

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



CBCS With OBE

BACHELOR OF ARTS

PROGRAMME CODE - C

COURSE STRUCTURE

(w.e.f. 2022 – 2023 Batch onwards)

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

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

Semester	Part	Course Code	Title of the Course	Teaching hrs (per week)	Duration of Exam (hrs.)	Marks Allotted			Credits
						CIA	SE	Total	
I	I	22OU1COM1	Business Correspondence	6	3	25	75	100	3
	II	22OU2EN1	English	6	3	25	75	100	3
	III	22OU1COM11	Core-Marketing	5	3	25	75	100	4
	III	22OU1COM12	Core -Financial Accounting-I	6	3	25	75	100	5
	III	22OU1COMGECO1	GEC - I Computer Fundamentals	5	3	25	75	100	4
	IV	22OU1COMID1	IDC - I : Basic Accounting	2	2	25	75	100	2
II	I	22OU1COM2	Principles of Management	6	3	25	75	100	3
	II	22OU2EN2	English	6	3	25	75	100	3
	III	22OU1COM21	Core -Advertising and Salesmanship	5	3	25	75	100	4
	III	22OU1COM22	Core -Financial Accounting-II	6	3	25	75	100	5
	III	22OU1COMGECO2	GEC - II Business Economics	5	3	25	75	100	4
	IV	22OU1COMID2	IDC - II : Entrepreneurship Development	2	2	25	75	100	2
III	III	22OU1COM31	Core -Business Environment	5	3	25	75	100	4
	III	22OU1COM32	Core – Principles of Insurance	5	3	25	75	100	4
	III	22OU1COM33	Core - Financial Accounting-III	6	3	25	75	100	4
	III	22OU1COM34	Core – Costing	6	3	25	75	100	5
	III	22OU1COMGECO3	GEC - III Business Statistics	6	3	25	75	100	5
	IV	22OU1COMSE3P	SEC : Commerce Practical	2	2	40	60	100	2
IV	III	22OU1COM41	Core -Entrepreneurship Development	5	3	25	75	100	4
	III	22OU1COM42	Core - Auditing	5	3	25	75	100	4
	III	22OU1COM43	Core -Banking	5	3	25	75	100	4
	III	22OU1COM44	Core - Partnership Accounts	6	3	25	75	100	5
	III	22OU1COMGECO4	GEC -IV Business Mathematics	5	3	25	75	100	4
	IV	22OU1COMSE4	SEC : Financial Markets & Services	2	2	25	75	100	2
V	IV	22OU1COMSE4P	SEC : MS Office Practical	2	2	40	60	100	2
	III	22OU1COM51	Core - Corporate Accounting	6	3	25	75	100	5
	III	22OU1COM52	Core - Commercial Law	5	3	25	75	100	4
	III	22OU1COM53	Core - Income Tax - I	5	3	25	75	100	4
	III		DSEC - I	5	3	25	75	100	4
	III		DSEC - II	5	3	40	60	100	4

	IV	22OUCOMSE5	SEC : General Knowledge	2	2	25	75	100	2
	IV	22OUAECVE5	AECC-Environmental Studies	2	2	25	75	100	2
VI	III	22OUCOM61	Core - Special Accounts	6	3	25	75	100	5
	III	22OUCOM62	Core – Industrial Law	6	3	25	75	100	4
	III	22OUCOM63	Core - Income Tax –II	6	3	25	75	100	4
	III		DSEC - III	6	3	25	75	100	4
	IV	22OUCOMSE61	SEC : Soft Skills for Job Seekers	2	2	25	75	100	2
	IV	22OUCOMSE62	SEC : Quantitative Aptitude & Reasoning Skill	2	2	25	75	100	2
	IV	22OUAECVE6	AECC-Value Education	2	2	25	75	100	2
	V	22OU5NS4/22OU5PE4	Extension Activities: NSS/Physical Education	-	2	25	75	100	1
			Total	180					140

GEC : Generic Elective Course

SEC : Skill Enhancement Course

DSEC : Discipline Specific Elective Course

AECC: Ability Enhancement Compulsory Course

IDC : Inter Disciplinary Course

DSEC - Discipline Specific Elective Course

Semester – V

DSEC - I (Choose anyone)

Management Accounting - 22OUCOMDSE5A

Human Resource Management - 22OUCOMDSE5B

DSEC - II (Choose any one)

Tally Practical - 22OUCOMDSE5CP

E-Commerce - 22OUCOMDSE5D

Semester – VI

DSEC - III (Choose any one)

