

**E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.**

*(An Autonomous Institution – Affiliated to Madurai Kamaraj University)*

Re-accredited (**3<sup>rd</sup> Cycle**) with Grade **A+** & **CGPA 3.51** by NAAC

## **DEPARTMENT OF COMMERCE**



**CBCS With OBE**

**PROFESSIONAL ACCOUNTING**

**PROGRAMME CODE - R**

**COURSE STRUCTURE**

(w.e.f. 2022 – 2023 Batch onwards)

**E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**  
(An Autonomous Institution – Affiliated to Madurai Kamaraj University) Re-accredited (3<sup>rd</sup>  
Cycle) with Grade A<sup>+</sup> with CGPA 3.51 by NAAC

**DEPARTMENT OF COMMERCE – UG**  
**B.Com (PA)**  
**CBCS with OBE**  
**COURSE STRUCTURE**  
(w.e.f. 2022 – 2023 Batch Onwards)

Semester	Part	Course Code	Title of the Course	Teaching hrs (per week)	Duration of Exam (hrs.)	Marks Allotted			Credits
						CIA	SE	Total	
I	I	22OU1CPA1	Modern Business Correspondence and Office Management	5	3	25	75	100	3
	II	22OU2EN1	PART II English	6	3	25	75	100	3
	III	22OUCPA11	CORE-Business Statistics	5	3	25	75	100	5
	III	22OUCPA12	CORE-Financial Accounting - I	7	3	25	75	100	5
	III	22OUCPAGEPA1	GEC –I Business Economics	5	3	25	75	100	4
	IV	22OUCPAID1	IDC - I Human Resource Management	2	3	25	75	100	2
II	I	22OU1CPA2	Principles of Management	6	3	25	75	100	3
	II	22OU2EN2	PART II English	6	3	25	75	100	3
	III	22OUCPA21	CORE-Financial Accounting - II	7	3	25	75	100	5
	III	22OUCPA22	CORE- Marketing	5	3	25	75	100	4
	III	22OUCPAGEPA2	GEC - II-Business Mathematics	5	3	25	75	100	4
	IV	22OUCPAID2	IDC – II Advertising and Salesmanship	2	3	25	75	100	2
III	III	22OUCPA31	CORE-Auditing and Assurance	5	3	25	75	100	4
	III	22OUCPA32	CORE-Financial Accounting – III	7	3	25	75	100	5
	III	22OUCPA33	CORE-Banking	5	3	25	75	100	4
	III	22OUCPA34	CORE-Goods and Services Tax	6	3	25	75	100	5
	III	22OUCPAGEPA3	GEC -III -Security Analysis and Portfolio Management	4	3	25	75	100	3
	IV	22OUCPASE3P	SEC -Commerce Practical - Online Forms	2	3	40	60	100	2
IV	III	22OUCPA41	CORE-Principles of Insurance	5	3	25	75	100	4
	III	22OUCPA42	CORE-Partnership Accounts	6	3	25	75	100	5

	III	22OUCPA43	CORE-Costing	6	3	25	75	100	5
	III	22OUCPA44	CORE-Auditing Practices	5	3	25	75	100	4
	III	22OUCPAGEPA4	GEC - IV-Strategic Management	4	3	25	75	100	3
	IV	22OUCPASE4P	SEC - Practical on Filing of Internship Report	2	3	25	75	100	2
V	III	22OUCPA51	CORE-Corporate Accounts	6	3	25	75	100	5
	III	22OUCPA52	CORE-Business Law	5	3	25	75	100	4
	III	22OUCPA53	CORE- Income Tax –I	5	3	25	75	100	4
	III	22OUCPA54	CORE-Financial Markets and Services	5	3	25	75	100	4
	III		DSEC-I	5	3	25	75	35	4
	IV	22OUCPASE5	SEC -Intellectual Property Rights	2	3	25	75	100	2
	IV	22OUAECEV5	AECC- Environmental Studies	2	3	25	75	100	2
VI	III	22OUCPA61	CORE-Special Accounts	6	3	25	75	100	5
	III	22OUCPA62	CORE-Business Environment	5	3	25	75	100	4
	III	22OUCPA63	CORE-Income Tax –II	6	3	25	75	100	4
	III	22OUCPA64	CORE-Entrepreneurship Development	5	3	25	75	100	4
	III		DSEC -II	6	3	25	75	100	4
	IV	22OUCPASE6	SEC - Cyber Law	2	3	25	75	100	2
	IV	22OUAECVE6	AECC- Value Education	2	3	25	75	100	2
	V	22OU5NS4/22OU5PE4	Extension Activities: NSS/Physical Education	-	3	25	75	100	1
			Total	180					140

**GEC** : Generic Elective Course

**SEC** : Skill Enhancement Course

**DSEC** : Discipline Specific Elective Course **AECC**: Ability Enhancement Compulsory

Course **IDC** : Inter Disciplinary Course

### **DSEC - Discipline Specific Elective Course**

**Semester – V DSEC - I (Choose anyone)**

Management Accounting - **22OUCPADSE5A**

Human Resource Management - **22OUCPADSE5B**

**Semester – VI DSEC - II (Choose any one)**

Financial Management - **22OUCPADSE6A**

Services Marketing - **22OUCPADSE6B**

**NOTE:**

The students are permitted to obtain additional credits (Optional)

- MOOCs
- SWAYAM
- NPTEL Course

**Project:**

Year	Semester	Title	Duration of Study	Credits
III	VI	Project title	6 months	1

**Compulsory Courses:**

Year	Semester	Nature of Course	Course Code	Title of the Course	Hours	Offered to students of
I	I	Add on Course	22COMAOC 22COMAOC P	Office Automation with Advanced Excel Lab in Office Automation with Advanced Excel	30 Hrs	I B.Com
I	I & II	Certificate Course	22COMC 22COMC P	Certificate Course in Financial Accounting using Tally Lab in Financial Accounting using Tally	90 Hrs	I year students of B.Com and all disciplines
II	III & IV	Diploma Course	22COMD 22COMD P	Diploma Course in Advanced Accounting and Advanced Inventory using Tally Lab in Advanced Accounting and Advanced Inventory using Tally	90 Hrs	Students of all discipline who have completed Certificate Course in Financial Accounting using Tally
III	V & VI	Advanced Diploma Course	22COMAD 22COMAD P 22COMPR	Advanced Diploma in Tax Accounting & Payroll Accounting Lab in Tax Accounting & Payroll Accounting Project	90 Hrs	Students of all discipline who have completed Diploma Course in Advanced Accounting and Advanced Inventory using Tally
III	V & VI	Value Added Course	22COMVAC 22COMVAC P	GST Practitioner Exam Preparatory Course & GST Accounts Assistant Lab in GST Practitioner Exam Preparatory Course & GST Accounts Assistant	90 Hrs	III B.Com Students

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -III	22OUCPA51	Core-Corporate Accounts	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives

1. Develop a process for redemption of Preference shares.
2. Calibrate the procedure involved in Amalgamation of companies
3. Calibrate the procedure involved in Absorption of companies
4. Explain the implication of unethical accounting practices on the society
5. The end result of this process is financial statements and income statement and the balance sheet.

### Course Content:

#### Unit : I

Shares - Classes of shares - Issue of shares at par, Premium & Discount - Forfeiture and re-issue of Shares– (Right issue – Bonus issues and Buyback of shares -Theory only) - Underwriting of Shares and Debentures.

#### Unit: II

Debentures – Types - Issue and Redemption of Debentures – Redemption of Preference Shares.

#### Unit : III

Profit prior to incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.

#### Unit: IV

Amalgamation, Absorption, Internal and External Reconstruction.

#### Unit: V

Liquidation of companies – Statement of Affairs and Deficiency – Liquidator's

Final statement of Account

**Text Book:**

Reddy T.S.&Dr.Murthy. A *Corporate Accounting* ,Margham Publications, Chennai,2019.

**Reference Books:**

1. Iyengar. S.P ,*Advanced Accountancy*, Sultan Chand & Sons, New Delhi,2009.
2. Jain .S.P & Narang .K.L ,*Advanced Accounting II* , Kalyani Publishers, New Delhi,2012.
3. Gupta. R.L&Radhasamy .M ,*Corporate Accounting* , Sultan Chand & Sons, New Delhi,2015.
4. Shukla. M.C. &Grewal.T.S ,*Advanced Accounts* , S.Chand& Sons, New Delhi,2010.
5. Wilson.M, *Advanced Accountancy*, ScitechPublications , Chennai, 2009.

**Web Resources:**

1. [www.accountingweb.co](http://www.accountingweb.co)
2. [www.superprof.co.in](http://www.superprof.co.in) was first indexed by Google in September 2017

**E.Books:**

1. [www.drnishikantjha.com](http://www.drnishikantjha.com) was first indexed by Google in April 2018
2. [www.phindia.com](http://www.phindia.com) was indexed by Google more than 10 years ago

**Pedagogy:**

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:**

Preparing financial statements to maintaining general ledgers.

**Knowledge and Skill:**

To develop the procedure involved in Absorption of companies

**Activities to be given:**

Knowing how corporate accounting works and its role in facilitating the growth of a business is important .Because it plays a fundamental role in the smooth functioning of business financials.

