

1. Dr. G.Pandiarajan

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	6	Digital Marketing: – Meaning - Fundamentals	3
		Significance -Traditional Marketing Vs Digital Marketing.	3
II	6	Evolution of Digital Marketing: – Landscape - Key Drivers	3
		Digital Consumer &Communities – Strategies	2
		Digital Users in India.	1
III	6	Digital Consumer: Meaning – Characteristics	2
		Buying Behavior - Strategies	2
		ways to protect digital consumers	2
IV	6	Social Media Marketing: –Fundamentals – Importance	2
		Necessity of Social Media Marketing –Building a Successful Strategy	2
		types of Social Media Marketing.	2
V	6	Profuse Social Media Marketing: – Content Marketing	1
		Advertising Sponsorship – Influencer Marketing	2
		Paid Media Marketing – Social Media Management	2
		Email Marketing – Mobile Marketing.	1
TOTAL HOURS			**30**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application)Programme Code: UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23FT11	**Commercial General Knowledge**	Foundation Course	2	-	-	2

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course enables the students to obtain knowledge about Trade, Business, Industry and Commerce, Forms of Business Organization, Financial Regulatory Bodies, Financial Markets and Programmes for Start-ups in India.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	familiarize with the nature of Trade, Business, Industry and Commerce.	K1	80%	76%
CO 2	gain insight into various Forms of Business Organisation.	K1	78%	75%
CO 3	identify the financial regulatory bodies in India.	K2	83%	77%
CO 4	familiarize with the terms of money market, Capital market , BSE and NSE.	K2,K3	82%	80%
CO 5	obtain knowledge on Programmes for Start-ups in India.	K3	80%	78%

K1 - Knowledge   K2 - Understand   K3 – Apply

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	S	S	S	M	S
CO5	M	S	S	S	M

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

L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I   **(6 Hours)**

Meaning of **Trade** - Meaning and Nature of **Business** - Objectives – Classification of Business activities – **Industry** -Classification of industries - **Commerce:** Meaning – Functions – Classification of Commerce activities – Difference between Trade, Commerce and Industry.

Unit II   **(6 Hours)**

Forms of Business Organisation: Sole Proprietorship - Partnership –Limited Liability Partnership - Joint Stock Companies-Joint Ventures –Cooperative **Government form of Business Organization** : Departments-Corporation -Government company: **Non-Government Organizations** – Meaning, Definition , Structure , Advantages and Disadvantages.

Unit III   **(6 Hours)**

Financial Regulatory Bodies in India: SEBI (Securities and Exchange Board of India) - RBI (Reserve Bank of India)- - IRDAI (Insurance Regulatory and Development Authority of India)- NABARD (National Bank for Agricultural and Rural Development) - NHB (National Housing Bank)- PFRDA – Pension Fund Regulatory & Development Authority- Ministry of Corporate Affairs (MCA)- CCI (Competition Commission of India) SIDBI (Small Industries Development Bank of India).

Unit IV   **(6 Hours)**

Financial Markets in India: Financial Markets – Money Market – features-objectives-Money market Instruments- Commercial papers – Repo instruments- Capital Market – **Securities Market –** Primary Market **–** Secondary Market**- BSE (Bombay Stock Exchange) -**NSE (National Stock Exchange) - NIFTY and SENSEX.

Unit V   **(6 Hours)**

Programmes for Start-ups in India: Start-up India - Attal Innovation Mission (AIM) - Make in India - Digital India - Support To Training And Employment Programme For Women (STEP) –Trade Related Entrepreneurship Assistance And Development (TREAD) - Pradhan MantriKaushalVikasYojana (PMKVY).

Text Book:

1. Study Material Prepared by Department of Commerce.

References:

1. 1. Financial Markets and Services, 2020, by E.Gordona and K.Natrajan, Himalaya Publishing House.
2. 2. Business Organisation and Management, 2020, by P.C.Tulsian and Vishal Pandey, Pearson Education India, 2002.

E – Resources:

1. https://www.practicemock.com/blog/wp-content/uploads/2021/04/List-of-Indian-Financial-Regulators-Download-Free-PDF_compressed-1.pdf

2. https://ncert.nic.in/ncerts/l/lebs210.pdf

3. https://courseware.cutm.ac.in/wp-content/uploads/2020/05/Government-scheme.pdf

Course Designer:

1. Dr.I.Nagarajan

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	6	Meaning of Trade - Meaning and Nature of Business - Objectives	1
		Classification of Business activities	1
		Industry -Classification of industries	1
		Commerce: Meaning – Functions – Classification of Commerce activities	2
		Difference between Trade, Commerce and Industry	1
II	6	Sole Proprietorship - Partnership –Limited Liability Partnership	1
		Joint Stock Companies-Joint Ventures –Cooperative	1
		Government form of Business Organization : Departments-Corporation -Government company	2
		Non-Government Organizations – Meaning, Definition , Structure	1
		Advantages and Disadvantages	1
III	6	Financial Regulatory Bodies in India SEBI (Securities and Exchange Board of India) - RBI (Reserve Bank of India)	1
		IRDAI (Insurance Regulatory and Development Authority of India)	1
		NABARD (National Bank for Agricultural and Rural Development) - NHB (National Housing Bank)	2
		PFRDA – Pension Fund Regulatory & Development Authority- Ministry of Corporate Affairs (MCA)	1
		CCI (Competition Commission of India) SIDBI (Small Industries Development Bank of India)	1
IV	6	Financial Markets – Money Market – features-objectives-Money market Instruments	1
		Commercial papers – Repo instruments- Capital Market	1
		Securities Market – Primary Market – Secondary Market	1
		BSE (Bombay Stock Exchange)-NSE (National Stock Exchange)	2
		NIFTY and SENSEX	1
V	6	Start-up India - Attal Innovation Mission (AIM) - Make in India	1
		Digital India - Support To Training And Employment Programme For Women (STEP)	2
		Trade Related Entrepreneurship Assistance And Development (TREAD)	1
		Pradhan MantriKaushalVikasYojana (PMKVY).	2
TOTAL HOURS			**30**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application)Programme Code: UCC
(For those joined on or after June 2023)

CourseCode	Course Title	Category	L	T	P	Credit
UCC23AL11	**OFFICE AUTOMATION LAB**	AECC 1	-	-	2	2

L – Lecture   T – Tutorial   P – Practical

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

Preamble

To impart practical knowledge in various components of office automation package used for business purpose.

Course Outcomes

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

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	draft the word document and design invitations, greeting cards using MS Word.	K1	80%	79%
CO 2	send mails by using Mail Merge.	K3	85%	80%
CO 3	apply mathematical functions in MS Excel	K2	90%	80%
CO 4	prepare Charts & Graph using MS Excel	K1	81%	78%
CO 5	design slides using power point presentation.	K3	80%	79%

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW   M – MEDIUM   S – STRONG

Content

1. Creation of a business letter
2. Create a bio-data and apply the settings.
3. Creating and sending mails by using mail merge
4. Create a student mark list using table menu
5. Create a student mark sheet using formulas in MS Excel
6. Preparing payroll list using mathematical function(fx) in MS Excel
7. Prepare a line chart by using profit and loss account
8. Prepare a PowerPoint presentation by using auto content wizard
9. Prepare a PowerPoint presentation about our college by using blank presentation
10. Prepare a PowerPoint presentation about MS Office by using design templates.
11. MS Access Table & Database Creation
12. Generate Employee Info using MS Access Forms
13. Student's Mark List Report using MS Access Report
14. Generating Reports using MS Query

Text Books:

1. Joan Lambert & Curtis Frye, 2021: Microsoft Office Step by Step (Office 2021), Microsoft Press.
2. Dr. R. Deepalakshmi, 2020: Computer Fundamentals and Office Automation, Charulatha Publications.

Reference Books:

1. Nellai Kannan, C 2020: MS-Office, Nels Publications, Thirunelvelli, Tamil Nadu.
2. S.S. Shrivastava, 2020: MS-OFFICE, Laxmi Publications.

Course Designers:

1. Dr. J. Nelson Raja
2. Mrs.P.Latha

Lecture Schedule

Unit	Topic	Practical hrs.
1	Creation of a business letter	2
2	Create a bio-data and apply the settings.	3
3	Creating and sending mails by using mail merge	3
4	Create a student mark list using table menu	3
5	Create a student mark sheet using formulas in MS Excel	3
6	Preparing payroll list using mathematical function(fx) in MS Excel	4
7	Prepare a line chart by using profit and loss account	3
8	Prepare a PowerPoint presentation by using auto content wizard	3
9	Prepare a PowerPoint presentation about our college by using blank presentation	3
10	MS Access Form, Report, Query	3
	TOTAL HOURS	**30**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application)Programme Code: UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23CT21	**FINANCIAL ACCOUNTING - II**	Core - 3	5	1	-	4

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course provides knowledge on hire purchase system, branch and department accounts, consignment, joint venture and partnership accounts.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	evaluate the Hire purchase accounts and Installment systems	K1, K3	84 %	83 %
CO 2	prepare Branch accounts and Departmental Accounts	K2,K3	80 %	80 %
CO 3	identify the features and to prepare the accounts relating to Consignment and Joint ventures.	K2,K3	83 %	81 %
CO 4	understand the accounting treatment for admission and retirement in partnership	K2,K3	82 %	80 %
CO 5	know Settlement of accounts at the time of dissolution of a firm.	K1,K3	82 %	81%

K1 - Knowledge   K2 - Understand   K3 - Apply

Mapping of COs with POs

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

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I   (15 Hours)

Hire Purchase and Installment System: Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Installment System - Calculation of Profit

Unit II   (15 Hours)

Branch and Departmental Accounts: Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

Unit III   (20 Hours)

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

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

Unit IV   (20 Hours)

Partnership Accounts – I: Partnership Accounts: – Fundamentals – Profit and Loss Appropriation Account – Fixed and Fluctuating Capital Account - Admission of a Partner – Calculation and Treatment of Goodwill –Retirement of a Partner – Death of a Partner – Joint Life Policy.

Unit V   (20 Hours)

Partnership Accounts – II: Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvency – Garner Vs Murray Rule – insolvency of All Partners– Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method..

Text Book:

1. Dr.T.S. Reddy and Murthy, Advanced Accountancy, 2022, Margham Publications, Chennai

References:

1. Radhaswamy and R.L. Gupta: Advanced Accounting, 2018,Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, 2017, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, reprint 2016, New Delhi.
4. Dr. S.N. Maheswari: Financial Accounting, 2018, Vikas Publications, Noida.
5. Dr. Venkataraman& others (7 lecturers): 2019, Financial Accounting, VBH, Chennai.
6. Dr.Arulanandan and Raman: Advanced Accountancy, 2016, Himalaya publications, Mumbai.

E – Resources:

https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

1. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
2. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Designers:

1. Dr. S. Meenakumari
2. Dr. G.Pandiarajan

Lecture Schedule

Unit	Total Hours	Topics	Distribution of hours
I	15	Hire Purchase System, Meaning, Objectives	2
		Accounting Treatment Hire Purchase System	2
		Calculation of Interest Hire Purchase System	2
		Default and Repossession	3
		Hire Purchase Trading Account Installment System	3
		Calculation of Profit	3
II	15	Branch and Dependent Branches: Accounting Aspects, Debtors system	3
		Stock and Debtors system, Distinction between Wholesale Profit and Retail Profit	3
		Independent Branches (Foreign Branches excluded)	2
		Departmental Accounts: Basis of Allocation of Expenses	3
		Inter Departmental Transfer at Cost or Selling Price.	4
III	20	Consignment Accounts: Meaning–Features- Consignment Vs Sales	2
		Journal and Ledger in the books of consignor and the consignee	2
		Treatment of Normal and abnormal losses	3
		Valuation of Closing stock, Invoice price method.	3
		Joint venture: Meaning, Features, Joint Venture Vs Partnership	3
		Consignment Vs Joint Venture ,Separate books of Accounts	3
		No separate books of Accounts	2
		Memorandum Joint Venture Method.	2
IV	20	Partnership Accounts: Admission of a Partner	6
		Treatment of Goodwill ,Calculation of Hidden Goodwill	7
		Retirement of a Partner	4
		Death of a Partner.	3
V	20	Dissolution of Partnership – Methods, Settlement of Accounts Regarding Losses and Assets	3
		Realization account, Treatment of Goodwill, Preparation of Balance Sheet	2
		Insolvency of a Partner, One or more Partners insolvent	4
		All Partners insolvent , Garner Vs Murray	4
		Accounting Treatment, Piecemeal Distribution	3
		Surplus Capital Method, Maximum Loss Method.	4
TOTAL HOURS			**90**

PG and Research Department of Commerce
B.Com (Computer Application)Programme Code : UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23CT22	**BUSINESS MATHEMATICS AND STATISTICS**	Core - 4	5	1	-	4

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course will enable the students to familiarize in Ratios, Simple and Compound Interest and methods of collecting data, role of measures of Central tendency and dispersion and the uses of Correlation, Regression, Time series and Indexnumbers in Statistics.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	learn the basics of ratio, proportion, indices and logarithm	K1	80%	79%
CO 2	familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K1,K2	82%	80%
CO 3	determine the various measures of central tendency	K1, K2	83%	80%
CO 4	calculate the correlation and regression co-efficient.	K2, K3	81%	78%
CO 5	assess problems on time series analysis	K2, K3	79%	77%

K1 - Knowledge   K2 - Understand   K3 – Apply

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	M	S	S

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

UNIT I   **(18 Hours)**

Ratio: Ratio, Proportion and Variations, Indices and Logarithms.

UNIT II   **(18 Hours)**

Interest and Annuity: Banker's Discount – Simple and Compound Interest -

Arithmetic, Geometric and Harmonic Progressions - Annuity

UNIT III   **(18 Hours)**

Measures of Central Tendency: Arithmetic Mean, Geometric Mean - Harmonic Mean -

Mode and Median – Quartiles – Deciles - Percentiles. **Measures of Dispersion** – Range -

Quartile Deviation and Mean Deviation – Variance, Standard Deviation and Co-efficient

of variation.

UNIT IV   **(18 Hours)**

Correlation and Regression: Correlation - Karl Pearson's Coefficient of Correlation –

Spearman's Rank Correlation – Regression Lines and Coefficients.

UNITV   **(18 Hours)**

Time Series Analysis and Index Numbers: Time Series Analysis : Secular Trend –

Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative

Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

Text Book:

1. Dr.B.N. Gupta, Business Mathematics &Statistics, 2021, Shashibhawan publishing

   house, Chennai

References:

1. J.K. Sharma, Fundamentals of business statistics, 2020,Vikas publishing, Noida
2. Aggarwal B M, Business Mathematics & Statistics, 2022,Ane Book Pvt. Ltd., New Delhi.

E – Resources:

1. https://www.britannica.com/biography/Henry-Briggs
2. https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3. https://www.expressanalytics.com/blog/time-series-analysis/

Course Designers:

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

Lecture Schedule

Unit	Total Hours	Topics	Distribution hours
I	18	Ratio	4
		Proportion	3
		Variations	3
		Indices	4
		Logarithms	4
II	18	Banker's Discount	4
		Simple and Compound Interest	4
		Arithmetic Progressions	3
		Geometric Progressions	3
		Harmonic Progressions and Annuity	4
III	18	Arithmetic Mean, Geometric Mean - Harmonic Mean	3
		Mode and Median	3
		Quartiles – Deciles - Percentiles	2
		Measures of Dispersion : Range	2
		Quartile Deviation	2
		Mean Deviation	2
		Variance and Standard Deviation	2
		Co-efficient of variation	2
IV	18	Meaning, types and degree of Correlation	2
		Karl Pearson's Coefficient of Correlation – Arithmetic Mean method	4
		Karl Pearson's Coefficient of Correlation – Assumed Mean method	3
		Spearman's Rank Correlation	3
		Regression Lines	4
		Regression Lines Coefficients	2
V	18	Time Series Analysis: Meaning, uses and Secular Trend	5
		Seasonal and Cyclical variations of Time series	3
		Index Numbers – Aggregative and Relative Index – Chain and Fixed Index	5
		Wholesale Index – Cost of Living Index	5
TOTAL HOURS			**90**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application) Programme Code : UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23ET21A	DIGITAL MARKETING	Elective - 2	4	1	-	3

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course will enable the students to familiarize the significance of web marketing, social media advertising, enhance the skill of the students on the display networks and mobile marketing

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	paraphrase the significance of web marketing	K2	93%	90%
CO 2	list out the different advertisements.	K1	94%	87%
CO 3	determine the pros and cons of social media advertising	K2,K3	85%	82%
CO 4	analyze the creation of email marketing and effective strategies of it	K1,K3	88%	85%
CO 5	describe the new trends in mobile marketing	K2,K3	90 %	80%
	K1 - Knowledge K2 - Understand		K3 - Apply	

Mapping of COs with POs

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

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

L – LOW   M – MEDIUM   S – STRONG

Course Contents

UNIT I **(15 Hours)**

    Introduction to Web Marketing and SEO: The Significance of Web Marketing, Internal Measures for SEO - Link Building - Introduction to Web Marketing Tools.

UNIT II **(15 Hours)**

    Network Advertising: Display Network Advertising on Display Networks - Image Advertising -Mobile Advertising - Video Advertising - YouTube Advertising.

UNIT III **(15 Hours)**

    Social Media Advertising: Social Media Advertising - Creating Effective Content - Do and Don'ts for Social Media - Analyzing Target Audience.

UNIT IV **(15 Hours)**

    E Marketing: E-Mail Marketing - Creating E-mail Campaigns - Effective strategies for E-mail Marketing.

UNIT V **(15 Hours)**

    Mobile Marketing: Mobile Marketing -Key Mobile Marketing Concepts - Mobile Devices - SMS Strategy - Mobile Advertising- Mobile Apps.

Text Book:

1. Damian Ryan, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page; 3 edition, 2020.

References:

1. Seema Gupta, Digital Marketing, Tata McGrawHill, 2018.
2. Blogging: A Practical Guide to Plan Your Blog: Start Your Profitable Home-Based Business with a Successful Blog, Jo and Dale Reardon.
3. Simon Kingsnorth, Digital Marketing Strategy, Kogan Page, 2016

E – Resources:

    1. https://www.google.co.in/books/edition/Digital_Marketing/PHSgjgEACAAJ?hl=en
https://www.google.co.in/books/edition/Digital_Marketing/PHSgjgEACAAJ?hl=en

Course Designer:

1. Dr.D.Anusankari

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Introduction to Web Marketing	3
		SEO the Significance of Web Marketing	3
		Internal Measures for SEO	2
		Link Building	2
		Introduction to Web Marketing Tools.	2
II	15	Display Network Advertising on Display Networks.	3
		Image Advertising	2
		Mobile Advertising	3
		Video Advertising	2
		YouTube Advertising	2
III	15	Social Media Advertising: introduction, features	3
		Creating Effective Content,	3
		Do and Dont's for Social Media,	3
		Analyzing Target Audience.	3
IV	15	E-Mail Marketing: introduction, importance	4
		Creating E-mail Campaigns	4
		Effective strategies for E-mail Marketing.	4
V	15	Mobile Marketing	3
		Key Mobile Marketing Concepts	3
		Mobile Devices, SMS Strategy	3
		Mobile Advertising.	2
		Mobile Apps	2
TOTAL HOURS			**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application)Programme Code: UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23ET21B	**PROGRAMMING WITH C++**	Elective - 2	4	1	-	3

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course enlighten the students with the knowledge of various components of Programming in C++.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	recalling various concepts relating to languages and applications	K1,K2	80%	79%
CO 2	understanding various functions of C++ language	K1,K2	85%	80%
CO 3	applying various classes and objects	K2,K3	90%	80%
CO 4	analyzing different types of inheritance system	K2,K3	81%	78%
CO 5	understanding working about files and exception handling	K2,K3	80%	75%
	K1 - Knowledge K2 - Understand		K3 - Apply	

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

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

Contents

UNIT I   **(15 Hours)**

Introduction to C++,Features of OOPs, difference between POP & OOPs, C++ Tokens, Keywords, Identifiers, Variables, Operators, Manipulators, Data Types -Expressions and Control Structures in C++; Structure of C++ Program.

UNIT II   **(15 Hours)**

Functions in C++ - Main Function - Function Prototyping -Parameters Passing in Functions - Values Return by Functions – Call By Reference, Call By Value, Inline Functions - Friend and Virtual Functions, String Functions.

UNIT III   **(15 Hours)**

Classes and Objects; Constructors and Destructors; Operator Overloading - Type of Constructors – Function Definition - Function overloading – Function Overriding.

UNIT IV   (15 Hours)

Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Pointers, Virtual Functions and Polymorphism; Managing Console I/O operations.

UNIT V   (15 Hours)

Working with Files: Classes for File Stream Operations -Opening and Closing a File – End of-File Deduction - File Pointers - Updating a File - Error Handling during File Operations - Command-line Arguments.

Text Book:

1. E. Balagurusamy, 2021, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd, New Delhi.

References:

1. Robert Lafore, 2021, Object Oriented Programming in Microsoft C++,
2. H.Schildt, C++, 2021,The Complete Reference-1998 – McGraw Hill, New Delhi
3. "Let us C++" 2021,YeswantKanetkar – BPB Publications, Noida.

E – Resources:

1. https://www.google.co.in/books/edition/A_Complete_Guide_to_Programming_in_C++/-yhuY0Wg_QcC?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&

2. https://www.google.co.in/books/edition/The_C++_Programming_Language/q7fomH9lOU8C?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover

3. https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/

Course Designers:

1. Mrs.P.Latha
2. Dr. J. Nelson Raja

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Introduction to C++, Features of OOPs, POP & OOPs	3
		Identifiers, Variables, Tokens, Keywords	2
		Operators	1
		Manipulators, Data types	4
		Expressions and Control Structures in C++;	4
		Structure C++ Programs.	1
II	15	Functions in C++ - Main Function	5
		Function Prototyping -Parameters Passing in Functions - Values Return by Functions	5
		Inline Functions - Friend and Virtual Functions	5
III	15	Classes and Objects;	4
		Constructors and Destructors;	5
		Operator Overloading and Type Conversions	2
		Type of Constructors- Function Definition	2
		Function overloading – Function Overriding.	2
IV	15	Inheritance: Single Inheritance - Multilevel Inheritance -	4
		Multiple Inheritance - Hierarchical Inheritance	4
		Hybrid Inheritance	1
		Pointers, Virtual Functions and Polymorphism;	4
		Managing Console I/O operations	2
V	15	Working with Files: Classes for File Stream Operations	4
		Opening and Closing a File – Endof-File Deduction	4
		File Pointers - Updating a File	4
		Error Handling during File Operations	2
		Command-line Arguments.	1
TOTAL HOURS			**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application) Programme Code: UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23ET21C	INFORMATION AND CYBER LAWS	Elective - 2	4	1	-	3

L – Lecture   T – Tutorial   P – Practical

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

Preamble

This course will enable the fundamental knowledge in the field of informatics, digital knowledge society and the impact of informatics on business decisions, social informatics in IT & Society and cyber world and cyber regulations.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	apply Information Security Standards compliance during software design and development	K2	93%	89%
CO 2	analyze the knowledge skills in informatics	K1	94%	87%
CO 3	implication of social informatics in IT & society and various consequences in social informatics	K2,K3	85%	82%
CO 4	understand the concept of cybercrime and its effect on outside world	K1,K3	88%	85%
CO 5	interpret and apply IT law in various legal issues	K2,K3	90 %	80%

Mapping of COs with POs

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

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

L – LOW   M – MEDIUM   S – STRONG

Contents

UNIT I   **(15   Hours)**

Overview of Informatics: Meaning, feature and importance - Computer networks & Internet - wireless technology - cellular wireless networks - introduction to mobile phone technology - Purchase of technology - license - guarantee – warranty - New development in informatics.

UNIT II   **(15 Hours)**

Knowledge Skills for Higher Education: Data, information and knowledge - knowledge management - Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository - academic search techniques - creating cyber presence. Academic websites - open access initiatives - opens access publishing models- Introduction to use of IT in teaching and learning - Educational software - Academic services – INFLIBNET, NICNET, BRNET.

UNIT III   **(15 Hours)**

Social Informatics: IT & Society– issues and concerns – digital divide - IT & development -IT for national integration - overview of IT application in medicine, healthcare, business, commerce, industry, defense, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media - IT in service of disabled- Futuristic IT – artificial intelligence - Virtual reality- bio computing - Health issues – guide lines for proper usage of computers - internet and mobile phones - E-wastes and green computing- impact of IT on language & culture-localization issues.

UNIT IV   **(15 Hours)**

Cyber World: Cyber space - information overload - cyber ethics - cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues.

UNIT V   **(15 Hours)**

Cyber Regulations: Scope of cyber laws - Provisions under IT Act 2000 - cyber related Provisions under IPC.

Text Book:

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, 2015, Vikas Publishing House, New Delhi.

References:

1. Barbara Wilson. Information Technology: The Basics, Thomson Learning
2. George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi.
3. IT Act 2000, 8. RohasNagpal, IPR & Cyberspace – Indian Perspective

E – Resources:

1.https://www.google.co.in/books/edition/Cybercrime_and_Information_Technology/mZhF

2. https://www.youtube.com/watch?v=NG2KAtL_QtQ&list

Course Designers:

1. Mrs.P.Latha
2. Dr. J. Nelson Raja

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Overview of Informatics- meaning, feature and importance	2
		Computer networks & Internet, wireless technology, cellular wireless networks	3
		introduction to mobile phone technology,	3
		Purchase of technology, license, guarantee, and warranty.	2
		New development in informatics.	2
II	15	Knowledge Skills for Higher Education- Data, information and knowledge	2
		Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi.	2
		Internet as a knowledge repository, academic search techniques, creating cyber presence.	2
		Academic websites, open access initiatives, opens access publishing models,	2
		Introduction to use of IT in teaching and learning	2
		Educational software, Academic services – INFLIBNET, NICNET, BRNET.	2
III	15	Social Informatics- IT & Society– issues and concerns– digital divide, IT & development	2
		IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media	4
		IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing.	2
		Health issues – guide lines for proper usage of computers, internet and mobile phones	2
		E-wastes and green computing, impact of IT on language & culture-localization issues.	2
IV	15	Cyber space, information overload,	2
		cyber ethics, cyber addictions	2
		cybercrimes – categories – person, property	2
		Government – types - stalking, harassment	2
		Threats, security & privacy issues.	2
V	15	introduction	3
		Scope of cyber laws	3
		Provisions under IT Act 2000.	3
		cyber related Provisions under IPC	3
TOTAL HOURS			**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Computer Application)Programme Code : UCC
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCC23NT21	**BANKING OPERATIONS**	SEC 2 - NME	2	-	-	2

L – Lecture   T – Tutorial   P – Practical

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

Preamble

Thiscourseenablesthestudentstoacquireknowledgeabout banker and customer relationships and Banking Operations.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO 1	providesknowledgeover Banker and Customer	K1	92%	90%
CO 2	explain operating the accounts of different types of customers	K2	95%	87%
CO 3	acquire Knowledge of Duties and Responsibilities of Collecting Banker	K1,K3	85%	82%
CO 4	describes the Kinds of lending	K2,K3	87%	85%
CO 5	describes the Dealing in foreign exchange business	K3	88%	80%
	K1 - Knowledge K2 - Understand		K3 - Apply	

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	S	M	S	M
CO5	S	M	M	M	S

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

L – LOW   M – MEDIUM   S – STRONG

Course Contents

UNIT I   **(6 Hours)**

Banker and Customer: Banker and Customer Relationship Introduction – Meaning of Banker& Customer; General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer) - Customers and Account Holders - Types of Customers and Account Holders.

UNIT II   **(6 Hours)**

Procedure and Practice in Opening an account: Procedure and Practice in opening and operating the accounts of different types of customers – Minor, Joint Account Holders, Partnership Firms, Joint Stock Companies, Clubs, Non-Resident Account – NRI & NRE Accounts

UNIT III   **(6 Hours)**

Banking Operations: Meaning – Duties and Responsibilities of Collecting Banker – Precautions – Statutory Protection to the Paying Banker- Principles of Bank Lending, Kinds of lending - Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit.

UNIT IV   **(6 Hours)**

Stock Exchange Securities: Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure -Non-Performing Asset (NPA)- Stock exchange securities- Dealing in foreign exchange business.

UNIT V(6 Hours)

E-Banking Operations: Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT-Debit / Credit Cards -E-Wallet – Meaning, Types of E-Wallet's -Procedure of making E-Payments: PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only).

Text Books:

1. Gordon E. & Natarajan K., "Banking Theory, Law and Practice",2017, Himalaya Publishing House (P) Ltd., Mumbai, 26th Revised Edition.
2. Agarwal O.P. "Banking and Insurance", Himalaya Publishing House, Mumbai, 2017, Revised and Enlarged Edition.

References:

1. Macmillan, "Principles & Practices of Banking", 2017 Indian Institute of Banking & Finance, Mumbai, 3rd Edition.

2. Jhingan M.L. , "Money, Banking, International Trade and Public Finance", 2016,Vrinda Publications (P) Ltd., New Delhi, 8th Edition.

3. Gurusamy S., "Banking Theory Law & Practice", 2017, Vijay Nicole Imprints Private Limited, Fourth Edition, Chennai.

E – Resources:

1. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf

2.http://www.himpub.com/documents/Chapter1859.pdf.

Course Designer:

1. Dr.V.Nalini

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	6	Banker and Customer Relationship Introduction – Meaning of Banker& Customer;	2
		General and Special relationships between Banker & Customer, (Rights and Obligations of Banker & Customer).	2
		Customers and Account Holders Types of Customer and Account Holders.	2
II	6	Procedure and Practice in opening and operating the accounts of different types of customers – Minor, Joint Account Holders,	2
		Partnership Firms, Joint Stock Companies, Clubs	2
		Non-Resident Account – NRI & NRE Accounts.	2
III	6	Meaning – Duties and Responsibilities of Collecting Banker – Precautions	2
		Statutory Protection to the Paying Banker- Principles of Bank Lending, Kinds of lending	2
		Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit.	2
IV	6	Types of securities and Methods of creation of charge, Secured and Unsecured Advances; Procedure	3
		Non-Performing Asset (NPA)- Stock exchange securities- Dealing in foreign exchange business.	3
V	6	Electronic Fund Transfer (NEFT, RTGS, IMPS), DEMAT- Debit / Credit Cards	2
		E-Wallet – Meaning, Types of E-Wallet's -Procedure of making E-Payments	2
		PAYTM, GOOGLE PAY (TEZ), PHONE PE (Concepts only)	2
TOTALHOURS			**30**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
BB.Com (Computer Application)Programme Code: UCC
(For those joined on or after June 2023)

CourseCode	Course Title	Category	L	T	P	Credit
UCC23SL21	**OOPSWITH C++ LAB**	SEC 3	-	-	2	2

L - Lecture   T - Tutorial   P - Practical

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

Preamble

This course enables the students to gain knowledge on object oriented Programming.

Course Outcomes

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

	Course outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	write simple C++ programs with the designed algorithm	K1, K2	80%	78%
CO2	write C++ control statement programs	K2,K3	75%	71%
CO3	develop programs with classes and object	K1, K3	78%	72%
CO4	apply the concept of constructors, inheritance and polymorphism in C++	K2, K3	75%	72%
CO5	create and execute the various types of files	K1,K2,K3	80%	75%

K1 - Knowledge   K2 - Understand   K3 - Apply

Mapping of COs with POs

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

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

List of Practical

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

Text Book

1. E.Balagurusamy, **"Programming in ANSI C++"**, Edition 2.1, Tata McGraw Hill Publishing Company, 2021.

Reference Book

1.S.S. Khandare, **"Programming in C & C++"**, S. Chand & Company Ltd., New Delhi, 2020.

Web Reference

1. https://www.geeksforgeeks.org/c++-programming-examples

Course Designers:

1. Mrs.P.Latha
2. Dr. J. Nelson Raja

Content

S.No	Topic	Distribution of hours
1	Add two numbers using class.	2
2	Using binary operator overloading concepts add complex numbers	3
3	Find biggest number using friend function.	2
4	Create a class for students table and add some more records.	2
5	Display the grade using multilevel inheritance.	3
6	Create a program to implement single inheritance.	3
7	Create a program to implement polymorphism	3
8	Create a program using constructor	3
9	Create a program using file concept.	3
10	Create a program using copy constructor	3
TOTALHOURS		**30**

PG and Research Department of Commerce
B.Com (Computer Application)Programme Code : UCC
(For those joined on or after June 2023)

CourseCode	Course Title	Category	L	T	P	Credit
UCC23AL21	ADVANCED EXCEL LAB	AECC 2	-	-	2	2

L - Lecture   T - Tutorial   P - Practical

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

Preamble

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

Course Outcomes

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

	Course outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	familiarize with absolute and relative cell references.	K1, K2, K3	80%	79%
CO2	power Functions (Count If, Count IFS, Sum IF, Sum IfS)	K2,K3	85%	80%
CO3	use Vlookup and HLookup functions with Exact Match and Approximate Match	K1, K2, K3	90%	80%
CO4	format and customize Pivot tables using advanced options of Pivot tables	K2, K3	81%	78%
CO5	understand the use of Scenario Manager	K2, K3	80%	79%

K1 - Knowledge   K2 - Understand   K3 - Apply

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

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

Contents

UNIT-I   **(6 Hours)**

Chart: Chart Types, Adding Data to a Chart, Formatting the Order of Data Series**. Excel Validation:** Absolute and Relative cells references - Protecting and Printing Excel Sheets.

UNIT-II   **(6 Hours)**

Functions: Power Function: CountIf, CountIFS, SumIF, SumIfS - Arithmetic Functions,Text Functions: Proper,Trim, Len, Exact,Concatenate,Substitute. Logical Functions: IF,AND,OR,NOT–Financial Functions:FV, PMT, PV,RATE,NPER.

UNIT-III   **(6 Hours)**

Lookup and Reference Match: VLookUp, HLookUp, Match and Index, VLookUpwith Exact Match and Approximate Match.

UNIT-IV   **(6 Hours)**

Data Validation: Specifying a valid range of values for a cell – Specifying list of valid values for a cell – Specifying CustomvalidationsMatch -Conditional formatting option for rows, columns and cells.

UNIT-V   **(6 Hours)**

Sorting: Sorting tables with multiple-level sorting – custom sorting **Filters:** Filtering data for selected view-Using Advanced Filter options using Logical Conditions – **Macros Development**: Formatting and Computing Excel Formulas using Macros – Pivot Tables.

