

**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



**TANSCHÉ - CBCS With OBE**

**BACHELOR OF COMMERCE**

**PROGRAMME CODE - C**

**COURSE STRUCTURE**

(w.e.f. 2023 – 2024 Batch onwards)

**E.M.G.YADAVAWOMEN'SCOLLEGE, MADURAI-14**  
**(An Autonomous Institution– Affiliated to Madurai Kamaraj University)**  
**Re-accredited (3<sup>rd</sup> Cycle) with Grade A<sup>+</sup> with CGPA 3.51by NAAC**  
**DEPARTMENTOF COMMERCE–B.Com**  
**TANSCHE-CBCS with OBE**  
**COURSESTRUCTURE–SEMESTERWISE**  
**( w.e.f. 2023 –2024 Batch onwards)**

Semester	Part	Course Code	Course Title	Teaching hrs(per week)	Duration of Exam (hrs.)	Marks Allotted			Credits
						CIA	EXT	Total	
III	I	23OU1TA3/23OU1HIN3	Tamil/Hindi	6	3	25	75	100	3
	II	23OU2EN3	General English III	6	3	25	75	100	3
	III	23OUCOM31	<b>CoreCourse5</b> Corporate Accounting - I	5	3	25	75	100	5
	III	23OUCOM32	<b>CoreCourse6</b> - Company Law	5	3	25	75	100	5
	III	23OUCOMGECO3	<b>GEC 3:</b> Business Mathematics and Statistics	4	3	25	75	100	3
	IV		23OUCOMSEC31P	<b>SEC 4</b> – Commerce Practical	2	3	40	60	100
23OUCOMSEC32			<b>SEC 5</b> - General Knowledge	1	3	25	75	100	1
			Environmental studies	1	-	-	-	-	-
			<b>Total</b>	<b>30</b>					<b>22</b>
IV	I	23OU1TA4/23OU1HIN4	Tamil/Hindi	6	3	25	75	100	3
	II	23OU2SEN4	General English IV	6	3	25	75	100	3
	III	23OUCOM41	<b>CoreCourse7</b> Corporate Accounting - II	5	3	25	75	100	5
	III	23OUCOM42	<b>Core Course 8</b> - Principles of Marketing	5	3	25	75	100	5
	III	23OUCOMGECO4	<b>GEC4</b> - Consumerism &Consumer Protection	3	3	25	75	100	3
	IV		23OUCOMSEC4P	<b>SEC 6-</b> Ms Office Practical	2	3	40	60	100
23OUCOMSEC42			<b>SEC7</b> - Soft Skills for Job Seekers	2	3	25	75	100	2
23OU4EV4			Environmental studies	1	3	25	75	100	2
			<b>Total</b>	<b>30</b>					<b>25</b>

**Semester III**

**Elective (GEC3 –Choose any one)**

23OUCOMGECO3 Business Mathematics and Statistics

Business Legislation

E-Commerce

**Semester IV**

**Elective (GEC4-Choose any one)**

FINANACIAL SERVICES

23OUCOMSECO4 CONSUMERISM & CONSUMER PROTECTION

Operation Research

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	CORE - 5	23OUCOM31	Corporate Accounting -I	5	5	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

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

### Course Content:

#### UNIT 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.

#### UNIT 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.

#### UNIT 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

#### UNIT 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.

### **UNIT 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)

#### **Text books**

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 VolI,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

#### **Reference Book(s)**

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.

#### **Websites and e-Learning 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>.

#### **E. Books**

1. www.drnishikantjha.com was first indexed by Google in April 2018
2. 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:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Knowledge and Skill:** Preparing financial statements to maintaining general ledgers.

**Activities to be given:** To develop the procedure involved in Absorption of companies

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	K3
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	K4
CO3	Construct Financial Statements applying relevant accounting treatments	K3
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	K4
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	1	3
CLO2	2	1	3	2	1	2
CLO3	2	1	2	3	1	3
CLO4	1	2	1	3	2	3
CLO5	2	1	3	2	2	3

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

## Lesson plan: 75 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Issue of Shares</b> 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	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> 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	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Final Accounts</b> 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	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Valuation of Goodwill &amp; Shares</b> 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	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Indian Accounting Standards</b> 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	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.M.Neelavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	CORE - 6	23OUCOM32	Company Law	5	5	25	75	100

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

### Course Objectives:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company.
3. To understand the requisites of meeting and resolution.
4. To gain knowledge on the procedure to appoint and remove Directors.
5. To familiarize with the various modes of winding up.