Financial Management - 22OUCOMDSE6A

Services Marketing - 22OUCOMDSE6B

NOTE:

The students are permitted to obtain additional credits (Optional)

- MOOCs
- SWAYAM
- NPTEL Course

Project:

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

Compulsory Courses:

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

III	V & VI	Value Added Course	22COMVAC 22COMVACP	GST Practitioner Exam Preparatory Course & GST Accounts Assistant Lab in GST PractitionerExam Preparatory Course& GST Accounts Assistant	90 Hrs	III B.Com Students
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Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -III	22OUCOM51	Core-Corporate Accounting	5	6	25	75	100

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

Course Objectives

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

Course Content:

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

Unit: II - Debentures – Types - Issue and Redemption of Debentures – Redemption of Preference Shares.

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

Unit: IV - Amalgamation, Absorption, Internal and External Reconstruction.

Unit: V - Liquidation of companies – Statement of Affairs and Deficiency – Liquidator’s Final statement of Account

Text Book:

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

Reference Books:

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

Web Resources:

1. www.accountingweb.co
2. www.superprof.co.in was first indexed by Google in September 2017

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:

Preparing financial statements to maintaining general ledgers.

Knowledge and Skill:

To develop the procedure involved in Absorption of companies

Activities to be given:

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

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's)

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total (60 Hrs)

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

Course Designer: Mrs.R.Amala Mary

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -III	22OUCOM52	Core-Commercial law	4	5	25	75	100

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

Course Objectives

1. To familiarize the students with the concepts of Commercial law.
2. To acquaint the students about the provisions of Contract Act and Sale of Goods Act.
3. To safeguard the Employers and employees by setting standards.
4. To maintain good relationship between employees and employer
5. To provide and improve the welfare, amenities of workers.

Course Content:

Unit : I Law of Contract-Definition-Essentials Elements of a Valid Contract-Classification of Contract-Offer - Legal Rules and types- Acceptance - Legal Rules – Consideration - Legal Rules– contract without consideration–Capacity to contract- Rules regarding minor’s contract - Free Consent- Difference between Coercion and undue influence- Difference between fraud and Misrepresentation.

Unit : II Performance of Contract- Discharge of Contract-Remedies for Breach of Contract-Quasi Contracts.

Unit : III Indemnity & Guarantee – Distinction between Indemnity & Guarantee – Discharge of Surety –Bailment & Pledge- Duties and Rights of Bailor & Bailee- Rights and Duties of Pawnor and Pawnee- Pledge by Non-owners.

Unit : IV Contract of Agency- Creation and Termination of Agency-Classification of Agents-Duties and Rights of Agents and Principal.

Unit : V Sale of Goods –Contract of Sale of goods – Sale and agreement to Sell- Conditions and Warranties-Transfer of Property -Rights and Duties of the Buyer-Rights of Unpaid Seller.

Text Book:

Kapoor. N.D, Elements of Mercantile Law, Sultan Chand & sons, New Delhi, 2014

Reference Books:

1. Balachandran.V & Thothadri.S, Business Law, Tata Mc graw Hill Publishing, New Delhi, 2009.
2. Chawla.R.C. & Garg.K.C, Commercial Law, Kalyani Publishers, Ludhiana, 2012.
3. Pillai R.S.N & Bagavathy. V, BusinessLaw,S. chand& co, New Delhi,2010.
4. Porwal. L.M & Sanjeev Kumar, Business Law, Veranda publications, New Delhi, 2010.
5. Dr.M.R.Sreenivasan, Business Law, Margham Publication, 2013.

Web Resources:

- 1.https://www.academia.edu/6836514/LAW_OF_CONTRACTS_2_Business_Law_Including_Company_Law_INTRODUCTION
2. https://www.ebcwebstore.com/pdffiles/Free_pdf_download_mercantile_law_Volume%20I.pdf
3. <https://www.google.com/search?q=Business+law+book&sca>

E.Books:

1. Elements of Mercantile Law : N.D.Kapoor, Sultan chand
2. Business Law : Pillai R.S.N & Bagavathy.
- 3.http://ebooks.lpude.in/management/bba/term_1/DMGT102_MERCANTILE_LAWS_I.pdf

Pedagogy:

Chalk and Talk, Group Discussion, Presentations,seminer

Rationale for nature of Course:

Understand ‘commercial law’ and apply it in business application.