Text Book

1. Michael Alexander (Author), Richard Kusleika (Author), John Walkenbach (Author)- Publisher : Wiley; 2018

Reference Books:

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

E- Resource

1.https://offers.hubspot.com/excel-templates-to-make-marketing-easier

2.https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb?ui=en-us&rs=en-us&ad=us

Course Designer:

1. Dr. J. Nelson Raja

Content

1. Absolute and Relative Cell References

2. Mark Sheet Preparation using Macros

3. Protecting and Un-protecting Worksheets and cells

4. Statistical Functions

5. Database functions and Power Functions (CountIf, CountIFS, SumIF, SumIfS)

6. Conditional formatting option for rows, columns and cells

7. Using lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX)

8. VlookUP with Exact Match, Approximate Match

9. Specifying a valid range of values for a cell and Custom validations

10. Sorting Tables with Multiple-level sorting and Custom sorting

11. Filtering data for selected view with advanced filter options

12. Tables Formatting

13. Viewing Subtotal under Pivot

14. WhatIf Analysis (Goal Seek, Data Tables and Scenario Manager)

Practical Schedule

S.No	Topic	Distribution of hours
1	Absolute and relative cell references	2
2	Protecting and un-protecting worksheets and cells	2
3	Database functions and Power Functions (CountIf, CountIFS, SumIF, SumIfS)	2
4	Conditional formatting option for rows, columns and cells	2
5	Using lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX)	2
6	VLOOKUP with Exact Match, Approximate Match	2
7	Excel Functions (Arithmetic, Text, Logical)	2
8	Sorting tables with multiple-level sorting, custom sorting	2
9	Designing the structure of a template and using templates for standardization of worksheets	3
10	Filtering data for selected view with advanced filter options	2
11	Formatting and customizing Pivot tables using advanced options of Pivot tables	3
12	Viewing Subtotal under Pivot	3
13	WhatIf Analysis (Goal Seek, Data Tables and Scenario Manager)	3
TOTALHOURS		**30**

THIAGARAJAR COLLEGE, MADURAI - 625009

(Re-Accredited with 'A++' in NAAC 4th Cycle)

(18th Rank in NIRF 2023)

PG and RESEARCH DEPARTMENT OF COMMERCE

Syllabus

2021 - 2024
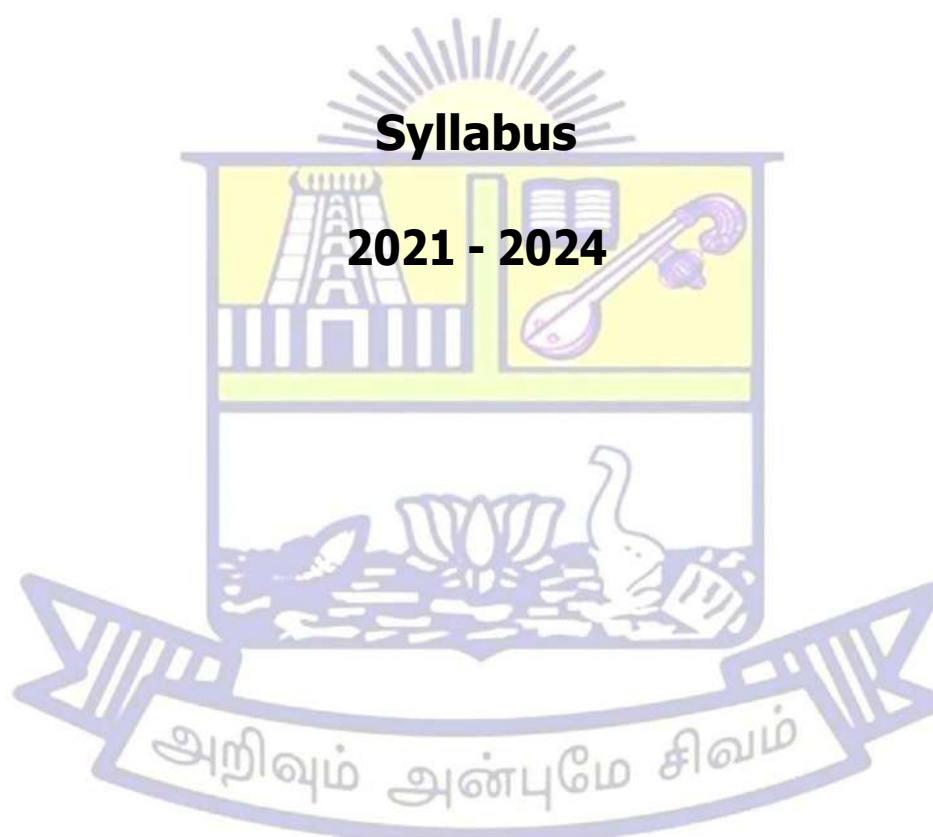
B.Com (Honours)
Programme Code: UHC

B.Com (Honours)

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

❖ 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.
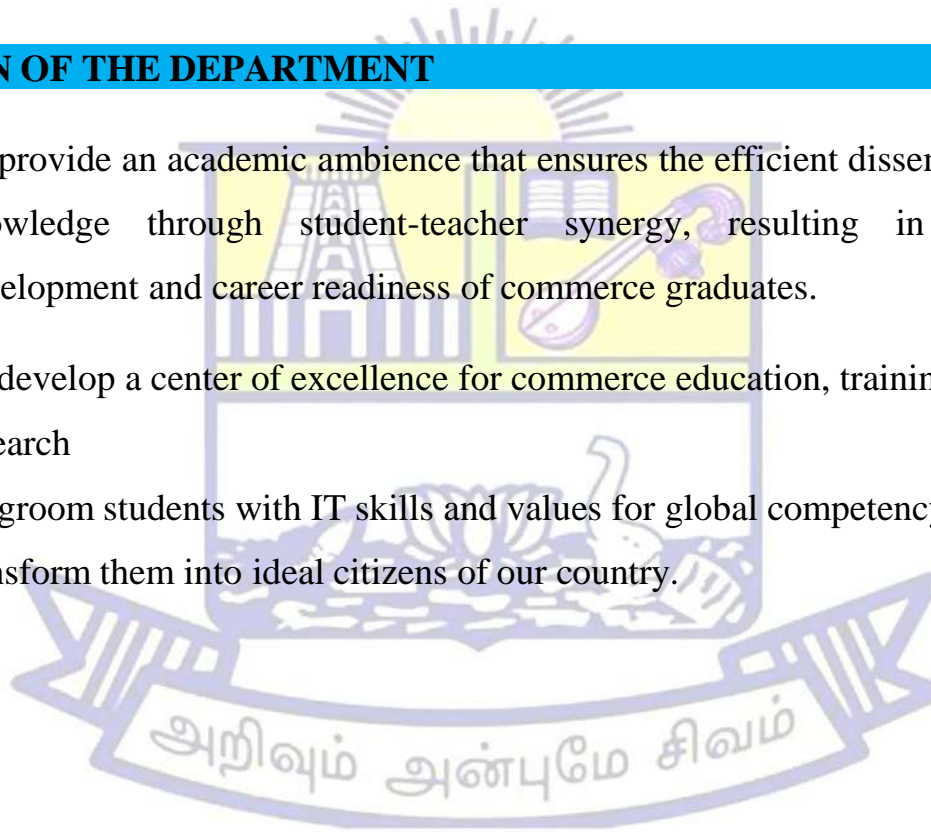
PROGRAM EDUCATIONAL OBJECTIVES (PEO)

The B.Com (Honours) program aims to achieve the following objectives:
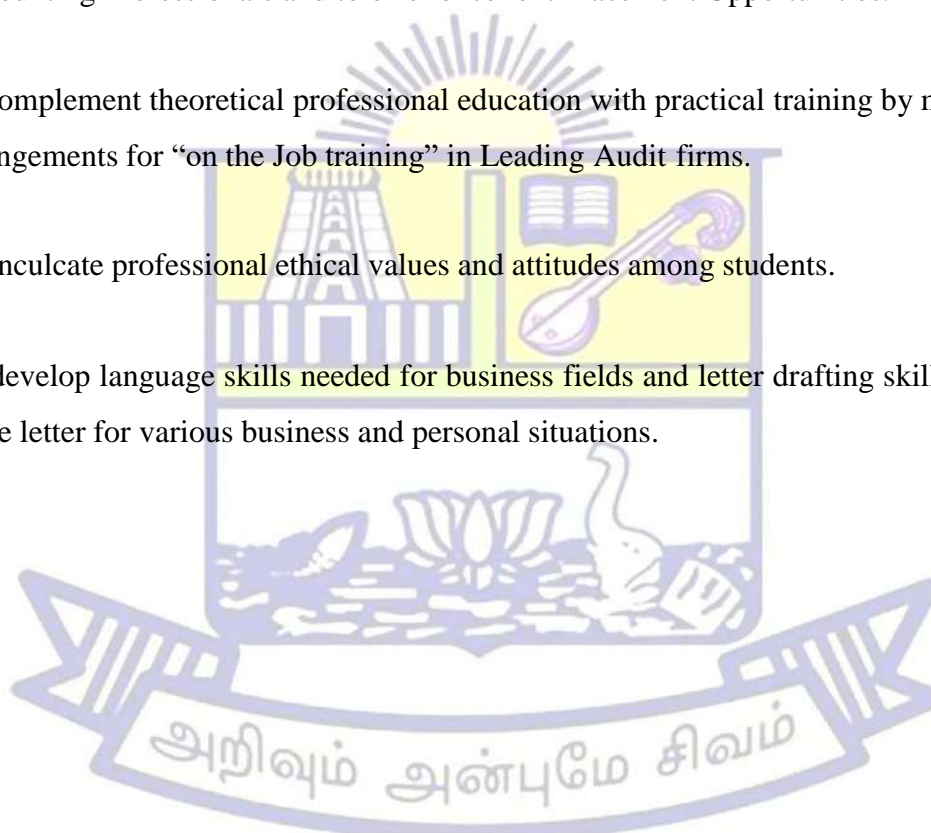
PEO1 To mould the students to do Chartered Accountants Course concurrently with B.Com (Honours).

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.

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.
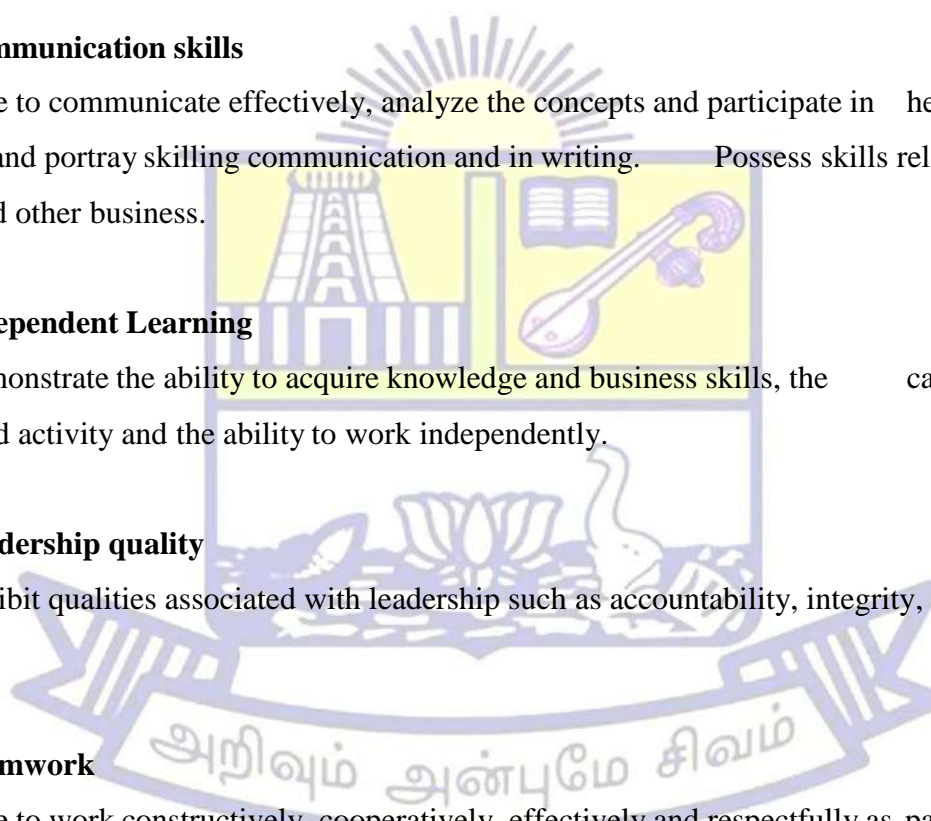
PROGRAM SPECIFIC OUTCOMES (PSO)

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

PSO1   Become independent professionals with world class competencies in accounting, taxation, finance, and business advisory services.

PSO2   Be capable of using ICT enabled technologies and making contributions for the betterment of the society

PSO3   Be appointed as Chief Professional Accounting Officer, Professional Accounting Firm Partner, Finance Director, Audit Manager

PSO4   Become member in the international accounting bodies such as International Federation of Accountants (IFAC), International Accounting Standards Board (IASB), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA)

PSO5   Pursue further Studies in Commerce, Management and in Human Resource Management.

THIAGARAJAR COLLEGE, MADURAI- 9
PG and RESEARCH DEPARTMENT OF COMMERCE
B.Com (Honours) (w.e.f. 2021 Batch onwards)
(Programme Code: UHC)

Semester – I

Course	Code No.	Subject	Contact Hrs/ Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U21EN11B	Business English – I	5	3	75	25	75	100
Part III Core	UHC21C11	Commercial Law	6	4	90	25	75	100
Part III Core	UHC21C12	Business Mathematics	6	4	90	25	75	100
Part III Core	UHC21C13	Principles and Practice of Accounting – I	6	5	90	25	75	100
Elective Generic	UHC21GE11	Business Economics	5	5	75	25	75	100
Part IV AECC	UHC21AE11	Environmental Studies	2	2	30	15	35	50
TOTAL			30	23				

Semester – II

Course	Code No.	Subject	Contact Hrs/ Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part II	U21EN21B	Business English – II	5	3	75	25	75	100
Part III Core	UHC21C21	Business Law	6	4	90	25	75	100
Part III Core	UHC21C22	Business Statistics	6	5	90	25	75	100
Part III Core	UHC21C23	Principles and Practice of Accounting – II	6	5	90	25	75	100
Elective Generic	UHC21GE21	Business and Commercial Knowledge	5	5	75	25	75	100
Part IV AECC	UHC21VE21	Value Education	2	1	30	15	35	50
TOTAL			30	23				

Semester – III

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I		அலுவலகமேலாண் மேயுமே காப்பீட்டுக் மகாட்பாடுகளுேஂ	3	3	45	25	75	100
Part III Core	UHC21C31	Advanced Accounting	7	5	105	25	75	100
Part III Core	UHC21C32	Company Law	6	4	90	25	75	100
Part III Core	UHC21C33	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
TOTAL			30	22				

Semester – IV

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part I	U20P141	அலுவலகமேலாண் மேயுமே காப்பீட்டுக் மகாட்பாடுகளுேஂ	3	3	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
TOTAL			30	22				

SEMESTER – V

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No. of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UHC21C51	Advanced Corporate Accounting	6	5	90	25	75	100
Part III Core	UHC21C52	Financial Management	6	4	90	25	75	100
Part III Core Elective	UHC21CE51	Auditing and Assurance	5	5	75	25	75	100
Part III Core-Lab	UHC21CL51	Filing of Income Tax and GST Returns	6	3	90	40	60	100
PartIII Generic Elective	UHC21GE51	International Taxation	5	5	75	25	75	100
Part IV SEC A/B/C	UHC21SE51(A)/ UHC21SE51(B)/ UHC21SE51(C)	Presentation Skills/Quantitative Aptitude Skills/ Personality Development Skills	2	2	30	15	35	50
TOTAL			**30**	**24**				

Semester – VI

Course	Code No	Subject	Contact Hrs / Week	Credits	Total No of Hrs Allotted	Max Marks CA	Max Marks SE	Total
Part III Core	UHC21C61	Special Accounts	7	5	105	25	75	100
Part III Core	UHC21C62	Auditing Practices	6	4	90	25	75	100
Part III Core	UHC21C63	Enterprise Information Systems	5	4	75	25	75	100
Part III CoreElective	UHC21CE61	Strategic Management	5	5	75	25	75	100
Part III Generic Elective	UHC21GE61	Economics for Finance	5	5	75	25	75	100
Part IV SEC A/B/C	UHC21SE61(A)/ UHC21SE61(B)/ UHC21SE61(C)	Business Ethics/ Professional Ethics/ Marketing Ethics	2	2	30	15	35	50
TOTAL			**30**	**25**				

THIAGARAJAR COLLEGE, MADURAI – 625009.

(Re-Accredited with "A" Grade by NAAC)
Curriculum structure for
B.Sc., CS., IT., BCA, BBA, & B.Com
(For those who joined in 2021 and after)

Category	Course	No. of Courses / Paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	2	3	-	06
Part II	English	2	3	-	06
		Sub Total			12
Part III	Core	-	-	-	86
	Elective –Main	2	5	-	10
	Elective – Generic	2+2	5	-	20
		Sub Total			116
Part IV	AECC I &II Sem	I Sem EVS / II Sem VE	2 + 1	2 I & II Sem	03
	NME III & IV Sem	2	2	2 III & IV Sem	04
	SEC V & VI Sem	2	2	2 V & VI Sem	04
	Sub Total			06	11
	Total				139
Part V	NCC (Army &Navy)/ PE/ NSS / Rotaract/ Quality Circle/ Library/ SSL/ Nature Club/Value Education/ YRC/WSC				01
	Grand Total				140

AECC –   Ability Enhancement Compulsory Course
SEC   –   Skill EnhancementCourse
NME   –   Non-MajorElective
For Choice based credit system (CBCS)

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

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

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
Total	**180**	**140**

## B) CURRICULUM CREDITS

Part I - Tamil (2*3)	6 Credits
Part II – English (2*3)	6 Credits
Part III Core	86 Credits
Part III Core Elective (2*5)	10 Credits
Part IIIGeneric Elective (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
Total	**140 Credits**

Practical on filing of Income Tax and GST Returns:

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 charted 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 Charted 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.
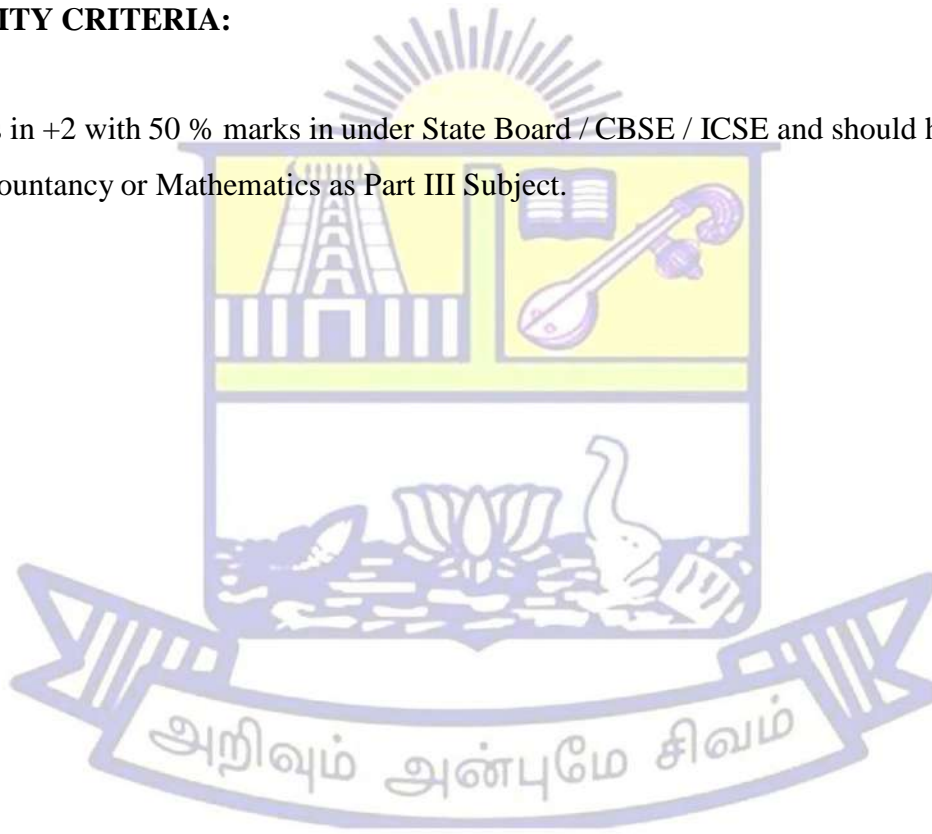
THIAGARAJAR COLLEGE, MADURAI - 625009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C51	ADVANCED CORPORATE ACCOUNTING	Core	5	1	-	5

L - Lecture   T - Tutorial   P - Practicals

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

Preamble

This course enable the students to get deep knowledge over the accounting standards, Amalgamation, Reconstruction and Liquidation of the company.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	understand the employees stock option schemes and Buy back securities.	K1	80	78
CO2	apply various accounting standards to prepare company accounts.	K2	82	76
CO3	familiarize with the ICAI Guidance for applying accounting standards	K2,K3	84	77
CO4	acquire knowledge on accounting for Amalgamation, Absorption and Reconstruction	K2 ,K3	81	76
CO5	prepare Liquidator's final statement of account.	K3	82	78

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Contents

UNIT- I (15 hours)

Special Aspects of Company Accounts: Accounting for employee stock option plan - Buyback of securities -Equity shares with differential rights.

UNIT- II ` (20hours)

Application of Accounting Standards: AS 7 - Construction Contracts, AS 9 - Revenue - Recognition, AS 14 - Accounting for Amalgamations, AS 18 - Related Party Disclosures, AS 19 – Leases.

UNIT- III (20hours)

Application of Guidance by ICAI to Accounting Standards:
AS 20 - Earnings per Share, AS 24 - Discontinuing Operations, AS 26 - Intangible Assets,   AS 29 - Provisions, Contingent Liabilities and Contingent Assets.
Application of Guidance by ICAI on specified Accounting Aspects.

UNIT- IV (20 hours)

Accounting for Amalgamation and Reconstruction: Meaning **-** Types of Amalgamation – Amalgamation in the nature of merger – Amalgamation in the nature of Purchase - Purchase consideration – Accounting for Amalgamation –Treatment of Inter – Company holding.

UNIT- V (15 hours)

Liquidation of companies: Meaning of Liquidation – Modes of Liquidation – Order of Payment – Preferential Creditors – Preparation of Statement of Affairs – Lists to be attached to the statement of affairs – Deficiency / Surplus Accounts –Liquidator's final statement of account.

Text Books:

1. S.P.Jain& K.L. Narang, Advanced Accountancy, Vol - II, Kalyani Publishers, Ludhiana, 2021

Reference:

1. 1. R.L. Gupta &M.Radaswamy, Advanced Accountancy - Vol – II, Sultan Chand & Sons, New Delhi-2., 2022.

2. CA.G.Sekar, CA.B.SaravanaPrasath, Advanced Accountancy -Padhukas Publications, Chennai, 2020.

3. ICAI, Study Material, December, 2022

E- Resources:

1. https://resource.cdn.icai.org/66489bos53751-accp-3.pdf

2. https://resource.cdn.icai.org/66492bos53751-cp3-u1.pdf

Course Designers:

1. Dr.I.Nagarajan

2. Dr.R.Mangalam

Lecture Schedule			
Unit	**Topic**	**Lecture hrs.**	**Total hrs**
Unit I			
1.1	**Special Aspects of Company Accounts:** Accounting for employee stock option plan	5	
1.2	Buyback of securities	5	
1.3	Equity shares with differential rights.	5	**15**
Unit II			
2.1	**Application of Accounting Standards:** AS 7 - Construction Contracts,	4	
2.2	AS 9 - Revenue -Recognition,	4	
2.3	AS 14 - Accounting for Amalgamations,	6	**20**
2.4	AS 18 - Related Party Disclosures, AS 19 – Leases.	6	
Unit III			
3.1	**Application of Guidance by ICAI to Accounting Standards:** AS 20 - Earnings per Share, AS 24 - Discontinuing Operations,	6	
3.2	AS 26 - Intangible Assets, AS 29 - Provisions, Contingent Liabilities and Contingent Assets.	8	**20**
	Application of Guidance by ICAI on specified Accounting Aspects.	6	
Unit IV			

4.1	**Accounting for Amalgamation and Reconstruction:** Meaning **-** Types of Amalgamation – Amalgamation in the nature of merger	6	**20**
4.2	Amalgamation in the nature of Purchase consideration – Accounting for Amalgamation	7	
4.3	Treatment of Inter – Company holding.	7	
Unit V			
5.1	**Liquidation of companies:** Meaning of Liquidation – Modes of Liquidation – Order of Payment – Preferential Creditors	5	**15**
5.2	Preparation of Statement of Affairs	3	
5.3	Lists to be attached to the statement of affairs – Deficiency / Surplus Accounts –	4	
5.4	Liquidator's final statement of account.	3	
Total			**90 Hours**
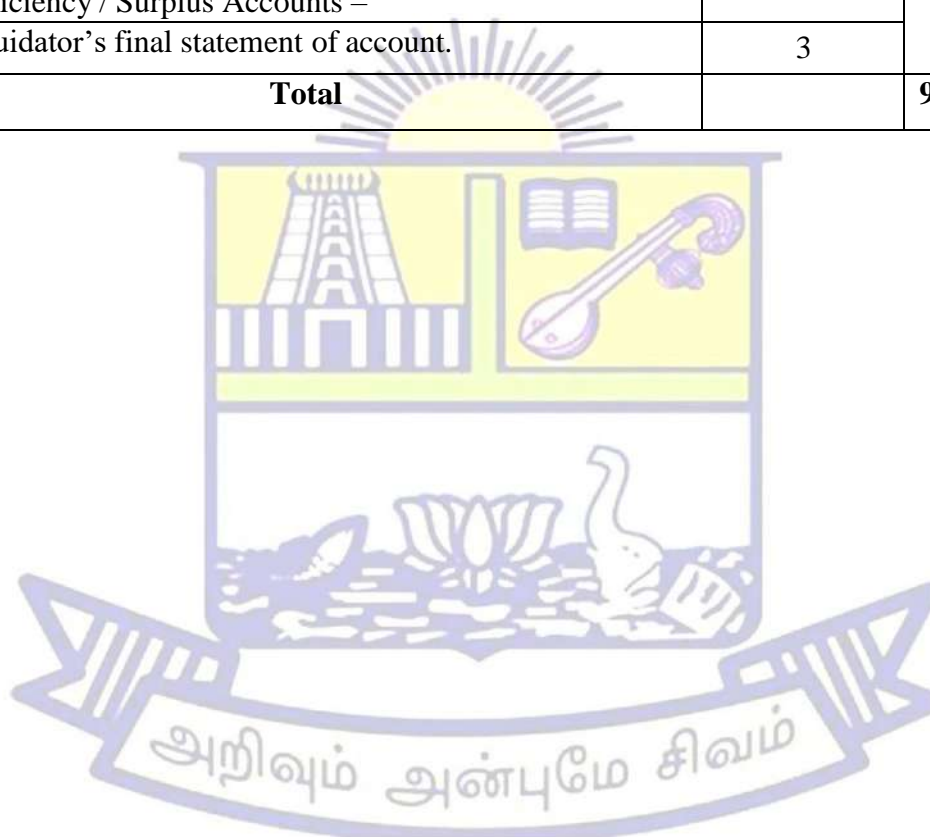
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C52	FINANCIAL MANAGEMENT	Core	5	1	-	4

L - Lecture   T - Tutorial   P - Practicals

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

Preamble

This course focuses on the various concepts of Cost of Capital, Capital Structure, Capital Budgeting and Dividend decisions.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	familiarize with the role of financial manager and interpretation of solvency ratios.	K1	83	78
CO2	explain the various sources of finance and measure the cost of capital.	K2	86	78
CO3	take financing decisions based on capital structure theories and leverages.	K2,K3	81	76
CO4	determine the suitable investment policy.	K2 ,K3	82	78
CO5	select suitable dividend policy and estimate the Working Capital requirements of a firm.	K3	84	80

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

Mapping of COs with PSOs

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

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

Blooms taxonomy			
	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Contents

Unit I   (15 Hours)

Introduction to Finance: Meaning – Scope - Objectives – Role of financial Manager - Functions of finance - Financial distress and insolvency.

Financial Analysis through Ratios: Users of the financial analysis - Calculation and Interpretation of ratios: liquidity - Leverage - Efficiency/ Activity - Profitability - Limitations of ratio analysis.

Unit II   (20 Hours)

Sources of Finance: Meaning - Sources of Finance - Short term - long term - Internal fund - International sources - Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.

Cost of Capital: Significance - Factors - Measurement of specific cost of capital - Weighted average cost of capital (WACC) - Marginal cost of capital - Effective Interest rate.

Unit III   (15 Hours)

Capital Structure Decision: Significance of capital structure - Determinants of capital structure - Capital structure planning and designing - Designing of optimum capital structure - Theories of Capital Structure and value of the firm- relevancy and Irrelevancy of capital structure - EBIT- EPS Analysis, Breakeven- EBIT Analysis - Under/ Over Capitalisation

Leverages: Types of Leverages- Operating, Financial and Combined - Analysis of leverages

Unit IV   (20 Hours)

Capital Budgeting: Meaning – Objective - importance of capital budgeting decision - Methods of Investment appraisal - Payback period, Discounted payback period, Accounting Rate of Return (ARR), Net Present Value (NPV) - Capital rationing,

Equivalent Annual Costs, Adjusted present value - Internal Rate of return (IRR) - Modified internal Rate of Return (MIRR) - Profitability Index.

Adjustment of Risk and Uncertainty in Capital Budgeting Decision: Probability Analysis - Certainty Equivalent Method - Risk Adjusted Discount Rate - Monte Carlo Simulation - Decision Tree Analysis - Scenario Analysis - Sensitivity Analysis

Unit V   **(20 Hours)**

Dividend Decisions: Meaning – types of Dividend - Determinants of Dividend policy - Relevancy and Irrelevancy of Dividend Policies- Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis.

Management of Working Capital: Meaning – importance – Sources of working capital - working Capital Cycle (operating Cycle) - Determinants of Working Capital - Assessment of working capital requirement - **Management of Accounts Receivables** (Debtors) -Factoring and Forfeiting - **Management of Accounts Payables** (Creditors) **Management of Inventory** - **Management of Cash** - Treasury management - Banking norms of working capital finance.

Text Books:

1. Khan (MY) & Jain (PK)- Financial Management- Revised Edition 2021, Tata MC Graw-Hill Delhi.

References:

1. I. M. Pandey- Financial Management- Revised Edition – 2021, Tata MC Graw-Hill, Delhi.
2. Prasanna Chandra, Financial Management, Third Edition 2021, Tata –MC Graw –Hill, Delhi.
3. CA.G.Sekar, CA.B. SaravanaPrasath, Financial Management, Padhukas Publications, Chennai, 2020.
4. ICAI, Study Material, December, 2022.

E- Resources:

1. https://resource.cdn.icai.org/66667bos53808-cp1.pdf
2. https://resource.cdn.icai.org/66671bos53808-cp5.pdf

Course Designers:

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

Lecture Schedule

Unit	Topic	Lecture hrs.	Method
Unit I			
1.1	**Introduction to Finance:** Meaning – Scope - Objectives – Role of financial Manager - Functions of finance.	5	15
1.2	Financial distress and insolvency. **Financial Analysis through Ratios:** Users of the financial analysis.	3	
1.3	Calculation and Interpretation of ratios: liquidity - Leverage	4	
1.4	Efficiency/ Activity - Profitability - Limitations of ratio analysis.	3	
Unit II			
2.1	**Sources of Finance:** Meaning - Sources of Finance - Short term - long term - Internal fund - International sources - Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.	5	20
2.2	**Lease Financing: Concept** and Classification - Significance and Limitations of Lease Financing - Financial Evaluation of Leasing Decision.	5	
2.3	**Cost of Capital:** Significance - Factors - Measurement of specific cost of capital - Weighted average cost of capital (WACC)	5	
2.4	Marginal cost of capital - Effective Interest rate.	5	
Unit III			
3.1	**Capital Structure Decision:** Significance of capital structure - Determinants of capital structure - Capital structure planning and designing	3	15
3.2	Designing of optimum capital structure - Theories of Capital Structure and value of the firm	4	
3.3	Relevancy and Irrelevancy of capital structure - EBIT-EPS Analysis, Breakeven- EBIT Analysis - Under/ Over - Capitalisation.	4	
3.4	**Leverages:** Types of Leverages- Operating, Financial and Combined - Analysis of leverages.	4	
Unit IV			
4.1	**Capital Budgeting:** Meaning **–** Objective - importance of capital budgeting decision - Methods of Investment appraisal - Payback period, Discounted payback period, Accounting Rate of Return (ARR)	6	20
4.2	Net Present Value (NPV) - Capital rationing, Equivalent Annual Costs, Adjusted present value - Internal Rate of return (IRR) - Modified internal Rate of Return (MIRR) - Profitability Index.	6	
4.3	**Adjustment of Risk and Uncertainty in Capital**	5	

	Budgeting Decision: Probability Analysis - Certainty Equivalent Method - Risk Adjusted Discount Rate -		
4.4	Monte Carlo Simulation - Decision Tree Analysis - Scenario Analysis - Sensitivity Analysis	3	
Unit V			
5.1	**Dividend Decisions:** Meaning – types of Dividend - Determinants of Dividend policy - Relevancy and Irrelevancy of Dividend Policies- Traditional Approach,	5	
5.2	Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis. **Management of Working Capital**: Meaning – importance – Sources of working capital - working Capital Cycle (operating Cycle)	5	**20**
5.3	- Determinants of Working Capital - Assessment of working capital requirement - **Management of Accounts Receivables** (Debtors) -Factoring and Forfeiting	5	
5.4	**Management of Accounts Payables** (Creditors) **Management of Inventory** - **Management of Cash** - Treasury management - Banking norms of working capital finance.	5	
Total			**90 Hours**

THIAGARAJAR COLLEGE, MADURAI - 625009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21CE51	AUDITING AND ASSURANCE	Core Elective	4	1	-	5

L - Lecture   T - Tutorial   P – Practical

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

Preamble

This course explains the procedure relating to auditing concepts, audit Engagement, internal audit, secretarial audit and corporate service audit.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	identify the concepts of Auditing and its relationship with other disciplines	K1	84	77
CO2	construct an audit programme	K2	85	76
CO3	comprehend the procedures for conducting internal audit	K2,K3	82	80
CO4	understand the Secretarial Standards issued by ICAI.	K2 ,K3	84	78
CO5	explain the procedures of corporate services audit.	K3	84	76

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Contents

UNIT- I   **(15 hours)**

Introduction to Auditing: Auditing Concepts: Nature, objective and scope of Audit - Relationship of auditing with other disciplines - Standard Setting Process - Role of International Auditing and Assurance Standards Board (IAASB) - Standards on Auditing - Guidance Note(s) issued by the ICAI;

Engagement Standards: Qualities of Auditor - Elements of Quality Control - Ethical requirements for financial statements - Inherent Limitations of an Audit Preconditions for an audit - Audit Engagement - Agreement on Audit Engagement Terms.

