

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 COMMERCE

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 3.51by NAAC)

DEPARTMENT OF COMMERCE – UG
B.COM
(W.e.f. 2022– 2023 Batch onwards)
CBCS with OBE

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)

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 modeling 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 at large.
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 and so on.
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 for Commerce Graduates:

On completion of B.Com., Programmes students will be able to

Programme Outcomes (POs)

S. No.	Programme Outcomes
PO 1	To make them to architect of knowledge leading to private Enterprises to face competitive examinations and develop entrepreneurial skill.
PO 2	To demonstrate the skill of language the forms and content of artwork by studying the socio- economic and political perspective of past and present.
PO 3	To develop design making skills by using analytical, creative and integrative abilities, adopt Innovation and new technologies in business.
PO 4	To built and demonstrate leadership, team work and managerial skills in different contests, develop efficient and effective skills in library using modern techniques.
PO 5	To make the acquire knowledge in journalism, mass communication, Fine Arts, Tourism and to attain employability.
PO 6	To prepare the self-motivated and lifelong wisdom to get shape in the modern changing culture.

Programme Specific Outcomes (PSOs):

PSOs	GRATUATE ATTRIBUTES	After completion of B.Com the students will be able to
PSO -1	Knowledge and Proficiency	Knowledge about commerce, Accounting, concepts of marketing, Insurance, Banking Law and Practice and Latest Corporate Accounting Methods.
PSO -2	Problem Analysis	Students will be able to interpret the financial position of a concern based on qualitative and quantitative accounting data of the business which helps in prediction and forecasting and enhances their management skills.
PSO -3	Problem solving	Solve problems related to employer, employee, investors and consumers with legal protection
PSO -4	Modern tool usage	Develop IT knowledge for business processes and learn innovative methods of applying IT and e-commerce tools for competitive advantage.
PSO -5	Social Responsibility	Face Competitive exams, learn CA, CS, ICWA, and become bank Tax consultant, bank employees, company secretary, teachers, professor, staff agent, government jobs and marketing managers.
PSO -6	Life Long Learning	Develop capability in students to make them employable in the global market and enhance practical association to prepare various accounts in order to meet the national requirements
PSO -7	Ethics and values	Apply ethical principles and commit to professional ethics, responsibilities and norms of accounting practice
PSO -8	Leadership, Teamwork and communication	Groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways.

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 Choice Based Credit System(CBCS) semester pattern with outcome based education(OBE).

Medium of Instruction: English

System: Choice Based Credit System with Outcome Based Education Model

Course of Study with Credit Distribution for B.Com

Category	No.of Courses	No. of Credits
Part-I	2	6
Part –II	2	6
Major Core Paper	18	78
Discipline Specific Elective Course	3	12
Generic Elective Course	4	17
Skill Enhancement Course	6	12
Inter Disciplinary Course	2	4
Ability Enhancement Compulsory Course	2	4
NSS/Physical Education	1	1
total	40	140

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 bases, 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

EVALUATION (THEORY)
(PART I/PART II/PART III)

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

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

Components	Marks
Test (Average of three tests) (Conducted for 100 marks and converted into 20 marks)	20
Assignment(Quiz/Documentation/Case lets/ICT based Assignment/ Mini Projects)	5
Total	25

- ✓ **Centralized system** of Internal Assessment Tests
- ✓ There will be **Three Internal Assessment** Tests
- ✓ Duration of Internal assessment test will be **1 hour for Test I and 2 hours for Test II and III**
- ✓ 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

Section	Marks
A-Multiple Choice Question (3x1 mark)	3
B-Short Answer (1x2 marks)	2
C-Either Or type (1/2 x 5 marks)	5
D-Open choice type (1/2 x 10 marks)	10
Total	20

Question Paper Pattern for Continuous Internal Assessment -Test II and III

Multiple choice for Section	Marks
A- Multiple Choice Question (6 x 1 mark)	6
B-Short Answer (2x2 marks)	4
C-Either Or Type (2/4 x 5 marks)	10
D-Open Choice Type (2/3 x 10 marks)	20
Total	40

Conducted for 100 marks and converted into 20 marks

Question Paper Pattern for Summative Examination

Section	Marks
A- Multiple choice Questions without Choice (10x1 mark)	10
B-Short Answer without choice (5x2 marks)	10
C-Either Or type (5/10 x 5 marks)	25
D-Open Choice type (3out of 5x10 marks)	30
Total	75

In respect of Summative Examinations passing minimum is **36 % for Under Graduate**

Distribution of Marks in % with K Levels CIA I, II, III & External Assessment

Blooms Taxonomy	Internal Assessment			External Assessment
	I	II	III	
Knowledge (K1)	12%	12%	12%	13%
Understanding (K2)	44%	22%	22%	21%
Apply (K3)	44%	33%	33%	33%
Analyze (K4)	-	33%	33%	33%

Latest amendments and revision as per **UGC** and **TANSCHÉ** 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)	1	K1	2 (K2) (Each set of questions must be in the same level)	1 (K2) & 2 (K3)	
No. of Questions to be asked			3		1		2	3	9
No. of Questions to be answered			3		1		1	1	6
Marks for each question			1		2		5	10	-
Total Marks for each section			3		2		5	10	20

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	CLO 2	Up to K3	3	(K1/ K2)	1	(K1/ K2)	2 (K2) / 2 (K4) (Each set of questions must be in the same level)	2 (K3) & 1 (K4)	
2	CLO 3	Up to K4	3	(K1/ K2)	1	(K1/ K2)			
No. of Questions to be asked			6		2		4	3	15
No. of Questions to be answered			6		2		2	2	12
Marks for each question			1		2		5	10	-
Total Marks for each section			6		4		10	20	40

BLUE PRINT FOR INTERNAL ASSESSMENT – III**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 4	Up to K3	3	(K1/ K2)	1	(K1/ K2)	2 (K2) / 2 (K4) (Each set of questions must be in the same level)	2 (K3) & 1 (K4)	
2	CLO 5	Up to K4	3	(K1/ K2)	1	(K1/ K2)			
No. of Questions to be asked			6		2		4	3	15
No. of Questions to be answered			6		2		2	2	12
Marks for each question			1		2		5	10	-
Total Marks for each section			6		4		10	20	40

Distribution of Marks with choice K Levels CIA I, CIA II and CIA III

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	K1	3	2	-	-	5	12
	K2	-	-	10	10	20	44
	K3	-	-	-	20	20	44
	K4	-	-	-	-	-	-
	Marks	3	2	10	30	45	100
II	K1	5	2	-	-	7	12
	K2	1	2	10	-	13	22
	K3	-	-	-	20	20	33
	K4	-	-	10	10	20	33
	Marks	6	4	20	30	60	100
III	K1	5	2	-	-	7	12
	K2	1	2	10	-	13	22
	K3	-	-	-	20	20	33
	K4	-	-	10	10	20	33
	Marks	6	4	20	30	60	100