Knowledge and Skill:

students 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 learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	: By the end of this course, Students should be able to:	K2
CLO2	Understand the basic concepts on wages, bonus and gratuity of employees working in companies	K2
CLO3	Student becomes familiar about workmen related issues and benefits	K1
CLO4	Girls' student aware about the provisions relating to maternity leaves and benefits.	K3
CLO5	Develop knowledge about company meeting	K3

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Law of Contract-Definition-Essentials Elements of a Valid Contract-Classification of Contract-Offer - Legal Rules and types- Acceptance - Legal Rules – Consideration - Legal Rules– contract without consideration–Capacity to contract- Rules regarding minor’s contract - Free Consent- Difference between Coercion and undue influence- Difference between fraud and Misrepresentation.	18	Chalk and Talk, PPT,
II	Performance of Contract- Discharge of Contract-Remedies for Breach of Contract-Quasi Contracts.	18	Chalk and Talk, PPT, Assignment
III	Indemnity & Guarantee – Distinction between Indemnity & Guarantee – Discharge of Surety – Bailment & Pledge- Duties and Rights of Bailor & Bailee- Rights and Duties of Pawnor and Pawnee-Pledge by Non-owners.	18	Chalk and Talk, PPT
IV	Contract of Agency- Creation and Termination of Agency-Classification of Agents-Duties and Rights of Agents and Principal.	18	Chalk and Talk, PPT,
V	Sale of Goods –Contract of Sale of goods – Sale and agreement to Sell-Conditions and Warranties-Transfer of Property -Rights and Duties of the Buyer-Rights of Unpaid Seller.	18	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer: Miss. S.Akila

Department of Commerce			III B.Com					
Sem	CourseType	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part-III	22OUCOM53	Core-Income tax-I	4	5	25	75	100

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

Course Objectives:

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

Course Content:**UNIT : I**

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

UNIT: II

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

UNIT: III

Income from House property

UNIT: IV

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

UNIT: V

Income from Capital Gains – Income from Other sources.

Books for Study:

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

3. Dinkar Pagare, Income Tax , Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax , Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax – Vijay Nicole Imprints Private Limited, Chennai.

Reference Books:

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

NOTE: Latest Edition of Textbooks May be Used

Web Resources:

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

E Book:

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

Pedagogy:

Chalk and talk

Rationale for nature of Course:

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

Knowledge and Skill:

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

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's):

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN: Total (90 Hrs)

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

Course Designer: Mrs.P.Vimal

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -III	22OUCOMDSE5A	DSEC-I Management Accounting	4	5	25	75	100

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

Course Objectives:

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

Course Content:

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

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

Unit – V

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

Text Book:

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

Reference Books :

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

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

Web Resources:

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

E.Books:

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

Pedagogy:

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

Rationale for nature of Course:

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

Knowledge and Skill:

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

Activities to be given:

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

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's)

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

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

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

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

LESSON PLAN: Total (90 Hrs)

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

Course Designer: Mrs.B. LALITHA SUBHANAM

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part –III	22OUCOMDSE5B	DSEC- I Human Resource Management	4	5	25	75	100

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

Objectives:

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

Course Content:**UNIT : I**

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

UNIT : II

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

UNIT : III

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

UNIT : IV

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

UNIT : V

Grievances-Employee Discipline – Trade Union – Collective Bargaining.

Text Book

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

Reference Books:

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

Web Resources:

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

E- BOOKS:

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

Pedagogy:

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

Rationale for nature of Course:

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

Knowledge and Skill:

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

Activities to be given:

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

Course learning Outcomes (CLO's)

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total (90 Hrs)

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

Course Designer: Ms.M. Helan

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -III	22OUCOMDSE5CP	DSEC- II Tally Practical	4	5	40	60	100

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

Course Objectives

1. To understand various Components of tally screen.
2. To equip the students to maintain the Stock category and Inventory details.
3. To be able to calculate Order processing.
4. To gain working knowledge on Billwise details and cost center.
5. To acquire skills towards Payroll Accounting and GST.

Course Content:

Unit : I -Introduction to Tally– Tally Screen Components – Maintaining Company Data -Groups-Ledgers-Accounting Vouchers-Preparation of Trial Balance-Profit & Loss Account-Balance Sheet.

Unit : II - Maintaining Inventory details-Stock Category-Stock Group & Stock Item-Inventory Vouchers-Stock Summary Report.

Unit : III - Order Processing-Purchase Order-Sales Order-Receipt Note-Delivery Note-Rejection in-rejection out.