UNIT- II   **(15 hours)**

Audit Strategies: Audit Strategy - Audit planning (SA 300); Planning an Audit of Financial Statement; Audit programme; Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work - Materiality and Audit Plan - Revision of Materiality - Documenting the Materiality - Performance Materiality

UNIT- III   **(15 hours)**

Audit Documentation and Audit Evidence: Audit Documentation - Audit file, Completion Memorandum- Audit Evidence - Written Representations, Consideration of specific items, External Confirmations.

Audit Sampling: Meaning – Approaches - Sample selection- Audit procedures-Misstatements- Evaluating Audit Sampling.

Analytical Procedures: Meaning – Purpose and Timing – Substantive Analytical Procedures.

UNIT- IV   **(15 hours)**

Risk Assessment and Internal Control: Audit Risk, Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures - Internal control - Documenting the Risks- Evaluation of internal control system - Testing of Internal control - Internal Control and IT Environment - Materiality and audit risk - Internal audit - Basics of Standards on Internal Audit (SIAs) by ICAI - Basics of Internal Financial Control and reporting requirements - Distinction between Internal Financial Control and Internal Control over Financial Reporting.

UNIT- V   **(15 hours)**

Fraud and Responsibilities of the Auditor: Responsibility for the Prevention and Detection of Fraud - Fraud Risk Factors - Risks of Material Misstatement Due to Fraud - Communication of Fraud - Provisions of the Companies Act, 2013 relating to fraud and rules there under including reporting requirements under CARO.

Audit in an Automated Environment: Features - Impact of IT related Risks - Impact on Controls - Internal Financial Controls - Types of Controls - Audit approach, Documentation of automated environment - Testing methods.

Text Books:

1. B.N. Tendon - Auditing–Revised Edition-2021, Sultan Chand and Sons. 23,Dharyaganj, New Delhi

Reference:

1. CA.KamalGarg, Systematic Approach to Auditing and Assurance, Bharat Law House Private Ltd, 2023.

2. Dr. T.R. Sharma-Principles and Practice of Auditing -Revised Edition 2021. SahithyaBhavan, Hospital Road, Agra –282 003.

3. ICAI, Study Material, December,2022.

E- Resources:

1. https://resource.cdn.icai.org/62058bos50402cp1.pdf

2. https://resource.cdn.icai.org/62062bos50402cp5.pdf

Course Designers:

1. Dr. M.Divya

2. Dr. R.Mangalam

Lecture Schedule

Unit	Topic	Lecture h	
Unit I			
1.1	**Introduction to Auditing:** Auditing Concepts: Nature, objective and scope of Audit - Relationship of auditing with other disciplines - Standard Setting Process	4	
1.2	Role of International Auditing and Assurance Standards Board (IAASB) - Standards on Auditing - Guidance Note(s) issued by the ICAI.	4	
1.3	**Engagement Standards:** Qualities of Auditor - Elements of Quality Control - Ethical requirements for financial statements.	4	
1.4	Inherent Limitations of an audit Preconditions for an audit. Audit Engagement; Agreement on Audit Engagement Terms.	3	**15**
Unit II			
2.1	**Audit Strategies:** Audit Strategy - Audit planning (SA 300) - Planning an Audit of Financial Statement - Audit programme.	5	
2.2	Development of Audit Plan and Programme - Control of quality of audit work - Delegation and supervision of audit work	5	**15**
2.3	Materiality and Audit Plan - Revision of Materiality; Documenting the Materiality - Performance Materiality	5	
Unit III			
3.1	**Audit Documentation and Audit Evidence:** Audit Documentation - Audit file - Completion Memorandum - Audit Evidence.		
3.2	Written Representations, Consideration of specific items, External Confirmations. **Audit Sampling**: Meaning, Approaches, Sample selection, Audit procedures, Misstatements- Evaluating Audit Sampling.		**15**
3.3	**Analytical Procedures:** Meaning – Purpose and Timing – Substantive Analytical Procedures.		
Unit IV			
4.1	**Risk Assessment and Internal Control:** Audit Risk, Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures;		
4.2	Internal control; Documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal		

	Control and IT Environment;		
4.3	Materiality and audit risk; Internal audit, Basics of Standards on Internal Audit (SIAs) by ICAI - Basics of Internal Financial Control and reporting requirements.		
4.4	Distinction between Internal Financial Control and Internal Control over Financial Reporting.		**15**
Unit V			
5.1	**Fraud and Responsibilities of the Auditor:** Responsibility for the Prevention and Detection of Fraud - Fraud Risk Factors		
5.2	Risks of Material Misstatement Due to Fraud - Communication of Fraud - Provisions of the Companies Act 2013 relating to fraud and rules there under including reporting requirements under CARO.		
5.3	**Audit in an Automated Environment:** Features - Impact of IT related Risks - Impact on Controls - Internal Financial Controls		**15**
5.4	Types of Controls - Audit approach, Documentation of automated environment - Testing methods.		
	Total		**75 Hours**
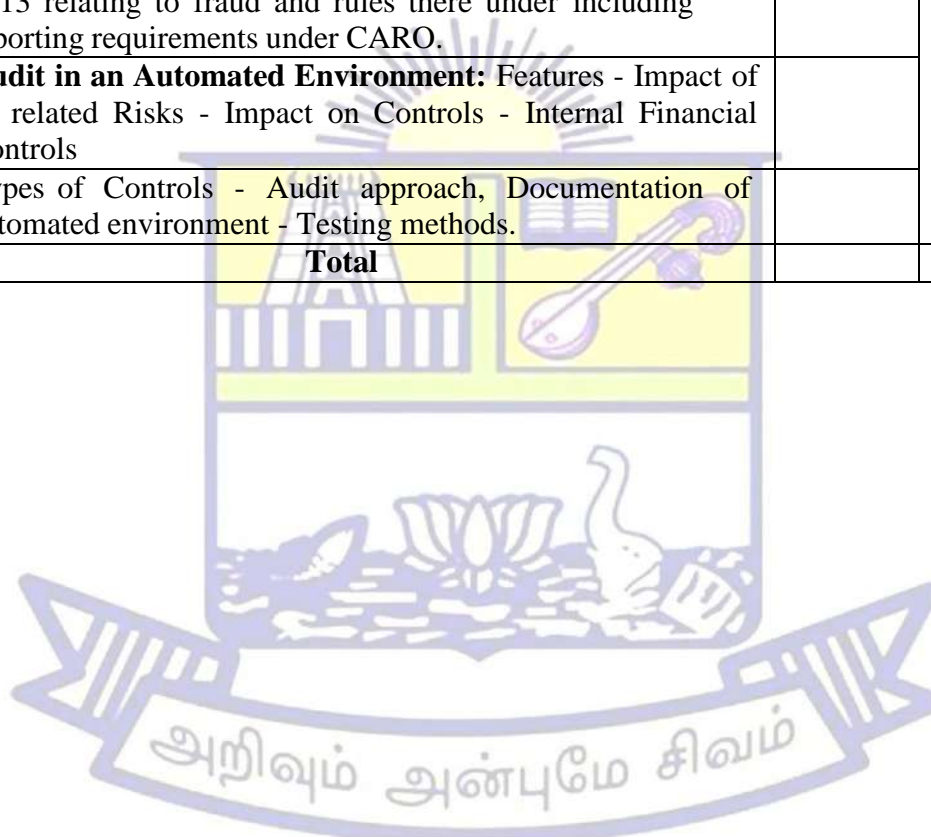
THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21CL51	FILING OF INCOME TAX AND GST RETURNS	Core - Lab	-	-	6	3

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 understand the filing procedures of GST Returns through online.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	understand the methods of filing of GST returns through online.	K2, K3	90	85
CO2	helps in filing up of GSTR forms (GSTR 1-GSTR11)	K3	92	88
CO3	explain the steps involved in GSTR filing	K1	94	90
CO4	acquire knowledge on penalty for late Filing of GST Return	K2	92	88
CO5	understand the concept of interest on outstanding tax.	K2	90	88

K1 – Knowledge   K2 – Understand   K3 – Apply

Mapping of COs with POs

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

	CA		End of Semester
	First	**Second**	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Text Books:

1. Vinod K Singania, Students' Guide to Income Tax including GST, Taxmann's Publications, 2022 -2023

References:

1. Aditya Singhania, GST Practice Manual Day to Day GST Practice Guide for Professionals Taxmann Publications,2022 -2023

2. S.S.Gupta, A Practical Guide for filing of New GST Returns, Taxmann Publications,2022 -2023

E- Resources:

1. https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html

2. https://cleartax.in/s/gst-book-online-pdf

Course Designer:

1. Dr.K.Vasutha

Contents of the Course

1. Income tax filing return Procedures.
2. Income tax return filing Registration
3. Income tax return filing Documentation
4. ITR 1
5. ITR 2
6. ITR 3
7. ITR 4
8. ITR 5
9. ITR 6
10. ITR 7

THIAGARAJAR COLLEGE, MADURAI - 625009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21GE51	INTERNATIONAL TAXATION	Generic Elective	4	1	-	5

L - Lecture   T - Tutorial   P - Practicals

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

Preamble

This course explains the various concepts, principles and practices of International Taxation

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	explain the status of assesse in international taxability.	K1	83	78
CO2	acquire knowledge on provisions of Transfer pricing.	K2,K3	85	80
CO3	familiarize with the methods of avoidance of double taxation	K2,K3	80	76
CO4	explain the Black money and imposition of tax law	K2,K3	83	77
CO5	Understand the Anti - Avoidance tax measures	K2,K3	84	78

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy			
	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Contents

Unit I (15 Hours)

Introduction to International Taxation: Meaning - Features - History - Non-Resident Taxation - Residential status - Scope of Taxable income - Residential status of Foreign company - Guidelines on Place of Effective Management(POEM) - Exempt income for Non-Residents.

Cross border Transactions: Capital - Loan –Intangible - Service - Dividend - Interest - Royalty - Fees for Technical services.

Unit II (15 Hours)

Transfer Pricing: Meaning - Provisions of Transfer Pricing - Significance of Arm's Length Principle - Associated Enterprises - International Taxation - Functions - Assets Employed and Risk assumed - Determination of most appropriate method - Transfer pricing Documentation.

Unit III (15 Hours)

Double Taxation Relief: Meaning - Types of Double Taxation Relief - Provisions of Double Taxation Avoidance Agreement (DTAA) - Claiming of Tax Relief in case of Non-Availability of DTAA- Permanent Establishments - Importance - Business Profits.

Unit IV (15 Hours)

Black Money and Imposition of Tax Law: Value of undisclosed Assets – Undisclosed foreign income and Asset - Computation - Levy of Tax - Powers of Tax Authorities - Assessment, Appeal and Revision - Provisions for Penalty and Prosecution - Provisions of the Governing Act.

Unit V   **(15 Hours)**

Anti - Avoidance Measures: Meaning – importance **-** Base Erosion and Profit Sharing (BEPS) - Action Plan - Indian Tax Laws - Anti-Avoidance measures - Concept of General Anti Avoidance Rules (GAAR) -Practical Issues.

Text Books:

1. CA. Kamal Garg, Fundamentals of International Taxation, 2019.

References:

1. CA. DivakarVijayasarathi, Fundamentals of International Taxation , Bharat Law House Ltd, 2018

E- Resources:

1. https://resource.cdn.icai.org/62368bos50456-cp8.pdf

2. https://icmai.in/upload/Students/Syllabus2016/Final/Paper-16-Jan2020-Revised.pdf

Course Designer:

1. Dr.I.Nagarajan

2. Dr.M.Divya

Lecture Schedule

Unit	Topic	Lecture Hrs.	Total Hrs
Unit I			
1.1	**Introduction to International Taxation:** Meaning - Features - History - Non-Resident Taxation - Residential status	5	
1.2	Scope of Taxable income - Residential status of Foreign company	3	
1.3	Guidelines on Place of Effective Management (POEM) - Exempt income for Non-Residents.	3	**15**
1.4	**Cross border Transactions:** Capital - Loan – Intangible - Service - Dividend - Interest -Royalty - Fees for Technical services.	4	
Unit II			
2.1	**Transfer Pricing**: Meaning - Provisions of	5	

	Transfer Pricing - Significance of Arm's Length Principle		
2.2	Associated Enterprises - International Taxation - Functions - Assets Employed and Risk assumed -	5	**15**
2.3	Determination of most appropriate method - Transfer pricing Documentation.	5	
Unit III			
3.1	**Double Taxation Relief**: Meaning - Types of Double Taxation Relief - Provisions of Double Taxation	5	
3.2	Avoidance Agreement (DTAA) - Claiming of Tax Relief in case of Non-Availability of DTAA	5	**15**
3.3	Permanent Establishments - Importance - Business Profits.	5	
Unit IV			
4.1	**Black Money and Imposition of Tax Law:** Value of undisclosed Assets	4	
4.2	Undisclosed foreign income and Asset - Computation - Levy of Tax - Powers of Tax Authorities	5	**15**
4.3	Assessment, Appeal and Revision - Provisions for Penalty and Prosecution - Provisions of the Governing Act.	6	
Unit V			
5.1	**Anti - Avoidance Measures:** Meaning – importance **-** Base Erosion and Profit Sharing (BEPS)	5	
5.2	Action Plan - Indian Tax Laws - Anti-Avoidance measures	5	**15**
5.3	Concept of General Anti Avoidance Rules (GAAR) -Practical Issues.	5	
Total			**75 Hours**

THIAGARAJAR COLLEGE: MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21SE51 (A)	PRESENTATION SKILLS	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 aims to assist the students to develop the skills needed for presenting the information gathered by them with the help of visual aids and slideshow.

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

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	Construct formal presentations by using visual aids	K1,K2	94	86
CO2	Create the tools for effective presentation	K1,K2	90	87
CO3	Demonstrate the techniques of effective presentation	K2,K3	92	88
CO4	Create and save a presentation using MS Power Point.	K2,K3	96	90
CO5	Exhibit the slide show view effectively	K1,K2,K3	90	86

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

	CA		End of Semester
	First	**Second**	
Knowledge	**40%**	**40%**	**40%**
Understand	**40%**	**40%**	**40%**
Apply	**20%**	**20%**	**20%**
Total Marks	**40**	**40**	**70**

Contents

Unit I (15 Hours)

Presentation Skills: Features of a good presentation – Planning for presentation – Structuring presentation – Delivering presentation – Visual aids for presentation - Types

Unit II (15 Hours)

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

Text Book:

1. ShaleshPatil, Handbook on Public Speaking Presentation & Communication Skills ,Notion Press Media Pvt Ltd, Chennai,2020, (For Unit – I)

Reference Books

1. Alexis Leon& Mathews Leon , Fundamentals of Information Technology , New Edition 2020, Vikas Publishing House Pvt.Ltd., New Delhi. (For Unit –II)
2. William R. Steele, Presentation Skills, 2nd Edition 2016, Erie Publishing.

Course Designers:

1. Dr.M.Divya

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	**Presentation Skills:** Features of a good presentation – Planning for presentation	5	
1.2	Structuring presentation – Delivering presentation –	4	15
1.3	Visual aids for presentation – Types	6	
Unit II			
2.1	Microsoft Power Point Presentation: Power point start up dialog box.	4	
2.2	Design template – Blank presentation – Opening an Existing presentation	3	
2.3	Power point views – Creating and saving a presentation using Auto Content wizard	3	15
2.4	Setting slide transitions – Slide show view – Printing slides, Notes and Handouts	5	
	Total		**30 Hours**

THIAGARAJAR COLLEGE:: MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21SE51 (B)	QUANTITATIVE APTITUDE SKILLS	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 develops the quantitative aptitude and interpretation skills of the students relating to Percentage, Time and Work, Time and Distance

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	identify the relationship between time and work, time and distance	K1	78	75
CO2	understand LCM and HCF	K2	82	78
CO3	prepare profit / loss statement	K2,K3	83	79
CO4	compute the value of stocks and shares	K2 ,K3	84	80
CO5	interpret the different types of ratio	K2 ,K3	88	83

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	S	S
CO2	S	M	M	S	S
CO3	M	L	S	S	M
CO4	M	S	S	M	S
C05	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%
Total Marks	40	40	70

Contents

UnitI   **(18 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   **(12 Hours)**

Probability - Permutation and Combination- Pipes and cistern - Number System -Ratio-

Proportion andVariation - Profit and Loss concepts.

Text Books:
1. R.S. Agarwal, Quantitative Aptitude, Revised Edition, 2022, S. Chand & Company Ltd,
   New Delhi –110055.Ludhiana

References:
1. P.R. Vital ,Business Mathematics, Revised Edition 2021, Margham Publications,4,
   Rameswaran Road, T.Nagar, Chennai – 600 017.

Course Designers:
1. Dr.K.Vasutha

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	BODMAS – Number System -Average - LCM - HCF	4	18
1.2	Percentage – Speed - Time and Work	5	
1.3	Timeand Distance – Problems on directions	5	
1.4	Simple Interest and Compound Interest.	4	
Unit II			
2.1	Probability - Permutation and Combination	3	12
2.2	Pipes and cistern - Number System	3	
2.3	Ratio- Proportion andVariation - Profit and Loss concepts.	6	
Total			**30 Hours**

THIAGARAJAR COLLEGE: MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21SE51(C)	PERSONALITY DEVELOPMENT SKILLS	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 aims at developing the personality development skills of the students.

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

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	Develop inter-personal relations	K1	80	76
CO2	Make use of body language effectively	K2	88	77
CO3	Apply the principles of Yoga and Meditation	K2,K3	83	79
CO4	Demonstrate yoga and meditation	K2 ,K3	82	81
CO5	Acquire knowledge about cyclic meditation	K1,K2	85	82

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	M
CO2	S	S	M	M	M
CO3	M	M	S	M	M
CO4	S	S	M	S	M
CO5	S	S	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%
Total Marks	40	40	70

Contents

Unit   I   **(17 Hours)**

Inter-Personal relations: Feelings, types and steps to deal with complex– Assertiveness and Confidence

Conflict: types and resolutions – Emotions – emotional empathy and emotional intelligence.

Body language: Role of different parts of the body in communication – Non-verbal behavior

Unit   II   **(13 Hours)**

Meditation: Ancient Indian tradition of yoga and meditation – "OM Meditation" – Vippasana Meditation (anapana) – Cyclic Meditation.

Text Books:

1. Prashant Sharma, Soft Skills Personality Development for Life success, 1st Edition 2021, BPB Publications, Delhi.

Reference Books:

1. Dan. P. McAdams, Rebecca L. Shiner and Jennifer L. Tackett, Personality Development, 1st Edition 2021, The Guilford Press, New York.

Course Designers:

1. Dr.M.Divya

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	Inter – Personal relations: Feelings, types and steps to deal with complex– Assertiveness and Confidence	5	17
1.2	Body language: Role of different parts of the body in communication – Non-verbal behavior	4	
1.3	Conflict: types and resolutions – Emotions – emotional empathy and emotional intelligence.	8	
Unit II			
2.1	Meditation: Ancient Indian tradition of yoga and meditation	3	13
2.2	"OM Meditation"	3	
2.3	Vippasana Meditation (Anapana)	3	
2.4	Cyclic Meditation.	4	
	Total		**30 Hours**
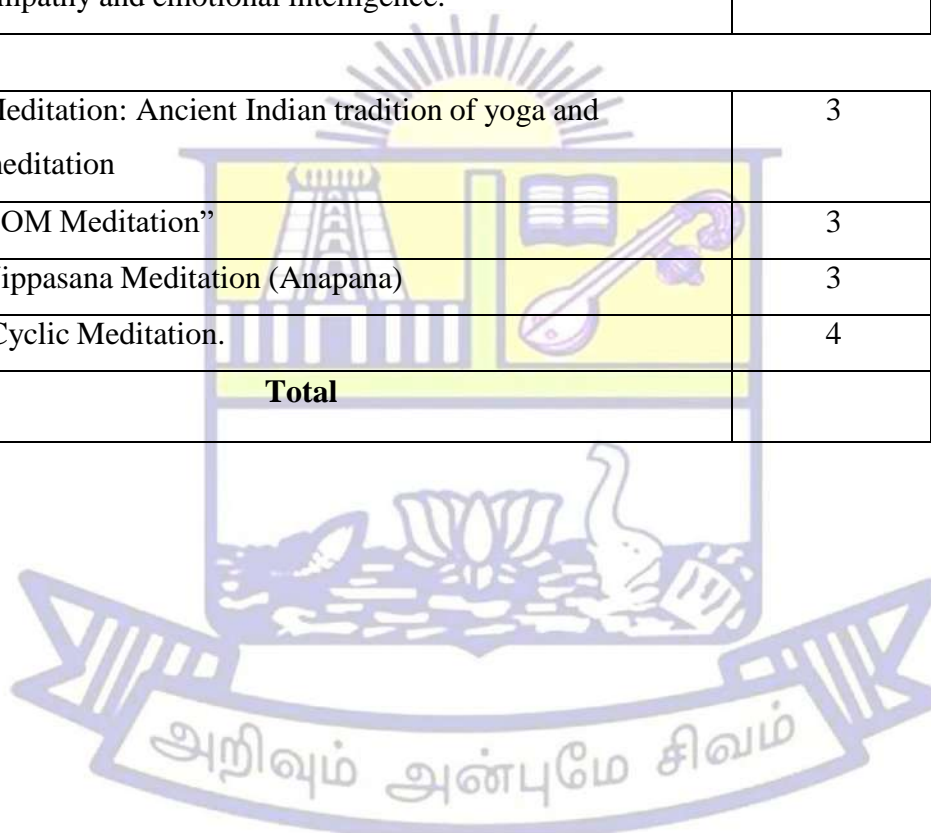
THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C61	SPECIAL ACCOUNTS	Core	6	1	-	5
	L - Lecture	T - Tutorial	P - Practicals			

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

Preamble

This course explains the procedure of preparing dissolution of partnership firm,amalgamation and sale of firms and to prepare final accounts of Banking, non- banking financial companiesandconsolidated financial statements

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	compute accounts of dissolution of partnership firm	K1	88	73
CO2	prepare accounts of amalgamation and sale of firms.	K2	86	75
CO3	construct final accounts of banking companies	K2, K3	84	70
CO4	prepare the final accounts for non- banking financial companies	K2 ,K3	82	73
CO5	acquire knowledge to Prepare consolidated financial statements with single subsidiary	K3	80	74

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy			
	CA		**End of Semester**
	First	**Second**	
Knowledge	**40%**	**40%**	**50%**
Understand	**40%**	**40%**	**40%**
Apply	**20%**	**20%**	**20%**
Total Marks	**56**	**56**	**140**

Contents

(20 Hours)

Unit I

Dissolution of Firms: Settlement of Accounts – Application of Garner versus Murray for Fixed and Fluctuating Capital – Piecemeal Distribution – Surplus Capital Method and Maximum Loss Method.

Unit II **(20 Hours)**

Amalgamation of Partnership firm: Conversion of partnership firm into a company, Sale of firm to a Company – Issues related to accounting in limited liability partnership

Unit III **(25 Hours)**

Accounts of Banking Companies: Preparation of Profit and Loss Account and Balance Sheet – Legal form – Bills for collection – Acceptances and Endorsements – Branch adjustments – Adjustments of bad and doubtful debts, Rebate on Bills discounted, provision for taxation and depreciation.

Unit IV **(15 Hours)**

Non-Banking Financial Companies: Meaning – Types – Non Performing Assets - Preparation of Profit and Loss Account and Balance Sheet.

Unit V **(25 Hours)**

Consolidated Financial Statements: Concept of consolidation and simple problems on Consolidated Financial Statements with single subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries)

Text Books:

1. S.P.Jain& K.L. Narang, Revised Edition – 2021, Advanced accountancy VOL – II, Kalyani Publishers, Ludhiana

References:

1. T.S. Reddy &A.Murthy, Reprint 2020, Corporate Accounting, Margham Publications, Chennai -17. Ludhiana.

2. R.L. Gupta & M. Radaswamy, Advanced Accountancy - Vol – II, Revised Edition 2021, Sultan Chand & Sons, New Delhi-2.

3. S.Kr. Paul, Corporate Accounting, Revised Edition 2020, New Central Book Agency, Kolkatta, 700 009

E- Resources:

1. https://resource.cdn.icai.org/62231bos50444-cp8u1.pdf
2. https://resource.cdn.icai.org/62238bos50444-cp10.pdf

Course Designers:

1. Dr.I.Nagarajan
2. Dr.R.Mangalam

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	**Dissolution of Firms**: Settlement of Accounts – Application of Garner versus Murray for Fixed and Fluctuating Capital	6	**20**
1.2	Piecemeal Distribution – Surplus Capital Method	8	
1.3	Maximum Loss Method	6	
Unit II			
2.1	**Amalgamation of Partnership firm –** Conversion of partnership firm into a company	8	**20**
2.2	Sale of firm to a Company	7	
2.3	Issues related to accounting in limited liability partnership	5	
Unit III			
3.1	**Accounts of Banking Companies:**Preparation of Profit and Loss Account and Balance Sheet - Legal form – Bills for collection	7	

3.2	Legal form – Bills for collection	5	25
3.3	Acceptances and Endorsements – Branch adjustments	6	
3.4	Adjustments of bad and doubtful debts- Rebate on Bills discounted , provision for taxation and depreciation.	7	
Unit IV			
4.1	**Non-Banking Financial Companies:** Meaning – Types	5	15
4.2	Non - Performing Assets	5	
4.3	Preparation of Profit and Loss Account - Balance Sheet	5	
Unit V			
5.1	**Consolidated Financial Statements:** Concept of consolidation	8	25
5.2	Simple problems on Consolidated Financial Statement	8	
5.3	Problems on Consolidated Financial Statement with single subsidiary	9	
	Total		**105 Hours**
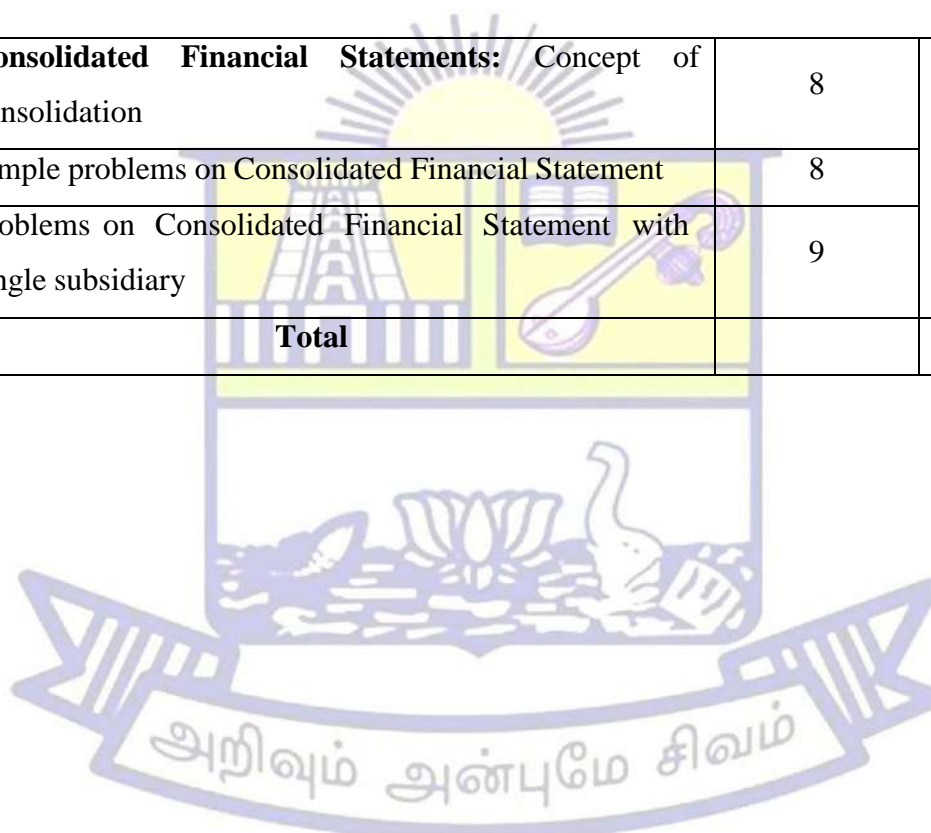
THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C62	AUDITING PRACTICES	Core	5	1	-	4

L - Lecture   T - Tutorial   P - Practicals

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

Preamble

This course throws light on the basic principles and practices of auditing of Joint stock Companies and Service Industries.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	familiarize with the auditing techniques	K1	82	76
CO2	understand the provisions of appointment of auditors.	K2	78	74
CO3	comprehend to Construct an audit report.	K2,K3	80	75
CO4	acquire knowledge on vouching of cash and credit transactions.	K2 ,K3	85	70
CO5	familiarize with audit of different types of undertakings of service industries.	K3	88	70

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

Mapping of COs with PSOs

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

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

Blooms taxonomy			
	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Contents

Unit I (20 Hours)

Audit of Financial Statements: Income statement: Sale of Product and Services - Other incomes- Purchase- Employee Benefits expenses- Depreciations and Amortization- Other expenses. Balance sheet statement: Assets, Liabilities and Equity balances- Share capital- Revenue and Surplus- Borrowings- Trade Receivables- Cash and Cash Equivalents- Inventories- Property, Plant and Equipment (PPE)- Intangible assets- Trade Payables and other Current Liabilities- Loans, Advances and other Current Assets- Provisions and contingent Liabilities.

Unit II (15 Hours)

Company Audit: Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors-Removal of auditors- Remuneration of Auditors- Powers and duties of auditors- Branch audit- Joint audit- Reporting requirements under the Companies Act, 2013 including CARO- Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made under the companies Act.

Unit III (20 Hours)

Audit Report: Forming Opinion on Financial Statements (SA700)-Objectives - Auditor's Report -Modified opinion in the Independent Auditor's Report: Objective - Circumstances -Types - Appropriation - Basis of Opinion- Auditor's Responsibility on Disclaimer opinion- Communication with Governance- Matter Paragraphs and Other Matter Paragraphs (SA706)- KeyAudit Matters – Standard on Auditing(SA710).

Unit IV   **(15 Hours)**

    Audit of Banks: Understanding of accounting system in Banks-Audit Approach- Audit of Revenue items- Special Consideration in Bank Audit with emphasis on Advances and NPAs.

Unit V   **(20 Hours)**

    Audit of Different Types of Entities: Appointment of Auditor- Audit Procedure and Audit Report in different Entities: Government- Local bodies - Not-for-profit organizations- Partnership Firms- Educational Institutions - Hotels- Clubs - Hospitals - Limited Liability Partnerships (LLPs) - Co-operative Societies.

Text Books:

1. Saxena&Vashist (2020): Cost Audit and Management Audit, Sultan chand and sons Ludhiana.

References:

1   ICMA, Kolkatta: Guidelines On Cost Audit, Study Material 2021, Kolkatta.
2. CA.G.Sekar, CA.B. SaravanaPrasath, Auditing and Assurance, Padhukas Publications, Chennai, 2020.
3. ICAI, Study Material, December, 2022.

E- Resources:

1. https://resource.cdn.icai.org/62067bos50402cp10.pdf
2. https://resource.cdn.icai.org/62070bos50402cp13.pdf

Course Designers:

1. Dr.R.Mangalam
2. Dr.K.Vasutha

Lecture Schedule			
Unit	**Topic**	**Lecture hrs.**	**Total hrs**
Unit I			
1.1	**Audit of Financial Statements:** Income statement: Sale of Product and Services - Other incomes- Purchase- Employee Benefits expenses	5	
1.2	Depreciations and Amortization- Other expenses. Balance sh statement: Assets, Liabilities and Equity balances - Share	5	
1.3	capital - Revenue and Surplus- Borrowings - Trade Receivab Cash and Cash Equivalents- Inventories - Property, Plant and	5	

	Equipment (PPE		
1.4	Intangible assets - Trade Payables and other Current Liabilities - Loans, Advances and other Current Assets - Provisions and contingent Liabilities.	5	**20**
Unit II			
2.1	**The Company Audit:**Eligibility, Qualifications and Disqualifications of Auditors - Appointment of auditors- Removal of auditors- Remuneration of Auditors- Powers and duties of auditors	5	**15**
2.2	Branch audit- Joint audit- Reporting requirements under the Companies Act, 2013 including CARO	5	
2.3	Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made under the companies Act.	5	
Unit III			
3.1	**Audit Report:** Forming Opinion on Financial Statements (SA700)-Objectives - Auditor's Report	5	**20**
3.2	ModifiedopinionintheIndependentAuditor'sReport: Objective -Circumstances	5	
3.3	Types - Appropriation - Basis of Opinion- Auditor's Responsibility on Disclaimer opinion- Communication with Governance	5	
3.4	Matter Paragraphs and Other Matter Paragraphs (SA706) – KeyAudit Matters – StandardonAuditing(SA710).	5	
Unit IV			
4.1	**Audit of Banks:** Understanding of accounting system in Banks	7	**15**
4.2	Approach- Audit of Revenue items - Special Consideration in Bank Audit with emphasis on Advances and NPAs.	8	
Unit V			
5.1	**Audit of Different Types of Entities:** Appointment of Auditor- Audit Procedure and Audit Report in different Entities.	8	**20**
5.2	Government - Local bodies - Not-for-profit organizations- Partnership Firms- Educational Institutions	5	
5.3	Hotels- Clubs - Hospitals - Limited Liability Partnerships (LLPs) - Co-operative Societies	7	
Total			**90 Hours**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21C63	ENTERPRISE INFORMATION SYSTEMS	Core	4	1	-	4

L - Lecture   T - Tutorial   P - Practical

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

Preamble

This course enables to acquire knowledge of material management and electronic data processing in business organization.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	understand the process involved in automated enterprise system.	K1	82	70
CO2	familiarize to apply ERP system in an organization	K2	78	74
CO3	comprehend the integrated systems with MIS.	K2,K3	80	73
CO4	understand E –Commerce and M-Commerce modules	K2 ,K3	85	70
CO5	acquire knowledge on impact of technology in banking.	K3	88	72

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Contents

UNIT- I (15 hours)

Automated Business Processes: Business process –Meaning–Types – Business Process Automation (BPA) – Objectives - Benefits– Steps for implementing BPA; Enterprise Risk Management – Meaning – Benefits - Components; Diagrammatic representation of business processes using Flowcharts -Risks and controls for specific business processes - Regulatory and compliance requirements -Information Technology Act, 2000 - Computer related offences, privacy, cyber terrorism - cybercrime, Sensitive Personal Data Information.

