

UNIVERSITY OF MADRAS
B.COM. DEGREE PROGRAMME IN CORPORATE SECRETARYSHIP
SYLLABUS WITH EFFECT FROM 2023-2024

FIRST YEAR – SEMESTER – I

CORE-I: FINANCIAL ACCOUNTING - I

(Common to BCom-Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1A	5				5	5	25	75	100

Learning Objectives

- LO1** To understand the basic accounting concepts and standards.
- LO2** To know the basis for calculating business profits.
- LO3** To familiarize with the accounting treatment of depreciation.
- LO4** To learn the methods of calculating profit for single entry system.
- LO5** To gain knowledge on the accounting treatment of insurance claims.

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	<p>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</p>	15
II	<p>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.</p>	15
III	<p>Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate</p>	15
IV	<p>Accounting from Incomplete Records – Single Entry System 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.</p>	15
V	<p>Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)</p>	15
TOTAL		75
THEORY 20% & PROBLEM 80%		

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CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai

Reference Books

1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web 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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I

CORE-II: PRINCIPLES OF MANAGEMENT

(Common to BCom-Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C1B	5				5	5	25	75	100

Learning Objectives

LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15

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V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	Total	75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand& Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Grifffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – I
ELECTIVE - I: BUSINESS COMMUNICATION
 (Common to BCom-Gen., AF, BM & MM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118E1A	4				3	4	25	75	100

Learning Objectives

- LO1** To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- LO2** To develop the students to understand about trade enquiries
- LO3** To make the students aware about various types of business correspondence.
- LO4** To develop the students to write business reports.
- LO5** To enable the learners to update with various types of interviews

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	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	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	12
III	Banking & Insurance 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	12
IV	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	12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	12
	TOTAL	60

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Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER - I

SKILL ENHANCEMENT COURSE - SEC1

B. LOGISTICS MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S1B	2				2	2	25	75	100

Learning Objectives

LO1	To provide an opportunity to learn the fundamentals of logistics
LO2	To Understand the components and competitive advantages of logistics
LO3	Learn the concepts of supply chain management
LO4	Understand the technology in wear housing
LO5	To acquire knowledge on material handling, demand forecasting

Prerequisites: Must have studied commerce in XII

Unit	Contents	No. of Hours
I	Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing	6
II	Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management –Principles – Logistics Network- Integrated Logistics system.	6
III	Supply chain management –Nature and Concepts – Value chain- Functions – Supply chain effectiveness – Outsourcing –3PLsand4PLs– Supplychainrelationships–Customerservices	6
IV	Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Bar coding, RFID and WMS	6
V	Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems– Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.	6
TOTAL		30

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CO	Course Outcomes
CO1	Understand the basic concepts of Logistics
CO2	Identify the opportunities in the field of logistics
CO3	Exploring the value chain functions and supply chain relationships
CO4	Learning the technology related to logistics
CO5	Analyse the storage and order processing procedures and forecasting techniques

Reference Books

1	JohnJ.Coyle,C.JohnLangley.JR.,RobertA.Novack ,BrianJ.Gibson– SupplyChainManagementALogisticssPerspective–ENGAGE,NewDelhi
2	JoelD.Wisner,Keah–ChoonTan,G.KeongLeong– PrinciplesofSupplyChainManagementABalanced Approach– CENGAGE, NewDelhi
3	Agarwal, D.K., 'Textbook of Logistics and Supply ChainManagement', MacMillanIndiaLtd,2003.
4	Chase,R.B.,Shankar,RandJacobs,F.R.'OperationsManagementandSupplyChain Management', McGrawHillPublications, 13 th edition,2018.
5	Chopra,S.,Meindl,P.andKalra,D.V.'SupplyChainManagement', Pearson EducationIndia,6 th edition, 2016.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

6	www.managementstudyguide.com
7	https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
8	https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf
9	https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeuxMg-S0f0hGcn

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Foundation Course FC
Fundamental Concepts of Accounting & Commerce

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118B1A	2				2	2	25	75	100

Learning Objectives

LO1	To enable the students to recap the fundamentals of accounting
LO2	To Learn the different types of accounting
LO3	To understand the different legislations
LO4	To explore the types and process of communication
LO5	To gain basic knowledge about management and entrepreneurship

Prerequisites: Must have studied commerce in XII

Unit	Contents	No. of Hours
I	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software	6
II	Financial Statements – Meaning and contents • Reporting –Different types of accounting - introductions to corporate accounting - Cost Accounting – Management Accounting	6
III	Overview of business laws – Company Law – Commercial Law – Industrial law	6
IV	Communication-meaning-definition-types-process-Barriers to communication	6
V	Management-definition-types- functions of business management- Skills for an Entrepreneur– qualities of an entrepreneur-.	6
TOTAL		30