Unit : IV -Billwise details-Cost centre

Unit : V - GST -Payroll Accounting

Text Book:

Learning Tally ERP 9, Volume 1-5, Tally India Pvt ltd, India, 2010

Reference Books:

1. K.Nadhani Asok& Kisor K.Nadhani, Implementing Tally 9 , BPB Publications, New Delhi ,2009.
- 2.Dinesh Maidasani,Tally 9.0,Firewall Media Laxmi Publications,New Delhi,2010.
- 3.Nellai Kannan .C ,Tally (Version 9) , Nels Publications, India,2008
- 4.PalaniVel .S,Tally , Margham Publications, Chennai, 2010.

5.Dr.B.Mariyappa, Goods and Services Tax, Himalaya Publishing House, Mumbai, 2017.

WebResources:

- 1.<https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=>
- 2.https://tallyerp9book.com/Pages/Web-Page/Q-Base/Technology/8-Web-Enabled-Print-Preview-and-Online-Help-Features-Tally-ERP9.html&ved=2ahUKEwix8vKxr_aFAxXTxDgGHWMiCE04ChAWegQIBxAB&usg=AOvVaw3ErU38DhkeEgQvx0W6H2Y
- 3.https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://www.tallyofficialbooks.com/&ved=2ahUKEwiM6svQq_aFAxXQR2wGHZkZCU4QFnoECBgQAQ&usg=AOvVaw1I8ruVyt5CPFKkFRbITAsv

E.Books:

- 1.https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://www.tallyofficialbooks.com/&ved=2ahUKEwiM6svQq_aFAxXQR2wGHZkZCU4QFnoECBgQAQ&usg=AOvVaw1I8ruVyt5CPFKkFRbITAsv
- 2.https://www.google.com/url?sa=t&source=web&rct=j&opi=89978449&url=https://tallyprimerbook.com/&ved=2ahUKEwiM6svQq_aFAxXQR2wGHZkZCU4QFnoECCUQAQ&usg=AOvVaw18K7sevYjhnPYaXKOpJr4y

Pedagogy:

Chalk and Talk, PPT, Computer Lab.

Rationale for nature of Course:

Understand ‘Accounting system’ and apply it in business application by using Accounting with Tally.

Knowledge and Skill:

To make students to use the proper methods to collect the Inventory, Billing, and effectively present the results by using tally.

Activities to be given:

Students are asked to collect data about Billwise details and GST.

Practical-100%

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Describe the concepts of maintaining Accounting Vouchers by using Tally Screen.	K1 to K3
CLO2	Calculate Inventory details and Stock categories.	K1 to K3
CLO3	Apply Purchase order and Sales order with the help of Order processing.	K1 to K4
CLO4	Construct the Billwise, cost center.	K1 to K3
CLO5	Create GST by using Billwise details.	K1 to K3

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

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

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

LESSON PLAN : Total (60 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Introduction to Tally– Tally Screen Components – Maintaining Company Data - Groups-Ledgers-Accounting Vouchers-Preparation of Trial Balance-Profit & Loss Account-Balance Sheet	18	Chalk and Talk, PPT,
II	Maintaining Inventory details-Stock Category-Stock Group & Stock Item-Inventory Vouchers-Stock Summary Report.	18	Chalk and Talk, PPT,Assignment
III	Order Processing-Purchase Order-Sales Order-Receipt Note-Delivery Note-Rejection in-rejection out.	18	Chalk and Talk, PPT
IV	Billwise details-Cost centre	18	Chalk and Talk, PPT,
V	GST -Payroll Accounting	18	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer: Mrs. G. Jyothi

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part- III	22OUCOMDSE5D	DSEC- II E-Commerce	4	5	40	60	100

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

Course Objectives

1. To understand the concepts of E-Commerce and its application in business.
2. To equip the students with the skills of computer networking and E-Payment system in the modern era.
3. To Identify the unique features of e-commerce technology and their business significance
4. To understand the Security and Challenges in E-Commerce
5. To learn the E-Commerce Platform and its concepts.

Course Content:

Unit : I - Electronic Commerce –Meaning - Definition, Scope, Merits & Demerits – Electronic Commerce Framework – The Internet Terminology - History of the Internet – E Commerce Architecture and Component.

Unit : II - Client Server Network Security- Server Security Threats – Firewalls and Network Security - Data and Message Security Challenge - Response Systems- Encrypted Documents and Electronic Mail.

Unit : III - Electronic Payment Systems – Types - Digital Token based Electronic Payment Systems - Smart Cards and Electronic Payment Systems - Risk and Electronic Payment Systems - Designing Electronic Payment System.

Unit : IV- Electronic Data Interchange – EDI Applications in Business- International Trade and EDI - Finance and EDI – Health Care and EDI- Manufacturing / Retail Procurement using EDI.

