

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

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited **(3rd 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. YADAVA WOMENS COLLEGE, MADURAI -14.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

(Re –accredited (3rd cycle) with Grade A+ and CGPA 3.51 by NAAC)

TANSICHE - CBCS with OBE

DEPARTMENT OF COMMERCE – UG

B.COM

(w.e.f. 2023– 2024 Batch onwards)

Vision

1. To empower the students with the knowledge and problem solving skills and make them to realize their potential and assure them to cope with the competitiveness globally.
2. To envision the Department of Commerce as a ICMA Centre with excellence and create more Chartered Accountants.

Mission

1. To empower the students to become innovative entrepreneurs, to contribute to the success of business and betterment to the society.
2. To prepare students for higher education in Commerce, Management and Business studies.
3. To inculcate the use of information and communication technology in the Teaching Learning Process.
4. To establish internship with industry, business, professionals and government so as to enhance the experience and gain knowledge of the students.
5. To develop the students to become socially responsible and globally employable through our Curriculum.

Programme Educational Objectives (PEOs): B.Com

S.No	On completion of the Programme, the student will
PEO-1	To become experts in Accounting Methodology and enhance Professionalism through innovative practices in academics.
PEO-2	To motivate the student's capabilities towards novelty and creativity in problem solving skills in business modelling with societal crash.
PEO-3	To adopt innovative opportunities, latest technologies and develop new businesses. Educate and to deal with the complex issues of the business community in particular and society and so on.
PEO-4	To enlarge the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc.
PEO-5	To Improve the students in managerial competencies through career and professional learning Viz., Chartered Accountants (CA), Cost & Management Accountants (CMA), Company Secretary (CS) and master degree programmes in the field of Commerce.
PEO-6	To develop skills on management, leadership and team building among the group, enhanced with social responsibility and ethical values for shaping them as professionals and entrepreneurs

PROGRAMME OUTCOMES

On Completion of B.Com students will be able to

S.No	Programme Outcomes
PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups
PO3	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO4	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. Research-related skills Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO5	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; Leadership readiness / qualities: Capability for mapping out the tasks of a team, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO6	Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/ re skilling.

Programme Specific Outcomes (PSOs):

PSOs	After completion of B.Com the students will be able to	PO Addressed
Programme Specific Outcomes:	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in researches that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>	<p>PO 2 & PO 3</p> <p>PO5</p> <p>PO4</p> <p>PO1 & PO2</p> <p>PO6</p>

Qualification for Admission

Candidates should have passed the Higher Secondary Examination, Commerce and accounting as one of the subject, conducted by the Board of Higher Education, Government of Tamilnadu, CBSC & ICSE or any other examination approved by Madurai Kamaraj University as equivalent.

Duration of the Course

The students shall undergo this prescribed course of study for the period of three academic years under TANSCHÉ - Choice Based Credit System (CBCS) semester pattern with outcome based education.

Medium of Instruction: English

System: Choice Based Credit System with Outcome Based Education Model

Nature of the Course

Courses are classified according to the following nature

1. Knowledge and skill oriented,
2. Employability oriented,
3. Entrepreneurship oriented

Outcome Based Education (OBE) & Assessment

Students understanding must be built on and assessed for wide range of learning activities, which includes different approaches and are classified along several basis, such as

1. Based on purpose:

- Continuous Assessment (internal tests, Assignment, Seminar, Quiz,

Documentation, Case lets, ICT based Assignment, Mini projects
administered during the learning process)

- External Assessment (Evaluation of students' learning at the end of instructional unit)

2. Based on Domain Knowledge: (for UG Up to K4 levels)

- Assessment through K1,K2,K3& K4

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(w.e.f. 2023-2024 batch onwards)****(PARTI/PARTII/PARTIII)****Internal (Formative) : 25 marks****External (Summative) : 75marks****Total : 100marks****Formative Test (CIA-Continuous Internal Assessment): 25 Marks**

Components	Marks
Test(Average of two tests)(Conducted for 100marks and converted into 10 marks)	10
Assignment	5
Seminar	5
Quiz/ Documentation / Case lets/ ICT Based Assignment/ Mini Project	5
Total	25

✓ **Centralized system** of Internal Assessment Tests✓ There will be **Two Internal Assessment** Tests✓ Duration of Internal assessment test will be **2 hours for Test I and****II**✓ Students shall write **retest** with the approval of HOD on genuine grounds if they are absent.**Question Paper Pattern for Continuous Internal Assessment- Test I and II**

Section	Marks
A-Multiple Choice Question (7x1mark)	7
B-Short Answer (4x 2marks)	8
C-Either Or type (3/6 x 5marks)	15
D-Open choice type (2 /3 x 10marks)	20
Total	50

Conducted for 100 marks and converted into 10 marks

Question Paper Pattern for Summative Examination

Section	Marks
A-Multiple choice Questions without Choice (10 x 1 mark)	10
B-Short Answer without choice (5 x 2marks)	10
C-Either Or type (5/10x5marks)	25
D-Open Choice type (3outof 5x10marks)	30
Total	75

In respect of Summative Examinations passing minimum is **36%for UG.**

Latest amendments and revision as per **UGC** and **TANSCH** norms is taken into consideration in curriculum preparation.