CO	Course Outcomes
CO1	Refresh the basic accounting concepts
CO2	Learn about the different types of accounting
CO3	Gain an overview of different laws
CO4	Understanding the basics of Communication
CO5	Explore the concept of Entrepreneurship

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Reference Books	
1	T.S.Reddy&A.Murthy.FinancialAccounting,MarghamPublications, Chennai.
2	M.C.Shukla,T.SGrewal,S.C.Gupta.Advancedaccounting.S.Chand&Co.Ne wdelhi.
3	ElementsofMercantileLaw – N.D.Kapoor
4	C.B. Gupta,Businesscommunication, OrganisationandManagement,2014.
5	N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6. J.Jayasankar,BusinessManagement-MarghamPublication-Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
4	www.accountingcoach.com
5	http://www.managementstudyguide.com/
7	www.businesscommunication.org

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FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

(Common to B.Com- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C2A	5				5	5	25	75	100

Learning Objectives

LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	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	15
II	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.	15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15

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V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
6	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
NOTE: Latest Edition of Textbooks May be Used		

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Web 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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118C2B	5				5	5	25	75	100

Learning Objectives

- LO1** To know the nature and objectives of Mercantile law
- LO2** To understand the essentials of valid contract
- LO3** To gain knowledge on performance contracts
- LO4** To define the concepts of Bailment and pledge
- LO5** To understand the essentials of contract of sale

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	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	15
	TOTAL	75

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Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER – II

ELECTIVE-II: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118E2A	4				3	4	25	75	100

Learning Objectives

LO1 To familiar with modern office management.

LO2 To familiar with the work atmosphere

LO3 To train the students in maintaining and running the office effectively.

LO4 To understand and organize data records

LO5 To gain knowledge about the role of a secretary

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Modern Office and Its Function Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.	12
II	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— Types 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.	12
III	Office Systems and Procedures The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control	12

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IV	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 — Centralised vs. Decentralised 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	12
V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12
	TOTAL	60
Course Outcomes		
CO1	Familiarised with modern office management	
CO2	Adapt with the modern work atmosphere	
CO3	Trained in maintaining the office independently and effectively	
CO4	Ability to organize data records in office	
CO5	Motivated to act as a company secretary	
Textbooks		
1	R S N Pillai &Bagavathi , Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.	
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.	
Reference Books		
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.	
2	Terry, George R, Office Management and Control, Irwin, United States.	
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.	
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		

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Web Resources	
1	https://accountlearning.com/basic-functions-modern-office/
2	https://records.princeton.edu/records-management-manual/records-management-concepts-definitions
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR – SEMESTER - II

SKILL ENHANCEMENT COURSE

SEC-2: EVERYDAY BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2A	2				2	2	25	75	100

Learning Objectives

LO1	Understand the concept of banking and related documents
LO2	Learn to fill the relevant forms of Banking
LO3	Explore the concepts of online Banking
LO4	Learn about the types of loans and mobile applications
LO5	Gain knowledge about payment systems

Prerequisites: Must have studied commerce in XII

Unit	Contents	No. of Hours
I	Banking–Definition–passbook–cheque book–Format of Cheque– Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft	6
II	Application filling – Account Opening form –Filling up–Documents required–Debit Card–Credit Card–ATM Machine–Cash Deposit Machine–Pass book printing machine.MICR–IFSC–Fund transfer through ECS–NEFT–RTGS–Form filling for Fund transfer.	6
III	Online Banking–Signup–Process–Requirements–Login– Customer ID–User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions–Account statements – Fund Transfer – Payment of bills – Utility payments	6
IV	Loans–Repayment for Loans–other services.Mobile Banking– meaning–importance–Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)-Registration process–through Mobiles	6
V	Process at Bank Branch-ATM- User ID-MPIN- change of MPIN – IMPS D (Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management –Transfer Funds–paying Bills–Locating ATMs-QR code payments-Alerts and notifications-Tracking Spending habits– Cash back-Safe banking methods.	6
TOTAL		30

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CO	Course Outcomes
CO1	Understand basic banking
CO2	Learn and use the various documents relating to banking
CO3	Use online banking
CO4	Identifying the types of loans
CO5	Apply the usage of various digital payment modes

Reference Books

1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,
2	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
3	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
4	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

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FIRST YEAR – SEMESTER - II

SKILL ENHANCEMENT COURSE

SEC-3: ESSENTIAL SKILLS FOR PERSONAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
118S2D	2				2	2	25	75	100

Learning Objectives

LO1	To understand the interpersonal skills
LO2	To learn the interpersonal skills practically
LO3	To explore the types of study skills and memory
LO4	To learn techniques to manage test anxiety
LO5	To learn about types of anger and techniques to handle it