### Course Content:

#### UNIT 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.

#### UNIT 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.

#### UNIT III: Meeting

Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor

#### UNIT 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.

### **UNIT 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.

#### **Text Books:**

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 Book(s)**

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

#### **Websites and e-Learning 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>

#### **E.Books:**

1. [http://ebooks.lpude.in/management/bba/term\\_1/DMGT102\\_MERCANTILE\\_LAWS\\_I.pdf](http://ebooks.lpude.in/management/bba/term_1/DMGT102_MERCANTILE_LAWS_I.pdf)

**Pedagogy:** Chalk and Talk, Group Discussion, Presentations, and seminar

**Rationale for nature of Course:** Understand ‘commercial law’ and apply it in business application.

**Knowledge and Skill:** A student becomes familiar about industrial law and workmen related issues and benefits.

**Activities to be given:** Students are asked to visit industries to collect the note about the process.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	Understand the classification of companies under the act	K3
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association	K4
<b>CO3</b>	Know the qualification and disqualification of Auditors	K3
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K4
<b>CO5</b>	Analyse the modes of winding up	K4

**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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## Lesson plan: 75 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction to Company law</b> 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	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Formation of Company</b> 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	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Management &amp; Administration</b> 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	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.K.Padmavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	Elective 3	23OUCOMGECO3	Business Mathematics & Statistics	3	4	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To impart knowledge on the basics of ratio, proportion, indices and proportions.
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarise with the measures of central tendency
4. To conceptualise with correlation co-efficient
5. To gain knowledge on time series analysis

**UNIT I: Ratio**

Ratio, Proportion and Variations, Indices and Logarithms.

**UNIT II: Interest and Annuity**

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.

Annuity - Meaning - Types of Annuity Applications.

**UNIT III: Business Statistics Measures of Central Tendency**

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

**UNIT IV: Correlation and Regression**

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

**UNIT V: Time Series Analysis and Index Numbers**

Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

### **Text Books:**

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai.
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida.
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

### **Reference Book(s)**

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

### **Websites and e-Learning resources**

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

### **E-Books**

1. [https://books.google.co.in/books/about/Business\\_Mathematics\\_Statistics.html?id=h8MRWarmdOwC&redir\\_esc=y](https://books.google.co.in/books/about/Business_Mathematics_Statistics.html?id=h8MRWarmdOwC&redir_esc=y).
2. <https://www.defence.lk/upload/ebooks/Business%20Mathematics%20and%20Statistics.pdf>

**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**Rationale for nature of Course:** Understanding ‘Statistics’ 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 OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	Learn the basics of ratio, proportion, indices and logarithm	K3
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K4
<b>CO3</b>	Determine the various measures of central tendency	K3
<b>CO4</b>	Calculate the correlation and regression co-efficient.	K4
<b>CO5</b>	Assess problems on time series analysis	K4

**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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

**Lesson plan: 60 Hrs**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Business Statistics Measures of Central Tendency</b> Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Time Series Analysis and Index Numbers</b> Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.M.Neelavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	Elective 3		Business Legislation	3	4	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To impart knowledge on the Factories Act, 1948.
2. To provide insights on the Foreign Exchange Management Act, 1999
3. To inculcate knowledge about the Prevention of Money Laundering Act, 2002
4. To enable the students to learn about the Competition Act 2002
5. To familiarise the students about the existence of Intellectual Property Rights

**UNIT I: Factories Act 1948**

Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.

**UNIT II: Foreign Exchange Management Act, 1999**

Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.

**UNIT III: Prevention of Money Laundering Act, 2002**

Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.

**UNIT IV: Competition Act, 2002**

Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy -



Adjudication Authorities – Penalties & Prosecution.

### **UNIT V: Intellectual Property Rights**

Intellectual property rights (IPR) – An Introduction - Kinds

of Intellectual Property Rights - Patent, Copyright, Trade Mark,

Design, Geographical Indication, Plant Varieties and Layout Design

Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.