BLUE PRINT FOR INTERNAL ASSESSMENT – I

Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)

Sl.No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers(No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K-Level	No. of Questions	K-Level			
1	CLO 1	Up to K3	3	(K1/K2)	3	(K1/K2)	2 (K2)/2(K3)/2(K4)(Each set of questions must be in same level)	2 (K3) &1(K4)	
2	CLO 2	Up to K4	2	(K1/K2)					
3	CLO 3	Up to K4	2	(K1/K2)	1	(K1/ K2)			
No. of Questions to be asked			7		4		6	3	20
No. of Questions to be answered			7		4		3	2	16
Marks for each question			1		2		5	10	-
Total Marks for each section			7		8		15	20	50

BLUE PRINT FOR INTERNAL ASSESSMENT – II**Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)**

Sl.No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs(No Choice)		Short Answers(No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K-Level	No. of Questions	K-Level			
1	CLO3	Up to K3	2	(K1/K2)	1	(K1/K2)	2 (K2)/2(K3)/2 (K4)(Each set of questions must be in the same level)	2 (K3) &1(K4)	
2	CLO4	Up to K4	2	(K1/K2)	3	(K1/K2)			
3	CLO5	Up to K4	3	(K1/K2)					
No. of Questions to be asked			7		4		6	3	20
No. of Questions to be answered			7		4		3	2	16
Marks for each question			1		2		5	10	-
Total Marks for each section			7		8		15	20	50

Distribution of Marks with K-Levels CIA I and CIA II

CIA	K Levels	Section-A MCQ (No choice)	Section-B Short Answer (No choice)	Section-C (Either or Type)	Section-D (Open choice)	Total Marks	% of Marks
I & II	K1	4	4	-	-	8	10
	K2	3	4	10	-	17	23
	K3	-	-	10	20	30	40
	K4	-	-	10	10	20	27
	Marks	7	8	30	30	75	100

Articulation Mapping - K Levels with Course Learning Outcomes (CLOs) for External Assessment

Sl.No	CLOs	K-Level	Section A		Section B		Section C	Section D (open choice)	Total
			MCQs(No choice)		Short Answers (No choice)		(Either/or Type)		
			No. of Questions	K-Level	No. of Questions	K-Level			
1	CLO1	Up to K3	2	K1/K2	1	K1/K2	2 (K3 & K3)	1(K2)	
2	CLO2	Up to K3	2	K1/K2	1	K1/K2	2(K2 & K2)	1(K3)	
3	CLO3	Up to K4	2	K1/K2	1	K1/K2	2(K4&K4)	1(K4)	
4	CLO4	Up to K 3	2	K1/K2	1	K1/K2	2 (K3 & K3)	1(K3)	
5	CLO5	Up to K 4	2	K1/K2	1	K1/K2	2 (K4 & K4)	1(K4)	
No. of Questions to be asked			10		5		10	5	30
No. of Questions to be answered			10		5		5	3	23
Marks for each question			1		2		5	10	
Total Marks for each section			10		10		25	30	75(Marks)

Distribution of Section –wise Marks with K Levels for External**Assessment**

K levels	Section A (MCQ'S) (No choice)	Section B (Short Answer) (No choice)	Section C (Either or Type)	Section D (Open Choice)	Total Marks	%of Marks
K1	9	6	-	--	15	13
K2	1	4	10	10	25	21
K3	-	-	20	20	40	33
K4	-	-	20	20	40	33
Total Marks	10	10	50	50	120	100

K1-Rememberingandrecallingfactswithspecificanswers

K2-Basicunderstandingoffactsandstatingmainideaswithgeneralanswers

K3- Application oriented- Solving Problems, Justifying the statement and deriving inferences

K4-Examining, analyzing, presentation and make inferences with evidences

EVALUATION (THEORY)**(PART IV – SEC / DSEC)**

Internal (Formative)	: 25 Marks
External (Summative)	: 75 Marks
Total	: 100 Marks