Prerequisites: Must have studied commerce in XII

Unit	Contents	No. of Hours
I	Interpersonal skills: meaning; qualities for interpersonal effectiveness, Types of interpersonal skills: counselling skills, assertiveness, group facilitation. Application of interpersonal skills to different work and family/social setting and its impact.	6
II	Activity based exercises: Interpersonal skills in action – Ice breaking, self-analysis exercise, brainstorming exercise, listening activity, alternating chair activity, questioning activity, body language, expressing feeling activity, assertiveness skills activity, interviewing skills activity, preparing CV, confidence building activity.	6
III	STUDY SKILLS: Definition of study skills. Characteristics of study skills- Components of study skills. Developing healthy study habits. Memory- short term memory- long term memory- techniques of improving memory-forgetting-causes of forgetting.	6

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IV	Attention- span of attention- division of attention – enhancement of attention – environment and social factors affecting attention- Test Anxiety – management of anxiety and techniques to improve concentration	6		
V	Anger Management – Definition and characteristics of anger- forms of anger-management of anger-Relaxation techniques- yoga -meditation	6		
TOTAL		30		
CO	Course Outcomes			
CO1	Define interpersonal skills and list the qualities for interpersonal effectiveness.			
CO2	Make use of various interpersonal skills through experiential learning			
CO3	Define the concept of study skills			
CO4	Examine the components of study skills, its assessment and develop healthy study habits			
CO5	Examine the forms of anger and ways to manage it.			
Reference Books				
1	Philip Burnard. (1995). Interpersonal skills training. A sourcebook of activities for trainers. New Delhi : Viva Books Private Limited.			
2	Jeffrey S.Nevid (2007). Psychology concepts ad applications . 2ndedition . New York: Houghton Mifflin Company .			
3	Bellack , A.S and Hersen , M.(Eds)(1979). Research and practice in social skills training. New York. Plenum Press.			
4	Velma Walker & Lynn Brokaw, Becoming Aware, Seventh Edition, Kendall/Hunt Publishing Company, 1998.			
5	Ronald T. Potter-Efron & Pat S. Potter-Efron, 10 Ways to overcome Anger, New Harbinger Publications, Inc, 2003			
NOTE: Latest Edition of Textbooks May be Used				
Web Resources				
1	A beginner's guide to interpersonal relationships - Udemy.com			
2	Effective Interpersonal skills – Udemy.com			
3	https://www.mooc-list.com/course/improving-your-study-techniques-futurelearn?__cf_chl_tk=xfOi6ljaTmjFKmCJV.5Jz..iqhABI26N4i15zlsnPOk-1688054709-0-gaNycGzNDKU			
4	Comprehensive anger management - Udemy.com			
5	Anger management techniques that actually work – Udemy.com			

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SECOND YEAR – SEMESTER - III

CORE – V: CORPORATE ACCOUNTING I

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218C3A	5				5	5	25	75	100

Learning Objectives

LO1	To understand about the pro-rata allotment and Underwriting of Shares
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the various methods of valuation of Goodwill and shares
LO5	To identify the Significance of International financial reporting standard (IFRS)

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount . Debentures: Issue and Redemption – Meaning – Methods – In-One lot-in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	15

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V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwriters	
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	
CO3	Construct Financial Statements applying relevant accounting treatments	
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolII, S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff, Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	

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NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218C3B	5				5	5	25	75	100

Learning Objectives

LO1	To know Company Law 1956 and Companies Act 2013
LO2	To have an understanding on the formation of a company
LO3	To understand the requisites of meeting and resolution
LO4	To gain knowledge on the procedure to appoint and remove Directors
LO5	To familiarize with the various modes of winding up

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	15
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15

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V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75
Course Outcomes		
CO1	Understand the classification of companies under the act	
CO2	Examine the contents of the Memorandum of Association & Articles of Association	
CO3	Know the qualification and disqualification of Auditors	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
CO5	Analyse the modes of winding up	
Textbooks		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
Reference Books		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html	
2	https://vakilsearch.com/blog/explain-procedure-formation-company/	
3	https://www.investopedia.com/terms/w/windingup.asp	

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**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAG E	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – III

ELECTIVE - III: FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218E3B	4				3	4	25	75	100

Learning Objectives

LO1	To introduce the concept of financial management.
LO2	To learn the capital structure theories.
LO3	To gain knowledge about techniques in capital budgeting
LO4	To learn about dividend payment models.
LO5	To understand the needs and calculation of working capital in an organization.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	<p>Introduction</p> <p>Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.</p>	12
II	<p>Financial Decision</p> <p>Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure</p> <p>Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage</p>	12
III	<p>Investment Decision</p> <p>Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).</p> <p>Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.</p>	12

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IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.	12
V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
TOTAL		60

THEORY 40% & PROBLEMS 60%

Course Outcomes

CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.