Problem-80%,Theory-20%

### Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(Accordignto Bloom's Taxonomy)
CLO1	Devise a plan for Redemption of Preference shares	K1 to K3
CLO2	Reconstruct the capital structure in the financial statement of Joint stock company ltd.	K1 to K3
CLO3	Evaluate the Restructuring of capital structure of public company ltd.	K1 to K4
CLO4	Develop the procedure involved in Amalgamation of companies	K1 to K3
CLO5	Develop the procedure involved in Absorption of companies	K1 to K3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	2	2	3	2
CLO2	3	3	2	2	3	2
CLO3	3	3	3	2	2	3
CLO4	3	2	3	2	2	2
CLO5	2	3	3	2	2	3

1-Basic Level

2- Intermediate Level

3- Advanced Level



**LESSON PLAN : Total (60 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Shares - Classes of shares - Issue of shares at par, Premium & Discount - Forfeiture and re-issue of Shares- (Right issue – Bonus issues and Buyback of shares -Theory only) -Underwriting of Shares and Debentures..	12	Chalk and Talk, PPT,
<b>II</b>	Debentures – Types - Issue and Redemption of Debentures – Redemption of Preference Shares	12	Chalk and Talk, PPT, Assignment
<b>III</b>	Profit prior to incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.	12	Chalk and Talk, PPT
<b>IV</b>	Amalgamation, Absorption, Internal and External Reconstruction.	12	Chalk and Talk, PPT,
<b>V</b>	Liquidation of companies – Statement of Affairs and Deficiency – Liquidator’s Final statement of Account	12	Chalk and Talk, PPT, , group discussion , quiz,

**Course Designer: Mrs.R.Amala Mary**

**Annexure- 4b**

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -III	22OUCPA52	Core-Business Law	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To know the nature and objectives of Mercantile law and the essentials of valid contract
2. To gain knowledge on performance contracts, Bailment and Sale of Goods
3. To enable enforcement of right
4. To achieve social justice
5. To Provide the students with thorough knowledge of business laws.

**Course Content:**

**Unit : 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

**Unit : II** - Performance of 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

**Unit : III** - Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

**Unit : IV** 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 Pawnee and Pawnee.

**Unit : V** - Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

**Text Book:**

N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi,2020

**Reference Books:**

1. R.S.N. Pillai, *Business Law*, S.Chand, New Delhi. 2018
2. M.R. Sreenivasan , *Business Laws*, Margham Publications, Chennai, 2018
3. M C Kuchhal& Vivek Kuchhal, *Business law*, S Chand Publishing, New Delhi, 2019
4. Preethi Agarwal, *Business Law*, CA foundation study material, Chennai, 2018
5. Saravanavel, Sumathi, Anu, *Business Law* by Himalaya Publications, Mumbai, 2019.

**Web Resources:**

1. [https://www.americanbar.org/groups/business\\_law/resources](https://www.americanbar.org/groups/business_law/resources)
2. [https://library.nnu.edu/businesslaw/web\\_sources](https://library.nnu.edu/businesslaw/web_sources)

**E.Books:**

1. <https://www.hzu.edu.in/uploads/2020/10/business-law>
2. [https://www.academia.edu/19172901/BUSINESS\\_LAW\\_E\\_BOOK](https://www.academia.edu/19172901/BUSINESS_LAW_E_BOOK)

**Pedagogy:**

Chalk and Talk, Group Discussion and Seminar

**Rationale for nature of Course:**

Understand 'Business Law' and apply it in business application.

**Knowledge and Skill:**

To make students use the proper methods to collect the data, employ the correct analyses, and effectively present the results.

**Activities to be given:**

Students are asked to collect data about population and literacy in their locality

**Course learning Outcomes (CLO's)**

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(Accordimg to Bloom's Taxonomy)</b>
<b>CLO1</b>	Outline the Indian Contract Act 1872, Void Contract.	K1 to K3
<b>CLO2</b>	Understand the Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights,	K1 to K3
<b>CLO3</b>	Explain the Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability,	K1 to K4
<b>CLO4</b>	Describe the Bailment and Pledge, Rights of Pawner and Pawnee.	K1 to K3
<b>CLO5</b>	Explain the Conditions and Warranties , Rights of an Unpaid Seller	K1 to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	3	2	2	2	3	2
<b>CLO2</b>	3	3	2	2	3	2
<b>CLO3</b>	3	3	3	2	2	3
<b>CLO4</b>	3	2	3	2	2	2
<b>CLO5</b>	2	3	3	2	2	3

## LESSON PLAN : Total (90 Hrs)

Course	UNIT	DESCRIPTION	HRS	MODE
	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	18	Chalk and Talk,
	II	Performance of 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	18	Chalk and Talk, Assignment
	III	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.	18	Chalk and Talk,
	IV	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..	18	Chalk and Talk,
	V	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	18	Chalk and Talk, group discussion

Designer:A.Amala Ancy

Department of Commerce			III B.Com(PA)					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part-III	22OUCPA53	Core-Income tax- I	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented

**Course Objectives:**

1. To familiarize law relating to Tax system in India and Residential status and Incidence of tax
2. To know the provisions for computation of Salary and Deduction U/s 16 .
3. To learn about Income from House property.
4. To gain knowledge about Head Profits and Gains of Business or Profession
5. To help the students to know about the Income from Capital gain and income from other sources

**Course Content:****UNIT : I**

Introduction – Definition – Income – Person – Assessee – Previous year, Assessment year, Tax system in India – Residential Status and Incidence of Tax, Incomes exempted from Tax.

**UNIT: II**

Income from salary – Allowances – Perquisites – Profit in lieu of salary – Deductions U/ S 16 (Simple problems only )

**UNIT: III**

Income from House property

**UNIT: IV**

Income under the Head Profits and Gains of Business or Profession - Depreciation

**UNIT: V**

Income from Capital Gains – Income from Other sources.

**Books for Study:**

1. T.S. Reddy and Hariprasad Reddy, Income Tax , Margham Publications, Chennai.
2. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax , Kalyani Publishers, New Delhi.
3. DinkarPagare, Income Tax , Sultan & Chand Sons, New Delhi.

4. Mehrotra H.C, Dr.Goyal S.P, Income Tax , SahityaBhavan Publications, Agra.  
5. T. Srinivasan – Income Tax –Vijay Nicole Imprints Private Limited, Chennai.

### Reference Books:

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2023.
2. Dr.T.Srinivasan, *Income Tax Law & Practice*, Vijay Nicole Publishers, Chennai ,2023.
3. A.Muruthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
4. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
5. Vinod K. Singhania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2023
6. Dr. Vinod K. Singhania. Students Guide to Income Tax Taxmann Publications Private Limited; 69th Edition

**NOTE: Latest Edition of Textbooks May be Used**

### Web Resources:

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

### E Book:

1. <https://studycafe.in/e-book-on-income-tax-ready-referencer-2nd-edition-by-ca-harshil-sheth-238648.html>
2. <https://www.amazon.in/Income-Rules-Return-Forms-2022-23/dp/9393749442>
3. <https://bharatlawhouse.in/shop/taxation-law-indirect-tax-direct-tax-income-tax-gst-ca-books/bharat-income-tax-rules-with-free-e-book-access-32nd-edn-2023/>
4. <https://www.schooloflegaleducation.com/product/taxation-law-e-book/>
5. <https://www.amazon.in/Taxmanns-Students-Guide-Income-University/dp/939159641X>

### Pedagogy:

Chalk and talk

### Rationale for nature of Course:

To understand the important role of INCOME TAX in all facets of the INCOME TAX WORLD.

### Knowledge and Skill:

Income Tax increases students efficiency in managing and making critical decision with regards to Calculate the Tax Liabilities.

Problem-80%,Theory-20%

**Course learning Outcomes (CLO's):**

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Apply Income tax in residential status of person.	K1 to K3
CLO2	Explain and apply Salary income and Deduction	K1 to K3
CLO3	Learn about assessment of Income from House Property	K1 to K4
CLO4	Gain knowledge about Business income and profession.	K1 to K4
CLO5	The students to know about the Income from other sources.	K1 to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	3	3	2	2
CLO2	2	2	2	2	2	2
CLO3	3	2	3	3	3	3
CLO4	2	3	3	3	2	2
CLO5	2	3	3	3	3	3

1-Basic Level

2- Intermediate Level

3- Advanced Level

**LESSON PLAN: Total (90 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	Introduction – Definition – Income –Person – Assessee – Previous year, Assessment year, Tax system in India – Residential Status and Incidence of Tax, Incomes exempted from Tax.	18	Chalk and Talk
II	Income from salary – Allowances – Perquisites – Profit in lieu of salary – Deductions U/ S 16 (Simple problems only )	18	Chalk and Talk,
III	Income from House property	18	Chalk and Talk,
IV	Income under the Head Profits and Gains of Business or Profession - Depreciation	18	Chalk and Talk,
V	Income from Capital Gains – Income from Other sources.	18	Chalk and Talk,

**Course Designer: Mrs.P.Vimala**

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -IV	22OUCPA54	Core- Financial Markets & Services	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

- 1.To help the students to learn the various constituents of Financial marketsand their services.
- 2.To learn about the operations of Securities market.
- 3.To learn by concept and function to financial market.
- 4.To state the nature and importance of money market.
- 5.To explain the nature and function of a stock exchange.