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

Components	Marks
Test (Average of two tests) (Conducted for 60 marks and converted into 20 marks)	20
Assignment/ Quiz/ Documentation (from Unit 5)	5
Total	25

- ✓ There will be two internal Assessment Test
- ✓ Duration of Internal assessment test will be 1 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 I & II

Section	Marks
A- Multiple choice Question (4 x 1 mark)	4
B – Short Answer (3 x 2 marks)	6
C – Either Or type (2/4 x 5 marks)	10
D – Open choice type (1/2 x 10 marks)	10
Total	30

Conducted for 60 marks and converted into 20 marks

Question Paper Pattern for External Examination

Section	Marks
A- Multiple choice Question (10 x 1 mark)	10
B – Short Answer (5 x 2 marks)	10
C – Either Or type (5/5 x 5 marks)	25
D – Open choice type (3/5 x 10 marks)	30
Total	75

Question Paper Pattern for External Examination

BLUE PRINT FOR INTERNAL ASSESSEMENT – I

Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Sl.No	CLOs	K – Level	Section A MCQs (No Choice)		Section B Short Answers (No Choice)		Section C (Either or Type)	Section D (Open Choice)	Total
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO1	Up to K3	2	K1	3	K1	1(K2) & 1 (K3) (Each set of questions must be in same level)	1 (K2) & 1 (K3)	
2	CLO2	Up to K3	2						
No. of Questions to be asked			4		3		4	2	13
No. of Questions to be answered			4		3		2	1	10
Marks for each question			1		2		5	10	
Total Marks for each Section			4		6		10	10	30

BLUE PRINT FOR INTERNAL ASSESSEMENT – II

Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Sl.No	CLOs	K – Level	Section A MCQs (No Choice)		Section B Short Answers (No Choice)		Section C (Either or Type)	Section D (Open Choice)	Total
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO3	Up to K3	2	K1	3	K1	1(K2) & 1 (K3) (Each set of questions must be in same level)	1 (K2) & 1 (K3)	
2	CLO4	Up to K3	2						
No. of Questions to be asked			4		3		4	2	13
No. of Questions to be answered			4		3		2	1	10
Marks for each question			1		2		5	10	
Total Marks for each Section			4		6		10	10	30

Distribution of Marks with K-Levels CIA I and CIA II

CIA	K Levels	Section-A MCQ (No choice)	Section-B Short Answer (No choice)	Section-C (Either or Type)	Section-D (Open choice)	Total Marks	% of Marks
I & II	K1	4	6	-	-	10	20
	K2	-	-	10	10	20	40
	K3	-	-	10	10	20	40
	Marks	4	6	20	20	50	100

Articulation Mapping - K Levels with Course Learning**Outcomes (CLOs) for External Assessment**

S.No	CLOs	K-Level	Section A MCQs		Section B Short Answers		Section C (Either/or Choice)	Section D (Open Choice)	Total
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO1	Up to K3	2	K1	1	K1	6(K2)&4(K3) (Each set of questions must be in the same level)	2(K2)&3(K3)	
2	CLO2	Up to K3	2		1				
3	CLO3	Up to K3	2		1				
4	CLO4	Up to K3	2		1				
5	CLO5	Up to K3	2		1				
No. of Questions to be asked			10		5		10	5	30
No. of Questions to be answered			10		5		5	3	23
Marks for each question			1		2		5	10	
Total Marks for each section			10		10		25	30	75

**Distribution of Section-wise Marks with K Levels for External
Assessment**

K Levels	Section A(MCQ'S)	Section B (Short Answer)	Section C(Either/or)	Section D (Open Choice)	Total Marks	% of Marks Without choice
K1	10	10	-	--	20	16
K2	-	-	30	20	50	42
K3	-	-	20	30	50	42
Total Marks	10	10	50	50	120	100