Textbooks

1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books

1	Prasana Chandra, Financial Management, Tata McGraw Hill, New Delhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A.Murthy, Financial Management, Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

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Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAG E	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - III

Skill Enhancement Course – SEC 4 – Business Building Skills

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External I	Total
218S3A	1				1	1	25	75	100

Learning Objectives

LO1	To introduce the practical aspects of business
LO2	To impart knowledge on the different forms of business entities
LO3	To highlight the importance of innovation and creativity
LO4	To gain basic knowledge on Intellectual Property rights
LO5	To create awareness about national and state level entrepreneurial ecosystem

Prerequisites: Must have studied commerce in XII

Unit	Contents	No. of Hours
I	Meaning of Business – Definition of Entrepreneurship- Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.	6
II	Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.	6
III	Modern skills for business – Digital Skills – Presentation skills- branding skills-Art of sustaining in the business-Developing relevant knowledge.	6
IV	Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights- Geographical Indications- Basics only.	6

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V	Overview of Entrepreneurial eco system in India and Tamil Nādu- Introduction to National and Tamil Nadu Startup Policy.	6		
	TOTAL	30		
Course Outcomes				
CO1	Learn the basics of business skills and forms			
CO2	Identify the business opportunities and evaluate the same			
CO3	Learn the concept of creativity, Innovation and invention			
CO4	Explore the modern skills requires to build a successful business			
CO5	Understand the entrepreneurial ecosystem for successful business building			
Reference Books				
1	Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.			
2	Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.			
3	Leach/Melicher, Entrepreneurial Finance—Cengage, NewDelhi.			
4	K.Sundar—EntrepreneurshipDevelopment—VijayNicoleImprintsprivateLimited			
5	Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd., NewDelhi, 2001.			
NOTE: Latest Edition of Textbooks May be Used				
Web Resources				
1	https://www.msde.gov.in/			
2	http://inventors.about.com/od/entrepreneur/			
3	http://learnthat.com/tag/entrepreneurship/			
4	www.managementstudyguide.com			
5	www.quintcareers.com			

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SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING – II

(Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218C4A	5				5	5	25	75	100

Learning Objectives

LO1	To know the types of Amalgamation, Internal and external Reconstruction
LO2	To know Final statements of banking companies
LO3	To understand the accounting treatment of Insurance company accounts
LO4	To understand the procedure for preparation of consolidated Balance sheet
LO5	To have an insight on modes of winding up of a company

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction	15
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		

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Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account
Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

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**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR- SEMESTER- IV
CORE PAPER VIII –PRINCIPLES OF MARKETING
 (Common to BCom- Co-op., Gen., AF, BM, CA, MM & ISM)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218C4B	5				5	5	25	75	100

Learning Objectives

LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyse the global market environment

Prerequisite: Should have studied Commerce in XIIStd

Unit	Contents	No. of Hours
I	Introduction to Marketing Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	15
II	Market Segmentation Meaning and definition – Benefits – Criteria for segmentation –Types of segmentation – Geographic – Demographic –Psychographic – Behavioural – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.	15
III	Product & Price Marketing Mix — an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.	15
IV	Promotions and Distributions Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	15
V	Competitive Analysis and Strategies Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing – E-Tailing – CRM –Market Research – MIS and Marketing Regulation.	15
	TOTAL	75

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CO	CourseOutcomes
CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the 4p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing
Textbooks	
1	Philip Kotler, Principles of Marketing : A South Asian Perspective, Pearson Education, NewDelhi
2	Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr.Amit Kumar, Principles of Marketing, Shashi bhawan Publishing House,Chennai
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons.New Delhi
5	Neeru Kapoor Principles Of Marketing, PHILearning,NewDelhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann,Newdelhi
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H.Consumer Behaviour and Marketing Action,USA :PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmill an Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR– SEMESTER– IV

ELECTIVE IV –GST & CUSTOMS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218E4C	5				3	4	25	75	100

Learning Objectives

LO1	To get introduced to history and types of taxes
LO2	To gain knowledge about Customs Duty.
LO3	To be familiar the GST and types
LO4	To get familiarise with taxable events under GST
LO5	To learn the process of GST registration and assessment, tax payment and GST audit.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	HISTORY OF TAXATION History of Taxation – Elements of Tax – Objectives of Taxation – Cannonsof Taxation – Tax System in India -Classification of Taxes.	15
II	CUSTOMS ACT 1962 Customs Act 1962 – Definition, Concepts and Scope – Levy and Collectionof Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearanceof Goods – Baggage.	15
III	INTRODUCTION TO GST Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exemptedfrom GST – Powers to grant Exemption from tax	15
IV	INTRODUCTION TO TAXABLE EVENTS UNDER GST Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods - Time of Supply of Service – Value of Supply and its Provisions	15
V	INTRODUCTION TO REGISTRATION UNDER Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.	15
	TOTAL	75

