



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai  
– 600 106

[Affiliated to University of Madras]

**Post Graduate & Research Department of Commerce**

# **PG & RESEARCH DEPARTMENT OF COMMERCE**

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**OUTCOME BASED EDUCATION (OBE)**

## **Regulations and Syllabus B. Com (General)**

**ACADEMIC YEAR 2022-2023**

**Post Graduate & Research Department of Commerce**



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**Post Graduate & Research Department of Commerce**



**INSTITUTION**

**VISION**

To impart value based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and Universal brotherhood.

**MISSION**

To ensure sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emerge as an institution with potential for excellence.

**DEPARTMENT OF COMMERCE**

**VISION**

To impart value based quality academia in commerce and to empower students to align with the current business scenario.

**MISSION**

M1	Smart Learning in digital environment Conduct Skill based training to students
M2	Pioneering the students to align their thoughts to reach out to the global business practices
M3	Channelizing e-content and Modules for the commerce curriculum

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**PROGRAM EDUCATION OBJECTIVES (PEOs)**

<b>PEO1</b>	Strong financial analytical ability to work in Knowledge Process Outsourced and Shared Services. (KPOSS)
<b>PEO2</b>	Holistic professional services such as chartered accountants, management accountants, Company Secretaries, Tax practitioners, Information systems security professionals.
<b>PEO3</b>	Skilled services in Banking & Financial Services, Marketing, Logistics and Supply Chain Management Services, Customer Relationship Managers, Portfolio Managers, Security Analyst.
<b>PEO4</b>	Policy makers and Administrative services such as IAS, IRS, IA & AS, ICLS, ICOAS, IRS.
<b>PEO5</b>	Teachers and Academic Administrators

**MAPPING OF PEO TO MISSION STATEMENTS**

<b>MISSION STATEMENTS</b>	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
M1	3	3	2	3	3
M2	3	3	3	3	2
M3	3	3	3	3	1

**CRITERIA FOR MAPPING**  
**3- STRONG 2- MEDIUM 1- LOW**

**PROGRAM OUTCOMES (PO)**

At the end of the programme the student will be able:

<b>PO1</b>	To undertake/ engage in employment oriented activities, development activities and allied activities particularly in response to the needs of the society.
<b>PO2</b>	To understand the needs and to acquire the required competencies to support local, regional and national development.
<b>PO3</b>	To develop conceptual understanding of the subject, problem solving and application of skills in practical orientation of the subjects.
<b>PO4</b>	To develop critical and analytical thinking.
<b>PO5</b>	To instill entrepreneurial spirits among the students along with ethics and business orientation.
<b>PO6</b>	To kindle curiosity to review upon the diverse environments for enhanced and innovative and best practices.
<b>PO7</b>	To engage in lifelong learning and continuing learning and enduring proficient progress

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**Mapping of POs TO PEOs**

PEO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
<b>PEO 1</b>	3	3	3	3	3	3	2
<b>PEO 2</b>	3	3	2	3	3	2	2
<b>PEO 3</b>	3	3	2	3	3	3	3
<b>PEO 4</b>	3	3	3	3	2	2	3
<b>PEO 5</b>	3	3	3	3	3	3	1

**PROGRAM SPECIFIC OUTCOMES**

<b>PSO-1</b>	Equip the Graduates to meet the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Taxation, Banking and Financial Services
<b>PSO-2</b>	Students are being trained to adapt to Entrepreneurship and Engage in Entrepreneurial Ventures.
<b>PSO-3</b>	Graduates are skillfully trained in association with professional training institutions.
<b>PSO-4</b>	Students are inspired to pursue professional courses- CA, CMA, ACS, Law and Management Courses.

**DEPARTMENT OF B.COM(GENERAL)**

**ELIGIBILITY FOR ADMISSION**

Candidates for admission to the first year of the B.Com. (General) programme shall be required to have passed the higher secondary examinations under Commerce stream with commerce and accountancy (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras.