**Course Content:****Unit :I**

Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market.  
Money Market: Meaning, Features – Characteristics – Structure of Money Market.

**Unit :II**

New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.

**Unit :III**

Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .

**Unit :IV**

Merchant banking– Functions – Services of merchant banks – Qualities required of merchant bankers

**UNIT :V**

Mutual fund– Concept & Objectives - Types – Classification – Importance – Organization & operation of the fund.



**Text Book:**

Gordon.E and Natarajan.K ,*Financial Market and services*, HimalayaPublishing House, Mumbai, 2013.

**Reference Books:**

1. Bhole C.M, *Financial Institutions, Structure Growth and Innovation*, Tata McGraw Hill, New Delhi, 2013.
2. Gurusamy.S, *Financial Services*, Tata McGraw Hill Publications, New Delhi,2013.
3. Khan.M.Y, *Financial Services*, Tata McGraw Hill Publications, New Delhi,2009.
4. Machiraju.H.R, *Indian Financial system*, Vikas Publishing House, NewDelhi,2010.
5. Varshney & Mittal,*The Indian Financial system*, Sultan chand Publications, NewDelhi,2013.

**Web Resources:**

1. <https://www.gartner.com/en/marketing/insights/financial-services-marketing-strategy>.
2. <https://www.wallstreetprep.com/knowledge/secondary-market/>
3. <https://in.search.yahoo.com/search;>

**Pedagogy:**

Chalk and Talk, PPT, group discussion.

**Rationale for nature of Course:**

To understand the important role of : Financial Markets & Services in all facets of the Marketing world

**Knowledge and Skill:**

Financial Markets & Services increases students knowledge for marketing with regards to profit and loss .

**Activities to be given:**

Financial markets facilitate the interation between those who need capital with those who have capital to invest.

**Course learning Outcomes (CLO's):**

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Financial market is referred to space, where selling and buying of financial assets and securities take place.	K1 to K3
CLO2	Where companies issue new securities to the public for the first time.	K1 to K3
CLO3	Allow investors to buy and sell securities among the without the involvement of the issuing company.	K1 to K4
CLO4	Give solutions to business problems with a Merchant banking.	K1 to K4
CLO5	The company are financial problems in solving a Mutual fund and Organization & operation of the fund.	K1 to K3

## Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	3	2	3	3	2	2
<b>CLO2</b>	2	2	2	2	2	2
<b>CLO3</b>	3	2	3	3	3	3
<b>CLO4</b>	2	3	3	3	2	2
<b>CLO5</b>	2	3	3	3	3	3

1-Basic Level

2- Intermediate Level

3- Advanced Level

## LESSON PLAN: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
<b>I</b>	Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market.	6	Chalk and Talk
<b>II</b>	New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.	6	Chalk and Talk, on the spot test
<b>III</b>	Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .	6	Chalk and Talk, group discussion
<b>IV</b>	Merchant banking– Functions – Services of merchant banks – Qualities required of merchant bankers	6	Chalk and Talk, PPT, group discussion , on the spot test
<b>V</b>	Mutual fund– Concept & Objectives - Types – Classification – Importance – Organization & operation of the fund.	6	Chalk and Talk, PPT

Course Designer : Ms.v.priya

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -III	22OUCPADSE5A	DSEC - I Management Accounting	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To help the students to know the evolution of management Accounting.
2. To understand the principles and practice of management Accounting.
3. To be able to calculate the Fund Flow Statement & Cash Flow Statement
4. To gain working knowledge on Marginal Costing for Managerial Decisions.
5. To acquire skills towards Budgetary Control

### Course Content:

#### Unit –I

Management Accounting : Meaning - Definition – Scope – Objectives - Function – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Comparative Statements – Common Size Statement – Trend Analysis .

#### Unit – II

Ratio Analysis : Meaning – Advantages – Limitations – Classifications and Computation of Ratios .

#### Unit – III

Fund Flow Statement & Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement & Cash Flow Statement.

#### Unit – IV

Marginal Costing: Meaning, Objectives, Advantages and Disadvantages. Break –Even Analysis – Application of Marginal Costing for Managerial Decisions.(Make or Buy Decisions – Accepting additional order - Selection of a Suitable Product Mix).

#### Unit – V

Budgetary Control : Meaning – Definition – Advantages and Limitations – Objectives – Functions - Classifications : Production Budget – Sales Budget – Purchase Budget – Cash Budget – Flexible Budget.

### Text Book:

Dr.R.Ramachandran&Dr.R.Srinivasan,ManagementAccounting,Sriram Publications,Tiruchirappalli,  
17<sup>th</sup> Revised and Enlarged Edition, 2020.

**Reference Books :**

1. Manmohan & Goyal, Management Accounting Himalaya Publishing House, Mumbai,2021.
2. M.Y. Khan & P.K.Jain, Management Accounting, Himalaya Publishing House, Mumbai,2021.
3. Gorden P .Jeyaram, N. Sundaram, R. Jeyachandran, Management Accounting ,Sultan Chand & Sons, New Delhi, 2018.
4. T.S Reddy and Y. Hari Prasad Reddy, Management Accounting, Himalaya Publishing House, Mumbai, 2018.

Note: The question paper should cover 80% problems and 20% theory.

**Web Resources:**

1. <https://www.accountingweb.com>
2. <https://www.accaglobal.com>
3. <https://www.ajnifm.ac.in>
4. <https://icsi.edu.com>

**E.Books:**

1. <https://www.drnishikantjha.com>
2. <https://nibmehub.com>
3. <https://www.phindia.com>
4. <https://www.icsi.edu>

**Pedagogy:**

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:**

Management Accounting is an internal process for business transactions and is aimed at helping decision makers within the organisation make well-informed business decisions.

**Knowledge and Skill:**

Proficiency in financial accounting and analysis. Knowledge of regulations and standards knowledge of accounting software.

**Activities to be given:**

The practice of identifying, measuring, analyzing, interpreting and communicating financial information to managers for the pursuit of an organisation's goals.

Problem-80%,Theory-20%

## Course learning Outcomes (CLO's)

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(Accord ngto Bloom's Taxonomy)</b>
<b>CLO1</b>	Describe the Comparative Statements – Common Size Statement – Trend Analysis .	K1 to K3
<b>CLO2</b>	Calculate the Classifications and Computation of Ratios .	K1 to K3
<b>CLO3</b>	Apply the Preparation of Fund Flow Statement & Cash Flow Statement.	K1 to K4
<b>CLO4</b>	Construct the Application of Marginal Costing for Managerial Decisions	K1 to K3
<b>CLO5</b>	Solve the problems in Budgetary Control	K1 to K3

## Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CLO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CLO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CLO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CLO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

1-Basic Level

2- Intermediate Level

3- Advanced Level

**LESSON PLAN : Total (90 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Management Accounting : Meaning - Definition – Scope – Objectives - Function – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Comparative Statements – Common Size Statement – Trend Analysis .	15	Chalk and Talk, PPT,
<b>II</b>	Ratio Analysis : Meaning – Advantages – Limitations – Classifications and Computation of Ratios .	15	Chalk and Talk, PPT, Assignment
<b>III</b>	Fund Flow Statement & Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement & Cash Flow Statement	15	Chalk and Talk, PPT
<b>IV</b>	Marginal Costing: Meaning, Objectives, Advantages and Disadvantages. Break –Even Analysis – Application of Marginal Costing for Managerial Decisions.(Make or Buy Decisions – Accepting additional order - Selection of a Suitable Product Mix).	15	Chalk and Talk, PPT,
<b>V</b>	Budgetary Control : Meaning – Definition – Advantages and Limitations – Objectives – Functions - Classifications : Production Budget – Sales Budget – Purchase Budget – Cash Budget – Flexible Budget.	15	Chalk and Talk, PPT, , group discussion , quiz,

**Course Designer: Mrs.B. LALITHA SUBHANAM**

**Annexure- 4b**

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part –III	22OUCPADSE5B	DSEC- I Human Resource Management	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Objectives:**

1. To learn the principles and practices of Human Resource Management.
2. To enhance the knowledge of students in the applications of Human Resource functions.
3. The course aims at introducing the students to various aspects of human Resource management.
4. The important functions of a human resources manager such as recruitment and selection processes interview methods

**Course Content:**

**UNIT : I**

Human Resource Management – Definition- Concepts-Objectives-Evolution and Growth of HRM in India-Differences between Personnel Function and Human Resource Development-Outcomes of HRD-Attributes of an HRD Manager.

**UNIT : II**

Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process-Recruitment and Selection- Performance Appraisal – Training and Development.

**UNIT : III**

Wages and Salary Administration-Wage Policy-Incentive and Compensation- Wages in India-Organized and unorganized Sector-Workers participation in Management.

**UNIT : IV**

Leadership – Qualities- Types-Motivation-Job Satisfaction and Morale.