UNIT- II (15 hours)

Financial and Accounting Systems: Integrated (ERP) and non-integrated systems - Business process modules - Reporting Systems and MIS, Data Analytics and Business Intelligence – Advantages –Types –Process - Business Reporting - Fundamentals of XBRL – Features –Users - Applicable regulatory and compliance requirements.

UNIT- III (15 hours)

Information Systems and its Components: Components of Automated Information Systems –Hardware- Software - Database – Database Models – Database Management systems – Advantages – Disadvantages – Data warehouse – Data Mining - Network and Communication System –Network issues – Information system controls - Segregation of Duties.

UNIT- IV (15 hours)

E-Commerce, M-Commerce and Emerging Technologies: Meaning – Features –Types – Benefits **-** Components - Architecture of E-Commerce and M-Commerce –Workflow for E-Commerce - Risks and controls - Cyber security –Laws and guidelines for E-Commerce.

Digital Payments – Methods of digital payments- Traditional and Modern methods – Advantages – Limitations; **Computing Technologies** – Grid – Cloud –Mobile - Green – Bring Your Own Device (BYOD) – Artificial Intelligence- Machine learning

UNIT- V   **(15 hours)**

Core Banking Systems(CBS): Overview of Banking services **–** Core Banking Systems **-** Working of Core Banking Systems - Features -Components - CBS and IT environment **-** Architecture of CBS - Core modules of Banking - Core Business process flow –Internet Banking Process- Internal control system in Banks –Impact of Technology in Banking - Regulatory and compliance requirements.

Text Books:

1. D.P.Goyal, Management Information System Managerial Perspective, 2020 Edition, Macmillan Publishers India Limited, Chennai.

Reference:

1. ArchanaVerma, Database Management System, Revised Edition-2020, Gennext Publishers, Mumbai.

2. CA.G.Sekar, CA.B. SaravanaPrasath, Enterprise Information Systems and Strategic Management, Padhukas Publications, Chennai, 2021.

3. ICAI, Study Material, December,2022

E- Resources:

1. https://resource.cdn.icai.org/66572bos53772-cp1.pdf
2. https://resource.cdn.icai.org/66576bos53772-cp5.pdf

Course Designers:

1. Dr.R. Mangalam

Lecture Schedule			
Unit	Topic	Lecture h	Total hrs
Unit I			
1.1	**Automated Business Processes:**Business process – Meaning–Types – Business Process Automation (BPA) – Objectives - Benefits– Steps for implementing BPA;	4	
1.2	Enterprise Risk Management – Meaning – Benefits - Components; Diagrammatic representation of business processes using Flowcharts	4	**15**
1.3	Risks and controls for specific business processes - Regulatory and compliance requirements -Information Technology Act, 2000	3	
1.4	Computer related offences, privacy, cyber terrorism - cybercrime, Sensitive Personal Data Information.	4	
Unit II			
2.1	**Financial and Accounting Systems:** Integrated (ERP) and non-integrated systems - Business process modules.	5	
2.2	Reporting Systems and MIS, Data Analytics and Business Intelligence – Advantages –Types –Process - Business Reporting	5	**15**
2.3	Fundamentals of XBRL – Features –Users - Applicable regulatory and compliance requirements.	5	
Unit III			
3.1	**Information Systems and its Components:** Components of Automated Information Systems –Hardware – Software.	5	
3.2	Database – Database Models – Database Management systems – Advantages – Disadvantages – Data warehouse – Data Mining.	5	**15**
3.3	Network and Communication System –Network issues – Information system controls - Segregation of Duties.	5	
Unit IV			
4.1	**E-Commerce,M-Commerceand Emerging Technologies:** Meaning – Features –Types – Benefits **-** Components - Architecture of E-Commerce and M-Commerce	4	
4.2	Workflow for E-Commerce - Risks and controls - Cyber security –Laws and guidelines for E-Commerce. **Digital Payments** – Methods of digital payments- Traditional and Modern methods – Advantages – Limitations;	5	**15**
4.3	**Computing Technologies** – Grid – Cloud –Mobile - Green – Bring Your Own Device (BYOD) – Artificial Intelligence- Machine learning	6	
Unit V			
5.1	**Core Banking Systems(CBS): O**verview of Banking services **–** Core Banking Systems **-** Working ofCore Banking	5	

	Systems		
5.2	- Features -Components - CBS and IT environment **-** Architecture of CBS - Core modules of banking - Core Business process flow	5	**15**
5.3	Internet Banking Process- Internal control system in Banks – Impact of Technology in Banking -Regulatory and compliance requirements.	5	
Total			**75 Hours**
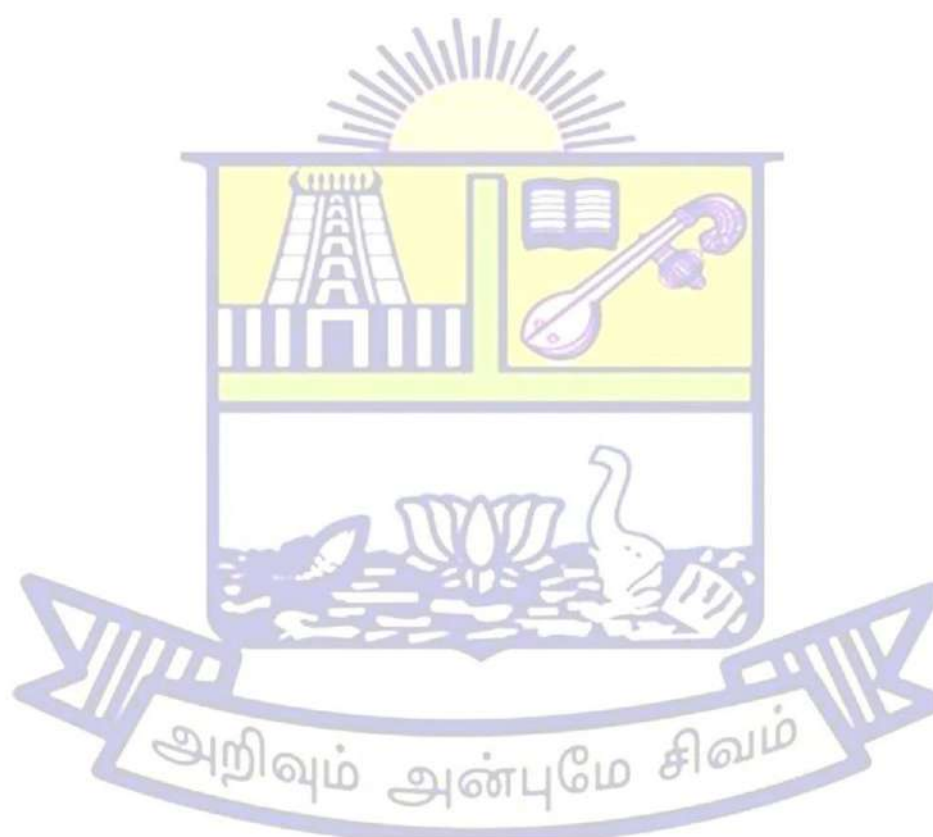
THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21CE61	STRATEGIC MANAGEMENT	Core Elective	5	-	-	5

L - Lecture   T - Tutorial   P - Practicals

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

Preamble

This course throws light on the basic ideas of strategic management, various strategic levels in organizations and it helps to plan, formulate, analyze, implement and control strategies.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	apply SWOT analysis in solving business problems	K1, K2, K3	70	64
CO2	plan and formulate strategies related to Business.	K2, K3	72	62
CO3	familiarize with the various levels of strategies.	K2,K3	74	60
CO4	acquire knowledge to develop organizational strategies.	K2 ,K3	71	67
CO5	apply six sigma concepts in businesses.	K3	72	68

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

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

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Contents

Unit I   **(15 Hours)**

Introduction to Strategic Management: Meaning and Nature of Strategic management-Business Strategy-Strategic Levels in Organizations-Strategic Management in Government and Not-for-profit organization

Dynamics of Competitive Strategy: Competitive Landscape-Strategic Analysis-Industry and Competitive Analysis-Core Competence-Competitive Advantage-Internal and External Analysis-SWOT Analysis-Globalization.

Unit II   **(15 Hours)**

Strategic Management Process: Strategic Planning-Strategic Intent - Vision, Mission and Objectives-Strategy Formulation

Corporate Level Strategies: Concepts and Nature of Corporate Strategy -Strategic Alternatives at Corporate Level-Stability-Growth/Expansion-Business Combinations - Merger and Acquisition-Strategic Alliances-Retrenchment/Turnaround.

Unit III   **(15 Hours)**

Business Level Strategies: Competitive Strategies at Business Level-Michael Porter's Generic Strategies-Best-Cost Provider Strategy

Functional Level Strategies - Marketing Strategy **-** Financial Strategy **-** Operations Strategy **-** Human Resource Strategy **-** Research and Development.

Unit IV   **(15 Hours)**

Organisation and Strategic Leadership: Organisation Structure **-** Strategic Business Unit **-** Strategic Leadership-Strategy Supportive Culture **-** Entrepreneurship and Intrapreneurship.

Unit V   **(15 Hours)**

Strategy   Implementation   and   Control: Organizational structure-
Establishing strategic business units- Establishing profit centers by business product or service
- market segment or customer - Leadership and Behavioural challenges.

Reaching Strategic Edge: Business Process Re-Engineering – Benchmarking - Total Quality
Management - Six Sigma - Contemporary Strategic Issues.

Text Books:

   1. AzharKazmi , Business Policy And Strategic Management, Fifth Edition , Reprint 2020 ,

   Tata McGraw-Hill, Publishing Company, Limited, New Delhi

References:

1. CA.G.Sekar, CA.B. SaravanaPrasath, Enterprise Information Systems and Strategic

   Management, Padhukas Publications, Chennai, 2021.

2. **Francis Cherunilam,** Strategic Management, Revised Edition 2018, Himalaya

   Publishing House, New Delhi..

E- Resources:

1. https://resource.cdn.icai.org/66690bos53810cp1.pdf

2. https://resource.cdn.icai.org/66693bos53810cp4.pdf

Course Designers:

   1. Dr.R.Mangalam

   2. Dr.M.Divya

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	**Introduction to Strategic Management** - meaning and Nature of Strategic management**-**Business Strategy**-**Strategic Levels in Organizations	3	**15**
1.2	Strategic Management in Government and Not-for-profit organization	4	
1.3	Dynamics of Competitive Strategy -Competitive Landscape Strategic Analysis**-**Industry and Competitive Analysis	4	
1.4	Core Competence**-**Competitive Advantage**-**Internal and	4	

	External Analysis**-**SWOT Analysis**-**Globalization.		
Unit II			
2.1	**Strategic Management Process** -Strategic Planning**-**Strategic Intent	3	
2.2	Vision, Mission and Objectives**-**Strategy Formulation	3	
2.3	Corporate Level Strategies -Concepts and Nature of Corporate Strategy **-**Strategic Alternatives at Corporate Level**-**Stability**-**Growth/Expansion	5	**15**
2.4	Business Combinations - Merger and Acquisition**-**Strategic Alliances**-**Retrenchment/Turnaround.	4	
Unit III			
3.1	**Business Level Strategies** -Competitive Strategies at Business Level	4	
3.2	Michael Porter's Generic Strategies**-**Best-Cost Provider Strategy	4	**15**
3.3	**Functional Level Strategies -** Marketing Strategy **-** Financial Strategy **-** Operations Strategy	4	
3.4	Human Resource Strategy **-** Research and Development.	3	
Unit IV			
4.1	**Organisation and Strategic Leadership** –Meaning - Organisation Structure	5	
4.2	Strategic Business Unit **-** Strategic Leadership	3	**15**
4.3	Strategy Supportive Culture	4	
4.4	Entrepreneurship and Intrapreneurship.	3	
Unit V			
5.1	**Strategy Implementation and Control** –Organizational structures-Establishing strategic business units.	5	
5.2	Establishing profit centers by business, product or service, market segment or customer - Leadership and Behavioral challenges	4	**15**
5.3	**Reaching Strategic Edge** -Business Process Re-Engineering – Benchmarking	3	
5.4	Total Quality Management - Six Sigma - Contemporary Strategic Issues.	3	
Total			**75 Hours**

THIAGARAJAR COLLEGE (AUTONOMOUS) ,MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21GE61	ECONOMICS FOR FINANCE	Generic Elective	5	-	-	5

L - Lecture   T - Tutorial   P - Practicals

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

Preamble

This course describes to measure national income and per capita income. and able to understand the significance of fiscal monetary policy, money market operations, International trade and foreign exchange market.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	Explain the National income, real and nominal GDP.	K3	84	70
CO2	familiarize with the fiscal policy.	K1	82	72
CO3	acquire knowledge about money market operations	K2	84	73
CO4	explain the Procedures and compliances related to International trade	K2,K3	87	71
CO5	understand the concept of foreign exchange market and its impact on domestic economy.	K3	88	72

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy

	CA		End of Semester
	First	**Second**	
Knowledge	40%	40%	50%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	56	56	140

Contents

Unit I   (15 Hours)

Micro and Macro Economics: Meaning - Central problems of an economy - concepts of production possibility frontier -Opportunity cost.

Determination of National Income: Measurement of National Income- Gross National Product (GNP)-Net National Product (NNP)- Gross and Net Domestic Product (GDP and NDP) - Market price-Factor cost; National Disposable Income (gross and net), Private Income, Personal Income and Personal Disposable Income- Real and Nominal GDP.

Unit II   (15 Hours)

Public Finance: Meaning - Fiscal functions – Allocation, Redistribution and Stabilization - Reasons for Market Failure- Government Interventions to Correct Market Failure-Price intervention: Non market pricing-Fiscal Policy-Objectives- Automatic Stabilizers VS Discretionary Fiscal Policy- Instruments- Types of fiscal policy.

Unit III   (15 Hours)

Money Market: Meaning- Functions- Demand for money- Theories of demand for money- Supply of money – Sources of money supply- Measurement of money supply- Determinants of money supply- Money Multiplier- Monetary policy- Framework- Cash Reserve Ratio- Statutory Liquidity Ratio- Repo Rate and Reverse Repo Rate- Open Market Operations-Margin requirement- Organisational structure for monetary policy decisions.

Unit IV   (15 Hours)

International Trade: Meaning- Merits and Demerits- Theories of International Trade-Trade Policy - Instruments of Trade Policy-Tariffs- Forms of Import Tariffs-Effects of tariffs-Non-Tariff Measures-Technical and Non-technical measures Export related measures- Trade Negotiations-Taxonomy of Regional Trade Agreements(RTA)- Types of

RTA-General Trade Agreement on Tariffs and Trade(GATT)-World trade Organisation(WTO).

Unit V   **(15 Hours)**

Foreign Exchange Market: Meaning **-** Exchange Rates and its economic effects**-**Exchange Rate Regimes- Foreign Exchange Market-Changes in Exchange rate- Devaluation Vs Depreciation-Impacts of Exchange rate - International Capital Movements- Types of foreign capital- Foreign Direct Investment-Causes –Modes-Benefits-Problems-FDI in India-Foreign Portfolio Investment.

Text Books:

1. Dr. Francis Cherunilam, International Economics, Sixth Edition, Margham Publications, Chennai, 2020

References:

1. Indian Institute of Banking and Finance, International Trade Finance, Taxman Publications Private Ltd., New Delhi June,2021
2. CA.G.Sekar, CA.B. SaravanaPrasath, , Financial Management and Economics for FinancePadhukas Publications, Chennai, 2022.
3. ICAI Study material June,2022

Course Designers:

1. Dr.K.Vasutha

E- Resources:

1. https://resource.cdn.icai.org/66581bos53773-cp2u1.pdf
2. https://resource.cdn.icai.org/66588bos53773-cp4u1.pdf

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	**Micro and Macro Economics:** Meaning - Central problems of an economy - concepts of production possibility frontier	3	
1.2	Opportunity cost. **Determination of National Income:** Measurement of National Income- Gross National Product (GNP)-	3	
1.3	Net National Product (NNP)- Gross and Net Domestic Product (GDP and NDP) - Market price-Factor cost;	4	

1.4	National Disposable Income (gross and net), Private Income	2	**15**
1.5	Personal Income and Personal Disposable Income- Real and Nominal GDP.	3	
Unit II			
2.1	**Public Finance:** Meaning **-** Fiscal functions – Allocation, Redistribution and Stabilization - Reasons for Market Failure	5	**15**
2.2	Government Interventions to Correct Market Failure**-** Price intervention: Non market pricing-Fiscal Policy**-** Objectives.	5	
2.3	Automatic Stabilizers VS Discretionary Fiscal Policy-Instruments- Types of fiscal policy.	5	
Unit III			
3.1	**Money Market:** Meaning- Functions- Demand for money- Theories of demand for money- Supply of money - Sources of money supply	5	**15**
3.2	Measurement of money supply- Determinants of money supply- Money Multiplier- Monetary policy-Framework- Cash Reserve Ratio	5	
3.3	Statutory Liquidity Ratio- Repo Rate and Reverse Repo Rate- Open Market Operations-Margin requirement-Organisational structure for monetary policy decisions.	5	
Unit IV			
4.1	**International Trade:** Meaning- Merits and Demerits-Theories of International Trade-Trade Policy - Instruments of Trade Policy**-**Tariffs	5	**15**
4.2	Forms of Import Tariffs-Effects of tariffs-Non-Tariff Measures-Technical and Non-technical measures Export related measures- Trade Negotiations**-**	5	
4.3	Taxonomy of Regional Trade Agreements(RTA)-Types of RTA-General Trade Agreement on Tariffs and Trade(GATT)-World trade Organisation(WTO).	5	
Unit V			
5.1	**Foreign Exchange Market:** Meaning **-** Exchange Rates and its economic effects**-**Exchange Rate Regimes-Foreign Exchange Market-Changes in Exchange rate	5	**15**
5.2	Devaluation Vs Depreciation-Impacts of Exchange rate - International Capital Movements- Types of foreign capital	5	
5.3	Foreign Direct Investment-Causes –Modes-Benefits-Problems-FDI in India-Foreign Portfolio Investment.	5	
Total			**75 Hours**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21SE61 (A)	BUSINESS ETHICS	PART IV SEC	2	-	-	2

L - Lecture   T - Tutorial   P - Practicals

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

Preamble

The course facilitates the basic concepts of Business Ethics and Corporate Social Responsibility (CSR).

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	understand the concept of Business Ethics.	K1 ,K2	80	72
CO2	explain ethical issues in corporate governance and to adhere to the ethical codes	K1	84	74
CO3	acquire knowledge on ethical violations and its consequence	K1	82	72
CO4	comprehend about employees' ethical behavior in decision making in conflict situations	K1 ,K2	83	70
CO5	familiarize with workplace privacy ethics.	K1	88	75

K1 - Knowledge   K2 - Understand   K3 – Apply

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy

	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	**40**	**40**	**70**

Contents

Unit I (15 Hours)

Basic concepts of Ethics: Introduction to Business Ethics – Importance - Characteristics of Business Ethics and Morality – Advantages – Benefits of ethics. - Structure of business ethics: Macro and Micro - Corporate Social Responsibility and Corporate Compliance.

Unit II (15 Hours)

Ethics in Workplace: Introduction - Needs – Principles - Ethical behavior in workplace- Professionalism, Ethical violations by employees, Employee Rights in work place - Workplace Privacy & Ethics.

Text Books:

1. K. Viyyanna Rao & G. Naga Raju, Business Ethics and Corporate Governance, 2021, I K International Publishing House, Karnataka.

Reference Books:

1. Len Brooks & Paul Dunn, Business and Professional Ethics, 9th Edition 2020, Cengage Learning, America.
2. O. C. Ferrell, John Fraedrich and Linda Ferrell, Business Ethics, 13th Edition 2021, Cengage Learning, America.

Course Designers:

1. Dr. M. Divya

1. https://www.tutorialspoint.com/business_ethics/business_ethics_tutorial.pdf
2. file:///C:/Users/user/Downloads/DED-07-BLOCK-03-1520929473.pdf

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	Introduction to Business Ethics – Importance - Characteristics of Business Ethics and Morality	5	
1.2	Advantages – Structure of business ethics: Macro and Micro	4	**15**
1.3	Corporate Social Responsibility and Corporate Compliance.	6	
Unit II			
2.1	Introduction - Needs – Principles - Ethical behavior in workplace	4	
2.2	Professionalism, Ethical violations by employees	3	
2.3	Employee Rights in work place	3	
2.4	Workplace Privacy & Ethics - Benefits of ethics in workplace.	5	**15**
	Total		**30 Hours**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21SE61 (B)	PROFESSIONAL ETHICS	PART IV SEC	2	-	-	2

L - Lecture   T - Tutorial   P - Practicals

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

Preamble

The course facilitate the basic concepts of Professional Ethics and enable the students to create awareness on ethics and human values.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	understand the core values of ethical behaviour in profession.	K1 ,K2	80	72
CO2	comprehend the role of professionals in business.	K1	84	74
CO3	explain the impact of moral and ethical problems.	K1	82	72
CO4	acquire knowledge of human values and social values to contemporary ethical values.	K1 ,K2	83	70
CO5	familiarize with Global Ethical issues	K1	88	75

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy			
	CA		End of Semester
	First	Second	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	40	40	70

Contents

Unit I   **(15 Hours)**

Basic concepts of professional Ethics: Morals values and Ethics - Types of inquiry - Kohlberg's theory- Gilligan's theory- Consensus and Controversy-Profession and Professionalism- Models of professional roles. Uses of Ethical Theories.

Unit II   **(15 Hours)**

Rights and Responsibilities: Collegiality and loyalty – Managing conflict- Respect for authority- Collective bargaining- Confidentiality in moral integrity-Conflicts of interest-Occupational crime- Professional rights and Employee rights.

Global Ethical Issues: Environmental Ethics- Role in Technological Development-Engineers as Managers- Engineers as Expert witnesses and advisors- Moral leadership.

Text Books:

1. P.S.R Murthy, Indian Culture, Values and Professional Ethics, 2nd Edition 2018, BS Publications, Hyderabad.

Reference Books

1. Len Brooks & Paul Dunn, Business and Professional Ethics, 9th Edition 2020, Cengage Learning, America.

Course Designers:

1. Dr. M. Divya

E-source

1. https://www.tutorialspoint.com/business_ethics/business_ethics_tutorial.pdf
2. file:///C:/Users/user/Downloads/DED-07-BLOCK-03-1520929473.pdf

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	**Basic concepts of professional Ethics**: Morals values and Ethics - Types of inquiry - Kohlberg's theory- Gilligan's theory	5	**15**
1.2	Consensus and Controversy-Profession and Professionalism- Models of professional roles	4	
1.3	Uses of Ethical Theories.	6	
Unit II			
2.1	**Responsibilities and Right:** Collegiality and loyalty – Managing conflict- Respect for authority- Collective bargaining.	4	**15**
2.2	Confidentiality in moral integrity-Conflicts of interest-Occupational crime- Professional rights and Employee rights.	3	
2.3	**Global Ethical Issues:** Environmental Ethics- Role in Technological Development-Engineers as Managers.	3	
2.4	Engineers as Expert witnesses and advisors- Moral leadership.	5	
	Total		**30 Hours**

PG and Research Department of Commerce
B.Com (Honours) - Programme Code: UHC
(For those joined on or after June 2021)

Course Code	Course Title	Category	L	T	P	Credit
UHC21SE61 (C)	MARKETING ETHICS	PART IV 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 to the ethical issues for sustainability in marketing.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	familiarize with ethical considerations in a marketing context	K1 ,K2	72	60
CO2	understand the ethical considerations in marketing and resolve the ethical problems	K1	74	64
CO3	acquire knowledge on segmenting the market.	K1	72	62
CO4	comprehend knowledge on rights of consumers.	K1 ,K2	70	63
CO5	understand the provisions of Consumer Protection Act,.2019	K1	75	68

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

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

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

Blooms taxonomy

	CA		End of Semester
	First	**Second**	
Knowledge	40%	40%	40%
Understand	40%	40%	40%
Apply	20%	20%	20%
Total Marks	**40**	**40**	**70**

Contents

Unit I **(15 Hours)**

Ethical issues in Marketing: Introduction **-** Corporate Social Responsibility in marketing – Consumer responsibilities – Ethical Decision making – Comprehensive Ethical Theory – Marketing Research - Segmentation - targeting and Positioning - Socially controversial products – Channels of distribution Issues.

Unit II **(15 Hours)**

Consumer Marketing: Meaning – Features –Difference between Consumer and Business Marketing - Benefits – Rights of Consumers **-**Consumer Exploitation – Consumer Protection Act, 2019.

Text Books:
1. Paul Martin, Ethics of Marketing, 2nd Edition 2019, Global Vision Publishing House, New Delhi.

Reference Books:
1. Lynne Eagle & Stephan Dahl, Marketing Ethics & Society, 1st Edition 2019, SAGE Publications Ltd., California.

Course Designers:
1. Dr. M. Divya

E-source
1. https://www.tutorialspoint.com/business_ethics/business_ethics_tutorial.pdf

2. file:///C:/Users/user/Downloads/DED-07-BLOCK-03-1520929473.pdf

Lecture Schedule

Unit	Topic	Lecture hrs.	Total hrs
Unit I			
1.1	**Ethical issues in Marketing**:Introduction –- Corporate Social Responsibility in marketing	5	
1.2	Consumer responsibilities – Ethical Decision making – Comprehensive Ethical Theory	4	**15**
1.3	Marketing Research - Segmentation - targeting and Positioning - Socially controversial products – Channels of distribution Issues.	6	
Unit II			
2.1	**Consumer Marketing** - Meaning – Features - Difference between Consumer and Business Marketing	6	
2.2	Benefits Rights of Consumers **-** Consumer Exploitation	5	
2.3	Consumer Protection Act, 2019.	4	**15**
	Total		30 Hours
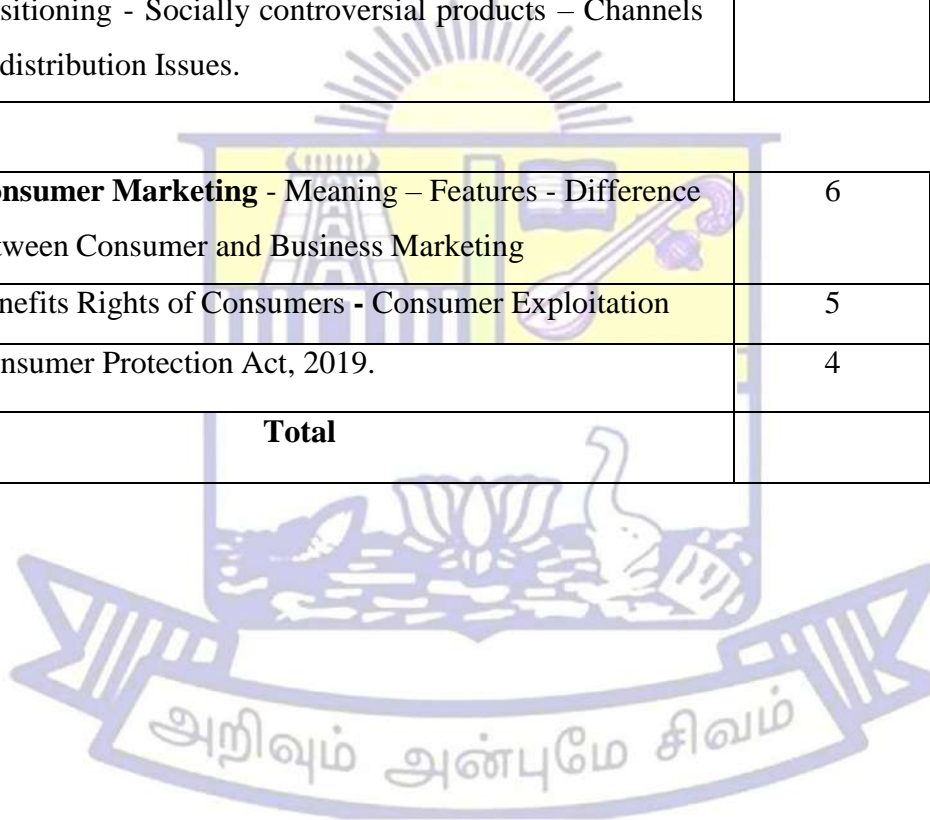
Thiagarajar College, Madurai - 625 009

(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Re-Accredited with "A^{++}" Grade by NAAC

Academic Council Meeting
June 2023

Department of Commerce
B.Com (Aided & SF)
Programme Code: UCO

PG and Research Department of Commerce
B.Com (Aided & SF)
Syllabus - 2023 – 2024

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

❖ Toprovideanacademicambiencethatensurestheefficientdisseminationofknowledgethrough 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 program 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 Life long 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

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.

PROGRAM SPECIFIC OUTCOMES (PSO)

After completing the B.Com course the students can

PSO 1	PracticeinAccounting, Taxation,BusinessLaws,Auditing,FinancialAnalysisandManagement domains.
PSO 2	Applyethicalvalues,teamwork,professional,communicationandleadershipskill in business.
PSO 3	Identifyentrepreneurshipandmanagerialskillssoastoestablishandmanage theirbusinesseffectively.
PSO 4	Makeuseofknowledge, skillandattitudeintheircareeropportunities.
PSO 5	BecomeeligibletogoforPostGraduatestudiesandprofessionalcoursessuchasCA, CMA and CS.

THIAGARAJARCOLLEGE, MADURAI -9
(Re-Accredited with 'A++' Grade by NAAC)
PG and Research Department of Commerce
Bachelor of Commerce(B.Com) , Programme code : UCO (w.e.f.2023 batch onwards)
SEMESTER-I

Course		Code No.	Subject	Hrs/week	Credits	Total Hrs	Max Mark CA	Max Marks SE	Total
Part -I	Tamil	U23P1TA11B	Tamil	3	3	45	25	75	100
Part -II	English	U23P2EN11	General English – I	4	3	60	25	75	100
Part - III	Core - 1	UCO23CT11	Financial Accounting – I	6	4	90	25	75	100
	Core - 2	UCO23CT12	Business Law	6	4	90	25	75	100
	Elective – I	UCO23ET11A/ UCO23ET11B/ UCO23ET11C	Business Communication / Indian Economic Development / Business Economics	5	3	75	25	75	100
Part - IV	NME 1	UCO23NT11	Principles of Accountancy	2	2	30	25	75	100
	Foundation Course	UCO23FT11	Commercial General Knowledge	2	2	30	25	75	100
	AECC 1	UCO23AT11	Soft skills – I -Written Communication Skills	2	2	30	25	75	100
TOTAL				30	23				

SEMESTER-II

Course		Code No.	Subject	Hrs/ Week	Credits	Total Hrs	Max Marks CA	Max Marks SE	Total
Part -I	Tamil	U23P1TA21B	Tamil	3	3	45	25	75	100
Part -II	English	U23P2EN21	General English – II	4	3	60	25	75	100
Part -III	Core - 3	UCO23CT21	Financial Accounting – II	6	4	90	25	75	100
	Core - 4	UCO23CT22	Business Mathematics and Statistics	5	4	75	25	75	100
	Elective - II	UCO23ET21A/ UCO23ET21B/ UCO23ET21C	Business Environment / Insurance and Risk Management / Office Management and Secretarial Practice	6	3	90	25	75	100
Part -IV	NME 2	UCO23NT21	Cost Computation & Control	2	2	30	25	75	100
	SEC 1	UCO23ST21	Export Procedures & Documentation	2	2	30	25	75	100
	AECC 2	UCO23AT21	Soft skills – II Quantitative Aptitude Skills	2	2	30	25	75	100
TOTAL				30	23				
Extra credit			NaanMudhalvan Language Proficiency for Employability		2				

B) CURRICULUM CREDITS

Category	Course	No. of Courses / Paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	4	3	-	12
Part II	English	4	3	-	12
	Sub Total				**24**
Part III	Core	-	-	-	60
	Elective	4	3	-	12
	Elective – Specific Discipline	2+2	3	-	12
	Sub Total				**84**
Part IV	**AECC - I,II,III&IV**	4	2		8
	VE –V	1	2		2
	EVS – III & IV	1+1	(1+1) 2		2
	NME -I & II Sem	2	2		4
	SEC -I,II,III & IV	6	(2+2+1+2+2+2) 11		11
	Summer Internship /Industrial Training –V	1	2		2
	Professional competency Skill – General Awareness for Competitive Enhancement – VI	1	2		2
	Sub Total				**31**
	Total				**139**
Part V	**Extension Activities–VI**				**1**
	Grand Total				**140**

AECC – Ability Enhancement Compulsory Course
SEC – Skill Enhancement Course
NME – Non-Major Elective
For Choice based credit system (CBCS)
- For NME every department offers two papers (one in each at I & II semester)
- For SEC every department offer six papers for each course (Sem I - 2,II - 2), (III -3& IV -4)
- For AECC every department offer four papers for each course (Sem I, II - III&IV)
- For Major elective there may be an option forchoice.

Semester	Courses
I	NME,SEC,AECC
II	NME,SEC,AECC
III	NME,SEC,AECC, EVS
IV	NME,SEC,AECC, EVS
V	VE, Summer Internship / Industrial Training
VI	Professional competency Skill & Extension Activities

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	23
III	30	23
IV	30	24
V	30	26
VI	30	21
Total	**180**	**140**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code : UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L		T	P	Credit
UCO23CT11	**FINANCIAL ACCOUNTING – I**	**Core - 1**	**5**		**1**		**4**

	L – Lecture		T – Tutorial		P – Practical		

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

Preamble

This course provides knowledge on basic accounting concepts, conventions, rectification of errors, bank reconciliation, depreciation, bill of exchange, accounting from incomplete records, average due date, account current, royalty, and insurance claim.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO 1	remember the concept of rectification of errors and Bank reconciliation statements	K1, K3	84	83
CO 2	apply the knowledge in preparing detailed accounts of sole trading concerns	K2,K3	80	80
CO 3	analyse the various methods of providing depreciation	K2,K3	83	81
CO 4	evaluate the methods of calculation of profit	K2,K3	82	80
CO 5	determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1,K3	82	81

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I   (20 Hours)

Fundamentals of Financial Accounting

Financial Accounting - Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts - Subsidiary Books - Trial Balance -Classification of Errors - Rectification of Errors - Preparation of Suspense Account -Bank Reconciliation Statement - Need and Preparation.