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

Sl. No	CLOs	K- Level	Section A		Section B		Section C (Either/ or Type)	Section D (open choice)	Total
			MCQs (No choice)		Short Answers (No choice)				
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 1	Up to K3	2	K1/K2	1	K1/K2	2 (K3 & K3)	1(K2)	
2	CLO 2	Up to K3	2	K1/K2	1	K1/K2	2(K2 & K2)	1(K3)	
3	CLO 3	Up to K4	2	K1/K2	1	K1/K2	2 (K4 &K4)	1(K4)	
4	CLO 4	Up to K 3	2	K1/K2	1	K1/K2	2 (K3 & K3)	1(K3)	
5	CLO 5	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- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

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

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

EVALUATION (THEORY)**(PART IV - SBE & NME)**

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

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

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

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

Question Paper Pattern for Continuous Internal Assessment- Test

Section	Marks
A-Multiple Choice Question (5x1 mark)	5
B-Short Answer (5x2 marks)	10
C-Either Or type (3x 5 marks)	15
D-Open choice type (2/3 x 10 marks)	20
Total	50

Conducted for 50 marks and converted into 25 marks

Question Paper Pattern for External Examination

Section	Marks
A-Multiple Choice Question (10x1 mark)	10
B-Short Answer (5x2 marks)	10
C-Either Or type (5x 5 marks)	25
D-Open choice type (3/5 x 10 marks)	30
Total	75

BLUE PRINT FOR INTERNAL ASSESSMENT

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.	CLO1	Up to K 3	1	K1	1	K1	4(K2) & 2(K3) (Each set of questions must be in the same level)	1(K2) & 2(K3)	
2.	CLO2	Up to K 3	1		1				
3.	CLO3	Up to K 3	1		1				
4.	CLO4	Up to K 3	1		1				
5.	CLO5	Up to K 3	1		1				
No. of Questions to be asked			5		5		6	3	19
No. of Questions to be answered			5		5		3	2	15
Marks for each question			1		2		5	10	
Total Marks for each section			5		10		15	20	50

Distribution of Marks with K Levels - CIA

CIA	K Levels	Section A MCQ	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of Marks
I	K1	5	10	-	-	15	20
	K2	-	-	20	10	30	40
	K3	-	-	10	20	30	40
	K4	-	-	-	-	-	-
	Marks	5	10	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 (Either/or Choice)	Section D (Open Choice)	Total
			MCQs		Short Answers				
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 1	Up to K3	2	K1	1	K1	3(K2) & 2(K3) (Each set of questions must be in the same level)	2(K2) & 3(K3)	
2	CLO 2	Up to K3	2		1				
3	CLO 3	Up to K3	2		1				
4	CLO 4	Up to K 3	2		1				
5	CLO 5	Up to K 3	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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DEPARTMENT OF COMMERCE – B.Com
CBCS with OBE
COURSE STRUCTURE – SEMESTER WISE
 (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 25	60 75	100 100	4
VI	IV	22OU1COMSE5	SEC : General Knowledge	2	2	25	75	100	2
	IV	22OU1COMSEV5	AECC-Environmental Science	2	2	25	75	100	2
VI	III	22OU1COM61	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 any one)

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	I B.Com
I	I & II	Certificate Course	22COMC 22COMCP	Certificate Course in Financial Accounting using Tally Lab in Financial Accounting using Tally	90	I year students of B.Com and all disciplines
II	III & IV	Diploma Course	22COMD 22COMDP	Diploma Course in Advanced Accounting and Advanced Inventory using Tally Lab in Advanced Accounting and Advanced Inventory using Tally	90	Students of all discipline who have completed Certificate Course in Financial Accounting using Tally
III	V & VI	Advanced Diploma Course	22COMAD 22COMADP 22COMPR	Advanced Diploma in Tax Accounting & Payroll Accounting Lab in Tax Accounting & Payroll Accounting Project	90	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 Practitioner Exam Preparatory Course & GST Accounts Assistant	90	III B.Com Students

Department of Commerce			I B.Com					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OU1COM1	Business Correspondence	3	6	25	75	100

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

Course Objectives:

1. To enable the students to understand the Essential Parts of a Business Letter.
2. To identify the Contents of an order letter.
3. To help the students gain practical applications in the Procedure for Export and Import.
4. To make the learners aware of the Letters from the Customers to the Banker.
5. To create awareness on the Report writing and electronic communication.

Course Content:

Unit: I - Forms of Business Letters: Introduction- Meaning - Need and Function of Business letter, Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure -Essential Parts of a Business Letter-Qualities of a Good Business Letter.

Application letter: Meaning - Forms of Application Letters-Solicited and Unsolicited letters-Bio-data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favorable Reply, Unfavorable Reply and Non-committal Reply.

Unit: II - Trade Enquiries: Meaning - Points to be remembered for Enquiry Letters-Offer and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations- **Trade Orders:** Contents of an order letter-Hints for Drafting order letters.

Compliant letters: Introduction- Meaning - Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehavior of Staff and Wrong Dispatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.

Unit: III - Letter of Credit - Collection Letters: Meaning -Features-Collection remainders (first, second, third, fourth letters) -Circular Letters: Situations for writing letters – Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export: Procedure for Import – Letters in Import trade – Procedure for Export -Letters in Export trade.

Unit: IV - Banking Correspondence: Meaning -Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office.

Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence.

Unit: V – Company Secretarial Correspondence Report Writing: Meaning – Characteristics of Good Report – Types - Agent Report, Committee's Report , Press Report , Market Report (Theory only).

Electronic Communication: Email – Advantages – Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video Conferencing.

Books for Study:

1. R.S.N.Pillai, Bagavathi.S (2017), *Modern Commercial Correspondence*, Sultan Chand & Co, New Delhi,.

Reference Books:

1. Rajendra Pal, J.S.Korlanhalli (2017), *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi.
2. Juneja. OMP, Aarathi Mujumdar(2017), *Business Communication*, Orient Black Swan, Hyderabad,
3. Raghunathan.N.S, Santhanam.B(2017), *Business Communication*, Margham Publication, Chennai,
4. Urmila Rai,S.M.Rai (2017), *Business Communication*, Himalaya Publishing House, Mumbai
5. Vikas Arora, Sheetal Khanka, Pallavi Thakur(2017), *Business Communication*, Global Vision Publishing House, New Delhi

Web Resources:

1. <https://www.vedantu.com/commerce/business-correspondence>
2. https://en.m.wikipedia.org/wiki/Business_correspondence
3. <https://www.nextiva.com/blog/what-is-business-communication.html>

E Book:

1. https://www.managementstudyguide.com/business_communication.htm
2. <https://studiousguy.com/business-communication/>

Pedagogy:

Chalk and Talk, PPT, group discussion.