Unit : V - Layers and Networking – ISO / OSI Model and TCP /IP- Asynchronous Transfer Mode- Multimedia and Digital Video – Key Multimedia Concepts- E- Business Conferencing – Audio & Video Conferencing – Teleconferencing – Desktops Video Conferencing- Applications and uses of Video Conferencing.

Text Book:

David Whiteley, *E-Commerce*, Tata Mc- GrawHill Publisher, New Delhi, 2010.

Reference Books:

1. Jaiswal.S, *E-Commerce*, Galgotia Publications private limited, New Delhi, 2016.
2. Kamlesh K Bajaj, Debjani Nag, *E-Commerce*, Tata McGraw-Hill Publishing, New Delhi, 2012.
3. Puja Walia Mann, Nidhi, *E-Commerce*, MJP Publishers, Chennai, 2009.
4. Ritendra Goel, *E-Commerce*, New age International Publishers, New Delhi, 2012.
5. Sandeep krishnamoorthy, *E-commerce Management*, Vikaas Publishing house , New Delhi, 2013.

WebResources:

1. <https://www.salesforce.com/in/resources/commerce/>
2. <https://www.sellbrite.com/blog/6-free-ecommerce-resources-you-should-be-exploiting>

E.Books:

1. <https://www.webinterpret.com/us/blog/free-ecommerce-ebooks/>
2. <https://irpcdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>

Pedagogy:

Chalk and Talk, Group Discussion and Seminar

Rationale for nature of Course:

Understand 'E Commerce' and apply it in business application.

Knowledge and Skill:

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

Activities to be given:

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

Course learning Outcomes(CLO's)

CLO	CourseOutcomesStatement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the Electronic Commerce Framework, E Commerce Architecture and Component	K1 to K3
CLO2	Outline the Encrypted Documents and Electronic Mail	K1 to K3
CLO3	Explain Electronic Payment Systems and Designing Electronic Payment System	K1 to K4
CLO4	Describe the Electronic Data Interchange, International Trade and EDI, Finance and EDI	K1 to K3
CLO5	Outline the Layers and Networking, E- Business Conferencing ,Audio & Video Conferencing	K1 to K3

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

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

1-BasicLevel

2-IntermediateLevel

3- Advanced Level

LESSON PLAN: Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Electronic Commerce –Meaning - Definition, Scope, Merits & Demerits – Electronic Commerce Framework – The Internet Terminology - History of the Internet – E Commerce Architecture and Component.	18	Chalk and Talk,
II	Client Server Network Security- Server Security Threats – Firewalls and Network Security - Data and Message Security Challenge - Response Systems- Encrypted Documents and Electronic Mail.	18	Chalk and Talk, Assignment
III	Electronic Payment Systems – Types - Digital Token based Electronic Payment Systems - Smart Cards and Electronic Payment Systems - Risk and Electronic Payment Systems - Designing Electronic Payment System.	18	Chalk and Talk,
IV	Electronic Data Interchange – EDI Applications in Business- International Trade and EDI - Finance and EDI – Health Care and EDI- Manufacturing / Retail Procurement using EDI.	18	Chalk and Talk,
V	Layers and Networking – ISO / OSI Model and TCP /IP- Asynchronous Transfer Mode- Multimedia and Digital Video – Key Multimedia Concepts- E- Business Conferencing – Audio & Video Conferencing – Teleconferencing – Desktops Video Conferencing- Applications and uses of Video Conferencing.	18	Chalk and Talk, group discussion

Course Designer: A.Amala Ancy

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part-IV	22OUCOMSE5	SEC-General Knowledge	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	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, Substituting 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, -Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.

UNIT : III

History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics , Commerce and business -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 Defense-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.

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:

Chalk and Talk

Rationale for nature of Course:

It will cover the aspects of various constituents of General Knowledge.

Knowledge and Skill:

It helps to acquire knowledge.

Activities to be given:

To analyse and collect the details of current affairs.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Acquire knowledge on the aspects of General English.	K1 to K3
CLO2	Understand various types of Genaral science.	K1 to K3
CLO3	Understand the History and Geographical features across countries and in india.	K1 to K3
CLO4	Develop board knowledge of the different components in polity.	K1 to K3
CLO5	Gain knowledge on current affairs and with multidisciplinary knowledge in it.	K1 to K3

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

	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: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	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	5	Chalk and Talk, PPT, quiz, on the spot test
II	General Science-Topics in Physics, Chemistry and Biology viz. Scientific Laws, Scientific Inventions and Discoveries, Scientists and their Contributions, - Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.	5	Chalk and Talk, quiz, on the spot test
III	History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics , Commerce and business -Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.	5	Chalk and Talk,
IV	Indian Constitution- Salient features of the Constitution-Citizenship-Fundamental Rights-Fundamental duties to Citizens-Powers of the President-The Union Parliament-Rajya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy	4	Chalk and Talk,
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	11	Chalk and Talk, ,