Unit II   (15 Hours)

Final Accounts

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments

Unit III   (20 Hours)

Depreciation

Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method - Annuity Method - Depreciation Fund Method - Insurance Policy Method - Revaluation Method.

Bills of Exchange

Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting Charges -Renewal - Retirement of Bill under rebate - Insolvency of Acceptor – Accommodation of Bills.

Unit IV   (20 Hours)

Accounting from Incomplete Records

Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of final statements by Conversion method.
Average Due Date and Account Current.

Unit V   (15 Hours)

Royalty Accounts

Meaning - Minimum Rent - Short Working - Recoupment of Short Working - Lessor and Lessee -Sublease - Accounting Treatment
Insurance Claims –Calculation of Claim Amount- Loss of Stock – Loss of profit - Average clause

Text Books:

1. Dr. T.S. Reddy and Murthy, Advanced Accountancy, 2022, Margham Publications, Chennai

References:

1. S. P. Jain and K. L. Narang Financial Accounting- I, 2020 Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, 2018Vikas Publications, Noida.
3. Shukla Grewal and Gupta, "Advanced Accounts", volume 1,2022 S.Chand and Sons, New Delhi.
4. Dr. Arulanandam and Raman, Advanced Accountancy, 2021, Himalaya Publications, Mumbai
5. Tulsian, Advanced Accounting, 2022, TataMcgraw Hills, Noida

E – Resourses:

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Designers:

Dr. I. Nagarajan

Dr. S. Meena

Lecture Schedule

Unit	Total Hours	Topics	Distribution hours
I	20	Financial Accounting - Meaning, Definition, Objectives,	2
		Basic Accounting Concepts and Conventions	2
		Journal, Ledger Accounts, Subsidiary Books	4
		Trial Balance - Classification of Errors	4
		Rectification of Errors, Preparation of Suspense Account	4
		Bank Reconciliation Statement, Need and Preparation.	4
II	15	Final Accounts of Sole Trading Concern	2
		Capital and Revenue Expenditure and Receipts	3
		Preparation of Trading, Profit and Loss Account	3
		Preparation of Trading, Profit and Loss Account and Balance Sheet	3
		Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	4
III	20	Depreciation – Meaning, Objectives, Accounting Treatments	2
		Types , Straight Line Method, Diminishing Balance method	3
		Conversion method, Annuity Method	3
		Depreciation Fund Method, Insurance Policy Method, Revaluation Method.	3
		Definition, Specimens, Discounting of Bills	2
		Endorsement of Bill, Collection - Noting Charges	3
		Renewal, Retirement of Bill under rebate,	2
		Insolvency of Acceptor, Accommodation of Bills.	2
IV	20	Incomplete Records, Meaning and Features, Limitations	2
		Difference between Incomplete Records and Double Entry System , Methods of Calculation of Profit	4
		Statement of Affairs Method	3
		Preparation of final statements by Conversion method.	3
		Average Due Date	4
		Account Current.	4
V	15	Meaning, Minimum Rent , Short Working	2
		Recoupment of Short Working, Lessor and Lessee	4
		Sublease, Accounting Treatment.	4
		Calculation of Claim Amount, Average clause - Loss of Stock and Loss of Profit	5
	90	**Total**	90

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
Programme Code : UCO , B.Com
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23CT12	**BUSINESS LAW**	**Core - 2**	5	1	-	4

L – Lecture		T – Tutorial		P – Practicals	

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

Preamble

This course gives in depth knowledge on contracts and its practical application in business

Course Outcomes

On completion of the course the students will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	know the nature and objectives of Mercantile law	K1, K2	84%	82%
CO2	understand the essentials of a valid contract	K2, K3	85%	83%
CO3	gain knowledge on performance of contracts	K1, K3	83%	81%
CO4	define the concepts of Bailment and Pledge	K2, K3	82%	80%
CO5	understand the essentials of contract of sale	K1, K2	83%	81%

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

UNIT – I   **12 Hours**

Introduction to Law: Meaning of Law – Objectives – Different connotations – Significance – Mercantile Law: Meaning – Definition – Nature – Objectives – Sources of Mercantile Law – Types of Mercantile Law .

UNIT – II   **23 Hours**

Elements of Contract: Indian Contract Act, 1872: Definition of Contract – Essentials of a valid contract – Classification of contract – Offer and Acceptance - Consideration – Capacity of Contract– Free consent –Legality of Object – Contingent Contracts – Void contract

UNIT – III   **20 Hours**

Performance of Contract: Meaning of Performance – Offer to Perform – Devolution of Joint Liabilities and Rights – Time and Place of Performance–Reciprocal Promises – Assignment of Contracts–Remedies for Breach of contract – Termination and Discharge of Contract – Quasi Contract

UNIT – IV   **20 Hours**

Contract of Indemnity and Guarantee: Contract of Indemnity and Guarantee – Extent of Surety's Liability – Kinds of Guarantee – Rights of Surety–Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind – Classification of Bailment – Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of a Valid Pledge – Pledge and Lien – Rights of Pawnor and Pawnee

UNIT – V   **15 Hours**

Sale of Goods Act, 1930: Definition of Contract of Sale – Formation – Essentials of Contract of Sale – Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes – Sale by Non – Owners – Rights and duties of buyer – Rights of an unpaid seller

Text Books:
1. N.D. Kapoor, Mercantile Law, 2021, Sultan Chand and Sons, New Delhi

References:
1. R.S.N Pillai, Bagavathy, Business Law 2021, S. Chand and Sons, New Delhi
2. M.C.Kuchhal & Vivek Kuchhal, Business Law 2021, S. Chand Publishing, New Delhi

E – Resources:
1. https://www.vedantu.com/commerce/mercantile-law
2. https://legalserviceindia.com/legal/article-8210-essential-elements-of-a-valid-contract.html
3. https://finlawportal.com/rights-of-surety-in-a-contract-of-guarantee/

Course Designer:
1. Dr. S. Meenakumari
2. Dr.D.Gopinath

Lecture schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Meaning – Objectives - Different connotations	3
		Mercantile Law:Meaning – Definition	3
		Significance -Nature – Objectives	3
		Sources – Problems of Mercantile Law – Judical decisions	3
II	23	Indian Contract Act, 1872: Definition of Contract	2
		Essentials of a valid contract – Classification of contract	2
		Offer and Acceptance - Consideration – Capacity of Contract	10
		Free consent –Legality of Object	7
		Contingent Contracts – Void contract	2
III	20	Performance of Contract:Meaning of Performance – Offer to Perform	4
		Devolution of Joint Liabilities and Rights – Time and Place of Performance	5
		Reciprocal Promises – Assignment of Contracts	3
		Remedies for Breach of contract	3
		Termination and Discharge of Contract – Quasi Contract	5
IV	20	Contract of Indemnity and Guarantee – Extent of Surety's Liability – Kinds of Guarantee – Rights of Surety–Discharge of Surety	7
		Bailment and Pledge –Bailment – Concept – Essentials and Kind – Classification of Bailment	4
		Duties and Rights of Bailor and Bailee	4
		Law of Pledge – Meaning – Essentials of a Valid Pledge – Pledge and Lien – Rights of Pawnor and Pawnee	5
V	15	The Sale of Goods Act, 1930:Definition of Contract of Sale – Formation – Essentials of Contract of Sale	5
		Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes	5
		Sale by Non – Owners – Rights and duties of buyer – Rights of an unpaid seller	5
	90	**Total**	90

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code : UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23ET11A	**BUSINESS COMMUNICATION**	**ELECTIVE - I**	**4**	**1**		**3**

L – Lecture   T – Tutorial   P – Practicals

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

Preamble

This course gives basic concept of business communication and exposure to different business correspondences.

Course Outcomes

On completion of the course the students will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	know about the principles, objectives and importance of communication	K1, K2	84%	82%
CO2	develop the students to understand about trade enquiries	K2, K3	85%	83%
CO3	make the students aware about various types of business correspondence	K1, K3	83%	81%
CO4	develop the students to write business reports.	K2, K3	82%	80%
CO5	enable the learners to update with various types of interviews	K1, K2	83%	81%

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

Course Contents

UNIT – I   **12 Hours**

Introduction to Business Communication: Definition - Meaning - Importance of Effective Communication - Modern Communication methods - Barriers to communication - E communication - Business Letters - Need - Functions - Essentials of effective business letters - Layout

UNIT – II   **13 Hours**

Trade enquiries: Trade Enquiries - Orders and their Execution - Credit Status Enquiries - Complaints and adjustments - Collection Letters - Sales Letters - Circular Letters.

UNIT – III   **20 Hours**

Banking correspondence: Banking correspondence- Types- Structure of Banking correspondence - Elements of a good Banking correspondence - Insurance - Meaning and types - Insurance Correspondence - Difference between Life and General Insurance - Meaning of fire Insurance - Kinds - Correspondence relating to Marine Insurance - Agency correspondence - Introduction - Kinds - Stages of Agent Correspondence - Terms of Agency Correspondence.

UNIT – IV   **15 Hours**

Secretarial Correspondence: Company Secretarial Correspondence - Introduction - Duties of Secretary - Classification of Secretarial correspondence - Specimen Letters - Agenda and Minutes of Report writing - Introduction - Types of reports - Preparation of Report writing.

UNIT – V   **15 Hours**

Application Letters: Application Letters - preparation of Resume - Interview - Meaning - Objectives and Techniques of various types of Interviews - Public speech - characteristics of a good speech.

Text Books:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication, 2021, Sultan Chand & Sons- New Delhi

References:

1. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, 2021, S.Chand Publications, New Delhi
2. Gupta and Jain, Business Communication, 2020, Sahityabahvan Publication, New Delhi

E – Resources:

https://www.stevenson.edu/online/about-us/news/importance-effective-communication/

https://www.writefullyinspired.com/10-important-elements-business-correspondence/

https://www.linkedin.com/pulse/8-key-elements-highly-effective-speech-why-your-words-sandra-mcknight

Course Designer:

3. Dr.S.Meena
4. Dr.D.Gopinath

Lecture schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Introduction to Business Communication: Definition - Meaning - Importance of Effective Communication	3
		Modern Communication methods - Barriers to communication	3
		E communication - Business Letters - Need – Functions	3
		Essentials of effective business letters – Layout	3
II	13	Trade Enquiries - Orders and their Execution	2
		Credit Status Enquiries	3
		Complaints and adjustments	3
		Collection Letters - Sales Letters	3
		Circular Letters	2
III	20	Banking correspondence- Types- Structure of Banking correspondence - Elements of a good Banking correspondence	4
		Insurance - Meaning and types - Insurance Correspondence - Difference between Life and General Insurance	5
		Meaning of fire Insurance - Kinds - Correspondence relating to Marine Insurance	4
		Agency correspondence - Introduction – Kinds	3
		Stages of Agent Correspondence - Terms of Agency Correspondence	4
IV	15	Company Secretarial Correspondence - Introduction	3
		Duties of Secretary - Classification of Secretarial correspondence	4
		Specimen Letters - Agenda and Minutes of Report writing	4
		Introduction - Types of reports - Preparation of Report writing	4
V	15	Application Letters - preparation of Resume	5
		Interview - Meaning - Objectives and Techniques of various types of Interviews	5
		Public speech - characteristics of a good speech	5
	75	**Total**	**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code : UCO
(For those joined on or after June 2023)

Course Code	Course Title		Category	L	T	P	Credit
UCO23ET11B	INDIAN DEVELOPMENT	ECONOMIC	ELECTIVE - I	4	1		3

L – Lecture	T – Tutorial		P – Practicals	
Year	**Semester**	**Int. Marks**	**Ext. Marks**	**Total**
First	First	25	75	100

Preamble

This course enables the students tounderstand the concepts of economic growth and development

Course Outcomes

On completion of the course the students will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	understand the concepts of Economic growth and development	K1, K2	84%	82%
CO2	know the features and factors affecting economic development	K2, K3	85%	83%
CO3	gain understanding about the calculation of national income	K1, K3	83%	81%
CO4	examine the role of public finance in economic development	K2, K3	82%	80%
CO5	understand the causes of inflation	K1, K2	83%	81%

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

UNIT – I   **12 Hours**
Economic Development and Growth: Concepts of Economic growth and Development - Measurement of Economic Development - Per capita income - Basic needs - Physical quantity of Life Index - Human Development Index - Gender Improvement measure.

UNIT – II   **13 Hours**
Economic Development: Factors affecting Economic Development – Characteristics of Developing Countries – Population and Economic development – Theories of demographic transition – Human Resource and Economic development.

UNIT – III   **15 Hours**
National Income: Meaning –Importance - National Product – concept – Types of Measurement – Comparison of National Income at constant and current prices. Sectorial contribution to National Income, National Income and Economic welfare.

UNIT – IV   **20 Hours**
Public Finance: Meaning – Importance – role of Public finance in Economic development, Public Revenue – Sources, direct and indirect taxes, Impact and incidence of taxation, Public Expenditure – Classification and Cannons of Public Expenditure, Public debt – Need, sources and importance, Budget – Importance – types of deficits – Revenue, Budgetary, Primary and Fiscal, Deficit financing.

UNIT – V   **15 Hours**
Money Supply: Theories of Money and its supply, Types of Money – Broad Narrow and High Power, Concepts of M1, M2 and M3- Inflation and Deflation: Types, causes and impact – Price Index –Consumer Price Index (CPI) and Wholesale Price Index (WPI) – Role of fiscal policy in controlling money supply.

Text Books:
1. Dutt and Sundaram, Indian Economy, 2021, S.Chand and Sons, New Delhi

References:
1. V.K. Puri, S.K. Mishra, Indian Economy, 2020, Himalaya Publishing house, Mumbai
2. Ghatak Subrata : Introduction to Development Economics, 2020, Routledge Publications, New Delhi

E – Resources:
https://www.studysmarter.us/explanations/macroeconomics/economic-performance/growth-and-development/
https://egyankosh.ac.in/handle/123456789/19805
https://www.investopedia.com/articles/investing/050615/fiscal-vs-monetary-policy-pros-cons.asp

Course Designer:
Dr. V. Balakrishnan
Dr.D.Gopinath

Lecture schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Concepts of Economic growth and Development - Measurement of Economic Development	3
		Per capita income - Basic needs	3
		Physical quantity of Life Index	3
		Human Development Index - Gender Improvement measure	3
II	13	Factors affecting Economic Development	2
		Characteristics of Developing Countries	2
		Population and Economic development	4
		Theories of demographic transition	3
		Human Resource and Economic development	2
III	15	Meaning –Importance - National Product	3
		concept – Types of Measurement	3
		Comparison of National Income at constant and current prices	3
		Sectorial contribution to National Income	3
		National Income and Economic welfare	3
IV	20	Meaning – Importance – role of Public finance in Economic development	5
		Public Revenue – Sources, direct and indirect taxes - Impact and incidence of taxation, Public Expenditure	5
		Classification and Cannons of Public Expenditure, Public debt – Need, sources and importance	5
		Budget – Importance – types of deficits – Revenue, Budgetary, Primary and Fiscal, Deficit financing	5
V	15	Theories of Money and its supply, Types of Money – Broad Narrow and High Power, Concepts of M1, M2 and M3	5
		Inflation and Deflation: Types, causes and impact	5
		Price Index –Consumer Price Index (CPI) and Wholesale Price Index (WPI) – Role of fiscal policy in controlling money supply	5
	75	**Total**	**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code : UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23ET11B	**BUSINESS ECONOMICS**	**ELECTIVE - I**	5	-	-	3

L – Lecture   T – Tutorial   P – Practical

Year	Semester	Internal mark	External Mark	Total
First	First	25	75	100

Preamble

The course is designed to understand the basic principles of business economics and analysis of consumer behavior.
.

Course Outcomes

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

#	Course Outcome	Knowledge Level	Expected proficiency (%)	Expected attainment (%)
CO1	Explain the positive and negative approaches in economic analysis	K1	75	75
CO2	Understood the factors of demand forecasting	K2	85	80
CO3	Know the assumptions and significance of indifference curve	K1	80	75
CO4	Outline the internal and external economies of scale	K2	80	75
CO5	Relate and apply the various methods of pricing	K3	75	70

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with PSOs

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

S- Strong   M- Medium   L-Low

Mapping of COs with PSOs

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

S- Strong   M- Medium   L-Low

Contents

Unit: I-Introduction to Economics   **15 Hours**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency-Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

Unit: II -Demand & Supply Functions   **15 Hours**

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

Unit: III -Consumer Behaviour   **15 Hours**

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Unit: V- Theory of Production   **15 Hours**

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium.

Unit: V Product Pricing   **15 Hours**

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve.

Text Books:

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.

2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.

3. Aryamala.T, Business Economics, Vijay Nocole, Chennai.

4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.

5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

References:

1 S.Shankaran, Business Economics-Margham Publications, Chennai.

2 P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.

3 Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

4 Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.

5 Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Web Resources

https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ

https://www.icsi.edu/

https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

Course Designer:

Dr.S.Meena
Dr.D.Gopinath
Dr. S.Kasi , Economics Department

Lecture Schedule

Unit	Topic	No. of Teaching hours
I	**Introduction to Economics**	**15**
	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics	2
	Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers	2
	Opportunity Cost – Accounting Profit and Economic Profit	3
	Incremental and Marginal Concepts – Time and Discounting Principle	3
	Concept of Efficiency- Business Cycle	3
	Inflation, Depression, Recession, Recovery, Reflation and Deflation.	2
II	**Demand & Supply Functions**	**15**
	Meaning of Demand - Demand Analysis: Demand Determinants,	3
	Law of Demand and its Exceptions. Elasticity of Demand: Definition	3
	Types, Measurement and Significance.	3
	Forecasting - Factors Governing Demand Forecastin	2
	Methods of Demand Forecasting	2
	Law of Supply and Determinants.	2
III	**Consumer Behaviour**	**15**
	Consumer Behaviour – Meaning, Concepts and Features	3
	Law of Diminishing Marginal Utility – Equi-Marginal Utility	2
	Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties	3
	Consumer's Equilibrium. Price, Income and Substitution Effects.	2
	Types of Goods: Normal, Inferior and Giffen Goods	1
	Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	2
IV	**Theory of Production**	**15**
	Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions	3
	- Law of Variable Proportion – Laws of Returns to Scale	3
	Difference between Laws of variable proportion and returns to scale	2
	Economies of Scale – Internal and External Economies	2
	Internal and External Diseconomies	2
	Producer's equilibrium.	3
V	**Product Pricing**	**15**
	Price and Output Determination under Perfect Competition	3
	Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance	3
	Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly	3
	Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition	2
	Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopol	2
	Meaning – features, "Kinked Demand" Curve.	2
	Total	**75**

PG and Research Department of Commerce
B.Com – Programme code : UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23NT11	PRINCIPLES OF ACCOUNTANCY	SEC-1 NME	2	-	-	2

L – Lecture		T – Tutorial		P – Practical	
Year	**Semester**	**Int. Marks**	**Ext. Marks**	**Total**	
First	First	25	75	100	

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO 1	explain the basics of Accounting and to prepare ledger accounts and trial balance	K1, K3	84	83
CO 2	prepare various subsidiary books	K2,K3	80	80
CO 3	solve the problems relating to final accounts of sole proprietors.	K2,K3	83	81
CO 4	illustrate the adjustment entries in final accounts.	K2,K3	82	80
CO 5	illustrate the adjustment entries in final accounts.	K1,K3	82	81

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I   **(6 Hours)**

Basics of Accounting- Meaning – Objectives – Branches of Accounting – Double Entry System - Features – Types-Preparation of Journal, Ledger and Trial Balance.

Unit II   **(6 Hours)**

Subsidiary Books: Meaning – Advantages –List of subsidiary books - Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book - Journal proper.

Unit III   **(6 Hours)**

Cash book: Single column, Double column and Three column cash book – Petty cash book – Imprest system.

Unit IV   **(6 Hours)**

Final Accounts of Sole Traders: Trading Account – Profit and Loss Account – Balance Sheet

Unit V   **(6 Hours)**

Adjustment entries: – Treatment of Closing Stock – Outstanding expenses and Income, prepaid expenses and Income received in advance,, Depreciation, Interest on Capital ,Interest on Drawings and bad debts.

Text Books:

1. T.S.Reddy, A. Murthy,: Advanced Accountancy- Volume: I, 2022 Second Revised Edition, Margham Publications, Chennai
2.

References:

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

E – Resourses:

http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf
http://14.139.185.6/website/SDE/ex5306.pdf
https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf

Course Designers:

1. Dr. S. Sankareswari
2. Mr. L. Prakash Kannan

LectureSchedule

Unit	Total Hours	Topics	Distribution hours
I	6	Meaning – Objectives – Branches of Accounting – Double Entry System - Features – Types	2
		Preparation of Journal, Ledger and Trial Balance	4
II	6	Subsidiary Books – Meaning – Advantages –List of subsidiary books - Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book	2
		Preparation of Purchases book, Sales book, Purchases returns book, Sales returns book - Journal Proper	4
III	6	Cash book – Single column, Double column and Three column cash book – Petty cash book - Imprest system	6
IV	6	Final Accounts of Sole Traders- Introduction	1
		Trading Account – Profit and Loss Account	3
		Balance Sheet	2
V	6	Adjustment entries – Treatment of Closing Stock – Outstanding Expenses and Incomes	2
		Prepaid expenses, Income received in advance, Depreciation, Interest on Capital Interest on Drawings and bad debts.	4
		Total	**30**

B.Com – Programme code: UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23FT11	**Commercial General Knowledge**	Foundation Course	2	-	-	2

L - Lecture	T - Tutorial		P - Practical	

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

Preamble

This course enables the students to obtain knowledge about Trade, Business, Industry and Commerce, Forms of Business Organisation, Financial Regulatory Bodies, Financial Markets and Programmes for Start-ups in India.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO1	familiarize with the nature of Trade, Business, Industry and Commerce.	K1	80	76
CO2	gain insight into various Forms of Business Organisation.	K1	78	75
CO3	identify the financial regulatory bodies in India.	K2	83	77
CO4	familiarize with the terms of money market, Capital market , BSE and NSE.	K2,K3	82	80
CO5	obtain knowledge on Programmes for Start-ups in India.	K3	80	78

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

Mapping of Course Outcomes with Programme Outcomes

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

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

Contents

UNIT- I   **(6 Hours)**

Meaning of **Trade** - Meaning and Nature of **Business** - Objectives – Classification of Business activities – **Industry** -Classification of industries - **Commerce:** Meaning – Functions – Classification of Commerce activities – Difference between Trade, Commerce and Industry.

UNIT – II   **(6 Hours)**

Forms of Business Organisation

Sole Proprietorship - Partnership –Limited Liability Partnership - Joint Stock Companies-Joint Ventures –Cooperative **Government form of Business Organization** : Departments-Corporation - Government company: **Non-Government Organizations** – Meaning, Definition , Structure , Advantages and Disadvantages.

UNIT – III   **(6 Hours)**

Financial Regulatory Bodies in India

SEBI (Securities and Exchange Board of India) - RBI (Reserve Bank of India)- - IRDAI (Insurance Regulatory and Development Authority of India)- NABARD (National Bank for Agricultural and Rural Development) - NHB (National Housing Bank)- PFRDA – Pension Fund Regulatory & Development Authority- Ministry of Corporate Affairs (MCA)- CCI (Competition Commission of India) SIDBI (Small Industries Development Bank of India).

UNIT – IV   **(6 Hours)**

Financial Markets in India: Financial Markets – Money Market – features-objectives- Money market Instruments- Commercial papers – Repo instruments- Capital Market – **Securities Market –** Primary Market **–** Secondary Market**-BSE (Bombay Stock Exchange)-**NSE (National Stock Exchange) - NIFTY and SENSEX.

UNIT – V   **(6 Hours)**

Programmes for Start-ups in India

Start-up India - Attal Innovation Mission (AIM) - Make in India - Digital India - Support To Training And Employment Programme For Women (STEP) –Trade Related Entrepreneurship Assistance And Development (TREAD) - Pradhan Mantri Kaushal Vikas Yojana (PMKVY).

Text Book:

1. Study Material Prepared by Department of Commerce.

Reference Books:

1. Financial Markets and Services, 2020, byE.Gordona and K.Natrajan, Himalaya Publishing House.
2. Business Organisation and Management, 2020, by P.C.Tulsian and Vishal Pandey, Pearson Education India, 2002.

E-sources

1. https://www.practicemock.com/blog/wp-content/uploads/2021/04/List-of-Indian-Financial-Regulators-Download-Free-PDF_compressed-1.pdf
2. https://ncert.nic.in/ncerts/l/lebs210.pdf
3. https://courseware.cutm.ac.in/wp-content/uploads/2020/05/Government-scheme.pdf

Course Designer:

1. Dr.I.Nagarajan

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	6	Meaning of **Trade** - Meaning and Nature of **Business** - Objectives	1
		Classification of Business activities	1
		Industry -Classification of industries	1
		Commerce: Meaning – Functions – Classification of Commerce activities	2
		Difference between Trade, Commerce and Industry	1
II	6	Sole Proprietorship - Partnership –Limited Liability Partnership	1
		Joint Stock Companies-Joint Ventures –Cooperative	1
		Government form of Business Organization : Departments-Corporation -Government company	2
		Non-Government Organizations – Meaning, Definition , Structure	1
		Advantages and Disadvantages	1
III	6	**Financial Regulatory Bodies in India** SEBI (Securities and Exchange Board of India) - RBI (Reserve Bank of India)	1
		IRDAI (Insurance Regulatory and Development Authority of India)	1
		NABARD (National Bank for Agricultural and Rural Development) - NHB (National Housing Bank)	2
		PFRDA – Pension Fund Regulatory & Development Authority- Ministry of Corporate Affairs (MCA)	1
		CCI (Competition Commission of India) SIDBI (Small Industries Development Bank of India)	1
IV	6	**Financial Markets –** Money Market – features-objectives-Money market Instruments	1
		Commercial papers – Repo instruments- Capital Market	1
		Securities Market – Primary Market **–** Secondary Market	1
		BSE (Bombay Stock Exchange)-NSE (National Stock Exchange)	2
		NIFTY and SENSEX	1
V	6	Start-up India - Attal Innovation Mission (AIM) - Make in India	1
		Digital India - Support To Training And Employment Programme For Women (STEP)	2
		Trade Related Entrepreneurship Assistance And Development (TREAD)	1
		Pradhan Mantri Kaushal Vikas Yojana (PMKVY).	2
	30	**Total**	**30**

THIAGARAJAR COLLEGE (AUTONOMOUS), MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)

CourseCode	Course Title	Category	L	T	P	Credit
UCO23AT11	Soft Skills - I WRITTEN COMMUNICATION SKILLS	AECC -1	2	-	-	2

L-Lecture   T-Tutorial   P-Practical

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

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Level
CO1	Define various theoretical aspects of business communication.	K2
CO2	Familiarize with the lay out of a business letter	K3
CO3	Understand e-mail etiquette and draft the business e-mail	K2
CO4	Construct various letters relating to business enquiry and placing order	K2, K3
CO5	Draft complaint letter	K3

K1-Knowledge   K2-Understand   K3-Apply

Mapping of COs with POs

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Course Contents

Unit – I   **6 Hours**

Business Correspondence: Meaning of Communication – Types– Advantages and Limitations of written Communication

Unit – II   **6 Hours**

Business Letters: Meaning of business Letter – Types of Business Letters -Layout – Need-functions – Merits and Demerits of Business Letter – e-mail etiquette – rules – Drafting Business E - Mail

Unit – III   **6 Hours**

Trade enquiries: Introduction **-** features **-** Letters of Enquiry – Replies to enquiry - obtaining quotation - replies to quotation - terms used in quotation

Unit – IV   **6 Hours**

Trade order: Introduction - features of good business order- Prerequisites for placing an order – acceptance of an order - rejection of an order

Unit – V   **6 Hours**

Credit Status Enquiry: Introduction – Prerequisites for Status Enquiry - types of replies - Complaint letters - Introduction - characteristics - types of complaint letters

Text Books

N. Gupta K. Jain, Business Communication, 2022, Sahitya Bhawan Publications, New Delhi

References

1. K.K. Ramachandran, K.K. Lakshmi, M. Krishhnan Kumar, 2020 Business Correspondence, Vikas Publishing House Pvt. Ltd. New Delhi.
2. C.B. Gupta Communication Skills, sultan Chand and Sons, New Delhi.
3. Rajendra paul and J.S. Korlahalli, 2012; Essential of business communication, Sultan Chand and Sons, New Delhi.

Web Resource:

1. https://www.slideshare.net/karpagam93/written-communication-42926190

Course Designers:

1. Dr. S. Meena
2. Dr. V. Balakrishnan

Lecture Schedule

Unit	Total Hours	Topics	Distribution Hours
I	6	Meaning of communication	3
		Types– Advantages and Limitations of written Communication	3
II	6	Meaning of business Letter – Types of Business Letters –Layout	2
		Need- functions – Merits and Demerits of Business Letter	2
		e-mail etiquette – rules, Drafting Business E-mail.	2
III	6	Introduction - features - Letters of Enquiry	2
		Replies to enquiry - obtaining quotation	2
		replies to quotation - terms used in quotation	2
IV	6	Introduction - features of good business order	2
		Prerequisites for placing an order – acceptance of an order	2
		Rejection of an order – Inferior quality – delay in delivery	2
V	6	Introduction – Prerequisites for Status Enquiry - types of replies	3
		Complaint letters - Introduction - characteristics - types of complaint letters	3
	30	**Total**	**30**

SEMESTER-II

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23CT21	FINANCIAL ACCOUNTING–II	Core - 3	6	-	-	4

L – Lecture		T – Tutorial		P – Practical	

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

Preamble

This course provides knowledge on hire purchase system, branch and department accounts, consignment, joint venture and partnership accounts.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment(%)
CO 1	evaluate the Hire purchase accounts and Instalment systems	K1, K3	84	83
CO 2	prepare Branch accounts and Departmental Accounts	K2,K3	80	80
CO 3	identify the features and to prepare the accounts relating to Consignment and Joint ventures.	K2,K3	83	81
CO 4	understand the accounting treatment for admission and retirement in partnership	K2,K3	82	80
CO 5	know Settlement of accounts at the time of dissolution of a firm.	K1,K3	82	81

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

 L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

 L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I (15 Hours)
Hire Purchase and Instalment System
Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit

Unit II (15 Hours)
Branch and Departmental Accounts
Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

Unit III (20 Hours)
Consignment Accounts:
Meaning–Features- Consignment Vs Sales–Journal and Ledger in the books of consignor and the consignee – Treatment of Normal and abnormal losses- Valuation of Closing stock - Invoice price method.

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

Unit IV (20 Hours)
Partnership Accounts - I
Partnership Accounts: – Fundamentals – Profit and Loss appropriation Account – Fixed and Fluctuating Capital Account - Admission of a Partner – Calculation and Treatment of Goodwill –Retirement of a Partner – Death of a Partner – Joint Life Policy

Unit V (20 Hours)
Partnership Accounts - II
Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvency – Garner Vs Murray rule - All Partners insolvent - – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

Text Books:

1. Dr. T.S. Reddy and Murthy, Advanced Accountancy, 2022, Margham Publications, Chennai.

References:

1. K. L. Narang Financial Accounting- I,2018 Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, 2018Vikas Publications, Noida.
3. Shukla Grewal and Gupta, "Advanced Accounts", volume 1,2022 S.Chand and Sons, New Delhi.
4. Dr. Arulanandam and Raman, Advanced Accountancy, 2021, Himalaya Publications, Mumba

E – Resourses:

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Designers:
Dr. S. Meena
Dr. S. Meenakumari

Lecture Schedule

Unit	Total Hours	Topics	Distribution hours
I	15	Hire Purchase System, Meaning, Objectives	2
		Accounting Treatment Hire Purchase System	2
		Calculation of Interest Hire Purchase System	2
		Default and Repossession	3
		Hire Purchase Trading Account Installment System	3
		Calculation of Profit	3
II	15	Branch and Dependent Branches: Accounting Aspects, Debtors system	3
		Stock and Debtors system, Distinction between Wholesale Profit and Retail Profit	3
		Independent Branches (Foreign Branches excluded)	2
		Departmental Accounts: Basis of Allocation of Expenses	3
		Inter Departmental Transfer at Cost or Selling Price.	4
III	20	Consignment Accounts: Meaning–Features- Consignment Vs Sales	2
		Journal and Ledger in the books of consignor and the consignee	2
		Treatment of Normal and abnormal losses	3
		Valuation of Closing stock, Invoice price method.	3
		Joint venture: Meaning, Features, Joint Venture Vs Partnership	3
		Consignment Vs Joint Venture ,Separate books of Accounts	3
		No separate books of Accounts	2
		Memorandum Joint Venture Method.	2
IV	20	Partnership Accounts: Admission of a Partner	6
		Treatment of Goodwill ,Calculation of Hidden Goodwill	7
		Retirement of a Partner	4
		Death of a Partner.	3
V	20	Dissolution of Partnership – Methods, Settlement of Accounts Regarding Losses and Assets	3
		Realization account, Treatment of Goodwill, Preparation of Balance Sheet	2
		Insolvency of a Partner, One or more Partners insolvent	4
		All Partners insolvent , Garner Vs Murray	4
		Accounting Treatment, Piecemeal Distribution	3
		Surplus Capital Method, Maximum Loss Method.	4
	90	**Total**	**90**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23CT22	**BUSINESS MATHEMATICS AND STATISTICS**	Core -4	**5**	-	-	**4**

L – Lecture   T – Tutorial   P – Practical

Year	Semester	Internal mark	External Mark	Total
First	Second	25	75	100

Preamble

     The course is designed to understand the basic mathematical and statistical concepts and their uses in business.