#### **Text Books:**

1. Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2. R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3. Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4. P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi

#### **Reference Book(s)**

1. Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2. Shawn Kopel, Guide to business law, Oxford University Press, England
3. M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4. C.L. Bansal. Business law, Taxmann, New Delhi

#### **Websites and e-Learning resources**

1. [https://labour.gov.in/sites/default/files/Factories\\_Act\\_1948.pdf](https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf)
2. [https://legislative.gov.in/sites/default/files/A1999-42\\_0.pdf](https://legislative.gov.in/sites/default/files/A1999-42_0.pdf)
3. <https://stfrancislaw.com/blog/intellectual-property-rights/>

E- Books

1. [https://books.google.co.in/books/about/Business\\_Legislation\\_for\\_Management\\_5e.html?id=9Uh1DwAAQBAJ&redir\\_esc=y](https://books.google.co.in/books/about/Business_Legislation_for_Management_5e.html?id=9Uh1DwAAQBAJ&redir_esc=y)

2. [https://books.google.co.in/books/about/Business\\_Legislation\\_for\\_Management\\_4th.html?id=qmRDDAAQBAJ&redir\\_esc=y](https://books.google.co.in/books/about/Business_Legislation_for_Management_4th.html?id=qmRDDAAQBAJ&redir_esc=y)

**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**Rationale for nature of Course:** To smooth and healthy rules and regulations must be created so that the business will operate effectively and efficiently and the interest of the people will be safeguarded.

**Knowledge and Skill:** Rules concerning corporate ethics, substantive law, the design of the court system, and other associated legislation.

**Activities to be given:** Setting standards for employment contracts, anti-discrimination policies, and workplace rights.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	Acquire knowledge on Factories Act, 1948	K3
<b>CO2</b>	Analyse the role of Foreign Exchange Management Act, 1999	K4
<b>CO3</b>	Understand the practical implications of Prevention of Money Laundering Act, 2002	K3
<b>CO4</b>	Evaluate the importance of Competition Act, 2002	K4
<b>CO5</b>	Gain knowledge on Intelligence Property Rights	K4

**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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## Lesson plan: 60 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Factories Act 1948</b> Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Foreign Exchange Management Act, 1999</b> Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Prevention of Money Laundering Act, 2002</b> Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Competition Act, 2002</b> Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Intellectual Property Rights</b> Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.K.Padmavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	Elective 3		E-Commerce	3	4	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To know the goals of Electronic commerce
2. To understand the various Business models in emerging E-commerce areas
3. To have an insight on the internet marketing technologies
4. To understand the benefits and implementation of EDI
5. To examine the ethical issues of E-commerce

### UNIT I: Introduction to E-Commerce

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.

### UNIT II: E-Commerce Business Models & Consumer Oriented E Commerce

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

### UNIT III: E-Commerce Marketing Concepts

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.

### UNIT IV: Electronic Data Interchange & Security

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI

Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

### **UNIT V: Ethics in E-Commerce**

Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

#### **Text Books:**

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

#### **Reference Book(s)**

1. Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4. Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5. J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

#### **Websites and e-Learning resources**

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

#### **E-Books**

1. [https://books.google.co.in/books/about/E\\_commerce.html?id=MwEB8LuK0P0C&redir\\_esc=y](https://books.google.co.in/books/about/E_commerce.html?id=MwEB8LuK0P0C&redir_esc=y) .
2. <https://www.bigcommerce.com/resources/guides/>

**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**Rationale for nature of Course:** Online retailing, electronic markets and online auctions

**Knowledge and Skill:** The buying and selling and services, or transmitting of funds or data, over an electronic network, primarily the internet.