Course Designer: Mrs.M.Sriramajayam

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part -III	22OUCOM61	Core-Special Accounts	5	6	25	75	100

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

Course Objectives:

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

Course Content:**Unit: I**

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

Unit : II

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

Unit: III

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

Unit: IV

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

Unit: V

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

Text Book:

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

Reference Books:

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

WebResources:

- 1.https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Corporate_Accounting.pdf
<https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
- 2.[https://mis.alagappauniversity.ac.in/siteAdmin/ddadmin/uploads/6/_UG_B.Com_Commerce%20\(English\)_10262_Corporate%20Accounting_1796.pdf](https://mis.alagappauniversity.ac.in/siteAdmin/ddadmin/uploads/6/_UG_B.Com_Commerce%20(English)_10262_Corporate%20Accounting_1796.pdf)

E.books:

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

Pedagogy:

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

Rationale for nature of Course:

Understand ‘Accounts’ and apply it in business application.

Knowledge and Skill:

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

Activities to be given:

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

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's):

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN: (90 hrs)

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

Course Designer: Mrs. R.Pinkypriyadarshini

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part -III	22OUCOM62	Core-Industrial law	4	6	25	75	100

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

Course Objectives

1. To know about the various statutory provisions relating to Industries.
2. To learn about the industrial disputes and settlement of disputes.
3. To safeguard the workers against exploitation. 1
4. To maintain good relationship between employees and employer
5. To provide and improve the welfare, amenities of workers.

Course Content:

Unit : I

The Factories Act, 1948 - Definitions - Inspecting staff – Powers of Inspector – Certifying Surgeons – Duties - Provisions regarding to Health, Safety and Welfare of workers – Rules relating to working hours of adults - Employment of young person - Employment of Women - Annual leave with wages.

Unit : II

Trade Unions Act, 1926 – Definitions – Registration of Trade Union - Cancellation of Registered Trade Unions - Rights and Privileges of Trade Union - Duties and Liabilities of a registered Trade Union – Amalgamation and Dissolution of Trade Unions.

Unit : III

The Industrial Disputes Act, 1947 – Definitions – Authorities – Powers of Authorities – Strike and Lockout – Meaning - Prohibitions – Differentiation between Strike and Lockout-Layoff and Retrenchment –Meaning – Essentials of Layoff- Conditions precedent to Retrenchment of Workmen – Differentiation between lay off and Retrenchment – Procedure for closing down an undertaking.

Unit : IV

The Workmen’s Compensation Act, 1923 – Definitions – Total Disablement and Partial Disablement – Meaning – Differentiation between Total and Partial Disablement - Rules regarding Workmen Compensation - Amount of Compensation - Distribution of Compensation- Fatal accidents – Meaning.

Unit : V

The Minimum Wages Act 1948 – Procedure for Fixing and Revising Minimum Wages- Safeguards in payment of Minimum Wages – The Payment of Gratuity Act 1972 – Rules regarding Payment of Gratuity – Nomination – Determination of the amount of gratuity – Appeal and Recovery of Gratuity.

Text Book:

Kapoor .N.D, Elements of Industrial Law , Sultan Chand & sons, New Delhi, 2016

Reference Books:

1. Chawla .R.C. & Garg.K.C, *Industrial Law*, Kalyani Publishers , Ludhiana, 2010.
2. Gogna.P.P.S, *Business & Industrial Laws*, S.chand & co, New Delhi, 2010.
3. Saharay.H.K , *Labour & Industrial Law* , Universl Law Publishing, 2011.
4. Srivastava.S.C, *Industrial relations & Labour Laws*, Vikas publications, New Delhi, 2012
5. Tulsian, *Business and Industrial Law*, Tata McGraw Hill Publications, New Delhi, 2010.

Web Resources:

1. <https://unacademy.com/content/bpsc/study-material/general-awareness/factories-act-1948>
2. https://www.ebcwebstore.com/pdffiles/Free_pdf_download_industrial_law_Volume%20I.pdf
3. <https://www.google.com/search?q=industrial+law+book&sca>

E . Books:

1. INDUSTRIAL LAW : DR.O.P. Gupta
2. INDUSTRIAL LAW : N.D.Kapoor, Sultan chand.

Pedagogy:

Chalk and Talk, Group Discussion, Presentations,seminer

Rationale for nature of Course:

Understand ‘industria law’ and apply it in business application.