Course Outcomes

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

#	Course Outcome	Knowledge Level	Expected proficiency (%)	Expected attainment (%)
CO1	Learn the basics of ratio, proportion, indices and logarithm	K1	75	75
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K2	85	80
CO3	Determine the various measures of central tendency	K3	80	80
CO4	Calculate the correlation and regression co-efficient.	K2	80	75
CO5	Assess problems on time series analysis	K2	80	75

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with PSOs

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

S- Strong   M- Medium   L-Low

Mapping of COs with PSOs

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

S- Strong   M- Medium   L-Low

Contents

Unit:I-Ratio   **15 Hours**
Ratio, Proportion and Variations, Indices and Logarithms.

Unit: II - Interest and Annuity   **15 Hours**

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

Unit: III - Business Statistics Measures of Central Tendency   **15 Hours**
Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

Unit:IV- Correlation and Regression   **15 Hours**
Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

Unit: V Time Series Analysis and Index Numbers   **15 Hours**
Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index

Text Books:

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra

    P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai.

Reference Books

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

Web Resources

1. https://www.britannica.com/biography/Henry-Briggs

2. https://corporatefinanceinstitute.com/resources/data-science/central-tendency/

3. https://www.expressanalytics.com/blog/time-series-analysis/

Course Designer:

Dr.S.Meena

Dr.D.Gopinath

Dr. S.Kasi , Economics Department

Lecture Schedule

Unit	Topic	No. of Teaching hours
I	**Ratio**	**15**
	Ratio	3
	Proportion and Variations,	4
	Opportunity Cost – Accounting Profit and Economic Indices	4
	Logarithms	4
II	Interest and Annuity	**15**
	Banker's Discount – Simple and Compound Interest	4
	Arithmetic, Geometric and Harmonic Progressions.	4
	Annuity - Meaning - Types	4
	Annuity Applications.	3
III	**Business Statistics Measures of Central Tendency**	**15**
	Arithmetic Mean, Geometric Mean - Harmonic Mean	3
	Mode and Median – Quartiles – Deciles	3
	Percentiles. Measures of Variation	3
	Forecasting - Factors Governing Demand Forecasting	2
	Range - Quartile Deviation and Mean	2
	Deviation - Variance and Standard Deviation & Co-efficient.	2
IV	Correlation and Regression	**15**
	Correlation - Karl Pearson's Coefficient of Correlation;	4
	Spearman's Rank Correlation	4
	Regression Lines	4
	Coefficients.	3
V	Time Series Analysis and Index Numbers	**15**
	Time Series Analysis : Secular Trend	3
	Seasonal Variation – Cyclical variations -	3
	Index Numbers – Aggregative and Relative Index ;	2
	Chain and Fixed Index	2
	Wholesale Index	2
	Cost of Living Index.	3
	Total	**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23ET21A	Business Environment	ELECTIVE - II	6	-	-	3

L – Lecture	T – Tutorial	P – Practical		

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

Preamble

This course explains the various dimensions of business environment and the trends in Global Environment.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO 1	explain various dimensions of business environment.	K1, K3	84	83
CO 2	apply the knowledge of Political Environment in which the business operates.	K2,K3	80	80
CO 3	analyze the various aspects of Social Environment.	K2,K3	83	81
CO 4	evaluate the parameters in Economic Environment.	K2,K3	82	80
CO 5	create a technological environment for business globally.	K1,K3	82	81

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I   (20Hours)

Business and its environment

The Concept of Business Environment - Its Nature and Significance – Dimensions of business environment: Economic, Social, Cultural, Political, Legal, Demographic, Natural and Technological environment and their Impact on Business and Strategic Decisions.

Unit II   (15Hours)

Political Environment

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business -The Preamble – The Fundamental Rights – The Directive Principles.

Unit III   (15Hours)

Social and Cultural Environment

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

Unit IV   (20Hours)

Economic Environment

Economic Environment – Economic System - Capitalism – Socialism – Mixed economy - Features, merits and limitations of each system – and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

Unit V   (20 Hours)

Global and Technological Environment

Global Environment – Globalisation - MNCs –Benefits of MNCs – Problems with MNCs - challenges of Globalisation to Indian industry

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

Text Books:

1.C. B. Gupta, Business Environment, 2021 Sulthan Chand & Sons, New Delhi
2.Francis Cherunilam, Business Environment, 2019 Himalaya Publishing House, Mumbai

References:

1. S. Sankaran, Business Environment, 2018 Margham Publications, Chennai
2. K.Aswathappa, 2017: Essentials of Business Environment, Himalaya Publishing House, 13th edition New Delhi.
3. Dr.K.Chidambaram and Dr.V.Alagappan, 2015:Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.

E – Resourses:

1. www.mbaofficial.com
2. www.yourarticlelibrary.com
3. www.businesscasestudies.co.uk

Course Designers:

Dr. S. Sankareswari
Dr. L. Prakashkannan

Lecture Schedule

Unit	Total Hours	Topics	Distribution hours
I	20	The Concept of Business Environment - Its Nature and Significance	4
		Dimensions of business environment-	4
		Economic, Social,	4
		Cultural, Political,	4
		Demographic, Natural	2
		Technological environment and their Impact on Business and Strategic Decisions.	2
II	15	Political Environment	3
		Government and Business Relationship in India	3
		Provisions of Indian Constitution Pertaining to Business	3
		The Preamble – The Fundamental Rights	3
		The Directive Principles.	3
III	15	Social and Cultural Environment	3
		Impact of Foreign Culture	3
		Castes and Communities	3
		Linguistic and Religious Groups	3
		Types of Social Organization	2
		Social Responsibilities of Business.	1
IV	20	Economic Environment – Economic System - Capitalism – Socialism	5
		Mixed economy - Features, merits and limitations of each system – and their Impact of Business	5
		Macro Economic Parameters like GDP - Growth Rate Population-Urbanization	5
		Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	5
V	20	Global Environment – Globalization	3
		MNCs –Benefits of MNCs – Problems with MNCs	3
		-challenges of Globalization to Indian industry	3
		Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics	5
		Transfer of Technology- Impact of Technology on Globalization-	3
		Status of Technology in India- Determinants of Technology Environment	3
		Total	**90**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com - Programme code: UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23ET21B	**INSURANCE AND RISK MANAGEMENT**	**ELECTIVE - II**	**5**	**1**	**-**	**3**

L – Lecture		T – Tutorial		P – Practicals	

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

Preamble

This course gives indepth knowledge on insurance and risk management and its practical uses in business

Course Outcomes

On completion of the course the students will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	know the concepts and principles of contract of insurance	K1, K2	82%	80%
CO2	understand the basic features of life insurance	K2, K3	84%	82%
CO3	gain knowledge on the principles of general insurance	K1, K3	86%	84%
CO4	examine the Insurance Regulatory and Development Authority 1999	K2, K3	82%	80%
CO5	know the risk management process	K1, K2	88%	86%

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

UNIT – I   **15 Hours**
Introduction to Insurance: Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.

UNIT – II   **20 Hours**
Life Insurance
Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.

UNIT – III   **20 Hours**
General Insurance
General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

UNIT – IV   **20 Hours**
Risk Management
Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.

UNIT – V   **15 Hours**
IRDA Act 1999
Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.

Text Books:

1.   M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, 2021, S Chand Publishers, New Delhi

References:

1.   P.K. Gupta, Insurance and Risk Management, 2021, Himalaya Publications, Mumbai
2.   Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, 2020, Kalyani Publishers, New Delhi

E – Resources:

        1. https://lawcorner.in/characteristics-of-insurance/
        2. https://www.panfic.com/insurance-knowledge/prinsip-dasar-asuransi/
        3. https://www.medindia.net/patients/insurance/insurance-concepts-and-irda-duties-power-function.htm

Course Designer:

   Dr.D.Gopinath
   Dr.V.Balakrishnan

Lecture schedule

Unit	Total hours	Topics	Distribution of hours
I	15	Definition of Insurance - Characteristics of Insurance	4
		Principles of Contract of Insurance	3
		General Concepts of Insurance	3
		Insurance and Hedging – Types of Insurance – Insurance Intermediaries	5
II	20	Life Insurance Business	2
		Basic Features of Life Insurance Contracts	3
		Fundamental Principles of Life Insurance –- Life Insurance Products	5
		Traditional and Unit Linked Policies – Individual and Group Policies	5
		With and Without Profit Policies - Types of Life Insurance Policies	5
III	20	General Insurance Business	3
		Fundamental Principles of General Insurance	5
		Types - Fire Insurance – Marine Insurance – Motor Insurance	5
		Personal Accident Insurance – Liability Insurance	3
		Miscellaneous Insurance – Claims Settlement	4
IV	20	Risk Management – Objectives	5
		Process – Identification, Evaluation, Retention and Risk Transfer	5
		Risk Financing - Level of Risk Management	5
		Corporate Risk Management – Management of Risk by Individual	5
V	15	Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, –	5
		Powers and Functions of IRDA – Operations of IRDA	5
		Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts	5
	90	**Total**	90

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23ET21C	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE	ELECTIVE - II	5	1	-	3

L – Lecture	T – Tutorial	P – Practicals

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

Preamble

This course enables the students to familiarize with modern office management and secretarial practices

Course Outcomes

On completion of the course the students will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	be familiarized with modern office management	K1, K2	82%	80%
CO2	adapt with a modern work atmosphere	K2, K3	84%	82%
CO3	be trained in maintaining the office independently and effectively	K1, K3	86%	84%
CO4	develop the ability to organize data records in office	K2, K3	82%	80%
CO5	be motivated to act as company secretary	K1, K2	88%	86%

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

Contents

UNIT – I   15 Hours

Modern office and its function : Introduction – Meaning of Office-Office Work-Office Activity- The Purpose of an Office - Office Function -Importance of Office - The Changing Office- The Paperless Office- Office Management- Elements - Functions- Office Manager-Success Rules for Office Managers- The Ten Commandments.

UNIT – II   20 Hours

Office Space and Environment Management: Introduction- Principles- Location of Office- Office Building- Office Layout- Preparing the Layout- Re-Layout- Open and Private Offices- New Trends in Office Layout- Office Lighting- Type of Lighting Systems- Designing a Lighting System- Benefits of Good Lighting in Office – Ventilation- Interior Decoration- Furniture- Freedom from Noise and Dust- Safety from Physical Hazards- Sanitary Requirements- Cleanliness- Security- Secrecy.

UNIT – III   20 Hours

Office System and Procedures: The System Concept – Definitions- Systems Analysis- Flow of Work - Analysis of Flow of Work- Role of Office Manager in Systems and Procedures- System Illustrated- Office Machine and Equipments Office Forms-Design, Management and Control.

UNIT – IV   20 Hours

Records Management: Records- Importance of Records- Records Management- Filing- Essentials and Characteristics of a Good Filing System- Classification and Arrangement of Files- Filing Equipment- Methods of Filing- Modern Filing Devices- Centralized Vs. Decentralized Filing-Indexing- Types of Indexing- Selection of Suitable Indexing System- The Filing Routine- The Filing Manual- Records Retention- Evaluating The Records Management Programme- Modern Tendencies in Records Making.

UNIT – V   15 Hours

Secretarial Practice: Role of Secretary: Definition, Appointment, Duties and Responsibilities of a Personal Secretary- Modern Technology and Office Communication, E-Mail, Voice Mail, Internet, Multimedia, Scanner, Video Conferencing, Web Casting-Agenda and Minutes of Meeting- Drafting, Fax-Messages, E-Mail- Maintenance of Appointment Diary.

Text Books:

1.   R S N Pillai & Bagavathi , Office Management, 2021, S. Chand Publications, New Delhi

References:

1.   P.K. Ghosh, Office Management, 2021, Sultan Chand & Sons, New Delhi
2.   R.K. Chopra, Office Management, 2020, Himalaya Publishing House, Mumbai

E – Resources:

4.   https://www.travelperk.com/guides/office-management/become-a-great-office-manager/
5.   https://www.soscanhelp.com/blog/office-machines-and-equipment
6.   https://www.travelperk.com/guides/administrative-tasks/personal-assistants-duties-responsibilities/

Course Designer:

1. Dr.S.Sankareswari
2. Dr.V.Balakrishnan

Unit	Total hours	Topics	Distribution of hours
I	15	Introduction – Meaning of Office-Office Work-Office Activity	4
		The Purpose of an Office - Office Function -Importance of Office	3
		The Changing Office- The Paperless Office- Office Management- Elements –Functions	3
		Office Manager-Success Rules for Office Managers- The Ten Commandments	5
II	20	Introduction- Principles- Location of Office- Office Building	2
		Office Layout- Preparing the Layout- Re-Layout- Open and Private Offices- New Trends in Office Layout	3
		Office Lighting- Type of Lighting Systems- Designing a Lighting System- Benefits of Good Lighting in Office – Ventilation	5
		Interior Decoration- Furniture- Freedom from Noise and Dust-Safety from Physical Hazards	5
		Sanitary Requirements- Cleanliness- Security- Secrecy	5
III	20	The System Concept – Definitions- Systems Analysis	3
		Flow of Work - Analysis of Flow of Work	5
		Role of Office Manager in Systems and Procedures-	5
		System Illustrated- Office Machine and Equipments	3
		Office Forms-Design, Management and Control	4
IV	20	Records- Importance of Records- Records Management- Filing-Essentials and Characteristics of a Good Filing System	5
		Classification and Arrangement of Files- Filing Equipment-Methods of Filing- Modern Filing Devices- Centralized Vs. Decentralized Filing	5
		Indexing- Types of Indexing- Selection of Suitable Indexing System- The Filing Routine	5
		The Filing Manual- Records Retention- Evaluating The Records Management Programme- Modern Tendencies in Records Making	5
V	15	Definition, Appointment, Duties and Responsibilities of a Personal Secretary- Modern Technology and Office Communication	5
		E-Mail, Voice Mail, Internet, Multimedia, Scanner, Video Conferencing	5
		Web Casting-Agenda and Minutes of Meeting- Drafting, Fax-Messages, E-Mail- Maintenance of Appointment Diary	5
	90	**Total**	**90**

PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23NT21	COST COMPUTATION AND CONTROL	NME 2	2	-	-	2

L – Lecture		T – Tutorial			P – Practical	
Year	**Semester**		**Int. Marks**	**Ext. Marks**		**Total**
First	Second		25	75		100

Preamble

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

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment(%)
CO 1	Classify the cost by elements and by functions	K1, K3	95	90
CO 2	Prepare cost sheet.	K2,K3	90	85
CO 3	Construct various types of budgets.	K2,K3	95	90
CO 4	Explain the Cost Volume profit analysis.	K2,K3	90	85
CO 5	Illustrate the Break Even Point (BEP)	K1,K3	95	90

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

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

Mapping of COs with PSOs

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

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

Contents

Unit I   **(6 Hours)**
Introduction to Cost Accounting: Meaning of Cost, Costing and Cost Accounting - Objectives – Advantages of Cost Accounting - Limitations of Cost Accounting.

Unit II   **(6 Hours)**
Elements of Cost: Materials - Labour - Overheads - Classification of Cost by Elements and Classification of Cost by Functions – Methods of Costing - Techniques of Costing - Methods of Costing versus Techniques of Costing.

Unit III   **(6 Hours)**
Cost sheet: Meaning and Definition - Objectives - Importance - Cost sheet Vs Production statement Specimen of cost sheet - Preparation of Cost Sheet (Simple Problems).

Unit IV   **(6Hours)**
Cost Control Techniques: Budgetary Control–Meaning-Types of Budgets - Preparation of Production Budget-Sales Budget-Flexible Budget.

Unit V   **(6 Hours)**
Marginal Costing Technique: Meaning of Marginal Cost- Cost Volume Profit analysis- Break Even Chart – Break Even Point (BEP)

Text Books:

1. Jain&Narang, Cost Accounting,19thRevisedEdition2019,Kalyani Publishers, Ludhiana

References:

1. M.N. Arora, Cost Accounting, Revised edition- 2018, Vikas Publishing House Pvt. Ltd. Noida, NewDelhi
2. Tulsian, Cost Accounting, Revised edition–2019,TataMCGraw HillCo, NewDelhi.

E – Resourses:

1. https://gacbe.ac.in/pdf/ematerial/18BCO51C-U1.pdf
2. https://static.careers360.mobi/media/uploads/froala_editor/files/Budget-and-Budgetary

Course Designers:

Dr. L. Eswaran
Dr. P. Selvamani

LectureSchedule

Unit	Total Hours	Topics	Distribution hours
I	6	Introduction to Cost Accounting: Meaning of Cost, Costing and Cost Accounting	3
		Objectives – Advantages of Cost Accounting - Limitations of Cost Accounting	3
II	6	Materials - Labour - Overheads - Classification of Cost by Elements	1
		Classification of Cost by Functions	1
		Methods of Costing versus Techniques of Costing	4
III	6	Meaning and Definition - Objectives - Importance - Cost sheet Vs Production statement	2
		Specimen of cost sheet - Preparation of Cost Sheet	4
IV	6	Cost Control Techniques: Budgetary Control–Meaning	1
		Types of Budgets	2
		Preparation of Production Budget-Sales Budget- Flexible Budget	3
V	6	Costing Technique–Meaning of Marginal Cost	1
		Cost Volume Profit analysis- Break Even Chart – Break Even Point(BEP)	5
		Total	**30**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
Programme code : UCO , B.Com
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23ST21	EXPORT PROCEDURES AND DOCUMENTATION	SEC 1	2	-	-	2

L – Lecture   T – Tutorial   P – Practical

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

Preamble
This course enables the students to have in-depth knowledge on the concepts of export import procedures and documentation.

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

	Course Outcome	Level	Expected Proficiency	Expected Attainment
CO1	explain the differences between Exporting and Importing	K1,K2	85%	82%
CO2	understand the steps involved for exporting the goods	K2	82%	80%
CO3	know the legal dimension of import procedure.	K2, K3	88%	85%
CO4	describe the documents related to goods and certificates related to shipment	K2	80%	78%
CO5	identify the documents related to import of goods	K3	85%	83%

K1-Knowledge   K2-Understand   K3- Apply

Mapping of CoswithPOs

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

L–LOW   M –MEDIUM   S– STRONG

Mappingof CoswithPSOs

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

L–LOW   M –MEDIUM   S– STRONG

Contents

UNITI **(6 Hours)**

Export-Import Trade–Meaning of Export Trade – Definition– Objectives of Export Trade – Import Trade – Meaning of import trade - Definition and Objectives – Exporting Vs Importing.

UNITII **(6 Hours)**

Export Procedures: Introduction –Steps involved in Export Procedures – Trade Enquiry –Receipt Order, obtaining license and quota, Letter of credit, Fixing the exchange rate, Foreign exchange formalities, Forwarding agent, Bill of lading, shipment advice to the importer, submission of documents to the bank and Realisation of export proceeds.

UNITIII **(6 Hours)**

Import Procedures: Introduction – Steps involved in Import Procedures: Trade enquiry, Import License, Obtaining foreign Exchange, Placing indent or order, Obtaining Letter of Credit, Arrangement of Finance, Advice for shipment receipt, Retirement of documents, goods arrival and customs clearance.

UNIT IV **(6 Hours)**

Export documentation: Export documents – Documents related to goods – Certificates related to shipment – Documents related to payment – Documents related to inspection – Documents related to Excisable Goods – Documents related to Foreign Exchange Regulation.

UNIT V **(6 Hours)**

Import Documentation: Import documents – Trade Enquiry, Proforma Invoice, Import order, Letter of credit, Bill of lading, Bill of entry.

TextBooks:
1.Dr. S. Sankaran International Trade 2020 , Margahm Publications Chennai

References:

1. Khurana P K, Export Management, 2018Galgotia Publications.

2. Justin Paul & Rajiv Aserkar, Export Import management,2019 Oxford Publication.

3. E. Johnson, Export/Import Procedures And Documentation (Export/Import Procedures & Documentation)

CourseDesigners:
1. Dr.S. Meena

2. Dr.A. Selva Prakash

LectureSchedule

Unit	Total Hours	Topics	Distribution Of Hours
I	6	Meaning of Export Trade – Definition of Export Trade – Objectives of Export Trade	2
		Import Trade – Meaning - Definition and Objectives – Exporting Vs Importing.	4
II	6	Introduction – Steps involved in Export Procedures – Trade Enquiry – Receipt order, Obtaining license and quota,	2
		Letterr of credit, Fixing the exchange rate, Foreign exchange formalities, Forwarding agent	2
		Bill of lading, shipment advice to the importer, submission of documents to the bank and Realisation of export proceeds.	2
III	6	Introduction – Steps involved in Import Procedures: Trade enquiry, Import License, Obtaining foreign Exchange	3
		Placing indent or order, Obtaining Letter of Credit, Arrangement of Finance, Advice for shipment receipt	2
		Retirement of documents, goods arrival and customs clearance.	1
IV	6	Export documents – Documents related to goods – Certificates related to shipment	2
		Documents related to payment – Documents related to inspection	2
		Documents related to Excisable Goods – Documents related to Foreign Exchange Regulation.	2
V	6	Import documents – Trade Enquiry, Proforma Invoice, Import order	3
		Letter of credit, Bill of lading, Bill of entry.	3
	30	**Total**	**30**

PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCO23AT21	Soft Skills –II QUANTITATIVE APTITUDE SKILLS	AECC - 2	2	-	-	2

L – Lecture   T – Tutorial   P – Practicals

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

Preamble

This course enables the students to identify the relationship between time and work and time and distance and construct Pie chart for given data.

Course Outcomes

On completion of the course the students will be able to

	Course Outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	solve problems based on percentages	K1, K2	84%	82%
CO2	calculate time and work and time and distance	K2, K3	85%	83%
CO3	draw pie charts and give interpretation	K1, K3	83%	81%
CO4	assess profit or loss in a transaction	K2, K3	82%	80%
CO5	know the value of stock and shares	K1, K2	83%	81%

K1-Knowledge K2-Understand K3 –Apply

Mapping of COs with POs

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

UNIT – I

6 Hours

Percentage – Conversion of fraction and decimals into percentage – Percentage of increase / decrease

UNIT – II

6 Hours

Time and Work – Problems on vehicles

UNIT – III   **6 Hours**

Time, Speed and Distance – conversion of time and distance into various units – Relative speed – Average speed.

UNIT – IV   **6 Hours**

Profit and Loss – Stocks and Shares – value of shares with brokerage

UNIT – V   **6 Hours**

Data Interpretation (Simple Problems) - Pie Chart

Text Books:
  1. R.S. Agarwal, Quantitative Aptitude, 2021, S. Chand & Company Ltd, New Delhi – 110 055.

References:
  1. P.R. Vital , Business Mathematics , Third Edition 2020, Margham Publications,4, Rameswaran Road, T.Nagar, Chennai – 600 017.

E – Resources:
  1. https://www.indiabix.com/aptitude/percentage/
  2. https://www.hitbullseye.com/Time-and-Work-Questions.php
  3. https://www.hitbullseye.com/Stocks-and-Shares-Problems.php

Course Designer:

  1. Dr.P.Selvamani
  2. Dr. A. Selvaprakash

Unit	Total Hours	Topics	Distribution hours
I	6	Percentage – Conversion of fraction and decimals into percentage	4
		Percentage of increase and Percentage of decrease	2
II	6	Time and Work problems	3
		Problems on trains and cars	3
III	6	Time, Speed and Distance – direct and indirect proportion	3
		Conversion of time and distance into various units – Relative speed – Average speed.	3
IV	6	Profit and Loss formula – Problems	2
		Stocks and Shares – value of shares with brokerage	4
V	6	Data Interpretation (Simple Problems)	4
		Problems using Pie-Chart	2
		Total	30

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)

VISION OF THE DEPARTMENT

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

MISSION OF THE DEPARTMENT

❖ To provide an academic ambience that ensures the efficient dissemination of knowledge through student-teacher synergy, resulting in character development and career readiness of commerce graduates.

❖ To develop a centre of excellence for commerce education, training and research

❖ To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

Programme Educational Objectives (PEO)

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

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

Programme Specific Outcomes – B.Com

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

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

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com – Programme code: UCO
(For those joined on or after June 2023)
CAREER ORIENTED PROGRAMME
CERTIFICATE COURSE

Course Code	Course Title	Category	L	T	P	Credit
UCO23CP21	**RETAIL MANAGEMENT**	**COP**	**40 Hrs.**	**-**	**-**	**5**

L - Lecture   T - Tutorial   P – Practicals

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

Preamble
The course imparts knowledge on the concept of Retailing, Consumer behavior and Customer Relationship Management in retailing.

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

	Course Outcome	Level
CO1	Explain the concept of Retailing	K2
CO2	Demonstrate the Retails Business in India	K2, K3
CO3	Know the Consumer Behavior and Consumer Decision	K1
CO4	Examine the business models in retail	K2,K3
CO5	Analyse the customer relationship management in retailing	K3

K1 - Knowledge   K2 - Understand   K3 - Apply

Mapping of COs with POs

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

S – STRONG   M – MEDIUM   L – LOW

Mapping of COs with PSOs

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

S – STRONG   M – MEDIUM   L – LOW

UNIT I   5 Hours
RETAILING: Retailing – Meaning – Definition – Characteristics of Retailing – Retailer – Function of Retailer – Career in store operation, buying and Merchandising Corporate staff Position in retail firms.

UNIT II   6 Hours
RETAIL IN INDIA: Emergence of organized Retailing Traditional, Retail formats – Independent Stores – Cooperative and Government – Owned Stores – Modern retail formats in India – Company owned stores – Retailing in rural areas.

UNIT III   11 Hours
RETAIL CUSTOMERS: Consumer Behaviour – Meaning – Factors affecting consumer decision making – Stages of consumer decision making process – Types of consumer decision making – Consumer decision rules – Research and analysis of customer profiles.

UNIT IV   6 Hours
BUSINESS MODELS IN RETAIL: Retail organisation – Meaning – Classification of retail units - Bases of Classification of retail units – Store retailer – Non-Store retailer – Electronic retailing – Catalogue and direct mail retailing – Direct selling – Television Shopping – Vending Machine Retailing.

UNIT V   12 Hours
CUSTOMER RELATIONSHIP MANAGEMENT IN RETAILING: CRM – Meaning – Objectives – Differences between Transactional Marketing and CRM – CRM Process – Collecting customer data – Analyzing the customer data and identifying the target consumers – Developing CRM programs – Implementing CRM programs.

Text Books:
1. Retailing Management, Text & Cases - Swapana Pradhan, 6th Edition, 2020, Tata Mc Grew Hill Publication, New Delhi.

Reference Books:
1. Retail Management – By Michael Levy, Barton A. Weitz, Dhruv Grewal, 9th Edition, 2021, Tata McGrew Hill Publication, Delhi
2. Customer Relationship Management : Getting it Right – Judith. W. KTneald, 4th edition 2021, Pearson Education, New Delhi.

Course Designer:
1. Dr. L. Eswaran

Unit	Total hours	Topics	Distribution of hours
I	5	Retailing – Introduction, Meaning and Definition	1
		Characteristics of Retailing	2
		Retailer – Meaning, Function of Retailer	2
II	6	Emergence of organized Retailing Traditional, Retail formats – Independent Stores – Cooperative and Government – Owned Stores.	3
		Modern Retail formats in India – Company owned Stores – Retailing in rural areas	3
III	11	Consumer Behavior – Meaning, Factors affecting consumer decision making	3
		Stages of consumer decision making process	2
		Types of consumer decision making	2
		Consumer decision rules – Research and analysis of customer profiles	4
IV	6	Retail Organization – Introduction and Meaning	1
		Classification of retail units	5
V	12	CRM – Introduction, Meaning and Objectives	2
		Differences between Transactional Marketing and CRM	2
		CRM Process	3
		Developing CRM Programs – Implementing CRM Programs	5
	40	**Total**	**40**

Thiagarajar College, Madurai - 625 009

(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Re-Accredited with "A^{++}" Grade by NAAC

Academic Council Meeting
June 2023
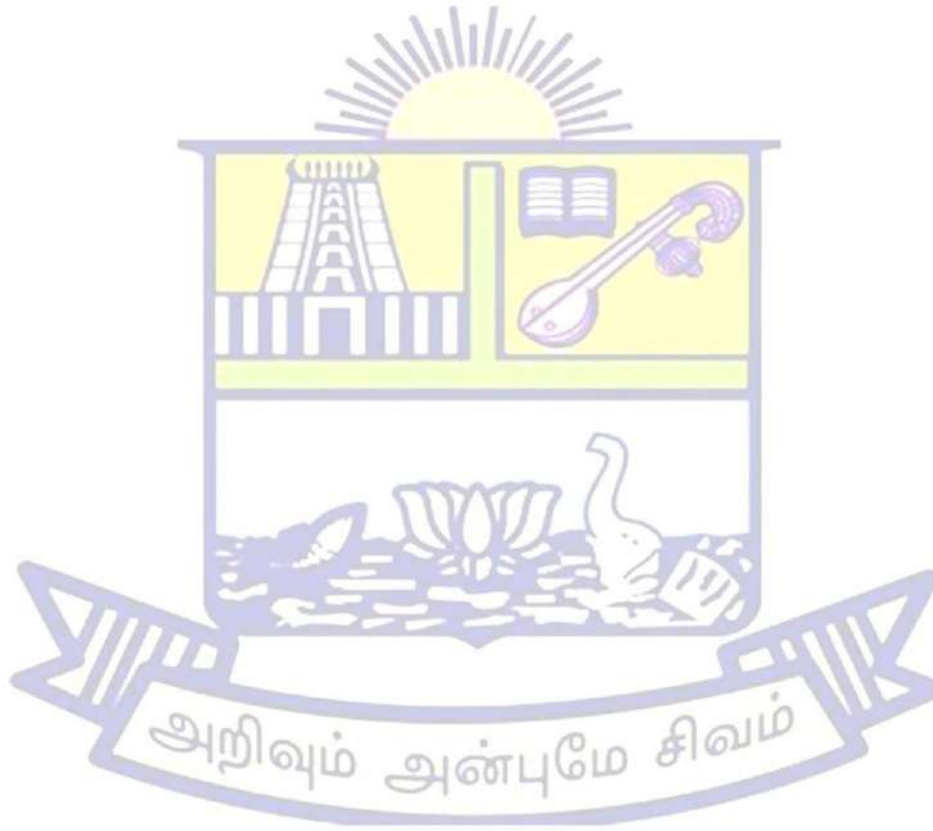
Department of Commerce
B.Com (Professional Accounting)
Syllabus - 2023 - 2024

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 AccountingProgramme gives a theoretical understanding of how 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 field of accounting.
PEO2	**b**e appointed asChief Professional Accounting Officer, Professional Accounting Firm Partner, Finance Directorand Audit Manager.
PEO3	appear for Professional Exams such as CA / CMA / CS.
PEO4	**p**ursue further Studies in Commerce, Management and in Human Resource Management.
PEO5	**b**eConsultants in the fields of Accounts, taxation and Finance.

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

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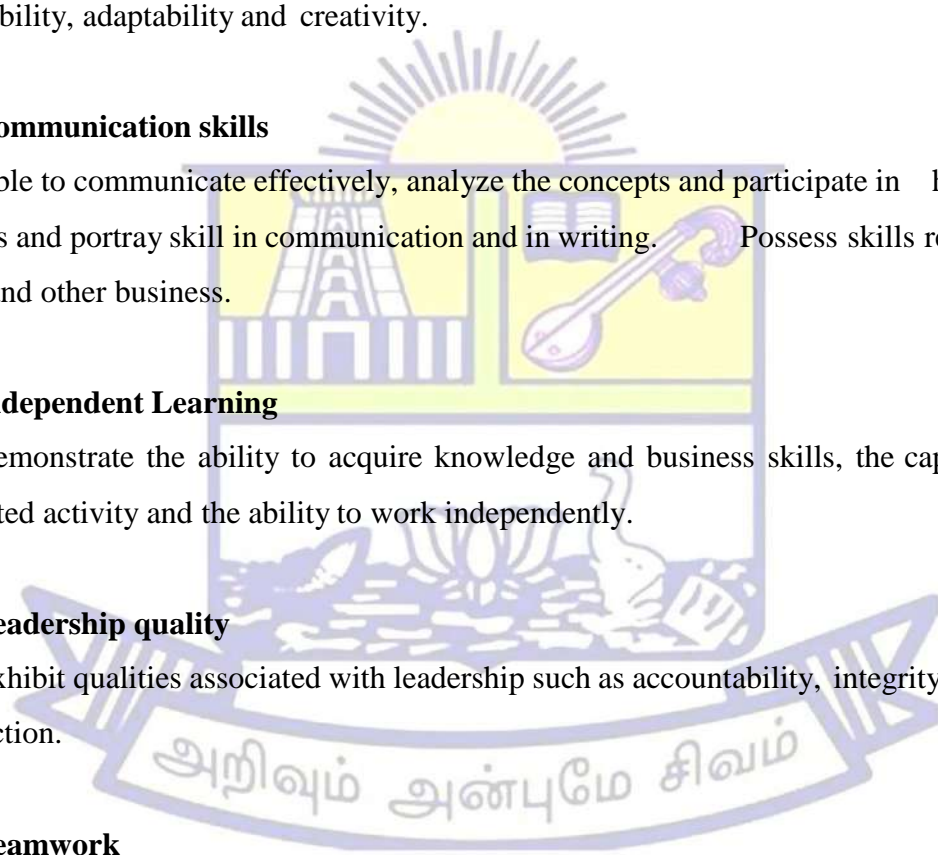
Demonstrate the ability to acquire knowledge and business skills, the capacity for self-directed activity and the ability to work independently.

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.