**Activities to be given:** E-Commerce is the activity of buying or selling of on online services products or over the.

### **COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Understand the role and features of world wide web	K3
CO2	Understand the Benefits and model of e-tailing	K4
CO3	Use the web enabled services	K3
CO4	Tackle the threats in internet security system	K4
CO5	Know about the Ethical principles Privacy and Information Rights	K4

### **Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	1	3
CLO2	2	1	3	2	1	2
CLO3	2	1	2	3	1	3
CLO4	1	2	1	3	2	3
CLO5	2	1	3	2	2	3

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

## Lesson plan: 60 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction to E-Commerce</b> Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>E-Commerce Marketing Concepts</b> The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Electronic Data Interchange &amp; Security</b> Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Ethics in E-Commerce</b> Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.M.S.Sri Ramajeyam

								<b>II – B.Com</b>	
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>	
IV	Skill Enhancement Course –SEC 4	23OUCOMSEC31P	Commerce Practical	2	2	40	60	100	

<b>Nature of the Course</b>		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

- To acquire practical knowledge in the use of various forms used in GST, banking & Insurance sectors.
- To train the students in drafting of advertisement copy and preparation of project report for entrepreneurship.

**Unit: I** - Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.

**Unit : II** - Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..

**Unit : III** - Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children’s policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claim forms.

**Unit : IV** - Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Successful Women Entrepreneur in India.

**Unit : V** - Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration – Knowledge on registration certificate and Invoice format of GST.



**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	Drafting a creative model of advertisement copy	K3
<b>CO2</b>	Knowledge about the online bank transaction	K4
<b>CO3</b>	Knowledge about filling the life insurance policy	K3
<b>CO4</b>	Apply the Model Project Report	K4
<b>CO5</b>	Knowledge on registration certificate and Invoice format of GST	K4

**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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

**Lesson plan: 30 Hrs**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.	6	Chalk and Talk, PPT, quiz, on the spot test
II	Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..	6	Chalk and Talk, PPT, quiz, on the spot test
III	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children’s policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claim forms.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Successful Women Entrepreneur in India.	6	Chalk and Talk, PPT, quiz, on the spot test
V	Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration – Knowledge on registration certificate and Invoice format of GST.	6	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>30</b>	

Course Designer: Dr.M.Neelavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Skill Enhancement Course –SEC 5	23OUCOMSEC32	General Knowledge	1	1	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To enhance the skills of students in General Knowledge
2. To help the students to know about the current affairs

Course Content:

**UNIT : I**

General English – Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Sub stituting with a Single word - Correct the Errors.

**UNIT : II**

General Science-Topics in Physics, Chemistry and Biology viz. Scientific laws, Scientific Inventions and Discoveries, Scientists and their Contributions.

**UNIT : III**

History of India & Indian National Movement-Dates and events - Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.

**UNIT : IV**

Indian Constitution- Salient features of the Constitution-Citizenship-Fundamental Rights- Fundamentable duties to Citizens-Powers of the President-The Union Parliament- Rajaya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defence-Indian Army-Indian Air Force-Indian Navy.

**UNIT : V**

Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport, Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics.

**Multiple Choice Question Only****Reference Books**

1. The General Knowledge Manual Publication, 2018 - Edgar Thorpe & Showick Thorpe
2. Ever Latest General Knowledge - Khanna & Verma, Upkar's Publication, 2015
3. Manorama Year book -Malayala Manorama Press, 2018
4. Top 500 Year book - Disha Publication, 2015
5. Journals & Magazines
6. Websites

**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**Rationale for nature of Course:** It will cover the aspects of various constituents of General Knoweldge.

**Knowledge and Skill:** It helps to acquire knowledge about the operations of t.

**Activities to be given:** To analyse and collect the details of share price in various companies.

**EVALUATION (THEORY)**

Internal (FORMATIVE) :25 MARKS

External (SUMMATIVE) :75MARKS

TOTAL :100

Formative Test (CIA-Continuous Internal Assessment):25Marks

Components	Marks
Test(Conducted for 50 marks and converted into 25 Marks)	25

- ✓ There will be only one internal assessment test
- ✓ Duration of internal assessment test will be 2 hour for test
- ✓ Students shall write retest with the approval of HOD on genuine grounds if they are absent.