**UNIT : V**

Grievances-Employee Discipline – Trade Union – Collective Bargaining.

**Text Book**

1.Gupta. C.B, *Human Resource Management*, Sultan Chand & sons, New Delhi, 2010

**Reference Books:**

1. Human Resource Management: Text and Cases | 10th Edition Paperback – 29 May 2023 by [K Aswathappa](#) (Author), [Sadhna Dash](#) (Author)
2. Human Resource Management: J. Jayasankar from Margham Publications.
3. *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012. Shashi K.Gupta & Rosy Joshi
4. Human Resource Management by [Lm Prasad](#) (Author), sultan chand & sons
5. Khanka.S.S, *Human Resource Management(Text & Cases)*,S.Chamd,New Delhi,2013.

**Web Resources:**

1. <https://www.humanica.com/en/scopeofhumanresourcemanagement/#:~:text=HRM%20focus>
2. <https://www.linkedin.com/pulse/growth-human-resource-management-india-udayan-v-v>
3. <https://viventium.com/7-great-hr-leadership-qualities/>
4. <https://www.yourarticlelibrary.com/hrm/manpower-planning-hrm/process-of-manpower-planning->

**E- BOOKS:**

1. <https://www.phindia.com/Books/ShoweBooks/MjU5/Human-Resource-Management>.
2. <https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Human-Resource-Management-by-Pravin-Durai.pdf>
3. <https://www.mheducation.ca/product/human-resource-management>

**Pedagogy:**

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and assignment

**Rationale for nature of Course:**

Understand the elements of Human resource records refers to the informational documents utilized by an organization functions.

**Knowledge and Skill:**

To make students to understand leadership quality and man power of human resource management and recruitment and selection and wages and salary administration in human resource management

**Activities to be given:**

Students are asked to collect the information and write the notes about human resource management and leadership quality.



**Course learning Outcomes (CLO's)**

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(Accord dingto Bloom's Taxonomy)</b>
<b>CLO1</b>	Understand the concept, Evolution and Growth of HRM in India	K1 to K3
<b>CLO2</b>	Outline the Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process	K1 to K3
<b>CLO3</b>	Explain the Wages and Salary Administration and Wage Policy, Incentive and Compensation and Wages in India	K1 to K4
<b>CLO4</b>	Describe the Leadership Qualities and Types,Motivation Job Satisfaction and Morale.	K1 to K3
<b>CLO5</b>	Outline the Employee Discipline and Trade Union and Collective Bargaining.	K1 to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	3	2	2	2	3	2
<b>CLO2</b>	3	3	2	2	3	2
<b>CLO3</b>	3	3	3	2	2	3
<b>CLO4</b>	3	2	3	2	2	2
<b>CLO5</b>	2	3	3	2	2	3

**1-Basic Level****2- Intermediate Level****3- Advanced Level**

**LESSON PLAN : Total (90 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Human Resource Management – Definition- Concepts-Objectives-Evolution and Growth of HRM in India-Differences between Personnel Function and Human Resource Development-Outcomes of HRD- Attributes of an HRD Manager.	15	Chalk and Talk, PPT,
<b>II</b>	Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process-Recruitment and Selection- Performance Appraisal – Training and Development.	15	Chalk and Talk, PPT, Assignment
<b>III</b>	Wages and Salary Administration-Wage Policy-Incentive and Compensation- Wages in India- Organized and unorganized Sector-Workers participation in Management.	15	Chalk and Talk, PPT
<b>IV</b>	Leadership – Qualities- Types-Motivation-Job Satisfaction and Morale	<b>15</b>	Chalk and Talk, PPT,
<b>V</b>	Grievances-Employee Discipline – Trade Union – Collective Bargaining.	15	Chalk and Talk, PPT, group discussion quiz

**Course Designer: Ms.M. Helan**

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part –IV	22OUCPASE5	SEC- Intellectual property Rights	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives

1. The students aware of their rights for the protection of their invention done in the Project work.
2. The students during their project work and for this they must have knowledge of Patents, copy right, trade marks, designs and information technology act
3. The students to know that Its helps in protecting the ownership and originality of the individuals' creation.
4. To identify the significance of practice and procedure of Patents.
5. To make the students to understand the statutory provisions of different forms of IPRs in simple forms.

### Course Content:

#### Unit :I

Introduction to IPR- Meaning - Kinds of Intellactual property Rights –Copy right, Patent, Trade mark, Design.

#### Unit :II

Patent Rights- Meaning of Patent – Types – Registration Procedure – Copy Rights – Definition – Types – Registration procedure.

#### Unit : III

Trade Marks – Meaning – Nature of Trademarks – Types – Registration of Trade marks – Domain names of Cyber Space.

#### Unit : IV

Design – Meaning – Definition – objects – Registration of design – Cancellation of Design.

#### Unit : V

Basic tenents of information technology act – 2000- IT Act- Introduction – E – Commerce and legal Provisions.

### Text Books:

Dr.G.B. Reddy, Intellectual Property Rights and the Law, Gogia Law Agency. 2020

**Reference Book:**

1. Dr. B.L. Wadehra , Law relating to Intellectual Property, Universal Law Publishing,2020
2. Rajendra Kumar, Shweta, Intellectual Property Rights, Universal Law Publishing, 2019.
3. Dr. S. R. Myneni, Law of Intellectual Property, Asian Law House, 2020
4. T.S.Nageswara Rao, Turaga Nagendra Kumar, Intellectual Property Rights,
5. M.K. Bhandari , Law Relating to Intellectual Property Rights.
6. JP. Mishra Law Relating to Intellectual Property Rights.

**Web Resources**

1. <https://www.scribd.com/document/439605741/Book-Intellectual-Property-Rights>
2. <https://www.bdu.ac.in/cells/assets/docs/ipr/course/resources/e-books/ipr-eng-ebook>
3. [https://www.academia.edu/33925295/IPR\\_Book](https://www.academia.edu/33925295/IPR_Book)

**E.Books:**

1. [https://www.ebooksdirectory.com/listing.php?category=269#google\\_vignette](https://www.ebooksdirectory.com/listing.php?category=269#google_vignette)
2. [https://www.researchgate.net/publication/328161728\\_INTELLECTUAL\\_PROPERTY\\_RIGHTS\\_IPR](https://www.researchgate.net/publication/328161728_INTELLECTUAL_PROPERTY_RIGHTS_IPR)

**Pedagogy:**

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:**

Understand ‘IPR’ rights and significance of the protection and their invention.

**Knowledge and Skill:**

To students will learn the differences between the various forms intellectual property rights.

**Activities to be given:**

Students are asked to collect data about IPR rights and copyrights, and protection and their invention.

**Course learning Outcomes (CLO's)**

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	To Understand the Intellectual property Rights –Copy right, Patent, Trade mark, Design.	K1 to K3
CLO2	To Understand Registration Procedure – Copy Rights – Definition – Types – Registration procedure.	K1 to K3
CLO3	To understand Registration of Trade marks – Domain names of Cyber Space.	K1 to K4
CLO4	To understand Registration of design – Cancellation of Design.	K1 to K3
CLO5	To understand Basic tenets of information technology act.	K1 to K3

## Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	3	2	2	2	3	2
<b>CLO2</b>	3	3	2	2	3	2
<b>CLO3</b>	3	3	3	2	2	3
<b>CLO4</b>	3	2	3	2	2	2
<b>CLO5</b>	2	3	3	2	2	3

1-Basic Level

2- Intermediate Level

3- Advanced Level

## LESSON PLAN : Total 30hrs

UNIT	DESCRIPTION	HRS	MODE
<b>I</b>	Introduction to IPR- Meaning - Kinds of Intellectual property Rights –Copy right, Patent, Trade mark, Design.	5	Chalk and Talk, PPT,
<b>II</b>	Patent Rights- Meaning of Patent – Types – Registration Procedure – Copy Rights – Definition – Types – Registration procedure.	5	Chalk and Talk, PPT, Assignment
<b>III</b>	Trade Marks – Meaning – Nature of Trademarks – Types – Registration of Trade marks – Domain names of Cyber Space	5	Chalk and Talk, PPT
<b>IV</b>	Design – Meaning – Definition – objects – Registration of design – Cancellation of Design.	5	Chalk and Talk, PPT,
<b>V</b>	Basic tenets of information technology act – 2000- IT Act- Introduction – E – Commerce and legal Provisions.	5	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer: Ms. M. Helan

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part -III	22OUCPA61	Core-Special Accounts	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

- 1.Enable the students to understand the Concept of Goodwill and its methods.
2. Help the students to prepare accounts of banking companies.
3. To create awareness on Recording accounts of Insurance companies.
4. Make the learners aware of Double Account system and Replacement of asset.
5. Help the students gain practical knowledge in preparation of Holding companies.

**Course Content:****Unit: I**

Indian Accounting Standard – Meaning - Valuation of Goodwill and shares – Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit - Valuation of Shares – Net assets method – yield method.

**Unit : II**

Accounts of Banking Companies –format-Legal Requirements- Preparation of Profit and Loss account and Balance Sheet as per new schedule

**Unit: III**

Accounts of Insurance Companies – Life and general Insurance - Preparation of final accounts of Insurance Companies-Revenue, Profit and Loss account and Balance Sheet as per new schedule.