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TANSCHÉ - CBCS with OBE

DEPARTMENT OF COMMERCE – UG

Semester	Part	Course Code	Title of the Course	Teaching hrs(per week)	Duration of Exam (hrs.)	Maximum Marks			Credits
						CIA	SE	Total	
I	I	23OU1TA1	Tamil/Hindi	6	3	25	75	100	3
	II	23OU2EN1	General English-I	6	3	25	75	100	3
	III	23OUCOM11	Core Course 1 - Financial Accounting-I	5	3	25	75	100	5
	III	23OUCOM12	Core Course 2 - Principles of Management	5	3	25	75	100	5
	III	23OUCOMGECO1	GEC - Business Communication	4	3	25	75	100	3
	IV	23OUCOMSECN1	SEC 1(NME)-Basic Accounting	2	3	25	75	100	2
	IV	23OUCOMFC1	FC-Basic Commerce Knowledge	2	3	25	75	100	2
II	I	23OU1TA2	Tamil/Hindi	6	3	25	75	100	3
	II	23OU2EN2	General English-II	6	3	25	75	100	3
	III	23OUCOM21	Core Course 3- Financial Accounting-II	5	3	25	75	100	5
	III	23OUCOM22	Core Course 4 - Business Law	5	3	25	75	100	5
	III	23OUCOMGECO2	GEC 2- Business Environment	4	3	25	75	100	3
	IV	23OUCOMSECN2	SEC 2 (NME) - Entrepreneurship Development	2	3	25	75	100	2
	IV	23OUCOMSEC3	SEC- 3 -Financial Markets and Services	2	3	25	75	100	2
			Total	60					46

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Core	23OUCOM11	Financial Accounting -1	5	5	25	75	100

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

Course Objectives:

1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

Course Content:

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

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

UNIT-III: Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

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

UNIT-V: Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working–Lessor and Lessee – Sublease – Accounting Treatment.**Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)

Books for Study:

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Books for Reference

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

Websites and e-Learning resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course: Will be able to check and collect the bills and reports.

- **Knowledge and Skill:** To make the student aware of Financial statements and accounting reports of the company.
- **Activities to be given:** Preparing financial accounts and collection of bills.

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	Remember the concept of rectification of errors and Bank reconciliation statements	K3
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K4
CO3	Analyse the various methods of providing depreciation	K3
CO4	Evaluate the methods of calculation of profit	K4
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	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

1 – Basic Level

2- Intermediate Level

3- Advanced Level

Lesson plan: 75 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.	15	Chalk and Talk
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15	Chalk and Talk, PPT, Quiz, on the spot test
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15	Chalk and Talk, PPT, Quiz, on the spot test
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15	Chalk and Talk, PPT, Quiz, on the spot test
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15	Seminar, PPT presentation, Quiz
Total		75	

Course Designer: M.Neelavathy

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Core	23OUCOM12	Principles of Management	5	5	25	75	100

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

Course Objectives:

1. To understand the basic management concepts and functions
2. To know the various techniques of planning and decision making
3. To familiarize with the concepts of organisation structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

Course Content:

UNIT I: Introduction to Management

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

UNIT II:Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT III:Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT IV: Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UNIT V: Directing

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women workforce -Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Books for Study:

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Books for Reference:

1. K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Websites and e-Learning resources

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course: Will be able to check the theories of principles of management.

- **Knowledge and Skill:** It will help the students to make planning in work Environment.
- **Activities to be given:** Preparing different types of communications in Organization.

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	Demonstrate the importance of principles of management.	K3
CO2	Paraphrase the importance of planning and decision making in an organization.	K4
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K3
CO4	Enumerate the various methods of Performance appraisal	K4
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K4

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

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

1 – Basic Level

2- Intermediate Level

3- Advanced Level

Lesson plan: 75Hrs

Unit	Contents	No. of Hours	Mode of Teaching
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15	Chalk and Talk
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15	Chalk and Talk, PPT, Quiz, on the spot test
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15	Chalk and Talk, PPT, Quiz, on the spot test
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15	Chalk and Talk, PPT, Quiz, on the spot test
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders - Challenges faced by women workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15	Seminar, PPT presentation, Quiz
	Total	75	

Course Designer: K.Padmavathy

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Generic Elective Course	23OUCOMGECO1	Business Communication	3	4	25	75	100

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

Course Objectives:

1. To enable the students to know about the principles, objectives, and importance of communication in commerce and trade.
2. To develop the students to understand about trade enquiries.
3. To make the students aware about various types of business correspondence.
4. To develop the students to write business reports.
5. To enable the learners to update with various types of interviews

Course Content:

UNIT I: Introduction to Business Communication

Definition – Meaning – Importance of Effective Communication – Modern Communication

Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.

UNIT II: Trade Enquiries

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.

UNIT III: Banking & Insurance Correspondence

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good

Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence –

Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds –

Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

UNIT IV: Secretarial Correspondence

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.

UNIT V: Interview Preparation

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Public Speech – Characteristics of a Good Speech -Creating & maintaining Digital Profile

Books for Study:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Books for Reference:

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. RithikaMotwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Websites and e-Learning resources

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course: It includes the process of creating, sharing listing and understanding messages between. Different groups of people through written and verbal formats.

- **Knowledge and Skill:** This course will make the students that help professionals to convey information in the workplace.
- **Activities to be given:** To prepare the oral communication and model letters.