Rationale for nature of Course: It makes the students to communicate with business people accurately and effectively.

Knowledge and Skill: It makes communication within the organization more clear and precise.

Activities to be given: To prepare the letter about Business, Application letter, Collection letter and compliant letter.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the various forms of business letter	K1 to K3
CLO2	Points to remember trade enquiries	K1 to K3
CLO3	Applied the knowledge to prepare circular letter	K1 to K4
CLO4	Analyzed the significance of banking correspondence	K1 to K3
CLO5	Applied the knowledge to prepare report writing and email correspondence	K1 to 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: Total (90 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
I	<p>Forms of Business Letters: Introduction-Meaning - Need and Function of Business letter, Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure - Essential Parts of a Business Letter-Qualities of a Good Business Letter.</p> <p>Application letter: Meaning - Forms of Application Letters-Solicited and Unsolicited letters-Bio-data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favorable Reply, Unfavorable Reply and Non-committal Reply.</p>	18	Chalk and Talk
II	<p>Trade Enquiries: Meaning - Points to be remembered for Enquiry Letters-Offer and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations- Trade Orders: Contents of an order letter-Hints for Drafting order letters.</p> <p>Compliant letters: Introduction- Meaning - Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehavior of Staff and Wrong Dispatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.</p>	18	Chalk and Talk, on the spot test

III	Letter of Credit - Collection Letters: Meaning - Features-Collection remainders (first, second, third, fourth letters) Circular Letters: Situations for writing letters – Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export: Procedure for Import – Letters in Import trade – Procedure for Export -Letters in Export trade.	18	Chalk and Talk, group discussion
IV	Banking Correspondence: Meaning -Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office. Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence.	18	Chalk and Talk, PPT, group discussion , on the spot test
V	Company Secretarial Correspondence Report Writing: Meaning – Characteristics of Good Report – Types - Agent Report, Committee's Report , Press Report , Market Report (Theory only). Electronic Communication: Email – Advantages – Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video Conferencing.	18	Chalk and Talk, PPT, group discussion , on the spot test

Course Designer:
Miss. A.Nazima

Department of Commerce			I B.Com					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OUCOM11	Marketing	4	5	25	75	100

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

Course Objectives:

1. To enable the students to understand the level of Marketing and marketing functions.
2. To identify the product and pricing with the help of product life cycle and kinds of Pricing
3. To help the students to understand the standardization, grading warehouse and storages of products.
4. To make the learners to know the promotion and physical distribution of marketing.
5. To create awareness on the recent trends in marketing.

Course Content:

Unit: I - Marketing: Meaning-Objectives & Importance of marketing-Modern - Marketing Mix (7Ps').

Marketing Functions: Buying - Elements- Methods. Selling - Elements - Assembling - Advantages – Problems.

Unit: II : Product Planning and Development and Pricing: Meaning of product - Features - Classification of Products -Product life cycle-New Product Planning and Development Process. Pricing: Meaning - Kinds of Prices- Factors influencing the pricing decisions.

Unit: III: Standardization, Grading and Warehousing: Standardization: Meaning – Importance - Types of standard – Benefits. Grading: Meaning – Branding - Labeling & Packaging– Advantages – Functions.

Storage & Warehouses: Advantages of storage- Types of warehouses

Unit: IV - Promotion & Physical Distribution: Promotion: Objectives – Importance. Physical Distribution: Functions –Classification of Channels - Factors to be considered in Channel Selection.

Unit: V: Recent trends in Marketing-E-Commerce in Marketing-Services Marketing –Retail Marketing- Meaning, Merits & Demerits – Mobile Marketing - Uses– Concept of Green Marketing.

Books for Study:

Pillai.R.S.N&Bagavathi.V(2019),*ModernMarketingPrinciplesandPractices*,Sultan&Sons,New Delhi.,

Reference Books:

1. Karthiresan.S,Radha.V (2012),*Marketing*,Prassanna Publishers,Chennai,.
2. Rajan Nair.N,SanjithNair.R (2012)*Marketing*,Sultan Chand & Sons, New Delhi,.
3. Rajendran,Maheswari.P(2012),*PrinciplesMarketing*,InternationalBookHousePvtLtd,New Delhi,
4. Chunawalla.S.A(2013),*MarketingPrinciplesandPractice*,HimalayaPublishingHouse, Mumbai
- 5.Natarajan.L (2017),*Marketing Management*, Margham Publications, Chennai,.

Web Resources:

<https://www.kopykitab.com>

<https://play.google.com › details> Modern Marketing (Principles and Practices) by RSN Pillai

<https://www.goodreads.com › show> Modern Marketing Principles And Practices - Goodreads

E.Books: <http://www.freebookcentre.net/Business/Marketing-and-Sales-Books.html>

Pedagogy: Chalk and Talk, PPT, group discussion

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

Knowledge and Skill: It makes to know the marketing strategy and price determination.

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

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the marketing concepts, objective and marketing mix and modern marketing	K1 to K3
CLO2	Learn Product planning and development.	K1 to K3
CLO3	Determine the standardization, Grading, Warehouse and Storage of products	K1 to K4
CLO4	Identify the Channel Selection for the Promotion and Physical Distribution of Marketing.	K1 to K3
CLO5	Understand the Recent trends in marketing.	K1 to K4

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

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

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

LESSON PLAN: Total (75 Hrs)

UNITS	DESCRIPTION	HRS	MODE
I	Marketing: Meaning-Objectives & Importance of marketing-Modern - Marketing Mix (7 Ps'). Marketing Functions: Buying - Elements- Methods. Selling - Elements - Assembling - Advantages – Problems.	15	Chalk and Talk,
II	Product Planning and Development and Pricing: Meaning of product - Features - Classification of Products -Product life cycle-New Product Planning and Development Process. Pricing: Meaning - Kinds of Prices- Factors influencing the pricing decisions	15	Chalk and Talk, group discussion
III	Standardization, Grading and Warehousing: Standardization: Meaning – Importance - Types of standard – Benefits. Grading: Meaning – Branding - Labeling & Packaging– Advantages – Functions. Storage & Warehouses: Advantages of storage- Types of warehouses	15	Chalk and Talk, group discussion
IV	Unit: IV - Promotion & Physical Distribution: Promotion: Objectives – Importance. Physical Distribution: Functions –Classification of Channels - Factors to be considered in Channel Selection.	15	Chalk and Talk, , quiz, spot test
V	Unit: V: Recent trends in Marketing-E-Commerce in Marketing-Services Marketing-Retail Marketing – Meaning, Merits & Demerits – Mobile Marketing - Uses– Concept of Green Marketing.	15	Chalk and Talk, PPT, group discussion , quiz,