Knowledge and Skill:

Students 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 learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	By the end of this course, Students should be able to:	K2
CLO2	Understand the basic concepts on wages, bonus and gratuity of employees working in companies	K2
CLO3	Student becomes familiar about workmen related issues and benefits	K1
CLO4	Girls' student aware about the provisions relating to maternity leaves and benefits.	K3
CLO5	Develop knowledge about company meeting	K3

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	The Factories Act, 1948 - Definitions - Inspecting staff – Powers of Inspector – Certifying Surgeons – Duties - Provisions regarding to Health, Safety and Welfare of workers – Rules relating to working hours of adults - Employment of young person - Employment of Women - Annual leave with wages.	18	Chalk and Talk, PPT,
II	Trade Unions Act, 1926 – Definitions – Registration of Trade Union - Cancellation of Registered Trade Unions - Rights and Privileges of Trade Union - Duties and Liabilities of a registered Trade Union – Amalgamation and Dissolution of Trade Unions.	18	Chalk and Talk, PPT, Assignment
III	The Industrial Disputes Act, 1947 – Definitions – Authorities – Powers of Authorities – Strike and Lockout – Meaning - Prohibitions – Differentiation between Strike and Lockout-Layoff and Retrenchment –Meaning – Essentials of Layoff- Conditions precedent to Retrenchment of Workmen – Differentiation between lay off and Retrenchment – Procedure for closing down an undertaking.	18	Chalk and Talk, PPT
IV	The Workmen’s Compensation Act, 1923 – Definitions – Total Disablement and Partial Disablement – Meaning – Differentiation between Total and Partial Disablement - Rules regarding Workmen Compensation - Amount of Compensation - Distribution of Compensation- Fatal accidents - Meaning	18	Chalk and Talk, PPT,
V	The Minimum Wages Act 1948 – Procedure for Fixing and Revising Minimum Wages-Safeguards in payment of Minimum Wages – The Payment of Gratuity Act 1972 – Rules regarding Payment of Gratuity – Nomination – Determination of the amount of gratuity – Appeal and Recovery of Gratuity.	18	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer: Mrs. A. Sumithra

Department of Commerce			III B.Com					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part-III	22OUCOM63	Core-Income tax- II	4	6	25	75	100

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

Course Objectives:

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

Course Content:**UNIT : I**

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

UNIT: II

Deductions from Gross Total Income.

UNIT: III

Assessment of Individual and HUF.

UNIT: IV

Assessment of Partnership Firms and Companies.

UNIT: V

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

Books for Study:

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

Reference Books:

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

NOTE: Latest Edition of Textbooks May be Used

Web Resources:

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

E Book:

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

Pedagogy:

Chalk and Talk.

Rationale for nature of Course:

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

Knowledge and Skill:

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

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's):

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN: Total (90 Hrs)

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

Course Designer: Mrs. R.Sandhiya

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part-III	22OUCOMDSE6A	DSEC-III Financial Management	4	6	25	75	100

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

Course Objectives:

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

Course Content:**Unit : I**

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

Unit : II

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

Unit : III

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

Unit : IV

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

Unit: V

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

Text Book:

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

Reference Books:

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

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

Web Resources:

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

E.Books:

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

Pedagogy:

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

Rationale for nature of Course:

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

Knowledge and Skill:

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

Activities to be given:

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

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's)

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total (90 Hrs)

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

Course Designer: Mrs.B. LALITHA SUBHANAM

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part-III	22OUCOMDSE6B	DSEC-III Services Marketing	4	6	25	75	100

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

Course Objectives:

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

Course Content:**Unit : I**

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

Unit : II

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

Unit : III

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

Unit : IV

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

Unit: V

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

Text Book:

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

Reference Books:

1. Audrey Gilmore, *Services Marketing and Management*, Sage publications, India, 2013.
2. Balaji.B, *Services Marketing & Management*, S.Chand & co.Ltd, New Delhi, 2008.
3. Christopher H. Lovelock, Jochenwartz, Jayanta Chatterjee, *Services Marketing*, Pearson publishing, New Delhi, 2010.
4. Shankar Ravi, R.Srivasan, *Services Marketing* - ,PHL learning Pvt Ltd, New Delhi, 2012.
5. Vasanthi Venugopal & Raghu V.N, *Services Marketing*, Himalaya Publishing House, Mumbai, 2012.