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Course Outcomes	
CO1	Classification and methods tax system in India, objective of taxation and canons of taxation.
CO2	Outline the concepts definitions and types of customs duties.
CO3	Explain the various assessment procedures and valuation of goods, clearance of goods.
CO4	Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.
CO5	Compile the various provisions and importance for registration and cancellation
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
5	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai
Reference Books	
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2	Dr. Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER – IV

Skill Enhancement Course – SEC 6 – GST Filing of Returns

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218S4A	1	0	1		2	2	25	75	100

Learning Objectives

LO1	To impart an over view of GST
LO2	To teach the importance and theoretical concepts of GST
LO3	To make students aware of the GST and its components
LO4	To enable the students to learn the process of GST filling
LO5	To impart an overview of GST

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	GST-Introduction-History of evolution of GST-Basics	6
II	Tax rates under GST-CGST, SGST,IGST	6
III	Procedure for registration under GST-Procedure for GST Payments and Refunds	6
IV	GST Rates& HSN Codes-Input tax credit	6
V	E-Way bill under GST-GSTR 3B-Filing formats- Due dates-Debit and Credit note under GST-	6
	TOTAL	30

Course Outcomes

CO1	Gain the knowledge about GST
CO2	Understand various components of GST
CO3	Learn about the different forms under GST
CO4	Learn about the practical of filing of GST returns
CO5	Application of knowledge in real-time situations

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SECOND YEAR – SEMESTER - IV

Skill Enhancement Course – SEC 7 – Professional Skills for Corporate World

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
218S4B	1	0	0		2	1	25	75	100
Learning Objectives									
LO1	To learn the basics about corporate world's expectation on skills								
LO2	To learn the skill set for interpersonal skills								
LO3	To gain insight on self-grooming								
LO4	To enable the students to understand the business etiquette								
LO5	To impart knowledge on business correspondence								
Prerequisites: Must have studied commerce in XII									
Unit	Contents								No. of Hours
I	Importance of personal Communication Skills- Conversation Techniques-Presentation Skills-Inter personal skills								6
II	BodyLanguage-MakingaFirstGreatImpression- PersonalGrooming-Importance of Corporate Dressing-Personal grooming tips for men and women								6
III	Building a self-image-need and importance-developing self-confidence and self-respect-Self-care.								6
IV	BusinessEtiquette-meaning-understandingetiquetteinworkplace-elements of business etiquette-working in diversity Professional Behaviour and its importance								6
V	Business Correspondence - importance of business correspondence- mobile and email etiquette-Business Card Etiquette-Networking-Dining Etiquette								6
	TOTAL								30

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Course Outcomes	
CO1	Gain the knowledge about skills for Corporate World
CO2	Understand various interpersonal skills and improve it
CO3	Learn about self-grooming
CO4	Learn about the practical aspects of business etiquette
CO5	Application of knowledge on business correspondence

REFERENCEBOOKS

Business Etiquette: A Guide For The Indian Professional Paperback-Shital KakkarMehra

WEBRESOURCES

<https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-e9959676.html>
[https://archive.org/details/essentialguideto00chan/page/n1\(mode/2up](https://archive.org/details/essentialguideto00chan/page/n1(mode/2up)

UNIT – I: COST ACCOUNTING

Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of CostSheets and Tenders.

UNIT – II: MATERIALS

Stores record- Purchase records- Purchase order- Goods received note- Bin card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.

UNIT – III: LABOUR

Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turn Over (L.T.O)

UNIT – IV: OVERHEADS (Factory, Administration, Selling and Distribution)

Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

UNIT – V: METHODS OF COSTING

Unit Costing – Job Costing (Excluding Contract Costing) – Process Costing – Simple Process Accounts (Excluding Inter Process Profits and Equivalent Production, Joint Product) – Operation and Operating Costing.

Reference Books

1. B.K.Bhar – Cost Accounting, Academic Publishers.
2. Jain & Narang – Cost and Management Accounts, Kalyani Publishers,
3. S.N.Maheshwari – Cost & Management Accounts, Sultan Chand & Sons, New Delhi.
4. S.P.Iyengar – Cost Accounting principles and practice, Sultan Chand & Sons, New Delhi.
5. T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting, Margham Publications, Chennai.
6. A.Murthy & S.Gurusamy, Cost Accounting, Vijay Nichole Prints, Chennai.
7. S.Thothadri & S. Nafeesa, Cost Accounting, McGraw Hill Edu., New Delhi.