**Question paper pattern for continuous internal assessment-Test**

Section	Marks
Multiple Choice question(50x1 mark)	50
Total	50

Conducted for 50 marks and converted into 25 Marks

**Question paper pattern for continuous External Examination**

Section	Marks
Multiple Choice question(75x1 mark)	75
Total	75

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

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge (According to Bloom's Taxonomy)</b>
<b>CLO1</b>	Knowledge about general English vocabulary	K3
<b>CLO2</b>	Understanding the basic science	K4
<b>CLO3</b>	Students are able to understand Indian history	K3
<b>CLO4</b>	Students are able to fundamental of rights	K4
<b>CLO5</b>	Gain knowledge the current Affairs.	K4

**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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

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

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	. General English – Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors	6	Chalk and Talk, PPT,quiz, on the spot test
<b>II</b>	General Science-Topics in Physics, Chemistry and Biology viz. Scientific Laws, Scientific Inventions and Discoveries, Scientists and their Contributions.	6	Chalk and Talk, quiz, on the spot test
<b>III</b>	History of India & Indian National Movement-Dates and events - Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.	6	Chalk and Talk,
<b>IV</b>	Indian Constitution- Salient features of the Constitution- Citizenship-Fundamental Rights- Fundamental duties to Citizens-Powers of the President-The Union Parliament-Rajaya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defence-Indian Army-Indian Air Force-Indian Navy	4	Chalk and Talk,
<b>V</b>	Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport , Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics	6	Chalk and Talk, ,

Course Designer: Dr.K.Padamavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	CORE -7	23OUCOM41	Corporate Accounting - II	5	5	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To know the types of Amalgamation, Internal and external Reconstruction
2. To know Final statements of banking companies
3. To understand the accounting treatment of Insurance company accounts
4. To understand the procedure for preparation of consolidated Balance sheet
5. To have an insight on modes of winding up of a company

### UNIT 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

### UNIT 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.

### UNIT 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.

**UNIT IV: Consolidated Financial Statements**

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

**UNIT 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.

**Text Books:**

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 Book(s)**

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.

**Websites and e-Learning 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>

**E-Books**

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

**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**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.

### **COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction	K3
<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K4
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format	K3
<b>CO4</b>	Give the consolidated accounts of holding companies	K4
<b>CO5</b>	Preparation of liquidator's final statement of account	K4

### **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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## Lesson plan: 75 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, and 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	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Accounting of Banking Companies</b> 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	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Insurance Company Accounts:</b> 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	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company- Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Liquidation of Companies</b> 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	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr,M.Neelavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	CORE -8	23OUCOM42	<b>PRINCIPLES OF MARKETING</b>	5	5	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To know the concept and functions of marketing
2. To understand the importance of market segmentation
3. To examine the stages of new product development
4. To gain knowledge on the various advertising Medias
5. To analyse the global market environment

### UNIT 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.

### UNIT 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.

### UNIT 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.

### UNIT 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.

**UNIT 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–MarketResearch– MISandMarketingRegulation.

**Text Books:**

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2. Dr.C.B. Gupta& Dr.N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Dr.AmitKumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4. Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5. Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi

**Reference Book(s)**

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, Macmillan Business, Bloombury Publishing, India

**Websites and e-Learning 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/>

E-Book

1. <https://openstax.org/details/books/principles-marketing/>
2. [https://opac.atmaluhur.ac.id/uploaded\\_files/temporary/DigitalCollection/ODjY2E4ODIyODViZjFkODgzNDUxYWZINWFhZmY2MGE5MDc0ZDVMYw==.pdf](https://opac.atmaluhur.ac.id/uploaded_files/temporary/DigitalCollection/ODjY2E4ODIyODViZjFkODgzNDUxYWZINWFhZmY2MGE5MDc0ZDVMYw==.pdf)

**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**Rationale for nature of Course:** It makes the students to communicate with consumer effectively.

**Knowledge and Skill:** Marketing concepts, structural framework, strategic principles, and research principles.

**Activities to be given:** To collect the data for production details and sales promotions.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	Develop an understanding on the role and importance of marketing	K3
<b>CO2</b>	Apply the 4p's of marketing in the irventure	K4
<b>CO3</b>	Identify the factors determining pricing	K3
<b>CO4</b>	Use the different Channels of distribution of industrial goods	K4
<b>CO5</b>	Understand the concept of E- marketing and E-Tailing	K4

**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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## Lesson plan: 75 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction to Marketing</b> 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	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Market Segmentation</b> 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	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Product &amp; Price</b>  Marketing Mix—an overview of 4 P’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	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Promotions and Distributions</b> 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	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Competitive Analysis and strategies</b> Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing– E-Tailing–CRM–MarketResearch– MISandMarketingRegulation.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.K.Padmavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Elective - 4		<b>FINANACIAL SERVICES</b>	3	3	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To impart knowledge on the role and function of the Indian financial system.
2. To enrich their knowledge on key areas relating to management of financial products and services
3. To familiarize students about Venture Capital, Leasing.
4. To make them understand the Credit Rating system.
5. To provide insights into mutual funds and the operation of NSDL and CSDL.