**Unit: IV**

Double Account system – Meaning - Advantages – Final Accounts under Double account Vs Single account system-final account under Double Account System- Replacement of an Asset-Revenue Account-Net Revenue Account-Capital Account Receipt and Expenditure on capital Account-Disposal of Profit.

**Unit: V**

Accounts of Holding Companies and subsidiary companies – Legal Provisions – Preparation of Consolidated Profit and Loss and Balance sheet as per new schedule. (Simple problems only).

**Text Book:**

1. Reddy.T.S, Murthy.A, *Corporate Accounting*, Margham Publications, Chennai, 2018

**Reference Books:**

- 1.Arulanandam.M.A & Raman.K.S, *Corporate Accounting*, Himalaya Publishing House, Mumbai , 1991
- 2.Gupta.R.L and Radhaswamy.M, *Corporate Accounting*, Sultan Chand & Sons, New Delhi, 2021.
- 3.Maheswari S.N.&Maheshwari S.K ,*CorporateAccounting*,Vikas Publishing House, New Delhi, 2018.
4. Shukla. M.C. & Grewal.T.S ,Gupta.S.C, *Corporate Accounting*, S.Chand & Sons, New Delhi, 2019.
- 5.Jain .S.P & Narang .K.L , *corporate Accounting* , Kalyani Publishers, New Delhi,2018

**Web Resources:**

- 1.[https://ddceutkal.ac.in/Downloads/UG\\_SLM/Commerce/Corporate\\_Accounting.pdf](https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Corporate_Accounting.pdf)  
<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
- 2.[https://mis.alagappauniversity.ac.in/siteAdmin/dd\\_admin/uploads/6/\\_UG\\_B.Com\\_Commerce%20\(English\)\\_10262\\_Corporate%20Accounting\\_1796.pdf](https://mis.alagappauniversity.ac.in/siteAdmin/dd_admin/uploads/6/_UG_B.Com_Commerce%20(English)_10262_Corporate%20Accounting_1796.pdf)

**E.books:**

- 1.<https://www.icaew.com/library/library-collection/ebooks/accounting>
2. <https://www.e-booksdirectory.com/listing.php?category=376>

**Pedagogy:**

Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test

**Rationale for nature of Course:**

Understand ‘Accounts’ and apply it in business application.

**Knowledge and Skill:**

To make students use the proper methods to analyze the insurance & banking companies

**Activities to be given:**

Students are asked to differentiate the proper methods for banking and insurance accounts and make the students to prepare consolidated balance sheet for holding and subsidiary companies.

Problem-80%,Theory-20%

**Course learning Outcomes (CLO's):**

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic methods of Goodwill.	K1 to K3
CLO2	Understand the concept the Banking Companies.	K1 to K3
CLO3	Apply the knowledge of Balance sheet in Insurance companies.	K1 to K4
CLO4	Analyze the significance of final accounts under double account system.	K1 to K3
CLO5	Examine the role of Recording Balance sheet in Holding companies.	K1 to K3

## Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	3	2	2	2	3	2
<b>CLO2</b>	3	3	2	2	3	2
<b>CLO3</b>	3	3	3	2	2	3
<b>CLO4</b>	3	2	3	2	2	2
<b>CLO5</b>	2	3	3	2	2	3

1-Basic Level

2- Intermediate Level

3- Advanced Level

## LESSON PLAN: (90 hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Indian Accounting Standard – Meaning - Valuation of Goodwill and shares – Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit - Valuation of Shares – Net assets method – yield method	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
II	Accounts of Banking Companies –format-Legal Requirements- Preparation of Profit and Loss account and Balance Sheet as per new schedule	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
III	<b>Unit: III</b> - Accounts of Insurance Companies – Life and general Insurance - Preparation of final accounts of Insurance Companies-Revenue, Profit and Loss account and Balance Sheet as per new schedule.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
IV	<b>Unit: IV</b> - Double Account system – Meaning - Advantages – Final Accounts under Double account Vs Single account system-final account under Double Account System- Replacement of an Asset-Revenue Account-Net Revenue Account-Capital Account Receipt and Expenditure on capital Account-Disposal of Profit.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
V	<b>Unit: V</b> - Accounts of Holding Companies and subsidiary companies – Legal Provisions – Preparation of Consolidated Profit and Loss and Balance sheet as per new schedule. (Simple problems only).	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test

Course Designer: Mrs. R.Pinkyriadarshini



Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part –III	22OUCPA62	CORE- Business Environment	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To understand the environmental factors affecting business.
2. To familiarize the students with the dimensions of business environment and their implications on business.
3. To provide the knowledge about different kinds of environment which affect business.
4. The various techniques of environmental analysis
5. To analyse the overall business environment and evaluate its various components in business decision making.

**Course Content:****UNIT : I**

Meaning and Definition-Importance of the study of Business environment – External Environment-Micro and Macro Environment– Economic environment: Economic system Capitalism,-Socialism : Permit and Licensing of business, Capitalism and Socialism in India is a Mixed Economic political, legal, social & cultural, competitive, ecological and Technological factors – SWOT analysis.

**UNIT : II**

New Industrial policy 1991 –Objectives-Major Highlights of Industrial policy 1991- Features– Liberalization, Privatization and Globalization(LPG)-Merits and Demerits and Features: – Forms of Privatization -Arguments for and against Privatization-.Trade Agreements-Important Provisions of FEMA,WTO,UNCTAD,MOUs Multi National Companies -benefits and limitations of MNCS-TRIPS.

**UNIT : III**

Social Responsibility of business – Dimensions of social responsibility–Responsibility to shareholders, employees, consumers, government and community-Arguments for and against social responsibility- Limits to social Responsibility – Social Audit-features-benefits of social audit-.

## UNIT : IV

### Annexure- 4b

Micro, Small and Medium Enterprises(MSME)-Meaning-objectives for promoting MSME - importance- Small Scale Sector – classification-Role of small scale industries in the Indian economy -Problems of Small Scale Industries – Incentives to Small Scale Sector.

## UNIT : V

Industrial Sickness – Definition- Kindness of sicknesses and their causes-Consequences of Industrial Sickness-Remedial measures- The Sick Industrial Companies (Special Provisions) Act1985-Business ethics-Meaning- Nature of ethics-sources of ethics- why is ethics important –Are businessmen ethical-Improving ethical decision making.

### Text Book

1. Chidambaram .K & Alagappan.V, *Business Environment*, Vikas Publishing House, New Delhi, 2012.

### Reference Books:

- 1.Dr.V.Pushpalatha., *Business environment* Shanlax publications, December 2021
2. Business Environment - Dr.V.Aalagappan&Dr.K.Chidambaram
3. Business Environment - Francis Cherunilam
4. Business Environment - Text and Cases, Himalaya Publishing House.
5. Aswathappa, K.; *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.

### Web Resources:

- 1.<https://edukemy.com/blog/industrial-policy-1991-and-recent-updates-upsc-indian>
- 2.<https://unacademy.com/content/upsc/study-material/indian-geography/liberalisation-privatisation-globalisation-lpg-and-industrial-development>
- 3.<https://www.clearias.com/micro-small-and-medium-enterprises-msme/>

### EBooks:

- 1.<https://www.scribd.com/document/396215195/Business-Environment-and-Ethics>
- 2.<https://www.nios.ac.in/media/documents/319-New/Book-1/Ch-3>.
3. <http://www.himpub.com/>
- 4.[https://www.researchgate.net/publication/254758686\\_Government's\\_Impact\\_o](https://www.researchgate.net/publication/254758686_Government's_Impact_o)
- 5.<https://www.amazon.in/Business-Environment-C-Fernandoebook/dp/B00BXEYC9M>

### Pedagogy:

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and assignment

### Rationale for nature of Course:

Understand the elements which are affecting Internal and External business environment.

### Knowledge and Skill:

To make students to understand Managing Ethics and framework of business environmental theories and sources ethics across culture factors influencing business environment and ethics.

**Activities to be given:**

Students are asked to collect the information and write the notes about business and environmental conditions.