PPROGRAM 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.
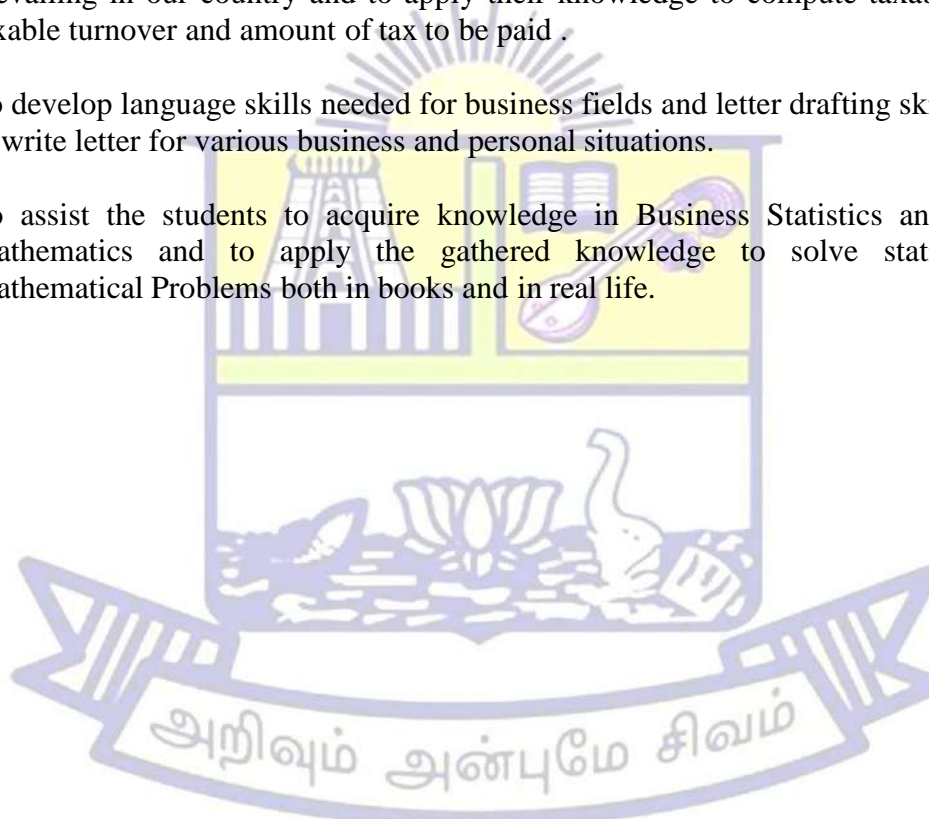
THIAGARAJAR COLLEGE, MADURAI- 9
(Re-Accredited with 'A++' Grade by NAAC)
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(w.e.f. 2023 Batch onwards)
COURSE STRUCTURE (2023 – 2026 Batch)

SEMESTER – I

Course		Code No.	Subject	Hrs/week	Credits	Total Hrs	Max Marks CA	Max Marks SE	Total
Part -I	Tamil	U23P1TA11B	Tamil	3	3	45	25	75	100
Part -II	English	U23P2EN11	General English – I	4	3	60	25	75	100
Part -III	Core - 1	UCP23CT11	Financial Accounting – I	6	4	90	25	75	100
	Core - 2	UCP23CT12	Business Mathematics and Statistics	6	4	90	25	75	100
	Elective – I	UCP23ET11A/ UCP23ET11B/ UCP23ET11C	Business Economics / Indian Economic Development / Business Environment	5	3	75	25	75	100
Part -IV	NME 1	UCP23NT11	Business and Commercial Knowledge	2	2	30	25	75	100
	Foundation Course	UCP23FT11	Commercial General Knowledge	2	2	30	25	75	100
	AECC 1	UCP23AT11	Soft Skills – I : Modern Communication Skills	2	2	30	25	75	100
TOTAL				30	23				

SEMESTER – II

Course		Code No.	Subject	Hrs/week	Credits	Total Hrs	Max Marks CA	Max Marks SE	Total
Part -I	Tamil	U23P1TA21B	Tamil	3	3	45	25	75	100
Part -II	English	U23P2EN21	English - II	4	3	60	25	75	100
Part -III	Core - 3	UCP23CT21	Financial Accounting – II	6	4	90	25	75	100
	Core - 4	UCP23CT22	Business Law	6	4	90	25	75	100
	Elective - II	UCP23ET21A/ UCP23ET21B/ UCP23ET21C	Operations Research / Insurance and Risk Management / Computer Application in Business	5	3	75	25	75	100
Part -IV	NME 2	UCP23NT21	Basics of Statistics	2	2	30	25	75	100
	SEC1	UCP23ST21	Basics of Indian Economy	2	2	30	25	75	100
	AECC 2	UCP23AT21	Soft Skills – II : Emotional Intelligence Skills	2	2	30	25	75	100
TOTAL				30	23				
Extra credit			NaanMudhalvan Scheme - Language Proficiency for Employability		2				

B) CURRICULUM CREDITS

THIAGARAJAR COLLEGE, MADURAI – 625009.
(Re-Accredited with "A++" Grade by NAAC)
Curriculum structure for B.Sc., CS., IT., BCA, BBA, & B.Com
(For those who joined in 2023 and after)

Category	Course	No. of Courses / Paper	Credit Distribution	Hrs/ Week	Total Credits
Part I	Tamil	4	3	-	12
Part II	English	4	3	-	12
		Sub Total			**24**
Part III	Core	-	-	-	60
	Elective	4	3	-	12
	Elective – Specific Discipline	2+2	3	-	12
		Sub Total			**84**
Part IV	**AECC -** I,II,III&IV	4	2		8
	VE –V	1	2		2
	EVS – III & IV	1+1	(1+1) 2		2
	NME -I & II Sem	2	2		4
	SEC -I,II,III & IV	6	(2+2+1+2+2+2) 11		11
	Summer Internship /Industrial Training –V	1	2		2
	Professional competency Skill – General Awareness for Competitive Enhancement – VI	1	2		2
	Sub Total				**31**
	Total				**139**
Part V	**Extension Activities–**VI				**1**
	Grand Total				**140**

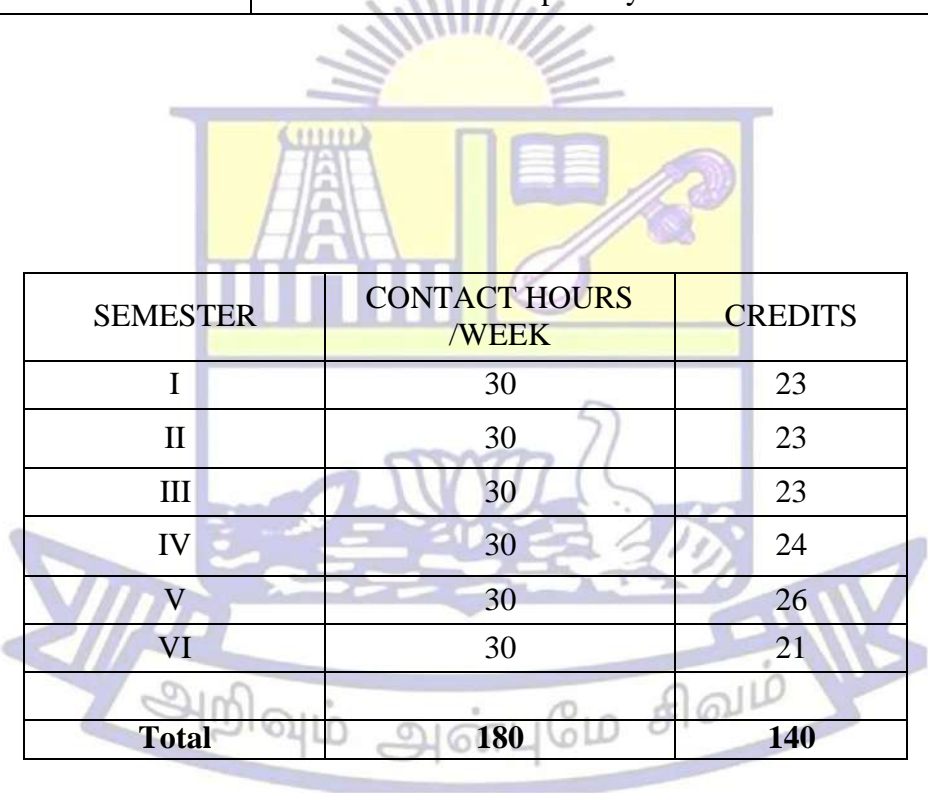AECC –   Ability Enhancement Compulsory Course
SEC   –   Skill Enhancement Course
NME   –   Non-Major Elective

For Choice based credit system (CBCS)

- For NME every department offers two papers (one in each at I & II semester)
- For SEC every department offer six papers for each course (Sem I - 2,II - 2), (III - 3& IV -4)
- For AECC every department offer four papers for each course (Sem I, II - III&IV)
- For Major elective there may be an option for choice.

Semester	Courses
I	NME,SEC,AECC
II	NME,SEC,AECC
III	NME,SEC,AECC, EVS
IV	NME,SEC,AECC, EVS
V	VE, Summer Internship / Industrial Training
VI	Professional competency Skill & Extension Activities

SEMESTER	CONTACT HOURS /WEEK	CREDITS
I	30	23
II	30	23
III	30	23
IV	30	24
V	30	26
VI	30	21
Total	180	140

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23CT11	**FINANCIAL ACCOUNTING - I**	Core-1	5	1	-	4

L-Lecture		T-Tutorial		P -Practical	

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

Preamble

This course provides knowledge on basic accounting concepts, conventions, rectification of errors, bank reconciliation, depreciation, bill of exchange, accounting from incomplete records, average due date, account current, royalty, and insurance claim.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment (%)
CO 1	remember the concept of rectification of errors and Bank reconciliation statements	K1, K3	84	83
CO 2	apply the knowledge in preparing detailed accounts of sole trading concerns	K2,K3	80	80
CO 3	analyse the various methods of providing depreciation	K2,K3	83	81
CO 4	evaluate the methods of calculation of profit	K2,K3	82	80
CO 5	determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1,K3	82	81

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs					
	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	L	S
CO2	S	M	L	M	L
CO3	M	L	S	L	M
CO4	L	S	M	L	L
CO5	S	L	L	M	S

L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I   (20 Hours)

Fundamentals of Financial Accounting : Financial Accounting - Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts - Subsidiary Books - Trial Balance -Classification of Errors - Rectification of Errors - Preparation of Suspense Account -Bank Reconciliation Statement.

Unit II   (15 Hours)

Final Accounts: Final Accounts of Sole Trading Concern - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

Unit III   (20 Hours)

Depreciation : Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method - Annuity Method - Depreciation Fund Method - Insurance Policy Method - Revaluation Method.

Bills of Exchange: Definition - Discounting of Bills - Endorsement of Bill - Collection - Noting Charges -Renewal - Retirement of Bill under rebate – Insolvency– Accommodation of Bills.

Unit IV   (20 Hours)

Accounting from Incomplete Records: Incomplete Records - Meaning and Features - Limitations - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of final statements by Conversion method.
Average due Date and Account Current.

Unit V   (15 Hours)

Royalty Accounts: Meaning - Minimum Rent - Short Workings - Recoupment of Short Workings - Lessor and Lessee -Sublease - Accounting Treatment

Insurance Claims –Calculation of Claim Amount- Loss of Stock - Average clause- Loss of Profit.

Text Books:

1. Dr.T.S. Reddy and Murthy, AdvancedAccounting, 2022,MARGHAM PUBLICATIONS, Chennai

References:

1. S. P. Jain and K. L. Narang Financial Accounting- I, 2016,Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, 2018,Vikas Publications, Noida.
3. Shukla Grewal and Gupta, "Advanced Accounts", 2017, volume 1, S.Chand and Sons, New Delhi.
4. Dr. Arulanandan and Raman: Advanced Accountancy, 2016, Himalaya Publications, Mumbai.
5. Tulsian , Advanced Accounting, 2016,Tata McGraw Hills, Noida.
6. Charumathi and Vinayagam, Financial Accounting, 2002, S.Chand and Sons, New Delhi.

E – Resources:

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Designers:

1. Dr. S. Meena
2. Dr.R.Anbuselvi

Lecture Schedule

Unit	Total Hours	Topics	Distribution hours
I	20	Financial Accounting - Meaning, Definition, Objectives,	2
		Basic Accounting Concepts and Conventions	2
		Journal, Ledger Accounts, Subsidiary Books	4
		Trial Balance - Classification of Errors	4
		Rectification of Errors, Preparation of Suspense Account	4
		Bank Reconciliation Statement, Need and Preparation.	4
II	15	Final Accounts of Sole Trading Concern	2
		Capital and Revenue Expenditure and Receipts	3
		Preparation of Trading, Profit and Loss Account	3
		Preparation of Trading, Profit and Loss Account and Balance Sheet	3
		Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	4
III	20	Depreciation – Meaning, Objectives, Accounting Treatments	2
		Types , Straight Line Method, Diminishing Balance method	3
		Conversion method, Annuity Method	3
		Depreciation Fund Method, Insurance Policy Method, Revaluation Method.	3
		Definition, Specimens, Discounting of Bills	2
		Endorsement of Bill, Collection - Noting Charges	3
		Renewal, Retirement of Bill under rebate,	2
		Insolvency of Acceptor, Accommodation of Bills.	2
IV	20	Incomplete Records, Meaning and Features, Limitations	2
		Difference between Incomplete Records and Double Entry System , Methods of Calculation of Profit	4
		Statement of Affairs Method	3
		Preparation of final statements by Conversion method.	3
		Average Due Date	4
		Account Current.	4
V	15	Meaning, Minimum Rent , Short Working	3
		Recoupment of Short Working, Lessor and Lessee	3
		Sublease, Accounting Treatment.	4
		Calculation of Claim Amount, Average clause under Loss of Stock	3
		Calculation of Claim Amount under Loss of Profit	2
	90		90

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23CT12	BUSINESS MATHEMATICS AND STATISTICS	Core-2	5	1	-	4

	L - Lecture	T - Tutorial		P - Practical	

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

Preamble

This course focuses on the basics of ratio, proportion, indices and proportions andmakes the students to be familiarized with the measures of central tendency

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Expected Proficiency	Expected Attainment
CO1	Learn the basics of ratio, proportion, indices and proportions	K1	80%	79%
CO2	Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K1,K2	82%	80%
CO3	Determine the various measures of central tendency.	K1, K2	83%	80%
CO4	Calculate the correlation co-efficients.	K2, K3	81%	78%
CO5	Assess problems on time series analysis	K2, K3	79%	77%

K1 - Knowledge   K2 - Understand   K3 – Apply

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	M	S	S

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

Mapping of COs withPSOs

	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**–MEDIU**S** – STRONG

Contents

Unit I   (18 Hours)

Ratio : Ratio, Proportion and Variations, Indices and Logarithms.

Unit II   (18 Hours)

Interest and Annuity: Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions - Annuity

Unit III   (18 Hours)

Measures of Central Tendency: Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. **Measures of Dispersion** – Range - Quartile Deviation and Mean Deviation - Variance, Standard Deviation and Co-efficient of variation.

Unit IV   (18 Hours)

Correlation and Regression: Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

Unit V   (18 Hours)

Time Series Analysis and Index Numbers : Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

Text Books:
1. Dr.B.N. Gupta, Business Mathematics &Statistics,2021,Shashibhawan publishing house, Chennai

References:
1. J.K. Sharma, Fundamentals of business statistics, 2020,Vikas publishing, Noida
2. Agarwal B M, Business Mathematics & Statistics, 2022,Ane Book Pvt. Ltd., New Delhi

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

Course Designer:
     Dr.P.G.Kathiravan

Lecture Schedule

Unit	Total Hours	Topics	Distribution hours
I	18	Ratio	4
		Proportion	3
		Variations	3
		Indices	4
		Logarithms	4
II	18	Banker's Discount	4
		Simple and Compound Interest	4
		Arithmetic Progressions	3
		Geometric Progressions	3
		Harmonic Progressions and Annuity	4
III	18	Arithmetic Mean, Geometric Mean - Harmonic Mean	3
		Mode and Median	3
		Quartiles – Deciles - Percentiles	2
		Measures of Dispersion : Range	2
		Quartile Deviation	2
		Mean Deviation	2
		Variance and Standard Deviation	2
		Co-efficient of variation	2
IV	18	Meaning, types and degree of Correlation	2
		Karl Pearson's Coefficient of Correlation – Arithmetic Mean method	4
		Karl Pearson's Coefficient of Correlation – Assumed Mean method	3
		Spearman's Rank Correlation	3
		Regression Lines	4
		Regression Lines Coefficients	2
V	18	Time Series Analysis: Meaning, uses and Secular Trend	5
		Seasonal and Cyclical variations of Time series	3
		Index Numbers – Aggregative and Relative Index – Chain and Fixed Index	5
		Wholesale Index – Cost of Living Index	5
	90		**90**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

CourseCode	CourseTitle	Category	L	T	P	Credit
UCP23ET11A	**BUSINESS ECONOMICS**	**Elective-1**	**4**	**1**	**-**	**3**

L-Lecture T-Tutorial P-Practical

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

Preamble

This course enables the students to obtain knowledge on approaches to economic analysis, various determinants of demand, concept and features of consumer behaviour, laws of variable proportions and objectives and importance of pricing policy.

Course Outcomes

On completion of the course the students will be able to

		Expected Proficiency	Expected Attainment
CO1	Explain the positive and negative approaches in economic analysis	78%	76%
CO2	Understood the factors of demand forecasting	81%	80%
CO3	Know the assumptions and significance of indifference curve	82%	80%
CO4	Outline the internal and external economies of scale	80%	78%
CO5	Relate and apply the various methods of pricing	77%	76%

Mappingof COswithPOs

	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	M	S	S

L–LOW   M –MEDIUM   S– STRONG

Mapping of COs withPSOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

UNITI (15 Hours)

Introduction to Economics : Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

UNITII (15 Hours)

Demand & Supply Functions : Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNITIII (15 Hours)

Consumer Behaviour : Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Geffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNITIV (15 Hours)

Theory of Production : Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium

UNITV (15 Hours)

Product Pricing -Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, "Kinked Demand" Curve.

Text Books:
1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.

References:
1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
3. Aryamala.T, Business Economics, Vijay Nicole, Chennai.

Course Designer:
1. Ms.E.Anit Maria Lusia
2. Mr. R.Ramkanna

LectureSchedule:

Unit	Total Hours	Topics	Distribution hours
I	15	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics	3
		Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost	3
		Accounting Profit and Economic Profit – Incremental and Marginal Concepts.	3
		Time and Discounting Principles – Concept of Efficiency	3
		Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation	3
II	15	Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance.	5
		Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	5
		Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business	5
III	15	Consumer Behaviour – Meaning, Concepts and Features	2
		Law of Diminishing Marginal Utility – Equi-Marginal Utility –	3
		Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium.	4
		Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Geffen Goods	3
		Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	3

IV	15	Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions	2
		Law of Variable Proportion – Laws of Returns to Scale	3
		Difference between Laws of variable proportion and returns to scale	3
		Economies of Scale – Internal and External Economies	2
		Internal and External Diseconomies	2
		Producer's equilibrium	3
V	15	Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance,	4
		Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly	3
		Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition	5
		Oligopoly – Meaning – features, "Kinked Demand" Curve.	3
	75		75

அறிவும் அன்புமே சிவம்

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

CourseCode	CourseTitle	Category	L	T	P	Credit
UCP23ET11B	INDIAN ECONOMIC DEVELOPMENT	Elective-2	4	1	-	3

L-Lecture   T-Tutorial   P-Practical

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

Preamble

This course enables the students to obtain knowledge on the concepts of Economic growth and development the features and factors affecting economic development calculation of national income, the role of public finance in economic development and the causes of inflation

Course Outcomes

On completion of the course the students will be able to

		Expected Proficiency	Expected Attainment
CO1	Elaborate the role of State and Market in Economic Development	79%	77%
CO2	Explain the Sectorial contribution to National Income	83%	81%
CO3	Illustrate and Compare National Income at constant and current prices.	86%	84%
CO4	Describe the canons of public expenditure	80%	78%
CO5	Understand the theories of money and supply	79%	77%

Mappingof COswithPOs

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

L–LOW   M –MEDIUM   S– STRONG

Mapping of COs withPSOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

Course Contents:

UNITI (15 Hours

Economic Development and Growth: Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.

UNITII (15 Hours)

Economic Development: Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition - Human Resource Development and Economic Development.

UNITIII (15 Hours)

National Income: Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

UNITIV (15 Hours)

Public Finance : Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

UNITV (15 Hours)

Money Supply: Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.

Text Books:
1. Dutt and Sundaram, Indian Economy, S.Chand, New Delhi

References:
1. V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
2. Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.
3. NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.
4. Sanjeverma, The Indian Economy, unique publication, Shimla.

E Resources:

1. http://www.jstor.org
2. http://www.indiastat.com
3. http://www.epw.in

Course Designer:
Dr.S.Sivakumar

LectureSchedule:

Unit	Total Hours	Topics	Distribution hours
I	15	Concepts of Economic Growth and Development	3
		Measurement of Economic Development	3
		Per Capita Income, Basic Needs, Physical Quality of Life Index	3
		Human Development Index	3
		Gender Empowerment Measure.	3
II	15	Factors Effecting Economic Development - Characteristics of Developing Countries	5
		Population and Economic Development- Theories of Demographic Transition	5
		Human Resource Development and Economic Development.	5
III	15	Meaning, Importance of National Income	2
		National Product-Concept, types of measurement,	3
		Comparison of National Income at Constant and Current Prices.	4
		Sectorial Contribution to National Income.	3
		National Income and Economic Welfare	3
IV	15	Meaning, Importance, Role of Public Finance in Economic Development,	2
		Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation,	3
		Public Expenditure-Classification and Cannons of Public Expenditure,	3
		Econ Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit	2
		Revenue, Budgetary, Primary and Fiscal	2
		Deficit Financing	3
V	15	Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3	4
		Inflation and Deflation -Types, Causes and Impact	3
		Price Index- CPI and WPI	5
		Role of Fiscal Policy in Controlling Money supply	3
	75		**75**

PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

CourseCode	CourseTitle	Category	L	T	P	Credit
UCP23ET11C	**BUSINESS ENVIRONMENT**	**Elective-1**	**4**	**1**	**-**	**3**

L-Lecture   T-Tutorial   P-Practical

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

Preamble

This course gives in depth knowledge in Political, Economical, Social and Technological Environment of business enterprises.

Course Outcomes

On completion of the course the students will be able to

		Expected Proficiency	Expected Attainment
CO1	Remember the nexus between environment and business	78%	76%
CO2	Apply the knowledge of Political Environment in which the businesses operate.	81%	80%
CO3	Analyze the various aspects of Social Environment.	82%	80%
CO4	Evaluate the parameters in Economic Environment.	80%	78%
CO5	Create a conducive environment for business to operate globally.	77%	76%

Mappingof COswithPOs

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

L–LOW   M –MEDIUM   S– STRONG

Mapping of COs withPSOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

Course Contents:

UNIT I   (15 Hours)

Introduction : The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT II   (15 Hours)

Political Environment: Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNIT III (15 Hours)

Social and Cultural Environment: Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

UNIT IV   (15 Hours)

Economic Environment : Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT V   (15 Hours)

Technological Environment : Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

Text Books:
1. C. B. Gupta, Business Environment, 2022, Sulthan Chand & Sons, New Delhi

References:
1. Business Environment, 2021, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, 2015,Pearson, New Delhi
3. S. Sankaran, Business Environment, 2013,Margham Publications, Chennai

E Resources:
1. www.mbaofficial.com
2. www.yourarticlelibrary.com
3. www.businesscasestudies.co.uk

Course Designer:
Dr.R.Anbuselvi

LectureSchedule:

Unit	Total Hours	Topics	Distribution hours
I	15	The Concept of Business Environment ,Its Nature and Significance	3
		Brief Overview of Political Environment and its Impact on Business and Strategic Decisions	3
		Cultural and Legal Environment and its Impact on Business and Strategic Decisions	3
		Economic Environment and its Impact on Business and Strategic Decisions	3
		Social Environment and its Impact on Business and Strategic Decisions	3
II	15	Political Environment.	5
		Government and Business Relationship in India	5
		Provisions of Indian Constitution Pertaining to Business	5
III	15	Social and Cultural Environment	3
		Impact of Foreign Culture on Social and Cultural Environment	2
		Castes and Communities	2
		Linguistic and Religious Groups	3
		Types of Social Organization.	2
		Social Responsibilities of Business	3
IV	15	Economic Environment.	2
		Economic Systems and their Impact of Business	3
		Macro Economic Parameters like GDP	3
		Growth Rate Population – Urbanization	2
		Fiscal Deficit – Plan Investment	2
		Per Capita Income and their Impact on Business Decisions	3
V	15	Technological Environment – Meaning and Features of Technology	4
		Sources of Technology Dynamics-Transfer of Technology	3
		Impact of Technology on Globalization- Status of Technology in India.	5
		Determinants of Technology Environment	3
	75		**75**

PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23NT11	**BUSINESS AND COMMERCIAL KNOWLEDGE**	NME	2	-	-	2

L - Lecture	T - Tutorial		P - Practical	

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

Preamble

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

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainmen
CO1	obtain knowledge about Business environment	K1	80	76
CO2	familiar with factors influencing micro and macro environment	K1	78	75
CO3	know the concept of business organization	K2	83	77
CO4	recognize the different public policy	K2,K3	82	80
CO5	understand the concept of liberalization and privatization	K3	80	78

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of Course Outcomes with Programme Specific Outcomes

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

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

Mapping of Course Outcomes with Programme Outcomes

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

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

Contents

UNIT –I   **(6 Hours)**

Business Environment – Introduction –Internal –External - Micro and Macro Environment,

Elements of Micro Environment

UNIT –II   **(6 Hours)**

Business Ethics - Consumers/Customers, Competitors, Organization, Market, suppliers,

Intermediaries, Elements of Macro Environment – Demographic, Economic Environment

UNIT –III   **(6 Hours)**

Business Trend - Political-legal, Socio-cultural, Technological, Global Environment. Business

Organizations -Overview of selected Indian and Global Companies.

UNIT - IV   **(6 Hours)**

Government Policies for Business Growth: - Policies – Introduction - Public Policies - Nature -

Policies creating conducive business environment such as Liberalization,

UNIT - V   **(6 Hours)**

Business Investment structure - Privatization, and Foreign Direct Investment - structure

Text Books:

1.   C.B.Gupta, Business Environment, Sultan Chand and Sons, 2021, New Delhi

Reference Books:

1.   K.Aswathappa, Essentials of Business Environment, Reprint 2014, Himalaya
        Publishing House, New Delhi
2.   CA.G.Sekar, CA.B.SaravanaPrasath, Business Economics &Business and Commercial
        Knowledge, Padhukas Publications, Chennai, 2019.
3.   ICAI, Study Material, June, 2022.

E-Resources

1.   https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf
2.   https://www.inspirajournals.com/uploads/Album/1743672372.pdf

Course Designer:

Dr.K.vasutha

Unit	Total Hours	Topics	Distribution hours
I	6	Business Environment – Introduction	1
		Internal Environment	1
		External Environment	1
		Micro and Macro Environment	1
		Elements of Micro Environment	2
II	6	Business Ethics - Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries	3
		Elements of Macro Environment	2
		Demographic, Economic Environment	1
III	6	Business Trend - Political-legal, Socio-cultural	2
		Technological, Global Environment.	2
		Business Organizations	1
		Overview of selected Indian and Global Companies.	1
IV	6	Government Policies for Business Growth: - Policies – Introduction	2
		Public Policies - Nature of public Policies	1
		Policies creating conducive business environment such as Liberalization	3
V	6	Meaning of Business Investment structure	2
		Privatization, and Foreign Direct Investment	2
		Structure of Business Investment	2
	30		30

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23FT11	**COMMERCIAL GENERAL KNOWLEDGE**	FC	2	-	-	2

<div align="center">L - Lecture   T - Tutorial   P - Practical</div>

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

Preamble

This course enables the students to obtain knowledge about Trade, Business, Industry and Commerce, Forms of Business Organisations, Financial Regulatory Bodies, Financial Markets and Programmes for Start-ups in India.

Course Outcomes

On completion of the course the students will be able to

	Course Outcome		Expected Proficiency	Expected Attainment
CO1	familiarize with the nature of Trade, Business, Industry and Commerce.	K1,	80%	76%
CO2	gain insight into various Forms of Business Organisation.	K1	78%	75%
CO3	identify the financial regulatory bodies in India.	K2	83%	77%
CO4	familiarize with the terms of money market, Capital market , BSE and NSE.	K2,K3	82%	80%
CO5	obtain knowledge on Programmes for Start-ups in India.	K3	80%	78%

Mapping of COs with POs

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

Mapping of COs with PSOs

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

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

Contents

UNIT I   (6 Hours)

Meaning of **Trade** - Meaning and Nature of **Business** - Objectives – Classification of Business activities – **Industry** -Classification of industries - **Commerce:** Meaning – Functions – Classification of Commerce activities – Difference between Trade, Commerce and Industry.

UNIT II   (6 Hours)

Forms of Business Organisation : Sole Proprietorship - Partnership –Limited Liability Partnership - Joint Stock Companies-Joint Ventures –Cooperative **Government form of Business Organization** : Departments-Corporation -Government company: **Non-Government Organizations** – Meaning, Definition , Structure , Advantages and Disadvantages.

UNIT – III   (6 Hours)

Financial Regulatory Bodies in India : SEBI (Securities and Exchange Board of India) - RBI (Reserve Bank of India)- - IRDAI (Insurance Regulatory and Development Authority of India)- NABARD (National Bank for Agricultural and Rural Development) - NHB (National Housing Bank)- PFRDA – Pension Fund Regulatory & Development Authority- Ministry of Corporate Affairs (MCA) - CCI (Competition Commission of India) SIDBI (Small Industries Development Bank of India).

UNIT – IV   (6 Hours)

Financial Markets in India : Financial Markets – Money Market – features-objectives-Money market Instruments- Commercial papers – Repo instruments- Capital Market – **Securities Market –** Primary Market – Secondary Market**- BSE (Bombay Stock Exchange) -**NSE (National Stock Exchange) - NIFTY and SENSEX.

UNIT – V   (6 Hours)

Programmes for Start-ups in India : Start-up India - Attal Innovation Mission (AIM) - Make in India - Digital India - Support To Training And Employment Programme For Women (STEP) –Trade Related Entrepreneurship Assistance And Development (TREAD) - Pradhan Mantri KaushalVikasYojana (PMKVY).

Text Book:

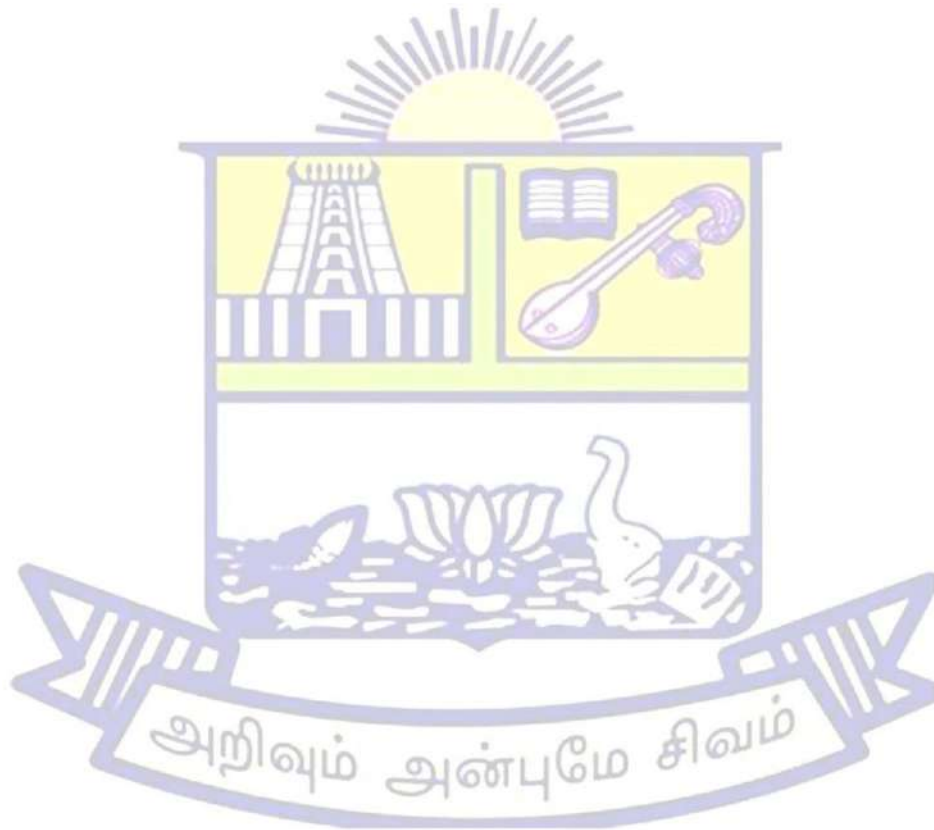1. Study Material Prepared by Department of Commerce.

Reference Books:

1.   Financial Markets and Services, 2020, by E.Gordona and K.Natrajan, Himalaya Publishing House.
2.   Business Organisation and Management, 2020, by P.C.Tulsian and Vishal Pandey, Pearson Education India, 2002.

E-sources

1. https://www.practicemock.com/blog/wp-content/uploads/2021/04/List-of-Indian-Financial-Regulators-Download-Free-PDF_compressed-1.pdf

2. https://ncert.nic.in/ncerts/l/lebs210.pdf

3. https://courseware.cutm.ac.in/wp-content/uploads/2020/05/Government-scheme.pdf

Course Designer:

1. Dr.I.Nagarajan

Lecture Schedule

Unit	Total hours	Topics	Distribution of hours
I	6	Meaning of **Trade** - Meaning and Nature of **Business** - Objectives	1
		Classification of Business activities	1
		Industry -Classification of industries	1
		Commerce: Meaning – Functions – Classification of Commerce activities	2
		Difference between Trade, Commerce and Industry	1
II	6	Sole Proprietorship - Partnership –Limited Liability Partnership	1
		Joint Stock Companies-Joint Ventures –Cooperative	1
		Government form of Business Organization : Departments-Corporation -Government company	2
		Non-Government Organizations – Meaning, Definition , Structure	1
		Advantages and Disadvantages	1
III	6	**Financial Regulatory Bodies in India** SEBI (Securities and Exchange Board of India) - RBI (Reserve Bank of India)	1
		IRDAI (Insurance Regulatory and Development Authority of India)	1
		NABARD (National Bank for Agricultural and Rural Development) - NHB (National Housing Bank)	2
		PFRDA – Pension Fund Regulatory & Development Authority- Ministry of Corporate Affairs (MCA)	1
		CCI (Competition Commission of India) SIDBI (Small Industries Development Bank of India)	1
IV	6	**Financial Markets –** Money Market – features-objectives- Money market Instruments	1
		Commercial papers – Repo instruments- Capital Market	1
		Securities Market – Primary Market **–** Secondary Market	1
		BSE (Bombay Stock Exchange)-NSE (National Stock Exchange)	2
		NIFTY and SENSEX	1
V	6	Start-up India - Attal Innovation Mission (AIM) - Make in India	1
		Digital India - Support To Training And Employment Programme For Women (STEP)	2
		Trade Related Entrepreneurship Assistance And Development (TREAD)	1
		Pradhan MantriKaushalVikasYojana (PMKVY).	2
	30		30

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

CourseCode	Course Title	Category	L	T	P	Credit
UCP23AT11	**Soft Skills – I** **MODERNCOMMUNICATION** **SKILLS**	AECC 1	2	-	-	2

L - Lecture   T - Tutorial   P - Practical

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

Preamble

This course enables the students to gain a thorough knowledge of writing skills andtechnology based Communication .