**UNIT I: Introduction to Financial System**

Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

**UNIT II: Introduction to Financial Services**

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

**UNIT III: Venture Capital and Leasing**

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

**UNIT IV: Credit Rating**

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

### **UNIT V: Mutual Funds**

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

#### **Text Books:**

1. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2. C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3. M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4. E. Dharmaraj, Financial Services, S.Chand, New Delhi.

#### **Reference Book(s)**

1. Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2. Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3. E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4. B. Santhanam, Financial Services, Margham Publications, Chennai.

#### **Websites and e-Learning resources**

1. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
2. <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
3. <https://scripbox.com/mf/what-is-mutual-fund/>

#### **E-Books**

1. <https://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th-Sem.pdf>

**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**Rationale for nature of Course:** In general, all types of activities that have a financial nature can be known as financial services.

**Knowledge and Skill:** Students are help people weigh options and make informed choice for their financial situations.

**Activities to be given:** Participate in various competitions, including financial modelling, business case presentations, and investment decision making and project.



**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	Summarise the role and function of the financial system	K3
<b>CO2</b>	Gain practical knowledge on key areas relating to management of financial products and services	K4
<b>CO3</b>	Familiarize students about Venture Capital, Leasing.	K3
<b>CO4</b>	Infer the importance of the Credit Rating system.	K4
<b>CO5</b>	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	K4

**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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## Lesson plan: 45 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction to Financial System</b> Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.	9	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Introduction to Financial Services</b> Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	9	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Venture Capital and Leasing</b> Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.	9	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Credit Rating</b> Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	9	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Mutual Funds</b> Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.	9	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>45</b>	

Course Designer: Dr.M.S.SriRamajeyam

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Elective - 4	23OUCOMGECO4	<b>CONSUMERISM &amp; CONSUMER PROTECTION</b>	3	3	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To understand the nature of consumers and consumerism
2. To know how consumers are exploited
3. To be familiar with consumer rights and duties
4. To learn about Consumer Protection Act
5. To gain insights into consumerism in India.

### UNIT I: Consumerism

Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.

### UNIT II: Consumer Exploitation

Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.

### UNIT III: Consumer Rights and Duties

Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education - Duties of Consumers.

### UNIT IV: Consumerism in India

Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.

### **UNIT V: Consumer Protection Act 2019**

Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.

#### **Text Books:**

1. Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2. Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4. Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

#### **Reference Book(s)**

1. Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2. Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3. G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru.

#### **Websites and e-Learning resources**

1. <https://lawcorner.in/forms-of-consumer-exploitation/>
2. <https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights>
3. [http://www.chdsla.gov.in/right\\_menu/act/pdf/consumer.pdf](http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf)

#### **E-Books**

1. <https://ebooks.inflibnet.ac.in/mgmt12/chapter/consumer-rights-and-consumerism/>
2. [https://books.google.co.in/books/about/Consumers\\_Consumerism\\_and\\_Consumer\\_Prote.html?id=5TGocQAACAAJ&redir\\_esc=y](https://books.google.co.in/books/about/Consumers_Consumerism_and_Consumer_Prote.html?id=5TGocQAACAAJ&redir_esc=y)

**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**Rationale for nature of Course:** The term consumerism is used to describe a cultural norm that equates personal well-being with purchasing more and better material possessions.

**Knowledge and Skill:** To acquire the knowledge and skill to be an informed consumer throughout life.

**Activities to be given:** An objective of giving awareness to the students the need and importance of consumer protection in market economy.