**EVALUATION MECHANISM**

<b>Weightage for Assessment</b>								<b>Total Marks</b>
<b>Continuous Internal Assessment</b>								<b>50</b> <b>(CIA1+CIA2+</b> <b>CIA3+Regularity)</b> <b>(15+15+15+5)</b>
<b>INTERNAL ASSESSMENT COMPONENTS</b>								
1.	<b>CIA 1 &amp; 2: Written test for 50 Marks</b> (To be converted for 30 Marks) ✓ Section A - 10 Marks ✓ Section B – 20 Marks ✓ Section C – 20 Marks							
2.	<b>CIA3-Generic Skills Assessment for 50 Marks</b> (To be converted for 10 Marks) The following assessment methods are suggested and the Course (Subject) Teacher to decide on the method of assessment of each student taking into account her/his capabilities.							
	Preparation of Short Videos	Quiz	Debate	Role Play	Poster Designing	Class Seminar	Case Study	
*Assignments are suggested to be used as the last resort only under exceptional cases.								
3.	<b>Regularity and Punctuality-5 Marks</b>							
<b>End Semester- Term End Examination for 100 Marks</b>								<b>50</b>
(To be converted for 50 Marks)								
<b>END SEMESTER EXAMINATION QUESTION PAPER PATTERN</b>								
✓ Section A - Answer All Questions (10*2 = 20 Marks) ✓ Section B – Answer All Questions (5*7=35 Marks) (Either or Type) eg.11 (a) or (b), 12(a) or (b) ✓ Section C – Answer All Questions (3*15 = 45 Marks)								
<ul style="list-style-type: none"> <li>• One Compulsory Question 16<sup>th</sup> Question, and</li> <li>• the remaining Either-or type 17 (a) or (b) &amp; 18 (a) or (b)</li> </ul>								
<b>Total</b>								<b>100</b>
**The number of Theory Questions in Accounting Papers shall be 4 in Section A, 2 in Section B and 1 in Section C.								

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**DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE(AUTONOMOUS)  
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**PG & Research Dept. of Commerce**

**Internal Assessment Exam**

**B.Com(General)-Shift-I & II**

**Class: I B. Com (A, B, C&D)**

**Max.Marks: 50**

**Subject: Financial Accounting**

**Duration: 1 ½ Hours**

**SECTION- A (10 x 1= 10 Marks)**

**Answer all the Questions**

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
1	Remember	k-1	I & II for CIA1 III & IV for CIA2
2	Remember	k-1	
3	Remember	k-1	
4	Remember	k-1	
5	Remember	k-1	
6	Understand	k-2	
7	Understand	k-2	
8	Understand	k-2	
9	Understand	k-2	
10	Understand	k-2	

**SECTION- B (4 x 5= 20 Marks)**

**Answer all the Questions(Either or Pattern\*\*\*)**

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
11.a	Apply	K3	I & II for CIA1 III & IV for CIA2
11.b.	Apply	K-3	
12.a.	Apply	k-3	
12.b.	Apply	k-3	
13.a.	Analyse	k-4	
13.b.	Analyse	k-4	
14.a.	Analyse	k-4	
14.b.	Analyse	k-4	

**SECTION- C (2 x 10= 20 Marks)**

**Answer all the Questions(15<sup>th</sup> Question is Compulsory)**

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
15	Evaluate/ Create	K5/k6	I & II for CIA1 III & IV for CIA2
16.a	Evaluate/ Create	K5/k6	
16.b.	Evaluate/ Create	K5/k6	

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**End Semester Exam**

**B.Com(General)-Shift-I & II**

**Subject: Financial Accounting**

**Class: I B. Com (A, B, C&D)**

**Duration: 3 Hours**

**Max.Marks: 100**

**SECTION- A (10 x 2= 20 Marks)**

**Answer all the Questions**

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
1	Remember	k-1	Two Questions per Module
2			
3			
4			
5			
6	Understand	k-2	
7			
8			
9			
10			

**SECTION- B (5x7= 35 Marks)**

**Answer all the Questions**

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
11.a.	Apply / Analyse	K3 &K4	From all the Five Units
11.b.			
12.a.			
12.b.			
13.a.			
13.b.			
14.a.			
14.b.			
15.a.			
15.b.			