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	Acquire the basic concept of business communication.	K3
CO2	Exposed to effective business letter	K4
CO3	Paraphrase the concept of various correspondences.	K3
CO4	Prepare Secretarial Correspondence like agenda, minutes, and various business reports.	K4
CO5	Acquire the skill of preparing an effective resume	K4

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

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

1 – Basic Level

2- Intermediate Level

3- Advanced Level

Lesson plan: 60 HRS

Unit	Contents	No. of Hours	Mode of Teaching
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	12	Chalk and Talk
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.	12	Chalk and Talk, PPT, quiz, on the spot test
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12	Chalk and Talk, PPT, quiz, on the spot test
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12	Chalk and Talk, PPT, quiz, on the spot test
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech - Creating & maintaining Digital Profile.	12	Seminar, PPT Presentation, Quiz
	Total	60	

Course Designer: M.Neelavathy

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CI A	SE	Total
I	Skill Enhancement Course (NME)	23OUCOMSECN 1	Basic Accountin g	2	2	25	75	100

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

Course Objectives:

1. To understand the basics of accounting
2. To familiarize with the principles of bookkeeping.
3. To enable the students to know about the journal and double entry system.
4. To prepare purchase and sales book
5. To make the students to analyse the profit or loss from final accounts.\

Course Content:

UNIT I: Accounting: Meaning, Concepts and Conventions - Double entry system- Rules for journal- Journal entries.

UNIT II: Subsidiary books: Purchase book – Sales book – Purchase returns book – Sales returns book.

UNIT III: Cash Book: Petty cash book.

UNIT IV: Ledger, Trial Balance

UNIT V: Final Accounts of Sole Traders: Adjustments, (Closing Stock, Depreciation, Bad debts, Provision for doubtful debts - Prepaid Expenses only).

Text Books:

1. Mani.P.L, Nagarajan K.L & Vinayagam.N, *Principles of Accountancy*, Sultan Chand & Sons, New Delhi, 2014.
2. Jain .S.P & Narang .K.L, *Advanced Accounting* , Kalyani Publishers, New Delhi, 2017.

Reference Book(s):

1. Arulanandam .M.A& Raman.K.S, *Advanced Accounts*, Himalaya Publishing house, Mumbai , 2015.
2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 2015.

3. Pillai R.S.N&V.Bagavathy , Fundamentals of Advanced Accounting , S.chand& co, New Delhi,2015.
4. Shukla. M.C. &Grewal.T.S ,Gupta.S.C, *Advanced Accounts I* , S.Chand& Sons, New Delhi,2017.

Websites and e-Learning resources:

1.<https://www.accounting.com/resources/basic-accounting-terms/#:~:text=In%20its%20most%20basic%20sense,of%20their%20employer's%20financial%20health.>

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course: Rules for journal – journal entries and prepare ledger accounts.

- **Knowledge and Skill:** This course will make the students to conduct the books of accounts needed for the business.
- **Activities to be given:** To prepare the trail balance and final accounts.

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	Acquire the basic concept of accounting	K3
CO2	Exposed to effective cash and petty cash transactions	K4
CO3	Paraphrase the concept of journal to ledger	K3
CO4	Prepare trial balance and final accounts	K4
CO5	Acquire the skill of preparing an effective profit or loss of the business.	K4

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

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

1 – Basic Level

2- Intermediate Level

3- Advanced Level

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

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

Lesson plan: 30 Hrs

Unit	Contents	No. of Hours	Mode of Teaching
I	Accounting: Meaning, Concepts and Conventions - Double entry system- Rules for journal- Journal entries.	6	Chalk and Talk, PPT
II	Subsidiary books: Purchase book – Sales book – Purchase returns book – Sales returns book.	6	Chalk and Talk, PPT, quiz, on the spot test
III	Cash Book: Petty cash book.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	Ledger, Trial Balance	6	Chalk and Talk, PPT, quiz, on the spot test
V	Final Accounts of Sole Traders: Adjustments, (Closing Stock, Depreciation, Bad debts, Provision for doubtful debts - Prepaid Expenses only).	6	Seminar, PPT presentation, Quiz
	Total	30	

Course Designer: K.Padmavathy

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Foundation Course	23OUCOMFC1	Basic Commerce Knowledge	2	2	25	75	100

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

Course Objectives:

1. To gain knowledge on Trade and Industry.
2. To know the forms of business Organization sectors.

Course Content:

UNIT I: Commerce-Meaning-Functions-Classification of Commerce activities-Difference between Trade, Commerce, and Industry.