Course Designer:
Mrs.G.Jyothi

Department of Commerce			I B.Com					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OUCOM12	Financial Accounting - I	5	6	25	75	100

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

Course Objectives:

1. To Enable the students to understand the Concepts of Final Accounts
2. To Identify the Errors of omission, Principle and Commission
3. To Help the students gain practical knowledge in final accounts of Non-Profit Organization
4. To make the learners to understand various depreciation Methods.
5. To Create awareness on Recording Bill Transaction in Journal & Bill sent for collection

Course Content:

Unit: I – Basic of Accounting: Introduction –Need – Definition – Objectives – Concepts and conventions of Accounting – Accounting equation – Rules for accounting – Journal – Ledger – Subsidiary books – Simple cash book – Double column cash book – Triple column cash book – Petty Cash Book-Trial balance.

Unit II–Final Accounts: Introduction-Meaning – Trading a/c – Profit and loss a/c – Balance sheet – Adjustment [Closing stock, Outstanding expenses, prepaid expenses, Accrued Income, Income received in advance, Depreciation of assets, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and Doubtful debts, Provision for discount on debtors, Provision for discount on creditors, Loss of stock by accident, fire, etc.]

Unit: III –Rectification of Error : Meaning of Error-Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account – Effect of rectification on Net Profit.

Bank Reconciliation Statement - Meaning- Causes for Difference between cash book and pass book –Method of Preparation of Bank Reconciliation Statement – Bank balance to be shown in Balance sheet.

Unit: IV–Non Profit Organisation: Introduction – Final accounts of Non-profit Organizations Receipts and Payments Account – Income and Expenditure Account- Balance Sheet.

Unit: V Depreciation: Meaning -Concept of depreciation – Characteristics - Causes – Objectives-Methods - Straight Line Method – Diminishing Balance Method - Annuity Method.

Books for Study:

1. Reddy.T.S, Murthy.A (2018), *Advanced Accountancy*, Margham Publications, Chennai.

Reference Books:

1. Arulanandam.M.A & Raman.K.S (2012), *Advanced Accounts*, Himalaya Publishing House, Mumbai .,
2. Jain .S.P & Narang .K.L(2012.) , *Advanced Accounting* , Kalyani Publishers, New Delhi,
3. Pillai R.S.N & V.Bagavathy (, 2013), *Fundamentals of Advanced Accounting*, S.Chand & Co, New Delhi.
4. Gupta.R.L and Radhaswamy.M (2017.), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi,
5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C (, 2018), *Advanced Accounts -I* , S.Chand & Sons, New Delhi

Web Resources:

<https://www.accountingcoach.com/financial-accounting/explanation>
<https://www.wallstreetmojo.com/financial-accounting/>
<https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f3.html>

E-books: <https://open.lib.umn.edu/financialaccounting/>

Pedagogy: Chalk and Talk, PPT, Group discussion

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

Knowledge and Skill: To make the Students aware of financial statements and accounting reports of the Company

Activities to be given: Preparing Final accounts, Income and Expenditure Statement of a company

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the basic Concepts and Conventions of Final Accounts	K1 to K3
CLO2	Identified Accounting errors and rectified it	K1 to K3
CLO3	Applied the knowledge to final accounts preparation of Non Profit Organization	K1 to K4
CLO4	Analyzed the significance of various Depreciation Methods	K1 to K3
CLO5	Examined the role of Recording Bill Transaction in Journal	K1 to 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: Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	<p>Basic of Accounting: Introduction –Need – Definition – Objectives – Concepts and conventions of Accounting – Accounting equation – Rules for accounting – Journal – Ledger</p> <p>Subsidiary books – Simple cash book – Double column cash book – Triple column cash book – Petty Cash Book-Trial balance.</p>	18	Chalk and Talk
II	<p>Final Accounts: Introduction-Meaning – Trading a/c – Profit and loss a/c – Balance sheet – Adjustment [Closing stock, Outstanding expenses, prepaid expenses, Accrued Income, Income received in advance</p> <p>Depreciation of assets, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and Doubtful debts, Provision for discount on debtors, Provision for discount on creditors, Loss of stock by accident, fire, etc.]</p>	18	Chalk and Talk, PPT, group discussion
III	<p>Rectification of Error: Meaning of Error-Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account – Effect of rectification on Net Profit.</p> <p>Bank Reconciliation Statement - Meaning-Causes for Difference between cash book and pass book – Method of Preparation of Bank Reconciliation Statement – Bank balance to be shown in Balance sheet.</p>	18	Chalk and Talk, PPT,
IV	<p>Non-Profit Organization: Introduction – Final accounts of Non-profit Organizations Receipts and Payments Account Income and Expenditure Account- Balance Sheet.</p>	18	Chalk and Talk, PPT, group discussion , quiz, on the spot test
V	<p>Meaning -Concept of depreciation – Characteristics - Causes – Objectives- Methods - Straight Line Method – Diminishing Balance Method - Annuity Method.</p>	18	Chalk and Talk, group discussion

Course Designer:
Miss. R.S.Mythlee

Department of Commerce				I B.Com				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	GEC -I	22OUCOMGECO1	Computer Fundamentals	4	5	25	75	100

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

Course Objectives

1. To give basic knowledge about parts of computers and their functions.
2. To Identify and Solve the Number System.
3. To Populate and Evaluate the Type of Memory and Storage Devices.
4. To Understand and effectively explain Input Devices and Output Devices.
5. To Understand and basic concept of Network and Topology

Course Content:

Unit: I - Introduction to Computer: Introduction – Importance - Characteristics of computer - Uses of Computers. Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers. Five Generations of Modern Computer: First Generation Computer-second Generation Computer-Third Generation Computer-Fourth Generation Computer-Fifth Generation Computer.

Unit: II - Number System: Decimal Number System – Binary Number System – Octal Number System - Hexadecimal Number System.

Unit: III - CPU and Memory: Introduction - Central Processing Unit (CPU) – Memory – Random Access Memory (RAM) - Read Only Memory (ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R, CD-RW, DVD, DVD-R & DVD-RW, DVD+R & DVD+RW, Combo Drives –Solid State Storage Device-USB Memory Stick, Memory Cards, Smart Cards, Multimedia Card.

Unit: IV - Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader- Webcam - Digital Camera-Video Camera (Camcorder) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). **Output Devices:** Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.

Unit: V - Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture.