COURSE OUTCOME

CO1: Explain Elements of cost and preparation of cost sheet and tenders.

CO2: Describe the Procedure for preparation of Stores ledger

CO3: Illustrate Calculation of wages

CO4: Demonstrate Classification and apportionment of overheads

CO5: Explain Unit costing, Job costing, Process costing, Operation and Operating costing.

UNIT-I: CORPORATE GOVERNANCE

Corporate governance – meaning – objectives – need - importance – principles – corporate governance and organisation success. Corporate governance in India

UNIT-II: LEVELS OF GOVERNANCE STRUCTURE

Corporate governance and role, responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.

UNIT-III: CORPORATE GOVERNANCE FORUMS

CII code on corporate governance – features - Various Corporate Governance forums – CACG, OECD, ICGN AND NFCG.

UNIT-IV: CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility – definition – nature – levels – phases and approaches, principles, Indian models – dimensions. Corporate social reporting - Objectives of Corporate Social Reporting and case studies.

UNIT-V: BUSINESS ETHICS

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision. Unethical practices in Business – Business ethics in India – Ethics training programme.

Reference Books

1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3. Dr.S.S. Khanka – Business Ethics and Corporate Governance, S.ChandPublication.
4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando, K.P.Muralidharan & E.K.Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education.

Journals

- Journal of Corporate Governance Research – Macrothink Institute
- Indian Journal of Corporate Governance, Bi-annual journal – Sage Journals

E-learning Resources

- <https://elearningindustry.com>
- <https://essentialskillz.com>

COURSE OUTCOME

CO1: Explain meaning, objectives, importance of corporate governance

CO2: Describe levels of governance structure

CO3: Explain corporate governance forum

CO4: Enumerate corporate social responsibility

CO5: Illustrate business ethics

UNIT-I: FORMATION OF CONTRACT

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

UNIT-II: OFFER, ACCEPTANCE AND CONSIDERATION

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

UNIT-III: OTHER ELEMENTS OF VALID CONTRACT

Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

UNIT-IV: PERFORMANCE OF CONTRACT

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

UNIT-V: SALE OF GOODS ACT

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

Reference Books:

1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
3. Sreenivasan, M.R. Business Laws, Margam Publications.
4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
5. Badre Alam, S. & Saravanavel, P. Mercantile Law
6. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
7. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
8. Shukla, M.C, Business Law, S. Chand & Co.

E-Resources

www.cramerz.com

www.digitalbusinesslawgroup.com

<http://swcu.libguides.com/buslaw>

<http://libguides.slu.edu/businesslw>

COURSE OUTCOME

- CO1:** Illustrate formation of contract
- CO2:** Discuss offer, acceptance and consideration
- CO3:** Describe elements of valid contract
- CO4:** Enumerate performance of contract
- CO5:** Demonstrate sale of goods act



UNIT- I: INTRODUCTION

History of Income tax in India - Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types -Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.

UNIT- II: INCOME FROM SALARY

Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80C

UNIT- III: INCOME FROM HOUSE PROPERTY

Meaning - Exemptions - Annual Value - Meaning and Computation - Deductions from Annual Value – Legal Provisions.

UNIT- IV: PROFITS AND GAINS FROM BUSINESS OR PROFESSION

Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes

UNIT- V: E-FILING & SUBMISSION OF RETURNS

e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Due date for filing returns - Various Returns - Permanent Account Number (PAN) - Usage of PAN

Reference Books

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt.Ltd.
2. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai
3. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
4. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
5. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai
7. Anita Raman, Income Tax Theory, Law and Practice, McGraw Hill Education, New Delhi.

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www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in

COURSE OUTCOME

CO1: Explain history of income tax and important definitions

CO2: Determine residential status and scope of total income

CO3: Describe Exempted income

CO4: Explain Income tax provisions relating to computation of Income under the head salary, house property and Business or Profession.

CO5: Describe e-filing procedure and submission of returns

UNIT- I: INTRODUCTION

Marketing - Meaning - Definition and Functions of Marketing - Marketing Orientation - Role and Importance of Marketing - Classification of Markets.

UNIT-II: MARKET SEGMENTATION AND CONSUMER BEHAVIOUR

Market Segmentation - Concept - Benefits - Basis and Levels. Introduction to Consumer Behaviour - Need for study - Consumer Buying Decision Process - Buying Motives. Marketing Research - MIS - Meaning and Differences.