**SECTION- C ( 3x 15= 45 Marks)**

**Answer all the Questions(16<sup>th</sup> Question is Compulsory)**

Q.No.	Revised Bloom's Taxonomy	k-Level	Course Module
16	Evaluate/ Create	K5&K6	From all the Five Units
17.a.			
17.b.			
18.a.			
18.b.			



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**SCHEME OF I SEMESTER B.COM (GENERAL) PROGRAM**

**FIRST SEMESTER**

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – I		Language Courses	3	0	0	0	3	4	40	60	100
2	Part – II		English	3	0	0	0	3	4	40	60	100
3	Part – III		<b>Core I</b> Financial Accounting- I	4	0	0	0	4	6	40	60	100
4	Part – III		<b>Core II</b> Business Economics	4	0	0	0	4	6	40	60	100
5	Part – III		<b>Allied I</b> Business Mathematics-I	5	0	0	0	5	6	40	60	100
6	Part – IV		Non Major Elective / *Basic Tamil / Advanced Tamil	4	0	0	0	4	2	50	50	100
7	Part – IV		Skill Based Subject Soft Skills – I	3	0	0	0	3	2	50	50	100
<b>Total</b>								<b>26</b>	<b>30</b>	300	400	700

**SECOND SEMESSTER**

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	L
1	Part – I		Language Courses	3	0	0	0	3	4	40	60	100
2	Part – II		English	3	0	0	0	3	4	40	60	100
3	Part – III		<b>Core III</b> Financial Accounting II	4	0	0	0	4	6	40	60	100
4	Part – III		<b>Core IV</b> Business Law	4	0	0	0	4	6	40	60	100
5	Part – III		<b>Allied II</b> <b>Business Maths –II</b>	5	0	0	0	5	6	40	60	100
6	Part – IV		Non Major Elective / *Basic Tamil / Advanced Tamil	4	0	0	0	4	2	50	50	100
7	Part – IV		Skill Based Subject Soft Skills – II	3	0	0	0	3	2	50	50	100
<b>Total</b>								<b>26</b>	<b>30</b>	300	400	700
<b>Non Major Electives (Semester I) (offered to Non-Commerce students)</b>				<b>Non Major Electives (Semester II) (offered to Non-Commerce Students)</b>								
1. Retail Marketing				1. Personal Investment Planning								

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**THIRD SEMESTER**

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		<b>Core V</b> Corporate Accounting-I	4	0	0	0	4	6	40	60	100
2	Part – III		<b>Core VI</b> Banking & Financial Services	4	0	0	0	4	5	40	60	100
3	Part – III		<b>Core VII</b> Principles of Management	4	0	0	0	4	5	40	60	100
4	Part – III		<b>Core VIII</b> Business Communication	4	0	0	0	4	5	40	60	100
5	Part – III		<b>Allied III</b> Business Statistics & Operations Research-I	5	0	0	0	5	6	40	60	100
6	Part – IV		Skill Based Subject Soft Skills – III	2	0	0	0	2	2	50	50	100
7	Part – IV		Environmental Studies	3	0	0	0	3	1	50	50	100
<b>Total</b>								<b>26</b>	<b>30</b>	300	400	700

**FOURTH SEMESTER**

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		<b>Core IX</b> Corporate Accounting-II	4	0	0	0	4	6	40	60	100
2	Part – III		<b>Core X</b> Company Law	4	0	0	0	4	5	40	60	100
3	Part – III		<b>Core XI</b> Principles of Marketing	4	0	0	0	4	5	40	60	100
4	Part – III		<b>Core XII</b> Practical Auditing	4	0	0	0	4	5	40	60	100
5	Part – III		<b>Allied IV</b> Business Statistics Operations Research –II	5	0	0	0	5	6	40	60	100
6	Part – IV		Skill Based Subject Soft Skills – IV	2	0	0	0	2	2	50	50	100
7	Part – IV		Environmental Studies	3	0	0	0	3	1	50	50	100
<b>Total</b>								<b>26</b>	<b>30</b>	300	400	700