Internet & World Wide Web: Internet Access- Internet Address-Browser

Text Book:

Alexis Leon & Mathews Leon (2017), *Fundamentals of Information Technology*, Second Edition, Leon VIKAS Publishing House Pvt Ltd, Chennai.,

Reference Books:

1. Balagurusamy.E (2015), *Computer Fundamentals*, Mc Graw Hill Pvt Ltd, New Delhi,
2. Puri.Y.P and Vipin Puri (2015), *Computer Information Technology*, Prentice Hall of India, India
3. Rajaraman.V (2018), *Computer Fundamentals*, PHI Pvt Ltd, New Delhi .
4. Amitesh Goswami (2018), *Computer Fundamentals and Programming*, Wisdom Press, New Delhi,
5. James,A Obrien (2019) , *Introduction to Information System*, Tata McGraw Hill Publishing Co, New Delhi.

Web Resources:

<https://www.javatpoint.com/computer-fundamentals>
https://www.tutorialspoint.com/computer_fundamentals/index.htm
<https://testbook.com/learn/computer-fundamentals>
<https://www.w3schools.in/computer-fundamentals/tutorials>

E.Books:

<https://www.pdfdrive.com/pradeep-k-sinha-priti-sinha-computer-fundamentals-e99851375>
https://www.researchgate.net/publication/258339295_FUNDAMENTALS_OF_COMPUTER_STUDIES

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

Rationale for nature of Course: Understanding the concept of basic computer fundamentals

Knowledge and Skill: To make students aware of computer knowledge and skill.

Activities to be given: students shall be asked to prepare PPT on accounting.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the Introduction to Computer	K1 to K3
CLO2	Ability to work Number System	K1 to K3
CLO3	Understand the concept of CPU and Memory	K1 to K4
CLO4	Ability to work with Input Devices	K1 to K3
CLO5	Describe Computer Networks	K1 to K4

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

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

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

LESSON PLAN : Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Introduction to Computer: Introduction – Importance - Characteristics of computer - Uses of Computers. Classification of Computers: Microcomputers- Minicomputer - Mainframes - Supercomputer - Network Computers. Five Generations of Modern Computer: First Generation Computer-second Generation Computer-Third Generation Computer-Fourth Generation Computer-Fifth Generation Computer.	15	Chalk and Talk, PPT,
II	Number System: Decimal Number System – Binary Number System – Octal Number System - Hexadecimal Number System.	15	Chalk and Talk, PPT, Assignment
III	CPU and Memory: Introduction - Central Processing Unit(CPU) – Memory – Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R, CD-RW, DVD, DVD-R & DVD-RW, DVD+R & DVD+RW, Combo Drives –Solid State Storage Device- USB Memory Stick, Memory Cards, Smart Cards, Multimedia Card.	15	Chalk and Talk, PPT
IV	Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader- Webcam - Digital Camera-Video Camera (Camcorder) – Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.	15	Chalk and Talk, PPT,
V	Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture. Internet & World Wide Web: Internet Access- Internet Address-Browser	15	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer:
Mrs.M.Sharmila Devi

Department of Commerce				I UG				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	IDC - I	22OUCOMID1	Basic Accounting	2	2	25	75	100

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

Course Objectives:

1. To understand what a process is and how processes are Purchase book & Sales book.
2. To understand different approaches to Cash Book.

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, Baddebts, Provision for doubtful debts - Prepaid Expenses only).

Text Book:

Mani.P.L, NagarajanK.L & Vinayagam.N (2014), *Principles of Accountancy*, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Arulanandam.M.A & Raman.K.S (2012), *Advanced Accounts*, Himalaya Publishing house, Mumbai .
2. Gupta.R.L and Radhaswamy.M (2015), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi
3. Pillai R.S.N & V.Bagavathy (2015) , *Fundamentals of Advanced Accounting* , S.chand & co, New Delhi
4. Jain .S.P & Narang .K.L (2017), *Advanced Accounting* , Kalyani Publishers, New Delhi, 2017.
5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C (2018), *Advanced Accounts I* , S.Chand & Sons, New Delhi

Web Resources / E.Books:

<http://www.accountingcoach.com>

<http://libguides.bellevue.edu>

<http://www.topaccountingdegree.org>

Pedagogy: Chalk and Talk

Rationale for nature of Course: Understanding the accounting concept and preparation of final accounts.

Knowledge and Skill: To make students aware of knowing the basic accounting knowledge.

Activities to be given: students shall be asked to prepare PPT on accounting.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand the Accounting Concept and Conventions.	K1 to K3
CLO2	Understand various subsidiary Books.	K1 to K3
CLO3	Knowledge to gain - Prepare Petty Cash Book.	K1 to K3
CLO4	Learn the Final Accounts & Preparation.	K1 to K3
CLO5	Aware to Trial Balance Preparation.	K1 to K3

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

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

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: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Accounting: Meaning, Concepts and Conventions - Double entry system- Rules for journal- Journal entries	5	Chalk and Talk, PPT, quiz, on the spot test
II	Subsidiary books: Purchase book – Sales book – Purchase returns book – Sales returns book.	5	Chalk and Talk, quiz, on the spot test
III	Cash Book: Petty cash book.	5	Chalk and Talk, PPT, group discussion ,and You tube Links
IV	Ledger, Trial Balance	4	Chalk and Talk, PPT quiz,
V	Final Accounts of Sole Traders: Adjustments.	11	Chalk and Talk, PPT, group discussion , quiz,

Course Designer:
Mrs.B.Lalitha Subhanam

Department of Commerce				I B.Com				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OU1COM2	Principles of Management	3	6	25	75	100

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

Course Objectives:

1. To enable the students to understand the Concepts of Principles of Management
2. To help the students to know the evolution of management thought.
3. To understand the principles and practice of business management.
4. To make the learners aware of the theories of Motivation.
5. To create awareness on channel of communication and techniques of controlling.

Course Content:

Unit: I - Management: Meaning -Characteristics -Functions-Importance- Contributions for Management thought- Henry Fayol, Elton Mayo, F.W.Taylor, and Principles of Scientific Management –Contribution of Peter F.Drucker.

Unit: II - Planning: Meaning- Characteristics -Objectives-Importance –Steps in Planning-Types-Obstacles of effective Planning.

Decision Making: Elements- Decision Making process – Management By Objectives (MBO) and Management By Exception(MBE) - Factors.

Unit: III - Organizing: Meaning- Functions –Principle of Organization-Types of Organization-Formal and Informal.

Delegation and Decentralization: Delegation - Meaning-Importance-Elements-Principles-Types- Decentralization-Meaning-Advantages.

Unit: IV - Staffing: Elements--Functions-Process of staffing. **Recruitment:** Sources of Recruitment.

Selection: Stages of Selection- Kinds of interview.

Training: Types of Training-On the Job Training- off the Job Training-**Motivation:** Maslow & Herzberg theory of motivation.