UNIT- III: MARKETING MIX AND PRODUCT POLICY

Marketing Mix - Meaning - Product - Introduction - Product policy - Product Planning - Stages of New Product Development - Introduction to PLC - Packaging - Branding - Labelling - Product Mix - Price - Pricing Policies and methods.

UNIT- IV: CHANNELS OF DISTRIBUTION

Channels of Distribution - Levels - Channel Members - Promotion - Communication Mix - Basics of Advertising, Sales Promotion and Personal Selling.

UNIT- V: RECENT TRENDS IN MARKETING

E - Marketing - Online Retailing - Shopping Malls - Consumer Protection Act - Salient Features - Consumerisation - Consumer Rights, Consumer Grievance Redressal Forums- Role of Social Media in Marketing.

Reference Books

1. Rajan Nair, Marketing, Sulthan Chand & Sons, New Delhi.
2. Varshney, Marketing Management, Sulthan Chand & Sons, New Delhi
3. Chandrasekar K S, Marketing Management: Text and Cases, Vijay Nicole Imprints, Chennai, 2014
4. Gandhi, J.C, Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Santhanam, Marketing, Margham Publications, Chennai
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources

www.marketmotive.com

<http://emailmarketing.comm100.com/email-marketing-tutorial/>

www.marketing91.com

www.managementstudyguide.com

COURSE OUTCOME

- CO1:** Explain functions and importance of marketing
- CO2:** Discuss market segmentation and consumer behaviour
- CO3:** Describe marketing mix and product policy
- CO4:** Illustrate channels of distribution
- CO5:** Demonstrate recent trends in marketing



UNIT- I : Value education – its purpose and significance in the present world – value system – The role of culture and civilization- Holistic living- Balancing the outer and inner Body, Mind and Intellectual level-Duties and responsibilities.

UNIT- II : Salient values for life- Truth, Commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity and inclusiveness, Self esteem and self confidence, punctuality- Time, task and resource management- Problem solving and decision making skills- Interpersonal and Intra personal relationship- Team work- Positive and creative thinking.

UNIT-III: Human Rights- Universal declaration of human rights- Human Rights violationsNational Integration- Peace and non-violence- Dr. APJ Kalam's ten points for enlightened citizenship- Social Values and Welfare of the citizen- The role of media in value building.

UNIT- IV: Environment and Ecological balance- Interdependence of all beings- Living and non-living. The binding of man and nature - Environment conservation and enrichment.

UNIT-V: Social Evils- Corruption, Cyber crime, Terrorism- Alcoholism, Drug addictionDowry- Domestic violence- Untouchability- Female infanticide- Atrocities against womenHow to tackle them.

COURSE OUTCOME

CO1: Discuss Self-esteem, ego, anger manifestation, Indian ethos in ethics and individuals personality in the eyes of others

CO2: Describe Leadership, ethical business decisions, basic principles of professional ethics and mass media ethics.

CO3: Explain Effects of advertising, value of faith, social awareness and commitment and the steps for the protection of environment

CO4: Analyse Impact of globalization and consumer awareness, signs for an everlasting peace, evolution of human rights and the international law in operation

CO5: Discuss Intellectual activities and responsibility of citizen

UNIT- I: FACTORIES ACT 1948

Definitions – Health – Safety – Welfare – Working Hours of Adults –Employment of Women – Employment of Young Persons – Leave with Wages.

UNIT- II: INDUSTRIAL DISPUTES ACT 1947

Definitions –Authorities under the Act– Reference of Disputes –Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs

UNIT- III: THE WORKMEN COMPENSATION ACT 1923

Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act

UNIT- IV: EMPLOYEES STATE INSURANCE ACT 1948

Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims

UNIT- V: EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT, 1952

Objects- definition- provident fund schemes- contribution and recovery – penalties and offences

Reference Books

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
3. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
4. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
5. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd.

COURSE OUTCOME

CO1: Explain Factories Act, 1948 (health, safety and welfare measures)

CO2: Describe Industrial Disputes Act, 1947 (strikes, lock outs, layoff and retrenchment)

CO3: Demonstrate Workmen Compensation Act, 1923 (distribution of compensation, medical examination, notice and claim)

CO4: Illustrate Employees State Insurance Act 1948 (ESI Corporation, contribution and recovery, penalties for false claims)

CO5: Enumerate Employees Provident Fund and Miscellaneous Provisions Act, 1952 (Provident fund schemes, contribution and recovery, penalties and offences)

UNIT- I: INTRODUCTION

Management Accounting - Meaning - Scope - Importance - Limitations – Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

UNIT- II: FINANCIAL STATEMENT ANALYSIS

Analysis and Interpretation of Financial Statements - Nature and Significance-Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

UNIT- III: RATIO ANALYSIS

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios-Calculation of Ratios.