**FIFTH SEMESTER**

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		<b>Core XIII</b> Cost Accounting	4	0	0	0	4	5	40	60	100
2	Part – III		<b>Core XIV</b> Principles of Financial Management	4	0	0	0	4	5	40	60	100
3	Part – III		<b>Core XV</b> Entrepreneurial Development	4	0	0	0	4	6	40	60	100
4	Part – III		<b>Core XVI</b> Income Tax Law & Practice-I	4	0	0	0	4	6	40	60	100
5	Part – III		<b>Open Elective: Elective I</b> 1. Economic & Corporate Laws (Shift I & II) 2. Office Management (Shift I & II) 3. E-Commerce (Shift I & II) 4. Marketing of Services (Shift II)	5	0	0	0	5	6	40	60	100
6	Part – IV		Value Education	2	0	0	0	2	2	50	50	100
<b>Total</b>								<b>23</b>	<b>30</b>	300	400	700

**SIXTH SEMESTER**

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		<b>Core XVII</b> Management Accounting	4	0	0	0	4	6	40	60	100
2	Part – III		<b>Core XVIII</b> Industrial Law	4	0	0	0	4	6	40	60	100
3	Part – III		<b>Core XIX</b> Income Tax Law & Practice-II	4	0	0	0	4	6	40	60	100
4	Part – III		<b>Elective II</b> 1. Human Resource Management 2. Fundamentals of Insurance	4	0	0	0	5	6	40	60	100
5	Part – III		<b>Elective III</b> Indirect Taxes	5	0	0	0	5	6	40	60	100
6	Part – IV		Extension Activity	1	0	0	0	1		50	50	100
<b>Total</b>								<b>23</b>	<b>30</b>	300	400	700



**CORE-I  
FINANCIAL ACCOUNTING-I**

<b>Course Code :</b>	<b>Credits : 04</b>
<b>Lecture : 6 Hours per Week</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Explain basic accounting concepts and conventions</li> <li>Prepare final accounts of Trading &amp; Non- Trading Organizations</li> </ul>	K1,K2, K3,K4, K5
<b>CO2</b>	<ul style="list-style-type: none"> <li>Identify, classify and rectify errors in the process of recording transactions and to prepare Suspense accounts</li> <li>Analyze bank book (Cash Book) and pass book and prepare bank reconciliation statement</li> </ul>	K1,K2, K3,K4, K5
<b>CO3</b>	<ul style="list-style-type: none"> <li>Discuss the Need, Importance and Causes of Depreciation</li> <li>Prepare Asset Accounts by applying various methods of Depreciation.</li> </ul>	K1,K2, K3&K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Compute the insurance claims for Loss of Stock &amp; Consequential Loss</li> <li>Apply Average Clause to compute the Amount of Claim</li> </ul>	K1,K2, K3,K4, K5
<b>CO5</b>	<ul style="list-style-type: none"> <li>Identify and apply single entry and double entry system of accounting according to the nature of business.</li> <li>Compute Average Due date and prepare account current for account settlement</li> </ul>	K1,K2, K3,K4, K5

**Mapping of Course Outcomes to Program Outcome:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	2	3	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	2	2	2	2	3	3	3
<b>CO4</b>	3	3	3	3	2	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>Average</b>	<b>2.8</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.4</b>	<b>2.8</b>	<b>2.8</b>	<b>2.8</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Criteria for Mapping</b>	<b>3= Strong 2= Medium 1= Low</b>										