Web Resources:

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

E.Books:

1. https://www.google.com/url?sa=t&source=web&rct=j&url=https://ebooks.lpude.in/management/mba/term_4/DMGT510_SERVICES_MARKETING.pdf&ved=2ahUKEwii8tP-4tn0AhUfr1YBHRVtChEQFnoECBIQAQ&usg=AOvVaw3n2vj9grMonzzrg8_omls8

Pedagogy:

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

Rationale for nature of Course:

Can be professionals as Service Marketing Manager.

Knowledge and Skill:

The students get the knowledge about hospitality and Tourism.

Activities to be given:

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

Course learning Outcomes (CLO's)

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total (90 Hrs)

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

Course Designer: Mrs.B. LALITHA SUBHANAM

Department of Commerce				III B.Com				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part-IV	22OUCOMSE61	SEC-Soft skills for job seekers	2	2	25	75	100

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

Course Objectives:

- To develop personality development of students
- To encourage the students in preparing resumes
- To categorize, apply and use thought process to attend different types of interviews
- 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 making 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 handbook*, 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 learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(Accordnig to Bloom's Taxonomy)
CLO1	To Understand the Personality Development – Communication skills	K1 to K3
CLO2	To Understand resume writing job applying	K1 to K3
CLO3	To understand the types of interview	K1 to K4
CLO4	Helps to understand the tips for interview.	K1 to K3
CLO5	Helps to achieve a goal.	K1 to K3

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total 30hrs

UNIT	DESCRIPTION	HRS	MODE
I	Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker.	5	Chalk and Talk, PPT, spot test
II	Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job..	5	Chalk and Talk, PPT, spot test
III	Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone	5	Chalk and Talk, PPT, spot test
IV	Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips	5	Chalk and Talk, PPT,spot test
V	Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals	5	Chalk and Talk, quiz , spot test.

Course Designer: Mrs.R.Pinkyriyadarshini

Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part –IV	22OUCOMSE62	SEC: Quantitative Aptitude And Reasoning Skill	2	2	25	75	100

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

Course Objectives:

1. To develop aptitude skills and reasoning ability of students
2. To enhance the problem solving capacity of students in competitive examinations.
3. To categorize, apply and use thought process to distinguish between concepts of Quantitative methods.
4. To Understand and solve puzzle related questions.

Course Content:**Unit :I**

Quantitative Aptitude – problems on Numbers & Ages - Odd man out and series -Chain Rule

Unit :II

Stock & Shares - Time and Distance – Partnership.

UNIT:III:

Verbal Reasoning Test.

Unit : IV

Non verbal Reasoning Test.

Unit : V

Analytical Reasoning Test.

Text Books:

Agarwal. R.S., *Quantitative Aptitude*, S. Chand, New Delhi, 2010

Reference Book

1. Abhijit Guha, *Quantitative Aptitude*, Tata McGraw Hill, New Delhi, 2010
2. Quantitative aptitude by R S Agarwal, S Chand Publications
3. Verbal and non verbal Reasoning by RS Agarwal from S Chand publications
4. Quantitative Aptitude, Pearson Publication, New Delhi,2000
Dinesh Khattar,
5. Rita Mishra, Quantitative Aptitude, Khurmi Publications, New Delhi, 2008.

Pedagogy:

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

Rationale for nature of Course:

1.To Understand the problems and solving answer within timing.students in competitive examinations.

Knowledge and Skill:

To students Use their logical thinking and analytical abilities to solve Quantitative aptitude questions.

Activities to be given:

Students are asked to do their test in time basis for their competitive examination.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(Accordi ngto Bloom's Taxonomy)
CLO1	To Understand the Quantitative Aptitude problems on Numbers & Ages and Odd man out and series ,Chain Rule	K1 to K3
CLO2	To Understand and Stock & Shares ,Time and Distance and Partnership.	K1 to K3
CLO3	To understandand Verbal Reasoning Test.	K1 to K4
CLO4	To understand. Non verbal Reasoning Test	K1 to K3
CLO5	To understand Analytical Reasoning Test.	K1 to K3

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total 30hrs

UNIT	DESCRIPTION	HRS	MODE
I	Quantitative Aptitude – problems on Numbers & Ages - Odd man out and series -Chain Rule	5	Chalk and Talk, PPT, spot test
II	Stock & Shares - Time and Distance – Partnership.	5	Chalk and Talk, PPT, spot test
III	Verbal Reasoning Test.	5	Chalk and Talk, PPT, spot test
IV	Non verbal Reasoning Test.	5	Chalk and Talk, PPT,spot test
V	Analytical Reasoning Test.	5	Chalk and Talk, quiz , spot test.

Course Designer: Ms. M. Helan