**Course learning Outcomes (CLO's)**

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(Accordng to Bloom's Taxonomy)</b>
<b>CLO1</b>	Understand the concept, significance and changing dimensions of Business Environment	K1 to K3
<b>CLO2</b>	Outline the constitutional environment and legal environment	K1 to K3
<b>CLO3</b>	Explain social and cultural environment, business ethics and value.	K1 to K4
<b>CLO4</b>	Describe the role of economic systems, economic planning, government policies, public sector	K1 to K3
<b>CLO5</b>	Outline the industrial policy on research and development and New technological developments in Business Environment.	K1 to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CLO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CLO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CLO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CLO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

**1-Basic Level****2- Intermediate Level****3- Advanced Level**

**LESSON PLAN : Total (90 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Meaning and Definition-Importance of the study of Business environment – External Environment- Micro and Macro Environment– Economic environment: Economic system Capitalism,-Socialism : Permit and Licensing of business, Capitalism and Socialism in India is a Mixed Economic political, legal, social & cultural, competitive, ecological and Technological factors – SWOT analysis.	15	Chalk and Talk, PPT,
<b>II</b>	New Industrial policy 1991 –Objectives-Major Highlights of Industrial policy 1991- Features– Liberalization, Privatization and Globalization(LPG)-Meritsand Demerits and Features: Forms of Privatization -Arguments for and against Privatization-.Trade Agreements-Important Provisions of FEMA,WTO,UNCTAD,MOUs Multi National Companies -benefits and limitations of MNCS-TRIPS.	15	Chalk and Talk, PPT, Assignment
<b>III</b>	Social Responsibility of business – Dimensions of social responsibility–Responsibility to shareholders, employees, consumers, government and community-Arguments for and against social responsibility- Limits to social Responsibility – Social Audit-features-benefits of social audit-.	15	Chalk and Talk, PPT
<b>IV</b>	Micro, Small and Medium Enterprises(MSME)-Meaning-objectives for promoting MSME -importance- Small Scale Sector – classification- Role of small scale industries in the Indian economy - Problems of Small Scale Industries – Incentives to Small Scale Sector	15	Chalk and Talk, PPT,
<b>V</b>	Industrial Sickness – Definition- Kindness of sicknesses and their causes-Consequences of Industrial Sickness-Remedial measures- The Sick Industrial Companies (Special Provisions) Act1985-Business ethics-Meaning- Nature of ethics-sources of ethics- why is ethics important –Are businessmen ethical-Improving ethical decision making.	15	Chalk and Talk, PPT, group discussion , quiz,

**Course Designer: Ms.M. Helan**

Department of Commerce			III B.Com(PA)					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part-III	22OUCPA63	Core-Income tax II	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

**Course Objectives:**

1. To familiarize law relating to clubbing of Income set off and carry forward of losses
2. To know the provisions for computation of deductions from Gross Total Income. .
3. To learn about assessment of individuals and HUF
4. To gain knowledge about assessment of Partnership Firms and Companies. .
5. To help the students to know about the Income tax authorities and procedures for assessment.

**Course Content:****UNIT : I**

Clubbing of Income - Set off and Carry forward of Losses – Agricultural Income

**UNIT: II**

Deductions from Gross Total Income.

**UNIT: III**

Assessment of Individual and HUF.

**UNIT: IV**

Assessment of Partnership Firms and Companies.

**UNIT: V**

Income Tax Authorities- Return of Income – E-Filing – Procedure for Assessment –Tax Deducted at Source & Advance Payment of Tax.

**Books for Study:**

1. T.S. Reddy and Hariprasad Reddy, Income Tax , Margham Publications, Chennai.
2. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax , Kalyani Publishers, New Delhi.
3. DinkarPagare, Income Tax , Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax , SahityaBhavan Publications, Agra.
5. T. Srinivasan – Income Tax –Vijay Nicole Imprints Private Limited, Chennai.

**Reference Books:**

1. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, New Delhi, 2023.
2. Dr. T. Srinivasan, *Income Tax Law & Practice*, Vijay Nicole Publishers, Chennai, 2023.
3. A. Muruthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai, 2023.
4. Dr. N. Hariharan, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai, 2023.
5. Vinod K. Singhanian, *Direct Taxes Law and Practice*, Taxmann Publishers, New Delhi, 2023
6. Dr. Vinod K. Singhanian. *Students Guide to Income Tax* Taxmann Publications Private Limited; 69th Edition

**NOTE:** Latest Edition of Textbooks May be Used

**Web Resources:**

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

**E Book:**

1. <https://studycafe.in/e-book-on-income-tax-ready-referencer-2nd-edition-by-ca-harshil-sheth-238648.html>
2. <https://www.amazon.in/Income-Rules-Return-Forms-2022-23/dp/9393749442>
3. <https://bharatlawhouse.in/shop/taxation-law-indirect-tax-direct-tax-income-tax-gst-ca-books/bharat-income-tax-rules-with-free-e-book-access-32nd-edn-2023/>
4. <https://www.schooloflegaleducation.com/product/taxation-law-e-book/>
5. <https://www.amazon.in/Taxmanns-Students-Guide-Income-University/dp/939159641X>

**Pedagogy:**

Chalk and Talk.

**Rationale for nature of Course:**

To understand the important role of INCOME TAX in all facets of the INCOME TAX WORLD

**Knowledge and Skill:**

Income Tax increases students efficiency in managing and making critical decision with regards to Calculate the Tax Liabilities

Problem-80%, Theory-20%

**Course learning Outcomes (CLO's):**

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(According to Bloom's Taxonomy)</b>
<b>CLO1</b>	Apply Income tax in common set-off and carry forward	K1 to K3
<b>CLO2</b>	Explain and apply various total income applications	K1 to K3
<b>CLO3</b>	learn about assessment of individuals and HUF	K1 to K4
<b>CLO4</b>	gain knowledge about assessment of Partnership Firms and Companies. .	K1 to K4
<b>CLO5</b>	the students to know about the Income tax authorities and procedures for assessment.	K1 to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	3	2	3	3	2	2
<b>CLO2</b>	2	2	2	2	2	2
<b>CLO3</b>	3	2	3	3	3	3
<b>CLO4</b>	2	3	3	3	2	2
<b>CLO5</b>	2	3	3	3	3	3

**1-Basic Level****2- Intermediate Level****3- Advanced Level****LESSON PLAN: Total (90 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Clubbing of Income - Set off and Carry forward of Losses – Agricultural Income	18	Chalk and Talk
<b>II</b>	Deductions from Gross Total Income. .	18	Chalk and Talk,
<b>III</b>	Assessment of Individual and HUF.	18	Chalk and Talk,
<b>IV</b>	Assessment of Partnership Firms and Companies.	18	Chalk and Talk,
<b>V</b>	Income Tax Authorities- Return of Income – E-Filing – Procedure for Assessment –Tax Deducted at Source & Advance Payment of Tax.	18	Chalk and Talk,

**Course Designer: Mrs. R.Sandhiya**

Department of Commerce				IIB.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part -III	22OUCPA64	Core-Entrepreneurship Development	4	5	25	75	100

### Course Objectives

1. To understand the importance of entrepreneurship and Support in the promotion of entrepreneurship.
2. To encourage the students to become Women Entrepreneurs.

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

3. To understand the process and procedure of setting up of enterprise.
4. To promote self-employment and entrepreneurship culture
5. To enhance employability of educated youth through industry specific skill training

### CourseContent:

**Unit : I** - Entrepreneur – Meaning – Characteristics – Types ( Innovative, Adoptive or Imitative, Fabian and Drone Entrepreneurs) – Cole’s Classification – Functions ( Risk assumption, Business decision making, Managerial and Innovative functions) - Entrepreneur Vs Manager- Motivating factors to become Entrepreneur - Role of Entrepreneurs in Economic Development – Entrepreneurs Vs Intrapreneur- Entrepreneur Vs Coperneur- Entrepreneurial Competencies: Meaning, Components: Knowledge, Skill, Traits and Motives.

**Unit : II** - Entrepreneurship –Meaning and definition - Factors stimulating Entrepreneurship – Entrepreneurship as a career – Positive and negative aspects – Factors affecting entrepreneurship growth (Economic, Social, Cultural, Personality and Psychological & Social factors) – Environment for Entrepreneurship - Entrepreneurship development programs (EDP) (objectives and Phases only)- Theories: Maslow’s Need Hierarchy Theory, Herzberg’s Theory, Mc Chelland’s Achievement Motivation Theory – Motivational factors of Entrepreneur.

**Unit : III** - Women Entrepreneurs – Concept –Types- Functions and role of Women Entrepreneurs – Women entrepreneurship in India – Factors influencing women Entrepreneurs - Problems of Women Entrepreneurs –Remedial measures –support and assistance for women entrepreneurs- Startups: Introduction-Types of Startups- Registering a Startup-Legal for Startups-Employee Laws for Startups- Stages and Evolution-Role of startups in Economy

**Unit : IV** Institutional support to entrepreneurship development – DIC, ITCOT, SIDCO, NSIC, SISI – Khadi and village industries Commission - Institutional finance to Entrepreneur. TIIC - SFC - SIDBI- Commercial Banks – Incentives to small scale industries – meaning- Subsidy, Tax Concession- MSME



**Unit : V-** Project report – meaning –contents-importance – Precaution in preparing a project report - Project appraisal – Market feasibility - Technical feasibility, financial feasibility , Economic feasibility – Managerial feasibility- Social feasibility and Break- even analysis.

**Text Book:**

1. Gordon.E & Natarajan.K , *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 2018.

**Reference Books:**

1. Gupta.C.B, Srinivasan.N.P, *Entrepreneurship Development in India*, Sultan Chand, New Delhi, 2014.
2. Khanka, *Entrepreneurial Development*, S.Chand,New Delhi, 2013.
3. Neeta Baporikar, *Entrepreneurship Development & Project Management*, Himalaya Publishing House, Mumbai 2011.
4. Robert Hisrich , Michale Peter, Dean Shepherd, *Entrepreneurship*, Tata MC Graw hill, New Delhi, 2012..
5. Renu Arora, *Entrepreneurship Development*, Kalyani Publishers, Ludhiana,2012.