UNIT	CONTENTS	Hrs	
1	Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting. <b>Preparation of Final Accounts of a Sole Trading Concern</b> – Adjustments. <b>Preparation of Final Accounts of Non- Trading Organizations</b> - Receipts and Payments Account, Income & Expenditure account and Balance Sheet.	15	CO1
2	<b>Classification of Errors:</b> Error of omission, Error of commission, Error of principle, compensating errors – Rectification of Errors – Preparation of Suspense Account. <b>Bank Reconciliation Statement</b> –Need - Preparation of Bank Reconciliation Statement – Adjusted cash book method – comparison of bank book (cash book) and passbook.	15	CO2
3	<b>Depreciation</b> – Meaning, Causes, and Types – Straight Line Method – Written down Value Method (Including Change of Method with retrospective effect) – <b>Accounting for Royalties</b> including short workings – Minimum Rent – Short workings recouped. - <b>Accounting for Sale or Return</b>	15	CO3
4	<b>Insurance claims</b> for Loss of Stock including Treatment of Abnormal Stock & Slow-moving items – Average Clause – Loss of Profit & Consequential Loss	15	CO4
5	<b>Average Due Date</b> – Holidays intervening in the period – Account Current – Forward method, Product method, Periodical balance method. <b>Accounting under Single Entry</b> – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method – Opening Statement of Affairs – Preparation of Cash book – Total Debtors a/c – Bills Receivable a/c – Total creditors a/c - Bills Payable a/c – Preparation of Final Accounts.	15	CO5

**TEXT BOOKS: (Latest Editions of the books to be referred)**

1. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Dr. S. Manikandan & Rakesh Shankar , Financial Accounting, Scitech Publications, Chennai
3. P.C. Tulsian, Financial Accounting, TATA Mc Graw Hill Publishers
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
5. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi.

**REFERENCE BOOKS:**

1. S.Parthasarathy and A.Jaffarulla, Financial Accounting–Kalyani Publishers
2. Dr. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

**Post Graduate & Research Department of Commerce**



**CORE-II**

**Course Title: BUSINESS ECONOMICS**

<b>Course Code :</b>	<b>Credits : 04</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 60</b>

**Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Develop an understanding on the nature of economics, and explain the wealth, welfare and scarcity definition of economics.</li> </ul>	K1,K2,K3, K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Categorize and explain various types of cost and different principles in economics.</li> </ul>	K1,K2,K3, K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Get a good insight into law of demand, determinants of demand and various methods in forecasting the demand.</li> </ul>	K1,K2,K3, K4,K5
<b>CO4</b>	<ul style="list-style-type: none"> <li>Learn the fundamentals of law of supply and the behavior of consumers through various theories like Law of diminishing marginal utility, Law of Equi-marginal utility.</li> </ul>	K1,K2,K3, K4,K5
<b>CO5</b>	<ul style="list-style-type: none"> <li>Develop an understanding about the production function through the law of variable proportion and law of returns to scale and explain the economies and diseconomies of scale</li> <li>Analyze the performance of firms under different market conditions like perfect competition, monopoly, monopolistic competition and oligopoly.</li> </ul>	K1,K2,K3, K4,K5

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3	3	3	3	3	2	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	2	3	2	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>2.40</b>	<b>2.80</b>	<b>3.00</b>
<b>Criteria for Mapping</b>	<b>3= Strong 2= Medium 1= Low</b>										



UNIT	CONTENTS	Hrs	
1	Introduction to Economics – Wealth, Welfare and Scarcity – Meaning, Definition, Features, Criticisms – Positive and Normative Economics – Meaning and differences–Concepts–Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing : Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation – Concept of Efficiency: Meaning, definition, elements, and types–Definition, Nature, Scope and Significance of Economics - Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shutdown cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost – Break Even Analysis – Meaning	15	CO1
2	Demand: Meaning, Definition–Types of demand–Features – Determinants of demand – Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand – Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting – Features of good forecasting method	15	CO2
3	Law of Supply and determinants: Meaning, Assumptions of law of supply – Consumer Behaviour – Utility: Meaning, Concepts and Features – Law of Diminishing Marginal utility: Meaning, Definition, Assumption, Explanation, Diagrammatical, Limitations, Criticisms–Equi-Marginal Utility: Definition, Assumption, Explanation (with diagram), Limitations, Criticisms – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties –equilibrium	15	CO3
4	Production: Law of Variable Proportion: Meaning, Assumption, Explanation (with diagram)– Three stages of the law: Increasing Returns, Decreasing Returns, Negative returns – Production: Function and its features–Laws of Returns to Scale: Meaning, Definition, Three stages of law of returns to scale: Stage I Increasing Returns to scale, Stage II Constant Returns to scale, Stage III Decreasing Returns to scale - Difference between Laws of variable proportion and returns to scale – Producer’s equilibrium–Least Combination Principle, Limitation – Economies of Scale – Internal and External Economies – Internal and External Diseconomies	15	CO4