### **COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	Remember and recall aspects in consumerism	K3
<b>CO2</b>	Identify the reasons for consumer exploitation	K4
<b>CO3</b>	Discover the rights and duties of a consumer	K3
<b>CO4</b>	Create an environment which protects the consumers in India	K4
<b>CO5</b>	Critically appraise the consumer Protection Act	K4

### **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>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## Lesson plan: 45 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Consumerism</b> Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	9	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Consumer Exploitation</b> Meaning and Causes of Consumer Exploitation-Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.	9	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Consumer Rights and Duties</b> Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	9	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Consumerism in India</b> Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	9	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Consumer Protection Act 2019</b> Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	9	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>45</b>	

Course Designer: Dr.T.Karthiyayini

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Elective - 4		Operation Research	3	3	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

### Course Objectives:

1. To introduce the students to operations research and linear programming.
2. To impart knowledge about transportation and assignment problems.
3. To get acquainted with game theory and simulation.
4. To develop abilities to analyse and manage inventories using various methods.
5. To acquire knowledge on network analysis.

### UNIT I: Introduction to Operations research and Linear Programming Problem

Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method

### UNIT II: Transportation and Assignment problem

Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem

### UNIT III: Game Theory and Simulation

Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation

### UNIT IV: Inventory Management

Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)

### **UNIT V: Network Analysis**

Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost-Crashing a project- Scheduling of a project- Application of PERT and CPM.

#### **Text Books:**

1. C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida
2. V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3. Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4. M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5. S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

#### **Reference Book(s)**

1. S Kalavathy, Operations Research, Vikas Publications, Noida
2. S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019
3. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4. ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5. P.R.Vittal - Operation Research, Margham Publications, Chennai

#### **Websites and e-Learning resources**

1. [www.orsi.in](http://www.orsi.in)
2. [www.learnaboutor.co.uk](http://www.learnaboutor.co.uk)
3. [www.theorsociety.com](http://www.theorsociety.com)

#### **E-Books**

1. [https://www.amirajcollege.in/wp-content/uploads/2020/10/3151910-operations-research-theory-and-applications-by-j.-k.-sharma-z-lib.org\\_.pdf](https://www.amirajcollege.in/wp-content/uploads/2020/10/3151910-operations-research-theory-and-applications-by-j.-k.-sharma-z-lib.org_.pdf)
2. <https://www.phindia.com/Books/BookDetail/9789354437892/operations-research-panneerselvam>



**Pedagogy:** Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

**Rationale for nature of Course:** It draws upon several disciplines, including mathematics, statistics, engineering, computer science, economics and management science.

**Knowledge and Skill:** Applying advance analytical methods to help make better decisions in complex and uncertain situations.

**Activities to be given:** Creating mathematical models and proposing innovative approaches, operations research professionals develop scientifically based information that gives insight and guides decision- making.

### COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Frame a linear programming problem for quantitative decisions in business planning.	K3
CO2	Optimise economic factors by applying transportation and assignment problems.	K4
CO3	Apply the concept of game theory and simulation for optimal decision making.	K3
CO4	Analyse and manage inventories to meet the changes in market demand.	K4
CO5	Construct networks including PERT, CPM for strategic management of business projects.	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	1	3
CLO2	2	1	3	2	1	2
CLO3	2	1	2	3	1	3
CLO4	1	2	1	3	2	3
CLO5	2	1	3	2	2	3

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

## Lesson plan: 45 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction to Operations research and Linear Programming Problem</b> Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	9	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Transportation and Assignment problem</b> Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	9	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Game Theory and Simulation</b> Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	9	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Inventory Management</b> Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	9	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Network Analysis</b> Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.	9	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>45</b>	

Course Designer: Mrs.V.Jeyapriya

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Skill Enhancement Course SEC–6	23OUCOMSEC4P	M.S.Office Practical	2	2	40	60	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To train the students in document preparation.
2. To develop the presentation skills of the students with Power point.

**Unit: I** - Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting and pasting – Saving documents – Printing a document.

**Unit: II** - Formatting a word document – Changing Margins – Line spacing – Font size – Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer.

**Unit: III** - Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics and Word art.

**Unit: IV** - Starting Excel – Work books and work sheets – Entering data in work sheet – work sheet editing – Cut, copy and paste in work sheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto fill.