UNIT II: Trade - Meaning and Nature of Business - Objectives – Economic activity & non-economic activity -Classification of Business activities

Business environment – Meaning-Types- Internal Environment- External Environment- Dimension of New economic Policy.

UNIT III: Forms of Business Organisation

Sole Proprietorship-Partnership-Joint Stock Companies-Cooperative forms of Organization: Meaning – Features-Types- Advantages and disadvantages of government organisation.

UNIT IV: Financial markets and Services

SEBI (Securities and Exchange Board of India) Objectives– Functions – Power of SEBI- Stock exchange VS Commodity Exchange – Capital market- money market.

UNIT V: Banking

Meaning - Banker and customer- Negotiable instruments- Meaning- Characteristics – Distinction between a cheque and Promissory notes– Types of crossing.

Books for Study:

Study material prepared by Department of Commerce.

Books for Reference:

1. Financial Markets and Services, 2020, by E. Gordona and K. Natarajan, Himalaya Publishing House.
2. Prof. E. Gordon & Dr. K. Natarajan, Banking Theory Law & practice, Himalaya Publishing House, Mumbai, 2021.
3. Business Organisation and Management, 2020, by P.C. Tulsian and Vishal Pandey,

PearsonEducationIndia,2002.

Web Resources:

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

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course:

- **Knowledge and Skill:** This subject will enhance the students to have strong foundation on Financial markets and Regulatory Bodies.
- **Activities to be given:** To analyse stock prices in various 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	FamiliarizewiththenatureofTrade,Business, IndustryandCommerce.	K3
CO2	Gaining sightintovariousFormsofBusiness Organisation.	K4
CO3	Identifythefinancialregulatorybodies inIndia.	K3
CO4	Familiarizewiththetermsofmoney market,Capital market,BSEandNSE.	K4
CO5	ObtainknowledgeonProgrammesforStart-upsin India.	K4

Lesson plan: 30 Hrs

Unit	Contents	No. of Hours	Mode of Teaching
I	Commerce -Meaning-Functions-Classification of Commerce activities-Difference between Trade, Commerce and Industry.	6	Chalk and Talk
II	Trade - Meaning and Nature of Business - Objectives – Economic activity & non-economic activity -Classification of Business activities Business environment – Meaning-Types- Internal Environment- External Environment- Dimension of New economic Policy.	6	Chalk and Talk, PPT, quiz, on the spot test
III	FormsofBusinessOrganisation Sole Proprietorship-Partnership-JointStock Companies-Cooperative forms of Organization: Meaning – Features-Types-Advantages and disadvantages of government organisation.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	FinancialMarkets and Services SEBI (Securities and Exchange Board of India) Objectives-Functions – Power of SEBI- Stock exchange VS Commodity Exchange – Capital market- money market.	6	Chalk and Talk, PPT, quiz, on the spot test
V	Banking Meaning - Banker and customer- Negotiableinstruments-Meaning- Characteristics – Distinction between a cheque and Promissory notes– Types of crossing.	6	Seminar, PPT presentation ,Quiz
	Total	30	

Course Designer: K.Padmavathy

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
II	Core	23OUCOM21	Financial Accounting – II	5	5	25	75	100

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

Course Objectives:

1. The students are able to prepare different kinds of accounts such higher purchase and Instalments System.
2. To understand the allocation of expenses under departmental accounts.
3. To gain an understanding about partnership accounts relating to Admission and retirement.
4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.
5. To know the requirements of international accounting standards

Course Content:

UNIT I: Hire Purchase and Instalment System

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

UNIT 11: Branch and Departmental Accounts

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

UNIT III: Partnership Accounts - I

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT IV: Partnership Accounts - II

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT V: Accounting Standards for financial reporting (Theory only)

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards -

Development of Accounting Standards in India

Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An

Introduction - Difference between Ind AS and IFRS.

Books for Study:

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Books for Reference:

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

Web Resources:

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

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course: Will be able to prepare and analyse the financial report.

➤ **Knowledge and Skill:** It helps the students to know the admission of a partner, retirement and death of the partner.

➤ **Activities to be given:** To collect the accounting standards and IND AS in current year.