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5	Product Pricing: Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand “Curve	15	CO5
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**TEXT BOOKS: (Latest Editions of the books to be referred)**

1. Sankaran.S, Managerial Economics, Margham Publications.
2. P.L. Mehta, Managerial Economics – Analysis, Problems Sultan Chand & Sons
3. H.L.Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi
4. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai

**REFERENCE BOOKS:**

1. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
2. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur



**Post Graduate & Research Department of Commerce**



**CORE - III  
FINANCIAL ACCOUNTING - II**

<b>Course Code :</b>	<b>Credits : 04</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Prepare branch trading and P/L account for independent and wholesale branch</li> <li>List out the basis of Allocation of Departmental Expenses.</li> <li>Prepare Department Account with Transfers at Cost Price and Invoice Price</li> </ul>	K1,K2,K3, K4,K5
<b>CO2</b>	<ul style="list-style-type: none"> <li>Differentiate Hire Purchase from Installment</li> <li>Record Hire Purchase Agreement &amp; Calculate Interest &amp; Prepare Hire Purchase Trading a/c, Stock and Debtors System</li> <li>Understand the importance of Investments and prepare Investment Accounts from an Organization.</li> </ul>	K1,K2,K3, K4,K5
<b>CO3</b>	<ul style="list-style-type: none"> <li>Record Journal Entries in the Books of the Consignor &amp; Consignee &amp; Prepare relevant Ledger Accounts to record transactions relating to consignment</li> <li>Prepare Journal Entries for Joint Ventures &amp; Ascertain Profit or Loss from the transaction</li> </ul>	K1,K2,K3, K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Comprehend the Meaning, Nature and importance of Partnership</li> <li>Apply the accounting treatment relating to Goodwill Appropriation and Prepare accounting details relating to Admission, retirement and Death of a Partner,</li> </ul>	K1,K2,K3, K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Explain the Need for Dissolution of partnership</li> <li>Describe the procedure relating to Insolvency of more than one partner but not all (Garner Vs Murray)</li> <li>Prepare accounting treatment relating to Dissolution and Insolvency of partnership.</li> </ul>	K1,K2,K3, K4,K5

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3	3	3	2	3	2	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	2	2	3	2	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.8</b>	<b>2.60</b>	<b>3.00</b>	<b>2.40</b>	<b>2.80</b>	<b>3.00</b>
<b>Criteria for Mapping</b>	<b>3= Strong 2= Medium 1= Low</b>										



UNIT	CONTENTS	Hrs	
1	Branch Accounts – Debtors System – Stock and Debtors System – Wholesale Branch – Independent Branch (Excluding Foreign Branches) – Department Accounts including Inter-Department Account Transfers at Cost Price and Invoice Price	15	CO1
2	Hire Purchase Accounts – Calculation of interest – Default and Repossession – Complete and Partial Repossession – Hire Purchase Trading a/c and Stock and Debtors System – Instalment System Accounting – Investments Accounts	15	CO2
3	Consignment Accounts – ordinary, del credere, overriding commission – normal loss – abnormal loss – valuation of unsold stock – Joint Venture – Separate set of Books and Memorandum Joint Venture Method – Existing Books	15	CO3
4	Partnership – Introduction – Appropriation of Profits – Accumulated Reserves – Treatment of Goodwill Past Adjustments & Guarantee – Memorandum Revaluation Account – Accounting Treatment for Admission, Retirement and Death of Partner – Executors a/c – Executors loan a/c	15	CO4
5	Dissolution of Partnership – Simple and Comprehensive dissolution – Insolvency of one partner – Insolvency of more than one partner but not all (Garner Vs Murray) – Insolvency of all partners including deficiency a/c – Piece meal distribution	15	CO5

**TEXT BOOKS: (Latest Editions of the books to be referred)**

1. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Dr. S. Manikandan & Rakesh Shankar, Financial Accounting, Scitech Publications, Chennai
3. P.C. Tulsian, Financial Accounting, TATA Mc Graw Hill Publishers
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
5. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi.