Course Outcomes

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

	Course outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	Acquire the Core knowledge in writing skills	K1, K2	80%	79%
CO2	Prepare Reports	K2, K3	81%	80
CO3	Develop effective etiquettes	K2, K3	78%	77%
CO4	Familiarize in sending email messages	K2, K3	80%	78%
CO5	enhance editing skills using computer software	K2, K3	81%	80%

K1-Knowledge   K2-Understand   K3 –Apply

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of Course Outcomes with Programme Specific Outcomes

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

L – LOW   M – MEDIUM   S – STRONG

Course Contents

Unit I (6 Hours)

Writing Skills: Meaning - Letter Writing – official letters and Personal letters – Do's and Don'ts

Unit II (6 Hours)

Resume Writing - CV Writing - bio-data writing - Resume writing - Difference between bio-data, Resume and CV

Unit III (6 Hours)

Report : Cover letter - Preparation of Report - Paragraph writing - Guide lines for paragraph Writing

Unit IV (6 Hours)

Technology-based Communication: etiquettes – Types of etiquettes - effective e-mail messages – Using Social Media as effective medium of Communication.

Unit V (6 Hours)
Power-point presentation: Meaning and characteristics of Power Point Presentation – Setting Slide Show - enhancing editing skills using computer software.

Text Books
1. Sethi, J & et al. A Practice Course in English Pronunciation, 2019,Prentice Hall of India, New
   Delhi.
2. Sen, Leena. Communication Skills, 2018,Prentice Hall of India, New Delhi

Reference Books
1. Prasad, P. Communication Skills, 2012,S.K. Kataria& Sons.
2. Bansal, R.K. and J.B. Harrison. Spoken English, 1983,Orient Language.

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

Course Designer:
1. Dr .S.Sivakumar

Lecture Schedule :

Unit	Total Hours	Topics	Distribution hours
I	6	Meaning of Writing Skills	2
		Letter Writing	1
		official letters and Personal letters	1
		Do's and Don'ts	2
II	6	CV Writing - bio-data writing	1
		Resume writing	2
		Difference between bio-data, Resume and CV	3
III	6	Cover letter	1
		Preparation of Report	1
		Paragraph writing.	2
		Guidelines for Paragraph writing.	2
IV	6	Meaning of etiquettes – Types of etiquettes	1
		Effective e-mail messages	3
		Using Social Media as effective medium of Communication	2
V	6	Meaning and characteristics of Power Point Presentation	2
		Setting Slide Show	2
		Enhancing editing skills using computer software.	2
	30	Total	**30**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23CT21	**FINANCIAL ACCOUNTING II**	Core 3	5	1	-	4

L - Lecture   T - Tutorial   P - Practical

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

Preamble

This course provides knowledge on hire purchase system, branch and department accounts, consignment, joint venture and partnership accounts.

Course Outcomes

On completion of the course the student will be able to

	Course Outcome	Knowledge Level	Expected Proficiency (%)	Expected Attainment(%)
CO 1	evaluate the Hire purchase accounts and Instalment systems	K1, K3	84	83
CO 2	prepare Branch accounts and Departmental Accounts	K2,K3	80	80
CO 3	identify the features and to prepare the accounts relating to Consignment and Joint ventures.	K2,K3	83	81
CO 4	understand the accounting treatment for admission and retirement in partnership	K2,K3	82	80
CO 5	know Settlement of accounts at the time of	K1,K3	82	81

K1 - Knowledge   K2 - Understand   K3 – Apply

Mapping of COs with POs

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of COs with PSOs

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

L – LOW   M – MEDIUM   S – STRONG

Contents

Unit I (15 Hours)

Hire Purchase and Instalment System: Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit

Unit II (15 Hours)

Branch and Departmental Accounts : Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

Unit III (20 Hours)

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

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

Unit IV (20 Hours)

Partnership Accounts – I : Partnership Accounts: – Fundamentals – Profit and Loss Appropriation Account – Fixed and Fluctuating Capital Account - Admission of a Partner – Calculation and Treatment of Goodwill –Retirement of a Partner – Death of a Partner – Joint Life Policy.

Unit V   **(20 Hours)**

Partnership Accounts – II : Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvency – Garner Vs Murray Rule – insolvency of All Partners– Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

Text Book:

Dr.T.S. Reddy and Murthy, Advanced Accounting, 2022,MARGHAM PUBLICATIONS, Chennai

References:

1. Radhaswamy and R.L. Gupta: Advanced Accounting, 2018,Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, 2017, Advance Accounts, S Chand Publishing,
   New Delhi.
3. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, reprint 2016, New Delhi.
4. Dr. S.N. Maheswari: Financial Accounting, 2018, Vikas Publications, Noida.
5. Dr. Venkataraman& others (7 lecturers): 2019, Financial Accounting, VBH, Chennai.
6. Dr.Arulanandan and Raman: Advanced Accountancy, 2016, Himalaya publications, Mumbai.

E – Resourses:

1.   https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.   https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.   https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Course Designers:

1.   Dr. S. Meenakumari
2.   Dr.S.Sivakumar

Unit	Total Hours	Topics	Distribution of hours
I	15	Hire Purchase System, Meaning, Objectives	2
		Accounting Treatment Hire Purchase System	2
		Calculation of Interest Hire Purchase System	2
		Default and Repossession	3
		Hire Purchase Trading Account Installment System	3
		Calculation of Profit	3
II	15	Branch and Dependent Branches: Accounting Aspects, Debtors system	3
		Stock and Debtors system, Distinction between Wholesale Profit and Retail Profit	3
		Independent Branches (Foreign Branches excluded)	2
		Departmental Accounts: Basis of Allocation of Expenses	3
		Inter Departmental Transfer at Cost or Selling Price.	4
III	20	Consignment Accounts: Meaning–Features- Consignment Vs Sales	2
		Journal and Ledger in the books of consignor and the consignee	2
		Treatment of Normal and abnormal losses	3
		Valuation of Closing stock, Invoice price method.	3
		Joint venture: Meaning, Features, Joint Venture Vs Partnership	3
		Consignment Vs Joint Venture ,Separate books of Accounts	3
		No separate books of Accounts	2
		Memorandum Joint Venture Method.	2
IV	20	Partnership Accounts: Admission of a Partner	6
		Treatment of Goodwill ,Calculation of Hidden Goodwill	7
		Retirement of a Partner	4
		Death of a Partner.	3
V	20	Dissolution of Partnership – Methods, Settlement of Accounts Regarding Losses and Assets	3
		Realization account, Treatment of Goodwill, Preparation of Balance Sheet	2
		Insolvency of a Partner, One or more Partners insolvent	4
		All Partners insolvent , Garner Vs Murray	4
		Accounting Treatment, Piecemeal Distribution	3
		Surplus Capital Method, Maximum Loss Method.	4

90			90

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23CT22	**BUSINESS LAW**	Core - 4	5	1	-	4

L - Lecture   T - Tutorial   P - Practical

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

Preamble

This course gives in depth knowledge on contracts and its practical application in business

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Level	Expected Proficiency	Expected Attainment
CO1	Know the nature and objectives of Mercantile law	K1, K2	84%	82%
CO2	Understand the essentials of a valid contract	K2, K3	85%	83%
CO3	Gain knowledge on performance of contracts	K1, K3	83%	81%
CO4	Define the concepts of Bailment and Pledge	K2, K3	82%	80%
CO5	Understand the essentials of contract of sale	K1, K2	83%	81%

Mappingof COswithPOs

	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

Mappingof COswithPSOs

	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

Course Contents

UNIT – I   (12 Hours)
Introduction to Law: Meaning – Objectives – Different connotations – Significance – Mercantile Law: Meaning – Definition – Nature – Objectives – Sources of Mercantile Law.

UNIT – II   (23 Hours)
Elements of Contract: Indian Contract Act, 1872: Definition of Contract – Essentials of a valid contract – Classification of contract – Offer and Acceptance - Consideration – Capacity of Contract–Free consent –Legality of Object – Contingent Contracts – Void contract

UNIT – III   (20 Hours)
Performance of Contract: Meaning of Performance – Offer to Perform – Devolution of Joint Liabilities and Rights – Time and Place of Performance–Reciprocal Promises – Assignment of Contracts–Remedies for Breach of contract – Termination and Discharge of Contract – Quasi Contract

UNIT – IV   (20 Hours)
Contract of Indemnity and Guarantee: Contract of Indemnity and Guarantee – Extent of Surety's Liability – Kinds of Guarantee – Rights of Surety–Discharge of Surety – Bailment and Pledge –Bailment – Concept – Essentials and Kind – Classification of Bailment – Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of a Valid Pledge – Pledge and Lien – Rights of Pawnor and Pawnee

UNIT – V   (15 Hours)
Sale of Goods Act, 1930: Definition of Contract of Sale – Formation – Essentials of Contract of Sale – Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes – Sale by Non – Owners – Rights and duties of buyer – Rights of an unpaid seller

Text Books:
1. N.D. Kapoor, Mercantile Law, 2021, Sultan Chand and Sons, New Delhi

References:
1. R.S.N Pillai, Bagavathy, Business Law 2021, S. Chand and Sons, New Delhi
2. M.C.Kuchhal&VivekKuchhal, Business Law 2021, S. Chand Publishing, New Delhi

E – Resources:
1. https://www.vedantu.com/commerce/mercantile-law
2. https://legalserviceindia.com/legal/article-8210-essential-elements-of-a-valid-contract.html
3. https://finlawportal.com/rights-of-surety-in-a-contract-of-guarantee/

Course Designer:
Prof.E.Anit Maria Lusia

Lecture schedule

Unit	Total hours	Topics	Distribution of hours
I	12	Meaning – Objectives - Different connotations	3
		Mercantile Law: Meaning – Definition	3
		Significance -Nature – Objectives	3
		Sources – Sources of Mercantile Law	3
II	23	Indian Contract Act, 1872: Definition of Contract	2
		Essentials of a valid contract – Classification of contract	2
		Offer and Acceptance - Consideration – Capacity of Contract	10
		Free consent –Legality of Object	7
		Contingent Contracts – Void contract	2
III	20	Performance of Contract:Meaning of Performance – Offer to Perform	4
		Devolution of Joint Liabilities and Rights – Time and Place of Performance	5
		Reciprocal Promises – Assignment of Contracts	3
		Remedies for Breach of contract	3
		Termination and Discharge of Contract – Quasi Contract	5
IV	20	Contract of Indemnity and Guarantee – Extent of Surety's Liability – Kinds of Guarantee – Rights of Surety–Discharge of Surety	7
		Bailment and Pledge –Bailment – Concept – Essentials and Kind – Classification of Bailment	4
		Duties and Rights of Bailor and Bailee	4
		Law of Pledge – Meaning – Essentials of a Valid Pledge – Pledge and Lien – Rights of Pawnor and Pawnee	5
V	15	The Sale of Goods Act, 1930:Definition of Contract of Sale – Formation – Essentials of Contract of Sale	5
		Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes	5
		Sale by Non – Owners – Rights and duties of buyer – Rights of an unpaid seller	5
	90	**Total**	90

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23ET21A	**OPERATIONS RESEARCH**	**Elective**	**4**	**1**	**-**	**3**

L–Lecture T-Tutorial P–Practical

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

Preamble
This course throws light on application of various tools of operations research and to solve real life problems.

Course Outcome
On completion of the course the students will be ableto

	Course Outcome		Expected Proficiency	Expected Attainment
CO1	Frame a linear programming problem for quantitative decisions in business planning.	K1	79%	78%
CO2	Optimise economic factors by applying transportation and assignment problems.	K2	80%	79%
CO3	Apply the concept of game theory and simulation for optimal decision making.	K2,K3	82%	80%
CO4	Analyse and manage inventories to meet the changes in market demand.	K2,K3	81%	79%
CO5	Construct networks including PERT, CPM for strategic management of business projects.	K3	80%	79%

Mapping of COs withPOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

Mapping of COs withPSOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

Contents

Unit I (15 Hours)

Introduction to Operations research and Linear Programming Problem : Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method

Unit II(15 Hours)

Transportation and Assignment problem : Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem

Unit III (15 Hours)

Game Theory and Simulation : Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation

Unit IV (15 Hours)

Inventory Management: Introduction to inventory systems - inventory classification. Economic order quantity (EOQ) model - Single period probabilistic inventory models with discrete and continuous demand - determination of reorder point for deterministic and probabilistic Inventory System - Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)

Unit V (15 Hours)

Network Analysis: Network models- CPM and PERT Determination of Critical Path Method (CPM) - PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.

TextBooks: :
1. V.K. Kappor, "Operations Research - Problems and Solutions", 2002, Sultan Chand & Sons Publisher, New Delhi

References; :

1. C.R.Kothari, "Quantitative Techniques", 2013, Vikas Publications, Noida
2. Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
3. M Sreenivasa Reddy, Operation Research, 2019, CENGAGE, New Delhi
4. S. Gurusamy, Elements of Operation Research, 2015, Vijay Nicole Imprints Private Limited
5. S Kalavathy, Operations Research, 2013,Vikas Publications, Noida
6. S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019

7. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai

8. ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021

9. P.R.Vittal - Operation Research, 2012,Margham Publications, Chennai

E- Resources:

1. www.orsi.in

2. www.learnaboutor.co.uk

3. www.theorsociety.com

CourseDesigners

1. Dr.P.G.Kathiravan

LectureSchedule:

Unit	Total Hours	Topics	Distribution of hours
I	15	Operations research – Origin and development - Role in decision making	3
		Phases and approaches to OR	3
		Linear programming problem – Applications and limitations - Formulation of LPP	3
		Optimal Solution to LPP by using Graphical method	3
		Optimal Solution to LPP by using Simplex Method	3
II	15	Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method	5
		Moving towards optimality - Stepping stone & MODI methods	5
		Assignment problem	5
III	15	Game Theory- different strategies followed by the players in a game	5
		Optimal strategies of a game using maxi-min criterion	2
		Dominance property	3
		Graphical method	2
		Simulation	3
IV	15	Introduction to inventory systems, inventory classification	2
		Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete demand	3
		Single period probabilistic inventory models with continuous demand	3
		determination of reorder point for deterministic and probabilistic Inventory System	2
		Basic concepts of Just-in-Time (JIT)	2
		Material Requirement Planning (MRP)	3
V	15	Network models- CPM and PERT	4
		Determination of Critical Path Method (CPM)- PERT cost	3
		Crashing a project- Scheduling of a project .	5
		Application of PERT and CPM	3
	75	**Total**	**75**

PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23ET21B	**INSURANCE AND RISK MANAGEMENT**	**Elective**	4	1	-	3

L–Lecture   T-Tutorial   P–Practical

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

Preamble

This course feeds the students knowledge on the concepts and principles of contract of insurance, the basic features of life insurance, the principles of general insurance, the Insurance Regulatory and Development Authority 1999 (IRDA) and the risk management process.

Course Outcome

On completion of the course the students will be ableto

	Course Outcome		Expected Proficiency	Expected Attainment
CO1	Identify the workings of insurance and hedging	K1	79%	78%
CO2	Evaluate the types of insurance policies and settlement	K2	80%	79%
CO3	Settle claims under various types of general insurance	K2,K3	82%	80%
CO4	Know the protection provided for insurance policy holders under IRDA	K2,K3	81%	79%
CO5	Evaluate the assessment and retention of risk	K3	80%	79%

Mapping of COs withPOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

Mapping of COs withPSOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

Contents

Unit I (15 Hours)

Introduction to Insurance : Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.

Unit II (15 Hours)

Life Insurance : Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.

Unit III (15 Hours)

General Insurance : General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

Unit IV (15 Hours)

Risk Management : Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.

Unit V (15 Hours)

IRDA Act 1999 : Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.

TextBook:
1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.

References:
1. P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
2. Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N.Mishra&S.B.Mishra,Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. AnandGanguly – Insurance Management, New Age International Publishers.

1.   https://www.mcminnlaw.com/principles-of-insurance-contracts/

2.   https://www.investopedia.com/terms/l/lifeinsurance.asp

3.   https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&
        flag=1

CourseDesigner:
Dr.R.Anbuselvi
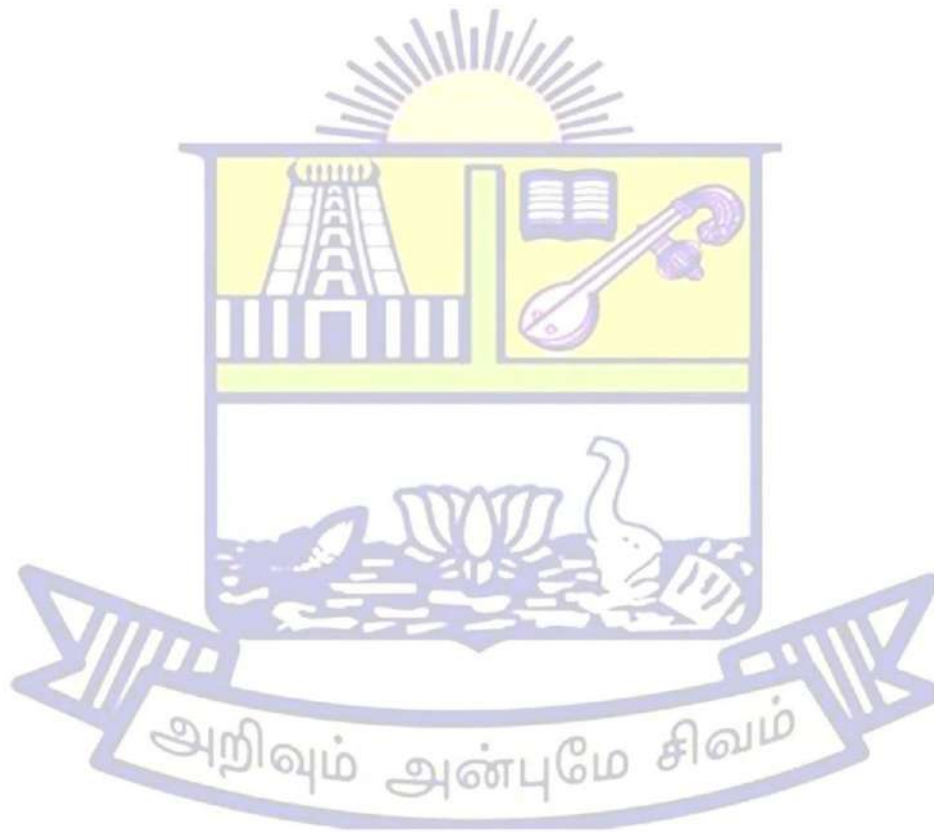
Unit	Total Hours	Topics	Distribution of hours
I	15	Definition of Insurance - Characteristics of Insurance	3
		Principles of Contract of Insurance	3
		General Concepts of Insurance	3
		Insurance and Hedging – Types of Insurance	3
		Insurance Intermediaries	3
II	15	Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products	5
		Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies	5
		Types of Life Insurance Policies.	5
III	15	General Insurance Business - Fundamental Principles of General Insurance	5
		Types - Fire Insurance – Marine Insurance – Motor Insurance –	2
		Personal Accident Insurance	3
		Liability Insurance – Miscellaneous Insurance	2
		Claims Settlement	3
IV	15	Risk Management – Objectives – Process	2
		Identification, Evaluation, Retention and Risk Transfer	3
		Risk Financing	3
		Level of Risk Management	2
		Corporate Risk Management	2
		Management of Risk by Individual	3
V	15	Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose	4
		Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders' Protection under IRDA	3
		Exposure/Prudential Norms	5
		Summary Provisions of Related Acts.	3
	75	Total	**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23ET21C	**COMPUTER APPLICATION IN BUSINESS**	**Elective**	**4**	**1**	**-**	**3**

L–Lecture   T-Tutorial   P–Practical

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

Preamble

This course enables the students to gain knowledge on various terminologies used in the operation of computer systems in a business environment, the basic concepts of a word processing package , the basic concepts of electronic spread sheet software in business , the basic concepts of PowerPoint presentation , automated office for business environment.

Course Outcome

On completion of the course the students will be ableto

	Course Outcome		Expected Proficiency	Expected Attainment
CO1	Recall various techniques of working in MS-WORD.	K1	79%	78%
CO2	Prepare appropriate business document.	K2	80%	79%
CO3	Create - Presentation for Seminars and Lecture.	K2,K3	82%	80%
CO4	Understanding various tools used in MS-EXCEL.	K2,K3	81%	79%
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.	K3	80%	79%

Mapping of COs withPOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

Mapping of COs withPSOs

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

L–LOW   **M**–MEDIUM   **S** – STRONG

Contents

Unit I   (15 Hours)

Word Processing : Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.

Unit II   (15 Hours)

Mail Merge : Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.

Unit III   (15 Hours)

Preparing Presentations : Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.

Unit IV   (15 Hours)

Spreadsheet and its Business Applications : Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.

Unit V   (15 Hours)

Creating Business Spreadsheet : Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

TextBook:
1.   R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.

References:
1.   Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
2.   Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
3.   Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.

1. https://www.youtube.com/watch?v=Nv_Nnw01FaU
2. ttps://www.udemy.com/course/office-automation-certificate-course/
3. https://guides.lib.umich.edu/ld.php?content_id=11412285

CourseDesigner:

1. Dr.S.Sivakumar
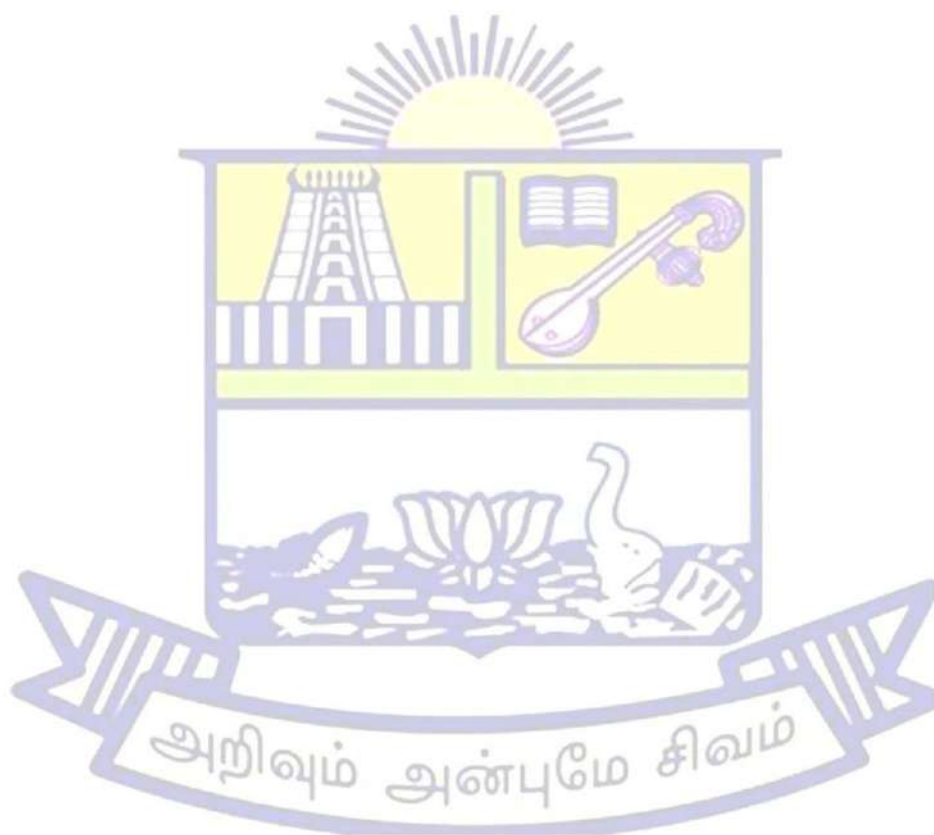
Unit	Total Hours	Topics	Distribution of hours
I	15	Introduction to Word Processing, Word Processing Concepts	3
		Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text	3
		Formatting, Spell Check, Autocorrect, Auto Text	3
		Bullets and Numbering, Tabs, Paragraph Formatting, Indent,	3
		Page Formatting, Header and Footer.	3
II	15	Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video.	5
		Mail Merge Including Linking with Database	5
		Printing Documents, Creating Business Documents	5
III	15	Basics of Presentations: Slides, Fonts, Drawing,	5
		Editing, Inserting, Tables, Images, texts, Symbols. Media	2
		Design – Transition – Animation	3
		Slideshow. Creating Business	2
		Presentations	3
IV	15	Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet	2
		Handling Operators in Formula, Project Involving Multiple Spreadsheets	3
		Organizing Charts and Graphs	3
		Mathematical, Statistical, Financial, Logical,	2
		Date and Time, Lookup and Reference	2
		Database, and Text Functions.	3
V	15	Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements	4
		Capital Budgeting, Depreciation Accounting.	3
		Graphical Representation of Data, Frequency Distribution and its Statistical Parameters	5
		Correlation and Regression	3
	75	Total	**75**

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23NT21	**BASICS OF STATISTICS**	**NME-II**	**2**	**-**	**-**	**2**
	L - Lecture	T - Tutorial		P - Practical		

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

Preamble
This course enables the students to acquire knowledge about collecting data and understand the significance of Central tendency and dispersion to solve statistical problems

Course Outcomes

On completion of the course the students will be able to

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	acquire knowledge about primary and secondary data	K1	79	75
CO2	prepare statistical tables with using graphical representation of frequency distribution	K1	80	76
CO3	analyse and interpret the collected data	K2	83	78
CO4	gain knowledge to solve statistical problems in measures of central tendency.	K2,K3	82	80
CO5	familiarize about measures of dispersion of data	K3	78	75

K1 - Knowledge   K2 - Understand   K3 – Apply

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

Contents

Unit I   **(6 Hours)**

Statistical description of Data: Functions of Statistics – Primary data and Secondary data - Statistical Representation of Data

Unit II   **(6 Hours)**
Diagrammatic representation of data-Frequency distribution-Graphical representation of Frequency Distribution - Histogram, Frequency Polygon, Ogives and Pie-chart.

Unit III   **(6 Hours)**

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

Unit IV   **(6 Hours)**
Measures of Dispersion: Range and Coefficient of Range - Mean Deviation and Coefficient of Mean Deviation

Unit V   **(6 Hours)**
Quartile Deviation and Coefficient of Quartile Deviation - Standard Deviation - Co-efficient of Variation.

Text Books:
1. S.P. Gupta & M.P. Gupta , Business Statistics , Revised Edition – 2018,S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

References:

1. R.S.N. Pillai and Bagavathi , Business Statistics , Revised edition 2014,S.Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

2. CA.G.Sekar, CA.B.SaravanaPrasath, Business Maths and Logical Reasoning & Statistics, Padhukas Publications, Chennai, 2019.

3. ICAI, Study Material, June, 2022.

E-resources

1. http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf

2. http://kamarajcollege.ac.in/Department/Commerce/II%20Year/002%20Core%206%20-%20Business%20Statistics%20-%20III%20Sem.pdf

Course Designer:
Dr.M.Divya

Lecture Schedule

Unit	Total Hours	Topics	Distribution hours
I	6	Functions of Statistics	1
		Primary data and its sources	2
		Secondary data and its sources	1
		Statistical Representation of Data	2
II	6	Diagrammatic representation of data-Frequency distribution	3
		Graphical representation of Frequency Distribution	2
		Histogram, Frequency Polygon, Ogives and Pie-chart.	1
III	6	Mean as a Measure of Central Tendency	1
		Median as a Measure of Central Tendency	1
		Measures of Central Tendency - Mode, and Quartiles	2
		Measures of Dispersion	2
IV	6	Measures of Dispersion: Range and Coefficient of Range	2
		Mean Deviation	2
		Coefficient of Mean Deviation	2
V	6	Quartile Deviation and Coefficient of Quartile Deviation -	2
		Standard Deviation	2
		Co-efficient of Variation.	2
	30	Total	30

THIAGARAJAR COLLEGE, MADURAI – 625 009
PG and Research Department of Commerce
B.Com (Professional Accounting)Programme Code: UCP
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23ST21	**BASICS OF INDIAN ECONOMY**	**SEC**	**2**	**-**	**-**	**2**

L - Lecture   T - Tutorial   P – Practical

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

Preamble

This course illustrates the role of different sectors in the development of Indian economy and the major economic reforms introduced in India.

Course Outcomes

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

	Course Outcome	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	Explain the concept of Indian economy	K1, K2	80%	79%
CO2	Illustrate the role of different sectors of Indian Economy	K2, K3	82%	81
CO3	Identify the Problems of various Sectors of Indian Economy	K1, K3	79%	78%
CO4	Understand the reasons for the implementation of economic reforms	K2, K3	80%	79%
CO5	Explain the Effects of globalization on Indian Economy.	K2, K3	81%	80%

K1 - Knowledge   K2 - Understand   K3 – Apply

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

Contents

Unit I   **(6 Hours)**

Indian Economy an overview: Types of Economy - Nature and Characteristics of Indian Economy - India as a developing economy

Unit II   **(6 Hours)**
Agricultural sector: Meaning of Agriculture –Agricultural inputs - Role of Agriculture in the development of Indian economy

Unit III   **(6 Hours)**

Industry and Service sectors: Meaning of Industry –Features of services - Role of Industry and Service sectors in the development of Indian economy

Unit IV   **(6 Hours)**
Economic Reforms in India: Features of economic reforms since 1991 – Liberalization – reasons for implementation – Privatization – conditions – arguments in favor and against privatization – Disinvestment – methods

Unit V   **(6 Hours)**
Globalization – Features - Cases for and against globalization – Effects of globalization on Indian Economy.

Text Books:
1. . S.K Mishra and V.K Puri- Indian Economy 33rd revised edition, 2021 Himalaya Publishing House.

References:
1 Rudder Datt& K.P.M. Sndharam- Indian Economy 72nd revised edition, 2018 Sultan Chand & Sons, New Delhi.
2 Ramesh Singh- Indian Economy 8th revised edition 2022, McGraw hill Education.

Course Designer:
Mr. R.Ramkanna

Lecture Schedule

Unit	Total Hours	Topics	Distribution hours
I	6	Indian Economy an overview: Types of Economy	2
		Nature of Indian Economy	1
		Characteristics of Indian Economy	1
		India as a developing economy	2
II	6	Agricultural sector: Meaning of Agriculture	1
		Agricultural inputs	2
		Role of Agriculture in the development of Indian economy	3
III	6	Industry and Service sectors: Meaning of Industry	1
		Features of Service	1
		Role of Industry in the development of Indian economy	2
		Role of Service sectors in the development of Indian economy	2
IV	6	Economic Reforms in India: Features of economic reforms since 1991	2
		Liberalization – reasons for implementation – Privatization – conditions – arguments in favor and against privatization	2
		Disinvestment – methods	2
V	6	Globalization – Features	2
		Cases for and against globalization	2
		Effects of globalization on Indian Economy.	2
	30	Total	30

THIAGARAJAR COLLEGE (AUTONOMOUS), MADURAI – 625 009
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com (Professional Accounting)
(For those joined on or after June 2023)

Course Code	Course Title	Category	L	T	P	Credit
UCP23AT21	**Soft Skills – II** **EMOTIONAL INTELLIGENCE SKILLS**	AECC 2	2	-	-	2

L - Lecture   T - Tutorial   P – Practical

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

Preamble :

This course enables the students to gain a thorough knowledge of Time management Skills.

Course Outcomes

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

	Course outcomes	Knowledge Level	Expected Proficiency	Expected Attainment
CO1	Understand emotional intelligence and its importance in personal and professional success	K1, K2	80%	79%
CO2	Recognize the components of EQ that they need to incorporate to enhance EQ level	K2, K3	81%	80
CO3	Employ their emotions for better decision making	K2, K3	78%	77%
CO4	Show care and build trust to by showing empathy	K2, K3	80%	78%
CO5	Learn to motivate others	K2, K3	81%	80%

K1-Knowledge   K2-Understand   K3 –Apply

Mapping of Course Outcomes with Programme Outcomes

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

L – LOW   M – MEDIUM   S – STRONG

Mapping of Course Outcomes with Programme Specific Outcomes

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

L – LOW   M – MEDIUM   S – STRONG

Course Contents

Unit I   **(6 Hours)**

Introduction: Meaning and Definition of Emotional Intelligence –nature and Importance of Emotional Intelligence

Unit II   **(6 Hours)**

Components of Emotional Intelligence: Self-Awareness - Self-Regulation

Unit III   **(6 Hours)**

Motivation : Meaning of Motivation – Positive Motivation and Negative Motivation – Basic theories of Motivation - Empathy

Unit IV   **(6 Hours)**

Social Skills: Meaning of Social Skills - Techniques to improve social skills - general guidelines to improve social skills .

Unit V   **(6 Hours)**

High Emotional Intelligence: meaning of High Emotional Intelligence – Features of High Emotional Intelligence - Advantages of High Emotional Intelligence

Text Books

1. Emotional Intelligence at work – the professional guide by Dalip Singh, 2016.
2. Emotional Intelligence – THE VIVEKANANDA WAY – A.R.K.Sharma, 2019.

Reference Books
1. Emotional Intelligence – By Daniel Golemann, 2006, Bantam Books, Newyork.

E-Resources
1. http://www.readysetpresent.com/images/products/powerpointcontent/PDFpreviews/EmotionalIntelligenceModernSampleFinal.pdf
2. http://www.osou.ac.in/eresources/Soft-Skills-ccs04.pdf

Course Designer:
1. Dr .P.G.Kathiravan

Unit	Total Hours	Topics	Distribution hours
I	6	Introduction to Emotional Intelligence	2
		Meaning and Definition of Emotional Intelligence	1
		Nature of Emotional Intelligence	1
		Importance of Emotional Intelligence	2
II	6	Components of Emotional Intelligence: Self-Awareness - Self-Regulation	1
		Self-Awareness as a Component of Emotional Intelligence	2
		Self-Regulation as a Component of Emotional Intelligence	3
III	6	Meaning of Motivation	1
		Positive Motivation and Negative Motivation	1
		Basic theories of Motivation	2
		Empathy	2
IV	6	Meaning of Social Skills	1
		Techniques to improve social skills	3
		General guidelines to improve social skills	2
V	6	Meaning of High Emotional Intelligence	2
		Features of High Emotional Intelligence	2
		Advantages of High Emotional Intelligence	2
	30	Total	30