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	To evaluate the Hire purchase accounts and Instalment systems	K3
CO2	To prepare Branch accounts and Departmental Accounts	K4
CO3	To understand the accounting treatment for admission and retirement in partnership	K3
CO4	To know Settlement of accounts at the time of dissolution of a firm.	K4
CO5	To elaborate the role of IFRS	K4

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

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

1 – Basic Level

2- Intermediate Level

3- Advanced Level

Lesson plan: 75 Hrs

Unit	Contents	No. of Hours	Mode of Teaching
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit.	15	Chalk and Talk, PPT
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtor's system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	15	Chalk and Talk, PPT, Quiz, on the spot test
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15	Chalk and Talk, PPT, Quiz, on the spot test
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15	Chalk and Talk, PPT, Quiz, on the spot test
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- India AS- An Introduction - Difference between India AS and IFRS.	15	Seminar, PPT presentation, Quiz
Total		75	

Course Designer: M.Neelavathy

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
II	Core	23OUCOM22	Business Law	5	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.
2. To gain knowledge on performance contracts.
3. To be acquainted with the rules of Indemnity and Gurantee
4. make aware of the essentials of Bailment and Pledge.
5. To understand the provisions relating to sale of goods.

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 of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

UNIT II: Performance Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

UNIT III: Contract of Indemnity and Guarantee

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

UNIT IV: Bailment and Pledge

Bailment and Pledge –Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT V: Sale of Goods Act 1930:

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

Books for Study:

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi.
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

Books for Reference:

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law NiraliPrakashan Publication, Pune.
5. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.

Web Resources:

1. www.cramerz.com www.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course: Will be able to give the clear information to the principal and agent.

- **Knowledge and Skill:** To have depth view on Indian Contract Act.
- **Activities to be given:** Prepare a format of a valid Contract.

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	Explain the Objectives and significance of Mercantile law	K3
CO2	Understand the clauses and exceptions of Indian Contract Act.	K4
CO3	Outline the contract of indemnity and guarantee	K3
CO4	Familiar with the provision relating to Bailment and Pledge.	K4
CO5	Explain the various provisions of Sale of Goods Act 1930	K4

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

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

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

Lesson plan: 75 Hrs

Unit	Contents	No. of Hours	Mode of Teaching
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.	15	Chalk and Talk
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.	15	Chalk and Talk, PPT Presentation
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.	15	Chalk and Talk, PPT, Quiz, on the spot test
IV	Bailment and Pledge – Bailment and Pledge –Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15	Chalk and Talk, PPT, Quiz, on the spot test
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.	15	Seminar, PPT presentation, Quiz
	Total	75	

COURSE DESIGNER: B.KALYANI

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
II	Generic Elective Course	23OUCOMGECO2	Business Environment	3	4	25	75	100

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

Course Objectives:

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment.

Course Content:

UNIT I: An Introduction

The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT II: Political Environment

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

UNIT III: Social and Cultural Environment

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business

UNIT IV: Economic Environment

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate

of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT V: Technological Environment

Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.

Books for Study:

1. C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai.
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Books for Reference:

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi.
2. Shaikhsaleem, Business Environment, Pearson, New Delhi.
3. S. Sankaran, Business Environment, Margham Publications, Chennai.
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai.
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

Web Resources:

1. www.cramerz.com www.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course: A sum or collection of all Internal and External factors.

- **Knowledge and Skill:** It ensures the students to know about the PEST Concept in Business Environment.
- **Activities to be given:** To collect information regarding Social responsibility of Top 5 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	Remember the nexus between environment and business.	K3
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K4
CO3	Analyze the various aspects of Social Environment.	K3
CO4	Evaluate the parameters in Economic Environment.	K4
CO5	Create a conducive environment for business to operate globally.	K4

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

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

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

Lesson plan: 60 Hrs

Unit	Contents	No. of Hours	Mode of Teaching
I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment-Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	12	Chalk and Talk
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	12	Chalk and Talk, PPT, Quiz, on the spot test
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	12	Chalk and Talk, PPT, Quiz, on the spot test
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12	Chalk and Talk, PPT, Quiz, on the spot test
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.	12	Seminar, PPT presentation, Quiz
Total		60	

Course Designer: Dr.V.Puspalatha

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
II	Skill Enhancement Course (NME)	23OUCOMSECN2	Entrepreneurship development	2	2	25	75	100

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

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.

Course Content:

UNIT I: Entrepreneurship: Meaning – Importance. Function: Decision Making Function, Managerial Functions, Function of Innovation.

UNIT II: Entrepreneurial qualities: Types of Entrepreneurs: Innovative Entrepreneur, Adoptive or Imitative Entrepreneur, Fabian Entrepreneur, Drone Entrepreneur.

UNIT III: Women Entrepreneur: Functions - Problems – Remedial Measures.

UNIT IV: Institutional Finance to Entrepreneurs (IDBI, SIDBI, UTI, TIIC)–Incentives.

UNIT V: Project: Meaning -Importance – Project Report- Contents.