**REFERENCE BOOKS:**

1. S.Parthasarathy and A.Jaffarulla, Financial Accounting–Kalyani Publishers
2. Dr. S. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

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**CORE- IV  
BUSINESSLAWS**

<b>Course Code :</b>	<b>Credits : 04</b>
<b>Lecture : 6 Hours per Week</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Enumerate the essential elements of a valid contract</li> <li>Classify contracts</li> <li>Discuss the Rules relating to Offer, Acceptance &amp; Consideration in contract</li> </ul>	<b>K1, K2, K3, K4, K5</b>
<b>CO2</b>	<ul style="list-style-type: none"> <li>Analyze the capacity of a person to into a valid contract</li> <li>Differentiate Misrepresentation from Undue Influence, Fraud &amp; Coercion</li> <li>Describe the Importance of Legality of object in a contract</li> <li>List out the business purposes that are opposed to public policy</li> </ul>	<b>K1, K2, K3, K4, K5</b>
<b>CO3</b>	<ul style="list-style-type: none"> <li>Define Quasi Contract &amp; Contingent Agreements</li> <li>Analyze the remedies for breach of contract and termination of agency</li> <li>List the rights and duties of a bailor &amp; Pawnor</li> </ul>	<b>K1, K2, K3&amp; K4</b>
<b>CO4</b>	<ul style="list-style-type: none"> <li>Demonstrate the rules for performance of a contract &amp; reciprocal promises</li> <li>Explain the persons eligible to demand performance</li> </ul>	<b>K1, K2, K3 , K4</b>
<b>CO5</b>	<ul style="list-style-type: none"> <li>State the provisions relating to Sale of Goods</li> <li>Differentiate sale from agreement to sell</li> <li>Discuss the conditions &amp; Warranties in a contract of sale</li> <li>Explain the Doctrine of caveat emptor &amp; Rights of an unpaid seller</li> </ul>	<b>K1, K2, K3, K4</b>

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	2	2	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO5</b>	2	3	3	2	3	2	3	3	3	3	3
<b>Average</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>2.60</b>	<b>2.60</b>	<b>3.00</b>
<b>Criteria for Mapping</b>	<b>3= Strong 2= Medium 1= Low</b>										

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UNIT	CONTENTS	Hrs	Cos
1	Object of Law of Contract – Indian Contract Act 1872 – Meaning and definition of Contract – Essential elements of a Valid Contract – Classification of Contracts – Offer – Rules relating to Offer – Tender – Cross and Counter offer – Acceptance, Who can Accept? – Legal Rules as to Acceptance – Communication Offer and Acceptance – Revocation of Offer and Acceptance – Consideration – Legal Rules relating to consideration – Stranger to Contract and consideration – Contracts without consideration	15	CO1
2	Minors – Rules relating to agreements with Minors – Persons disqualified by Law to enter into Valid Contract – Persons of Unsound Mind – Free Consent – Meaning and Definition of Consent and Free Consent – Coercion – Essentials of Coercion – Fraud – Essentials of Fraud – Misrepresentation – Essentials of Misrepresentation – Difference between Fraud and Misrepresentation – Undue Influence – Difference between Undue Influence and Fraud – Essentials of Undue Influence – Mistake – Types of Mistakes – Legality of Object – When is consideration or Object Unlawful and Illegal Agreements opposed to Public Policy	15	CO2
3	Quasi contracts – Meaning and Definition, Types of Quasi Contract – Contingent Contracts – Meaning and Definition – Rules regarding Contingent Contract – Breach of Contract – Remedies for Breach of Contract – Bailment – Pledge – Indemnity and Guarantee – Agency – Types – Rights – Liabilities and Duties – Sub Agent and Substituted Agent – Termination of Agency	15	CO3
4	Performance of Contracts – Meaning and Definition – Offer to Perform – Contracts which need not be performed – Devolution of Joint Rights and Liabilities – Persons allowed to demand for the performance – Time and place of performance – Performance of Reciprocal promises – Time as the essence of contract – Appropriation of payments – Assignment of Contract	15	CO4
5	Sale of Goods Act 1930 – Contract of Sale – Parties involved in the contract of sale – Essential elements – Sale – Agreement to sell – Distinction between hire purchase and Sale – Goods – Different Types – Conditions and Warranties – Distinction between Express conditions and warranties & Implied conditions and warranties – Doctrine of caveat emptor – Rights – Duties of Buyer and Seller – Rights of an unpaid seller	15	CO5