**Web Resources:**

- 1.<https://innovationfactory.ca/the-four-types-of-entrepreneurship/>
- 2.<https://www.indeed.com/career-advice/career-development/entrepreneur-resources>

**E.Books:**

1. <https://www.freebookcentre.net/business-books-download/Entrepreneurial-Development.html>
2. <https://books.google.co.in/books?id=uUdLAgAAQBAJ>

**Pedagogy:**

Chalk and Talk, Group Discussion, Assignment and Seminar.

**Rationale for nature of Course:**

Understand ‘Entrepreneurship Development’ and apply it in business.

**Knowledge and Skill:**

To make students use the proper methods to collect the data, employ the correct analyses, and effectively present the results.

**Activities to be given:**

Students are asked to collect data about population and literacy in their locality

## Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Describe the Meaning, Characteristics, Types, and Entrepreneurial Competencies.	K1to K3
CLO2	Understand the Entrepreneurship, Factors affecting entrepreneurship growth, Entrepreneurship development programs.	K1to K3
CLO3	Understand the Concept, Types, Functions and role of Women Entrepreneurs, Women entrepreneurship in India	K1toK4
CLO4	Explain the Institutional support to entrepreneurship development, Institutional finance to Entrepreneur.	K1to K3
CLO5	Outline the Project report, Break even analysis.	K1to K3

## Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	2	2	3	2
CLO2	3	3	2	2	3	2
CLO3	3	3	3	2	2	3
CLO4	3	2	3	2	2	2
CLO5	2	3	3	2	2	3

1-BasicLevel

2-Intermediate Level

3- Advanced Level

**LESSON PLAN: Total (90 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
<b>I</b>	Entrepreneur – Meaning – Characteristics – Types ( Innovative, Adoptive or Imitative, Fabian and Drone Entrepreneurs) – Cole’s Classification – Functions ( Risk assumption, Business decision making, Managerial and Innovative functions) - Entrepreneur Vs Manager- Motivating factors to become Entrepreneur - Role of Entrepreneurs in Economic Development – Entrepreneurs Vs Intrapreneur- Entrepreneur Vs Coperneur- Entrepreneurial Competencies: Meaning, Components: Knowledge, Skill, Traits and Motives.	18	Chalk and Talk,
<b>II</b>	Entrepreneurship –Meaning and definition - Factors stimulating Entrepreneurship – Entrepreneurship as a career – Positive and negative aspects – Factors affecting entrepreneurship growth (Economic, Social, Cultural, Personality and Psychological & Social factors) – Environment for Entrepreneurship - Entrepreneurship development programs (EDP) (objectives and Phases only)- Theories: Maslow’s Need Hierarchy Theory, Herzberg’s Theory, Mc Chelland’s Achievement Motivation Theory – Motivational factors of Entrepreneur.	18	Chalk and Talk, Assignment
<b>III</b>	Women Entrepreneurs – Concept –Types- Functions and role of Women Entrepreneurs – Women entrepreneurship in India – Factors influencing women Entrepreneurs - Problems of Women Entrepreneurs –Remedial measures –support and assistance for women entrepreneurs- Startups: Introduction-Types of Startups- Registering a Startup-Legal for Startups-Employee Laws for Startups- Stages and Evolution-Role of startups in Economy	18	ChalkandTalk,
<b>IV</b>	Institutional support to entrepreneurship development – DIC, ITCOT, SIDCO, NSIC, SISI – Khadi and village industries Commission - Institutional finance to Entrepreneur. TIIC - SFC - SIDBI- Commercial Banks – Incentives to small scale industries – meaning- Subsidy, Tax Concession- MSME	18	ChalkandTalk,
<b>V</b>	Project report – meaning –contents-importance – Precaution in preparing a project report - Project appraisal – Market feasibility - Technical feasibility, financial feasibility , Economic feasibility – Managerial feasibility- Social feasibility and Break- even analysis.	18	Chalk and Talk, groupdiscussion

**Course Designer:A.Amala Ancy**

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part-III	22OUCPADSE6A	DSEC-II Financial Management	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To understand the various tools and techniques of Financial Management
2. To help the students in financial decision making.
3. To be able to calculate Net present value-Internal rate of return.
4. To gain working knowledge on Estimation of Working capital
5. To acquire skills towards solving Walter's approach-Gordon's model-Modigliani and Miller's approach.

**Course Content:****Unit : I**

Financial Management – Meaning-Scope-Objectives-Finance Functions-Profit maximization Vs Wealth maximization- Financial decisions- Role and Responsibilities of a finance manager.

**Unit : II**

Capital structure-Determinants of capital structure-Optimum capital structure- Leverages - Types of Leverages - Capitalization-Over and under capitalization.

**Unit : III**

Capital budgeting-Appraisal-Methods- Payback period-Average rate of return – Discounted methods – Net present value-Internal rate of return-Profitability index.

**Unit : IV**

Working Capital – Types – Concept - Need and influencing factors – Estimation of Working capital- Receivables management.

**Unit: V**

Dividend policy - Dividend policy Decisions-dividend theories- Walter's approach-Gordon's model- Modigliani and Miller's approach.

**Text Book:**

Ramachandran .R & Srinivasan.R, *Financial Management*, Sriram Publications, Trichy, 2010.

**Reference Books:**

1. Maheswari. S. N, *Financial Management* ,Sultan Chand & Sons, NewDelhi, 2022
- 2.Khan. M.Y & Jain . P.K,*Financial Management* , Tata McGraw Hill Pvt Ltd,NewDelhi, 2023
- 3.Kulkarni. P.V & Satyaprasad . B.G,*Financial Management*, Himalaya Publishing House, Mumbai, 2021
4. Prasanna Chandra, *Financial Management*, Tata McGraw Hill Publishing & Co, 2018.
- 5.Shashi k.Gupta,Sharma.R.K, *Financial Management*, Kalyani Publishers- New Delhi, 2021

**Note: The question paper should cover 80% problems and 20% theory.**

**Web Resources:**

1. <https://www.fms.org>
2. <https://www.capterra.com>
3. <https://www.ajnifm.ac.in>
4. <https://onlinelibrary.wiley.com>

**E.Books:**

1. <https://www.phindia.com>
2. <https://www.vknow.in>
3. <https://dl.icdst.org>
4. <https://marymount.libguides.com>

**Pedagogy:**

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:**

To maximize shareholder wealth while ensuring the long-term sustainability and growth of the organization.

**Knowledge and Skill:**

Strong financial knowledge and decision-making skills help people weigh options and make informed choices for their financial situations.

**Activities to be given:**

Financial planning activity: This activity provides students the opportunity to make financial decisions and allows them to see things from a real world perspective.

Problem-80%,Theory-20%

## Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(Accordi ngto Bloom's Taxonomy)
CLO1	Describe the Scope-Objectives-Finance Functions-Profit maximization Vs Wealth maximization- Financial decisions-	K1 to K3
CLO2	Calculate Capital structure-Determinants of capital structure-Optimum capital structure- Leverages	K1 to K3
CLO3	Apply Payback period-Average rate of return – Discounted methods – Net present value-Internal rate of return	K1 to K4
CLO4	Construct the Estimation of Working capital	K1 to K3
CLO5	Solve the problems Walter's approach-Gordon's model-Modigliani and Miller's approach.	K1 to K3

## Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	2	2	3	2
CLO2	3	3	2	2	3	2
CLO3	3	3	3	2	2	3
CLO4	3	2	3	2	2	2
CLO5	2	3	3	2	2	3

1-Basic Level

2- Intermediate Level

3- Advanced Level

**LESSON PLAN : Total (90 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Financial Management – Meaning-Scope-Objectives-Finance Functions-Profit maximization Vs Wealth maximization-Financial decisions- Role and Responsibilities of a finance manager.	18	Chalk and Talk, PPT,
<b>II</b>	Capital structure-Determinants of capital structure-Optimum capital structure- Leverages - Types of Leverages - Capitalization-Over and under capitalization.	18	Chalk and Talk, PPT, Assignment
<b>III</b>	Capital budgeting-Appraisal-Methods- Payback period-Average rate of return – Discounted methods – Net present value-Internal rate of return-Profitability index.	18	Chalk and Talk, PPT
<b>IV</b>	Working Capital – Types – Concept - Need and influencing factors – Estimation of Working capital- Receivables management.	18	Chalk and Talk, PPT,
<b>V</b>	Dividend policy - Dividend policy Decisions-dividend theories- Walter’s approach-Gordon’s model-Modigliani and Miller’s approach.	18	Chalk and Talk, PPT, , group discussion , quiz,

**Course Designer: Mrs.B. LALITHA SUBHANAM**

Annexure- 4b

Department of Commerce				III B.Com(PA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part-III	22OUCPADSE6B	DSEC-III Services Marketing	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To understand the concept, principles and practice of services marketing
2. To help the students to know about the services marketing mix and various sectors in service industry.

**Course Content:**

**Unit : I**

Services Marketing-Definition-Nature and Characteristics of services-Classification -Need for services marketing-Role of services marketing in an economy-Obstacles in service marketing-overcoming the obstacles.