UNIT- IV: CASH FLOW ANALYSIS & MARGINAL COSTING

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy-Shutdown or Continue - Exploring New Markets.

UNIT- V: BUDGETARY CONTROL & CAPITAL BUDGETING CONTROL.

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Reference Books

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A & Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Charles T. Horngren & Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
5. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
6. Hansen - Mowen, Cost Management Accounting and Control, South Western College

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www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.thestudentcpa.com

COURSE OUTCOME

- CO1:** Explain management accounting concepts and correlate with cost and financial accounting.
- CO2:** Discuss analysis and interpretation of financial statements.
- CO3:** Analysis of ratios
- CO4:** Prepare cash flow statement
- CO5:** Explain Marginal costing
- CO6:** Prepare Budget and budgetary control
- CO7:** Analyze capital budgeting



UNIT-I:

Entrepreneurship - Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurship – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.

UNIT-II:

Developing Successful Business Ideas - Recognizing opportunities – trendanalysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.

UNIT-III:

Opportunity Identification and Evaluation - Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises

UNIT-IV:

Business Planning Process - Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).

UNIT-V:

Funding - Sources of Finance- Venture capital- Venture capital process- Business angle investors Commercial banks- Government Grants and Schemes - Crow funding

Reference Books:

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.
3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
4. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International BookHouse Pvt. Ltd, 2011, Mumbai.
5. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand& Sons
7. RajShankar,Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai

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<http://inventors.about.com/od/entrepreneur/>
<http://learnthat.com/tag/entrepreneurship/>
www.managementstudyguide.com
www.quintcareers.com www.entrepreneur.com

COURSE OUTCOME

CO1: Explain concept of entrepreneurship.
CO2: Demonstrate the steps of developing successful business ideas
CO3: Illustrate opportunity identification and evaluation
CO4: Analyze business planning process
CO5: Describe sources of finance

UNIT- I: INCOME FROM CAPITAL GAIN

Capital Gain - capital assets - types of capital assets - assets not included in capital assets - transfer of capital assets - Short term and Long term Capital Gains - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

UNIT- II: INCOME FROM OTHER SOURCES

Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

UNIT- III: CLUBBING OF INCOMES AND SET OFF / CARRY FORWARD OF LOSSES

Clubbing of Incomes under various situations - Deemed Incomes – Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

UNIT- IV: DEDUCTIONS FROM GROSS INCOME

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

UNIT-V: INCOME TAX AUTHORITIES AND PROCEDURE OF ASSESSMENT

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax

Reference Books

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
4. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
5. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
6. Anita Raman, Income Tax Theory, Law & Practice, McGraw Hill, New Delhi.
7. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

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www.onlineservices.tin.egov-nsdl.com
www.cleartax.in

COURSE OUTCOME

CO1: Explain Income tax provisions relating to computation of Capital gain and Income from other sources.

CO2: Apply Income tax provisions relating to Clubbing of income & set-off and carry forward of losses.

CO3: Explain Deductions from Gross total income

CO4: Illustrate Assessment of individuals and computation of tax liability.

CO5: Describe powers of income tax authorities and procedure for assessment



Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the CompanySecretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Organisation/Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days. The training shall broadly relate to

- (a) Office Management
- (b) Secretarial Practice.

The training relating to Office Management may be designed to acquaint the trainees with:

- 1. Company's activities, organization structure, departments and authority relationship.
- 2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
- 3. Study of the Secretarial service, communication, equipment, postal and mailing servicesand equipments.
- 4. Acquaintance with office machines and equipment and accounting machines.
- 5. Acquaintance with filing department, sales, purchases, sales accounts, salary,administratio

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary.

The following types of organizations may be selected for the training:

- 1. Public Limited Companies (Both Industrial and Commercial).
- 2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks.
- 3. Office Equipment Marketing Organizations.
- 4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary

NOTE:

The report must be submitted by the candidate, under the guidance of the faculty members of the respective colleges. The training officers of the concerned

organisation/institution are requested to provide the necessary documents, information and impart knowledge to the candidate in order to complete the project.

The Report shall include information about the profile of the company, products, projects, milestones, organisation structure, details of departments, and analysis of financial performance. The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department of the respective college shall evaluate the report for 100 marks and conduct Viva-Voce (both by internal and external examiners). The marks shall be sent to the University as per the procedure. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University before the commencement of the examination.

The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.

COURSE OUTCOME

CO1: To acquaint the students with Company's activities, organization structure

CO2: Study of layout, working conditions, office maintenance, safety and sanitary conditions.

CO3: Study of the Secretarial service, communication, equipments, postal and mailing services and equipments.

CO4: Acquaintance with office machines and equipments and accounting, machines.

CO5: Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.