Unit: V - Leadership: Qualities of a leader –Functions - Types- Barriers. **Channel of Communication:** Types- Barriers -Channel of Communication. **Controlling:** Steps- Techniques of control. **Co-ordination:** Principles -Steps for effective co-ordination.

Text Book:

Ramasamy. T (2018), *Principles of Management*, Himalaya Publishing House, Mumbai,

Reference Books:

1. Natarajan. K., Ganesan. K.P (2012), *Principles of Management*, Himalaya Publishing House, Mumbai
2. Prasad. L.M (2012), *Principles & Practice of Management*, Sultan Chand & Sons, New Delhi
3. Dingar Pagare (2015), *Principles of Management*, Sultan Chand & Sons, New Delhi.
4. Gupta. C.B (2015), *Business Management*, Sultan Chand & Sons, New Delhi.
5. Sharma. R.K & Shashi K. Gupta (2015), *Principles of Management*, Kalyani Publishers, New Delhi.

Web Resources:

<https://www.toolshero.com > management>
<https://www.simplelearn.com>
<https://www.iedunote.com>
<https://education.state>

E.books: https://www.google.co.in/books/edition/Principles_of_Management/sTeWF5c8FXcC?hl=en&gbpv=1&dq=principles+of+management&printsec=frontcover

Pedagogy: Chalk and Talk, PPT, group discussion, quiz, on the spot test

Rationale for nature of Course:

Knowledge and Skill: It will help the students to awareness on PERT and CPM Models.

Activities to be given: Preparing assignment, PPT presentation, and group discussion.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic Concepts of Principles of Management	K1 to K3
CLO2	Identify the management by objectives.	K1 to K3
CLO3	Understand the knowledge organizing the business management	K1 to K4
CLO4	Analyze the significance of motivational theories	K1 to K3
CLO5	Understand the knowledge of qualities of leaders and types	K1 to 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 : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Management - Meaning - Characteristics – Functions - Importance - Contributions for Management Thought - Henry Fayol, Principles of Management - F.W.Taylor, Principles of Scientific Management – Contribution of Peter F.Drucker.	18	Chalk and Talk
II	Planning - Meaning - Characteristics – Objectives - Importance – Steps in Planning- Types- Obstacles of effective Planning. Decision Making - Elements - Decision Making process – Importance - Management By Objectives (MBO) and Management By Exception (MBE).	18	Chalk and Talk, PPT, group discussion
III	Organizing - Meaning- Functions –Principle of Organization-Types of Organization - Formal and Informal. Delegation and Decentralization - Delegation – Meaning – Importance – Elements - Principles-Types- Decentralization - Meaning - Advantages.	18	Chalk and Talk
IV	Staffing – Elements – Functions - Process of staffing. Recruitment - Sources of Recruitment. Selection: Meaning – Stages of Selection- Kinds of interview. Training –Meaning -Types of Training-On the Job Training- Off the Job Training Direction-Motivation - Theories of Motivation -X Theory, Y Theory and Z Theory - Maslow's Hierarchy of needs.	18	Chalk and Talk, PPT, group discussion ,test
V	Leadership - Meaning and Importance - Qualities of a good leader – Functions - Types- Barriers. Channel of Communication: Importance - Types- Barriers -Channel of Communication. Controlling: Steps- Techniques of control - Co-ordination - Principles - Steps for effective co-ordination.	18	Chalk and Talk Chalk and Talk, PPT, group discussion

Course Designer:
Mrs. S.Sowmya

Department of Commerce				I B.Com				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OUCOM21	Advertising and Salesmanship	4	5	25	75	100

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

Course Objectives:

1. To understand the Nature and Scope of Advertisement and salesmanship.
2. To understand the Methods of Advertising.
3. To explain how Purpose and Use of Advertising
4. To understand what a process is and how processes are Essentials of a successful for sales man
5. To understand different approaches to Advertising & salesmanship.

Course Content:

Unit: I - Advertising: Introduction-Objectives - Features – Functions - Importance – Advertising Goals and Models - Advantages and Criticisms.

Unit: II - Advertisement copy: Qualities of a good copy – Values – Media-Selection of media – Kinds of media-Advertising Agency.

Unit: III - Sales Promotion: Purpose – Importance – Objectives - Advantages – Kinds –Consumer Sales Promotion

Unit: IV - Salesmanship: Objectives – Importance – Duties – Qualities – Types – Features of Personal Selling.

Unit: V – Remuneration to salesman: Objectives—Methods-Straight Salary Method-Straight Commission Method –Combination of Salary and Commission- Incentives plan-Bonus-Profit Sharing-Fringe Benefits-Travelling Expenses

Text Book:

R.S.N.Pillai & V.Bhagavathy (2013), *Principles & Practice of Marketing*, S.Chand & Sons, New Delhi.

Reference Books:

1. SinhaJ.C (2015), *Principles of Marketing and Salesmanship*, R.Chand & Co, New Delhi,
2. Sumathi S, Saravanavel P(2015), *Advertising & Salesmanship*, Margham publications Chennai,
3. Dropadi Devi (2017) *Advertising & Salesmanship Promotion Management*, Sultan Chand Education Foundation – New Delhi.
4. Rajan Nair.N, Sanjith Nair.R(2017), *Marketing*, Sultan Chand & Sons, New Delhi
5. Philip Kotler (2017), *Marketing Management*, Pearson publishers, Prentice Hall of India, New Delhi

Web Resources / EBooks:

www.smashingmagazine.com

<http://www.forbes.com>

<http://blog.hubspot.com>

Pedagogy:

Chalk and Talk, PPT, Group discussion,

Rationale for nature of Course: Learn the advertising goals and salesmanship.

Knowledge and Skill: To make students to develop advertising models.

Activities to be given: students shall be asked to prepare PPT on Sales Promotional.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the function, features, goals and models of advertisement.	K1 to K3
CLO2	Learnt to selection of media and kinds of media.	K1 to K3
CLO3	Determine the consumer sales promotion.	K1 to K4
CLO4	Identify the duties and qualities of personal selling.	K1 to K3
CLO5	Understand the Incentive plan and Remuneration to salesman.	K1 to K4

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

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

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

LESSON PLAN : Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Advertising: Introduction-Objectives - Features – Functions Importance – Advertising Goals and Models - Advantages and Criticisms.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Advertisement copy: Qualities of a good copy – Values Media-Selection of media – Kinds of media-Advertising Agency.	15	Chalk and Talk, quiz, on the spot test
III	Sales Promotion: Purpose – Importance – Objectives - Advantages – Kinds –Consumer Sales Promotion	15	Chalk and Talk, PPT, group discussion ,
IV	Salesmanship: Objectives – Importance – Duties – Qualities – Types – Features of Personal Selling	15	Chalk and Talk, PPT presentations, quiz,
V	Remuneration to salesman: Objectives—Methods-Straight Salary Method-Straight Commission Method Combination of Salary and Commission-Incentives plan-Bonus-Profit Sharing-Fringe Benefits-Travelling Expenses	15	Chalk and Talk, PPT, group discussion

Course Designer:
Mrs.K. Kanagavalli

Department of Commerce				I B.Com				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OUCOM22	Financial Accounting - II	5	6	25	75	100

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

Course Objectives:

1. To enable the students to understand the Distinction between Sale and Consignment.
2. To identify the Recording in joint venture.
3. To Help the students gain practical knowledge in Single Entry System.
4. To make the learners aware of Cost price Method & Invoice Method.
5. To create awareness on Methods of Calculation of Interest.