**Unit: V** - Power point & Microsoft Access– Creating a new presentation – Using blank presentation templates – Deleting and copying a slide – Slide numbering – Inserting pictures – Power point views – Normal – Outline – Slide – Slide show – Slide transition – Slide animation. Microsoft Access – Creating a new database – Creating a new table – Creating a Primary Key – Adding, Editing, Deleting Fields and Records.

**Text Book**

Sanjay Saxena, MS Office for Every One, Vikas Publishing House, New Delhi, 2012

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(Accor dingto Bloom's Taxonomy)</b>
CLO1	To create and printing a document using Ms-word.	K3
CLO2	To create a document usage of margin and alignment.	K4
CLO3	To create, inserting and deleting a table using Ms-word.	K3
CLO4	To create worksheet and report using Ms-Excel.	K4
CLO5	To design a PowerPoint presentation using different slide and animation.	K4

**Lesson plan: 30 Hrs**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting and pasting – Saving documents – Printing a document.	6	Chalk and Talk, PPT, quiz, on the spot test
II	Formatting a word document – Changing Margins – Line spacing – Font size – Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer	6	Chalk and Talk, PPT, quiz, on the spot test
III	Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics and Word art.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	Starting Excel – Work books and work sheets – Entering data in work sheet – work sheet editing – Cut, copy and paste in work sheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto fill.	6	Chalk and Talk, PPT, quiz, on the spot test
V	Power point & Microsoft Access– Creating a new presentation – Using blank presentation templates – Deleting and copying a slide – Slide numbering – Inserting pictures – Power point views – Normal – Outline – Slide – Slide show – Slide transition – Slide animation. Microsoft Access – Creating a new database – Creating a new table – Creating a Primary Key – Adding, Editing, Deleting Fields and Records.	6	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>30</b>	

**List of Programmes**

1. Designing an invitation using Ms-Word.
2. Create a Table Row, columns using Ms-Word.
3. Prepare students mark statement and calculate percentage using Ms-Word.
4. create a Hyper ling using Ms-Word and Ms-Excel.
5. Design a PowerPoint presentation to display an advertisement.
6. designing various chart in PowerPoint using Animation.

Course Designer: Dr.K.Padmavathy

II – B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Skill Enhancement Course SEC–7	23OUCOMSEC42	Soft Skills for Job Seekers	2	2	25	75	100

Nature of the Course		
<b>Knowledge and Skill Oriented</b>	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To develop personality development of students
2. To encourage the students in preparing resumes
3. To categorize, apply and use thought process to attend different types of interviews
4. To help students for career planning

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

Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker.

**UNIT: II**

Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job.

**UNIT: III**

Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone

**UNIT: IV**

Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision makes advice & tips.

**UNIT: V**

Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals

**Text Books:**

Annee Lawrence, *The job seekers hand book*, Emerald publication, Chennai, 2010.

**Reference Book**

1. Jayanth neogy, *Winning Resume*, Pushtak Mahal Publishers, New Delhi, 2010.
2. Menon. A.K., *How to succeed in group discussion*, Varun Publishing house, 2010
3. Raghu Palat, *Interview Tips*, Jaico Publishing House, 2010.
4. Sajitha Jayaprakash, *Interview Skills*, Himalaya Publishing House, Mumbai, 2010.
5. Jain.T.S & Gupta, *Interviews and Group Discussion*, Upkar Publication, Agra, 2008.

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To develop the skills and personality of the students to attend interview.

**Knowledge and Skill:** Use their logical thinking and analytical abilities to solve interview questions.

**Activities to be given:** Students are asked to prepare resumes in various categories.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(Accord- ingto Bloom's Taxonomy)</b>
CLO1	To Understand the Personality Development – Communication skills	K3
CLO2	To Understand resume writing job applying	K4
CLO3	To understand the types of interview	K3
CLO4	Helps to understand the tips for interview.	K4
CLO5	Helps to achieve a goal.	K4

**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 30hrs**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker.	6	Chalk and Talk, PPT, spot test
<b>II</b>	Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job..	6	Chalk and Talk, PPT, spot test
<b>III</b>	Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone	6	Chalk and Talk, PPT, spot test
<b>IV</b>	Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips	6	Chalk and Talk, PPT, spot test
<b>V</b>	Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals	6	Chalk and Talk, quiz , spot test.

Course Designer: Dr.M.Neelavathy