Books for Study:

- 1.C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
- 2.Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai.
- 3.Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
- 4.Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai.
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Books for Reference:

- 1.Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi.
- 2.Shaikhsaleem, Business Environment, Pearson, New Delhi.
- 3.S. Sankaran, Business Environment, Margham Publications, Chennai.
- 4.Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai.

5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

Web Resources:

1. www.cramerz.com www.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

Pedagogy: Chalk and Talk, PPT, Group Discussions, OHP Presentation, Quiz, on the Spot Test, YouTube Links, and open book test.

Rationale for nature of Course: Function and Decision making.

➤ **Knowledge and Skill:** It ensures the students to know about the PEST Concept in Business Environment.

➤ **Activities to be given:** To collect information regarding Social responsibility of Top 5 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	Remember the nexus between environment and business.	K3
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K4
CO3	Analyze the various aspects of Social Environment.	K3
CO4	Evaluate the parameters in Economic Environment.	K4
CO5	Create a conducive environment for business to operate globally.	K4

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

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

1 – Basic Level

2- Intermediate

Level 3- Advanced Level

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

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

Lesson plan: 30 Hrs

Unit	Contents	No. of Hours	Mode of Teaching
I	Entrepreneurship: Meaning – Importance. Function: Decision Making Function, Managerial Functions, Function of Innovation.	6	Chalk and Talk
II	Entrepreneurial qualities: Types of Entrepreneurs: Innovative Entrepreneur, Adoptive or Imitative Entrepreneur, Fabian Entrepreneur, Drone Entrepreneur.	6	Chalk and Talk, PPT, Quiz, on the spot test
III	Women Entrepreneur: Functions - Problems – Remedial Measures.	6	Chalk and Talk, PPT, Quiz, on the spot test
IV	Institutional Finance to Entrepreneurs (IDBI, SIDBI, UTI, TIIC)–Incentives.	6	Chalk and Talk, PPT, Quiz, on the spot test
V	Project: Meaning -Importance – Project Report- Contents.	6	Seminar, PPT presentation, Quiz
	Total	30	

Course Designer: Dr.V.Puspalatha

I B.Com								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
II	Skill Enhance Course	23OUCOMSEC3	Financial Markets and Services	2	2	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 markets & their services.
2. To learn about the operations of Securities market.

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: Merchantbanking–Functions–Servicesofmerchantbanks–Qualitiesrequiredofmerchantbankers.

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

Books for Study:

1. Gordon.E and Natarajan, *Financial Market and services*, Himalaya Publishing House, Mumbai, 2013.

Books for Reference:

1. BholeC.M, *Financial Institutions, Structure Growth and Innovation*, TataMcGrawHill, NewDelhi,2013.
2. Gurusamy.S,*FinancialServices*,TataMcGrawHillPublications,NewDelhi,2013.
3. Khan.M.Y, *Financial Services*, Tata McGraw Hill Publications, New Delhi,2009.

4. Machiraju.H.R, Indian Financial system,VikasPublishingHouse,NewDelhi,2010.
5. Varshney &Mittal,The Indian Financial system,SultanchandPublications,NewDelhi,2013.

Web Resources:

https://books.google.co.in/books/about/Financial_Markets_Institutions_and_Servi.html?id=R4RIEAAAQBAJ&redir_esc=y.

Rationale for nature of Course: Will be able to prepare and analyse the financial market conditions.

- **Knowledge and Skill:**
- **Activities to be given:**

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	To Understand the concepts of Financial Markets	K3
CO2	To gain knowledge about New issue market and Stock Exchange	K4
CO3	To know about the Secondary market and Kinds of Stock Brokers	K3
CO4	To understand about the concepts of Merchant Bankers	K4
CO5	To Know about the concepts of Mutual Funds	K4

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: 30 Hrs

Unit	Contents	No. of Hours	Mode of Teaching
I	Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market.	6	Chalk and Talk
II	New issues market - Functions – Relationship between new issue market and stock exchange – Instrument so issue.	6	Chalk and Talk, PPT, Quiz, on the spot test
III	Secondary Market– Control over secondary market – Listing of securities –Kinds of brokers-Methods of trading in astockexchange.	6	Chalk and Talk, PPT, Quiz, on the spot test
IV	Merchantbanking–Functions– Servicesofmerchantbanks– Qualitiesrequiredofmerchantbankers	6	Chalk and Talk, PPT, Quiz, on the spot test
V	Mutual fund– Concept & Objectives - Types – Classification – Importance –Organization & operation of the fund.	6	Seminar, PPT presentation ,Quiz
	Total	30	

Course Designer: K.Padmavathy