**Unit : II**

Services Marketing mix-Elements - product decisions, pricing strategies, promotion, distribution methods/dimensions in service marketing-People, physical evidence and process.

**Unit : III**

Services Marketing for the hospitality industry-Managing tourism- Segmentation in the tourism market-Marketing for hotel products-Segmentation in hotel industry- Major hotel chains-Service delivery-Quality control-Technology transfer.

**Unit : IV**

Services marketing for professional services-Major characteristics – Marketing Management of consultancy services-Marketing mix for consultancy services, other professional services and consideration

**Unit: V**

Globalization of services in international market-Challenges-Typical international services-Strategies - Globalization and corporate culture-Global brand dominance in the service industries

**Text Book:**

Natrajan . L, *Services Marketing*, Margham Publications, Chennai, 2010

**Reference Books:**

1. Audrey Gilmore,*Services Marketing and Management*, Sage publications,India,2013.
2. Balaji.B, *Services Marketing & Management*, S.Chand&co.Ltd,New Delhi,2008.



3. Christopher H. Lovelock, Jochenwirtz, Jayanta Chatterjee, *Services Marketing*, Pearson publishing, New Delhi, 2010.
4. Shankar Ravi, R. Srivasan, *Services Marketing* - , PHL learning Pvt Ltd, New Delhi, 2012.
5. Vasanthi Venugopal & Raghu V.N, *Services Marketing*, Himalaya Publishing House, Mumbai, 2012.

**Web Resources:**

1. <https://sk.sagepub.com/books/services-marketing-and-management>
2. <https://www.freebookcentre.net/business-books-download/Services-Marketing.html>

**E.Books:**

1. [https://www.google.com/url?sa=t&source=web&rct=j&url=https://ebooks.lpude.in/management/mba/term\\_4/DMGT510\\_SERVICES\\_MARKETING.pdf&ved=2ahUKEwii8tP-4tn0AhUfrlYBHRVtChEQFnoECBIQAQ&usq=AOvVaw3n2vj9grMonzzrg8\\_omls8](https://www.google.com/url?sa=t&source=web&rct=j&url=https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf&ved=2ahUKEwii8tP-4tn0AhUfrlYBHRVtChEQFnoECBIQAQ&usq=AOvVaw3n2vj9grMonzzrg8_omls8)

**Pedagogy:**

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:**

Can be professionals as Service Marketing Manager.

**Knowledge and Skill:**

The students get the knowledge about hospitality and Tourism.

**Activities to be given:**

Practice of using the established brand names of different companies. To execute the new advertisement models.

**Course learning Outcomes (CLO's)**

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Describe the Nature and Characteristics of services- Classification -Need for services marketing	K1 to K3
CLO2	Understand the product decisions, pricing strategies, promotion, distribution methods/dimensions in service marketing- People, physical evidence and process.	K1 to K3
CLO3	Understand the Managing tourism- Segmentation in the tourism market- Marketing for hotel products- Segmentation in hotel industry Managing tourism- Segmentation in the tourism market- Marketing for hotel products- Segmentation in hotel industry	K1 to K4
CLO4	Understand the Marketing Management of consultancy services- Marketing mix for consultancy services, other professional services and consideration	K1 to K3
CLO5	Understand the Globalization of services in international market- Challenges	K1 to K3

## Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	3	2	2	2	3	2
<b>CLO2</b>	3	3	2	2	3	2
<b>CLO3</b>	3	3	3	2	2	3
<b>CLO4</b>	3	2	3	2	2	2
<b>CLO5</b>	2	3	3	2	2	3

1-Basic Level

2- Intermediate Level

3- Advanced Level

## LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
<b>I</b>	Services Marketing-Definition-Nature and Characteristics of services-Classification - Need for services marketing-Role of services marketing in an economy-Obstacles in service marketing-overcoming the obstacles.	18	Chalk and Talk, PPT,
<b>II</b>	Services Marketing mix-Elements - product decisions, pricing strategies, promotion, distribution methods/dimensions in service marketing-People, physical evidence and process.	18	Chalk and Talk, PPT, Assignment
<b>III</b>	Services Marketing for the hospitality industry-Managing tourism- Segmentation in the tourism market-Marketing for hotel products-Segmentation in hotel industry- Major hotel chains-Service delivery-Quality control-Technology transfer.	18	Chalk and Talk, PPT
<b>IV</b>	Services marketing for professional services-Major characteristics – Marketing Management of consultancy services-Marketing mix for consultancy services, other professional services and consideration	18	Chalk and Talk, PPT,
<b>V</b>	Globalization of services in international market-Challenges-Typical international services-Strategies -Globalization and corporate culture-Global brand dominance in the service industries	18	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer: Mrs.B. LALITHA SUBHANAM

Department of Commerce				III B.Com(PA)	Annexure- 4b			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part -IV	22OUCPASE6	SEC- Cyber Law	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives

- 1.The students aware of their rights for the protection of the Security aspects of cyber law.
- 2.The students to know the Information Technology Act, 2000
- 3.The Students a safety net against online data predators.
- 4.The Students ensure justice for cybercrime victims.
- 5.The Students fixing security issues by the companies leads to better data protection standards.

### Course Content:

#### Unit: I

Cyber Law – Introduction – The Security Aspect of Cyber Law.

#### Unit: II

The Intellectual Property Aspect in Cyber Law – The Evidence Aspect in Cyber Law.

#### Unit: III

The Criminal aspect in Cyber Law – Global Trends and EDI.

#### Unit: IV

The Information Technology Act, 2000 – Understanding the Technology of Internet.

#### Unit: V

Application of Copyright Act, 1957 – Intellectual Property Rights.

### Text Book:

Cyber Law, Dr. P. Rizwan ahmed.Margam Publications.

### Reference Books:

1. Dr.R.L.Padmavathy, Lectures on Cyber Laws, Asha Law House,2021
2. Pavan Duggal, Cyber Law, Universal Law Pubishing, 2021
3. Prof.Dr.Regal Surya Rao, Cyber Law, Gogia Law Agency, 2022
4. B.Suresh , T.Viswanathan, The Indian Cyber Law with Information Technology Act,2000, 2022

**Web Resources:**

1. <https://www.simplilearn.com/what-is-cyber-law-article#:~:text=Cyber%20law%2C%20also%20known%20as,prevention%20and%20prosecution%20of%20cybercrimes.>
2. <https://lawbhoomi.com/cyber-law-notes/>
3. <https://www.geeksforgeeks.org/what-is-copyright-act-in-cyber-security/>

**E.Books:**

1. [https://www.analyzemath.com/statistics/introduction\\_statistics.html](https://www.analyzemath.com/statistics/introduction_statistics.html)
2. [https://sphweb.bumc.bu.edu/otlt/mphmodules/bs/bs704\\_multivariable/bs704\\_multivariable5.htm](https://sphweb.bumc.bu.edu/otlt/mphmodules/bs/bs704_multivariable/bs704_multivariable5.htm)

**Pedagogy:**

Chalk and Talk, Seminar, Assingment.

**Rationale for nature of Course:**

Understand ‘Cyber Law’ and apply it in business application.

**Knowledge and Skill:**

To make students use the *Judicial Service Exams and UPSC CSE Law Optional aspirants*, and a sufficient reference for readers who want to learn or research about Cyber Law.

**Activities to be given:**

Students are asked to sufficient reference for readers who want to learn or research about Cyber Law.

**Course learning Outcomes (CLO's)**

CLO	Course Outcomes Statement	Knowledge(Accordi ngto Bloom's Taxonomy)
CLO1	Understand it's difficult to find complete Cyber Law Notes in one place, hence we attempted to provide them all in one place.	K1 to K3
CLO2	The Information Technology Act, 2000, which deals with issues related to cyber crimes and electronic commerce.	K1 to K3
CLO3	‘Cybercrime’ once regarded as a myth is a reality today, encompassing new response with a new set of legal rules, principles and regulations.	K1 to K4
CLO4	Copyright is a law giving creators control over original works like writing, art, music, plays, or code.	K1 to K3
CLO5	Intellectual property rights in education, and how to manage the sharing and protection of your ideas.	K1 to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	3	2	2	2	3	2
<b>CLO2</b>	3	3	2	2	3	2
<b>CLO3</b>	3	3	3	2	2	3
<b>CLO4</b>	3	2	3	2	2	2
<b>CLO5</b>	2	3	3	2	2	3

**1-Basic Level**

**2- Intermediate Level**

**3- Advanced Level**

**LESSON PLAN : Total (30 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
<b>I</b>	Cyber Law – Introduction – The Security Aspect of Cyber Law.	6	Chalk and Talk
<b>II</b>	The Intellectual Property Aspect in Cyber Law – The Evidence Aspect in Cyber Law.	6	Chalk and Talk, Assignment
<b>III</b>	The Criminal aspect in Cyber Law – Global Trends and EDI	6	Chalk and Talk,
<b>IV</b>	The Information Technology Act, 2000 – Understanding the Technology of Internet.	6	Chalk and Talk
<b>V</b>	Application of Copyright Act, 1957 – Intellectual Property Rights.	6	Chalk and Talk

**Course Designer: Ms.v.priya**