Course Content:

Unit: I - Consignment: Introduction- Meaning -Features - Distinction between Sale and Consignment – Account Sale – Non-recurring Expenses - Recurring Expenses - Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of Consignor & Consignee.

Unit: II - Joint Venture: Introduction- Meaning - Features – Distinction between Joint Venture and Partnership, Joint Venture and Consignment – Accounting for Joint Ventures – Recording in Individual Books - Recording in separate set of Books.

Unit: III - Single Entry System: Introduction- Definition – Salient Features – Limitations – Difference between Single Entry and Double Entry System – Ascertainment of Profit – Net Worth Method – Distinction between Balance Sheet and Statement of Affairs – Conversion Method.

Unit: IV – Branch Accounts: Introduction- Types of Branches - Dependent Branches – Accounting in respect of Dependent Branches – Debtor System Only – Cost Price Method – Invoice Price Method.

Departmental Accounts: Allocation of Expenses – Interdepartmental Transfers.

Unit: V -Account Current: Introduction- Methods of Calculation of Interest – Product Method – Red Ink Method – Average Due Date: Interest Calculation.

Books for Study:

Reddy. T.S, Murthy.A (2014), *Advanced Accountancy*, Margham Publications, Chennai.

Reference Books:

1. Gupta.R.L and Radhaswamy.M (2010), *Advanced Accountancy*,Sultan Chand & Sons,New Delhi.
2. Shukla. M.C. &Grewal.T.S ,Gupta.S. (2011)C,*Advanced Accounts I* , S.Chand& Sons, New Delhi.
3. Arulanandam.M.A&Raman.K.S (2012),*Advanced Accounts*, Himalaya Publishing house, Mumbai .
4. Pillai R.S.N&V.Bagavathy (2013), *Fundamentals of Advanced Accounting* ,S.chand& Co, New Delhi.
5. Jain .S.P & Narang .K.L (2018),*Advanced Accounting* , Kalyani Publishers, New Delhi..

Web Resources:

<https://www.wallstreetmojo.com/consignment-accounting/>
<https://www.vedantu.com/commerce/features-of-joint-venture-accounts>
<https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

E.books:

<https://www.accountingformanagement.org/consignment-account/>

Pedagogy: Chalk and Talk, PPT, Group discussion

Rationale for nature of Course: Will be able to Prepare and analyze the financial reports

Knowledge and Skill: It will help the students to Keep records of Business Transactions

Activities to be given: Preparing Consignment accounts, Different Methods of Calculation of interest

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the basic Concepts of Consignment Accounts	K1 to K3
CLO2	Identified the Accounting for Joint Ventures and Recording in Individual Books & Separate set of Books.	K1 to K3
CLO3	Understand the knowledge to Net worth Method and Conversion method.	K1 to K4
CLO4	Analyzed the Types of Branch Accounts.	K1 to K3
CLO5	Understand the Methods of Calculation of interest.	K1 to K4

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Consignment: Introduction- Meaning -Features - Distinction between Sale and Consignment – Account Sale – Non-recurring Expenses - Recurring Expenses - Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of Consignor & Consignee	18	Chalk and Talk
II	Joint Venture: Introduction- Meaning - Features – Distinction between Joint Venture and Partnership, Joint Venture and Consignment – Accounting for Joint Ventures – Recording in Individual Books - Recording in separate set of Books.	18	Chalk and Talk, PPT, group discussion,
III	Single Entry System: Introduction- Definition – Salient Features – Limitations – Difference between Single Entry and Double Entry System – Ascertainment of Profit. Net Worth Method – Distinction between Balance Sheet and Statement of Affairs – Conversion Method.	18	Chalk and Talk, spot test
IV	Branch Accounts: Introduction- Types of Branches - Dependent Branches – Accounting in respect of Dependent Branches – Debtor System Only – Cost Price Method – Invoice Price Method. Departmental Accounts: Allocation of Expenses – Interdepartmental Transfers.	18	Chalk and Talk, PPT, group discussion
V	Account Current: Introduction- Methods of Calculation of Interest – Product Method Red Ink Method – Average Due Date: Interest Calculation.	18	Chalk and Talk, PPT, group discussion, quiz, on the spot test

Course Designer:
Miss. R.S.Mythlee

Department of Commerce			I B.Com					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	GEC - II	22OUCOMGECO2	Business Economics	4	5	25	75	100

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

Course Objectives:

1. To enable the students to understand the Concepts of Business Economics
2. To identify the Business Economics Elasticity of Demand and Factors affecting Elasticity of Demand.
3. To help the students gain Demand Forecasting and Methods of Forecasting, Established Product and New product.
4. To make the learners aware of Price Analysis, Methods of pricing, Differential pricing and Product line pricing.
5. To create awareness on Profit Planning and Control

Course Content

Unit: I - Business Economics: Nature - Scope –Relationship with other subjects – Distinction between Economics and Managerial Economics – Economics tools applied to Business – Role of Business Economics.

Unit: II - Demand Analysis: Law of Demand –Determinants of Demand – Elasticity of Demand – Price Elasticity – Income Elasticity – Cross and Promotional Elasticity – Factors affecting Elasticity of Demand.

Unit: III - Demand Forecasting: Meaning – Importance – Factors Involved – Methods of Forecasting - Established Product - New product.

Unit: IV – Price Analysis: Methods of pricing - Pricing Determination– Perfect Competition – Monopoly Features -Monopolistic Competition-
– Oligopoly Features. Pricing policies and methods – Skimming pricing, Penetration pricing – Differential pricing –Product line pricing.

Unit: V - Profit Planning and Control: Nature– Methods - Profit budget, Break Even Analysis, Rate of Return on Investment – Profit Forecasting.

Text Book:

Sankaran.S (2016), *Business Economics*, Margham Publications, Chennai.

Reference Books:

1. Mithani. D.M (2011), *Managerial Economics*, Himalaya Publishing House, Mumbai,
2. Chopra.P.V (2012), *Managerial Economics*, Kalyani Publishers, Ludhiana .
3. Jhingan M.L & Stephen J.K (2012), *Managerial Economics* , Vrinda Publications, New Delhi
4. Varshney R.L and Maheswari K.L (2015), *Managerial Economics*, Sultan Chand & Sons, New Delhi
5. Dwivedi. D.N (2017) , *Managerial Economics*, Vikas Publications, Noida.

Web Resources:

<http://www.dspmuranchi.ac.in/pdf/Blog/New%20Full%20Final%20BE%2011.07.2014.pdf>
[https://cdnasb.samarth.ac.in/site/Syllabus+of+CUET+\(UG\)+-+2022/309_Economics.pdf](https://cdnasb.samarth.ac.in/site/Syllabus+of+CUET+(UG)+-+2022/309_Economics.pdf)
[http://www.nou.ac.in/Online%20Resources/28-6/Scope%20of%20Business%20Economics-converted%20\(1\).pdf](http://www.nou.ac.in/Online%20Resources/28-6/Scope%20of%20Business%20Economics-converted%20(1).pdf)

E.books:

<https://www.toppr.com/guides/business-economics/introduction-to-business-economics/meaning-of-business-economics/>

Pedagogy: Chalk and Talk, PPT, group discussion,

Rationale for nature of Course: Will be able to check Economics tools applied to Business.

Knowledge and Skill: To enable the learner to understand about awareness on Profit

Planning and Control of business economics.

Activities to be given: The students able to prepare a paper presentation, group discussion, PPT .

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the various Concepts of Business Economics	K1 to K3
CLO2	Identify the Business Economics Elasticity of Demand	K1 to K3
CLO3	Understand the knowledge of Methods of Forecasting	K1 to K4
CLO4	Analyze the significance of Differential pricing and Product line pricing.	K1 to K3
CLO5	Examine the role of Profit Planning and budget in Business Economics	K1 to K4

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

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

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

LESSON PLAN: : Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Unit: I - Business Economics: Nature - Scope – Relationship with other subjects – Distinction between Economics and Managerial Economics Economics tools applied to Business – Role of Business Economics.	15	Chalk and Talk
			Chalk and Talk, PPT, group discussion
II	Demand Analysis: Law of Demand –Determinants of Demand -- Elasticity of Demand – Price Elasticity – Income Elasticity – Cross and Promotional Elasticity – Factors affecting Elasticity of Demand.	15	Chalk and Talk, PPT, group discussion , spot test
III	Demand Forecasting: Meaning – Importance – Factors Involved – Methods of Forecasting - Established Product - New product.	15	Chalk and Talk, PPT, group discussion
IV	Price Analysis: Methods of pricing - Pricing Determination– Perfect Competition – Monopoly Features -Monopolistic Competition – Oligopoly Features. Pricing policies and methods – Skimming pricing, Penetration pricing – Differential pricing –Product line pricing.	15	Chalk and Talk, PPT, spot test
			Chalk and Talk, PPT, group discussion quiz, spot test
V	Profit Planning and Control: Nature– Methods - Profit budget, Break Even Analysis, Rate of Return on Investment – Profit Forecasting.	15	Chalk and Talk, PPT, group discussion, spot test

Course Designer:
Mrs.S.Jayasakthi

Department of Commerce				I UG				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	IDC - II	22OUCOMID2	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 & Function of Entrepreneur.
2. To understand the Entrepreneurial qualities.
3. Knowledge about Institutional Finance to Entrepreneurs.
4. To understand different institutions function like to IDBI, SIDBI, UTI, TIIC.
5. To understand the processes to Project Report.

Course Content:

Unit: I – Entrepreneurship: Meaning –Definition- Importance. Function: Decision Making Function, Managerial Functions, Function of Innovation-Qualities-Types.

Unit: II – Entrepreneurship: Meaning-Definition-Characteristics of ED-Factors stimulating Entrepreneurship-Environment for Entrepreneurship- Entrepreneurship as a Career-Factors affecting Entrepreneurship growth.

Unit: III - Women Entrepreneur: Introduction-Functions - Problems – Remedial Measures.

Unit: IV - Institutional Finance to Entrepreneurs (IDBI, SIDBI, UTI, TIIC)–Incentives-Start-UPs.

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

Text Book :

Gordon.E&Natarajan.K(2017),*EntrepreneurshipDevelopment*,HimalayaPublishing House, Mumbai

Reference Books:

1. KhankaS.S (2016), *Entrepreneurial Development*, S.Chand, New Delhi
2. Shivganesh Bhargava (2018), *Entrepreneurial Development*, SAGE Publications, Mumbai
3. Renu Arora (2019), *Entrepreneurship Development* , Kalyani Publishers,Ludhiana,
4. Rengarajan.L (2019) , *Entrepreneurial Development*, Sree Renga Publications, Rajapalayam,.
5. Gupta.C.B, Srinivasan.N.P (2020), *Entrepreneurship Development in India*, Sultan Chand,New Delhi

Web Resources / E.Books:

<http://www.editn.in>
<http://wwweditn.in>
<http://www.msde.gov.in>

Pedagogy:

Chalk and Talk, PPT, Group discussion.

Rationale for nature of Course: Identified to procure institutional finance

Knowledge and Skill: To make students aware of developing ED Skill.

Activities to be given: students will be able to prepare PPT on Project report.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	To know the Importance & Function of Entrepreneur & Decision Making.	K1 to K3
CLO2	To know the Entrepreneurship Career & Growth.	K1 to K3
CLO3	To knowledge about the remedies of Entrepreneur.	K1 to K3
CLO4	To understand different institutions function like to IDBI, SIDBI, UTI, TIIC.	K1 to K3
CLO5	To understand the processes to Project Report.	K1 to K3

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

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

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 : Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Entrepreneurship: Meaning –Definition-Importance. Function: Decision Making Function, Managerial Functions, Function of Innovation-Qualities-Types.	6	Chalk and Talk
II	Entrepreneurship: Meaning-Definition-Characteristics of ED-Factors stimulating Entrepreneurship - Environment for Entrepreneurship-Entrepreneurship as a Career-Factors affecting Entrepreneurship growth.	6	Chalk and Talk, on the spot test
III	Women Entrepreneur: Introduction-Functions - Problems – Remedial Measures.	6	Chalk and Talk, PPT, group discussion ,
IV	Institutional Finance to Entrepreneurs (IDBI, SIDBI, UTI, THIC)–Incentives-Start-Ups.	6	Chalk and Talk,
V	Project: Meaning -Importance – Project Report- Contents.	6	Chalk and Talk, PPT, group discussion

Course Designer:
Mrs.B.Lalitha Subhanam