**TEXT BOOKS: (Latest Editions of the books to be referred)**

1. Dr.J.Jayasankar, Business Laws, Margham Publications, Chennai
2. Kapoor, N.D, Elements of Mercantile Law, Sultan Chand and Sons.
3. R.S.N. Pillai, Business Laws, S.Chand Publications, New Delhi
4. M.C. Shukla, Business Laws, S. Chand & Co, New Delhi.

**REFERENCE BOOKS**

1. M.R. Sreenivasan, Business Laws, Margham Publication, Chennai.
2. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi
3. S. Badre Alam and P.Saravanel, Mercantile Law,
4. KN.Ramaswamy, Business Laws, S.Chand, New Delhi

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**Non Major Elective –I (For Non Commerce Students)**

**RETAIL MARKETING**

<b>Course Code :</b>	<b>Credits : 02</b>
<b>Lecture : 2 Hours per Week</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define the terminologies used in Retail Marketing</li> </ul>	K1, K2, K3
<b>CO2</b>	<ul style="list-style-type: none"> <li>Demonstrate their knowledge on the importance of Choosing Location and Space optimization</li> <li>Compare Organised Retailing from unorganized retailing</li> </ul>	K1, K2, K3, K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Enumerate the Strategies adopted by various retailers and exhibit their understanding on Financial and Human Resource Management in retailing</li> </ul>	K1, K2, K3
<b>CO4</b>	<ul style="list-style-type: none"> <li>Define the role of Marketing Communication &amp; Relationship Management in retailing</li> </ul>	K1, K2, K3
<b>CO5</b>	<ul style="list-style-type: none"> <li>List out various forms of doing retail business and the career opportunities in this sector</li> </ul>	K1, K2, K3, K4

**Mapping of Course Outcomes to Program Outcomes**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	2	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	2	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	3	2	2	3
<b>CO5</b>	3	3	3	3	3	2	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.60</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										

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SNO	CONTENTS OF MODULE	Hrs	Cos
1	<b>INTRODUCTION TO RETAIL MANAGEMENT:</b> Introduction – Meaning – Characteristics – Nature of retail industry in India – Role of retailing – Trends – Retailer Characteristics - Types of Merchandise - Variety & Assortment - Services Offered.	6	CO1
2	<b>PLANNING RETAIL LOCATIONS:</b> Retail location and layout plan- Situation analysis - Retail model and theories of retail development – Life cycle and phases in growth of retail market – Business models in retail – Other retail models	6	CO2
3	<b>FUNCTIONAL AREAS OF RETAILING:</b> Strategic planning in retailing –Financial & Human Resource Planning in Retail	6	CO3
4	<b>RETAIL MARKETING &amp; BUYER BEHAVIOUR:</b> Customer Need Analysis- Buying habits- Marketing Strategies- Visual Merchandising - CRM in retailing – Retail micro-marketing	6	CO4
5	<b>FORMS OF RETAIL BUSINESS:</b> Types of Ownership- Food Retailers - General Merchandise Retailers - Non Store Retailers - Services Retailing - Virtual Store- Mall Management- Shopping & Shopper Segments- e-tailing. Emergence of organizations of retailing- Careers in retailing.	6	CO5

**TEXT BOOK: Latest edition of the books to be referred.**

- Michael Levy, Barton A. Weitz & Ajay Pandit, Retailing Management, Tata Mc-Graw Hill Publications, 8th Edition, 2017

**REFERENCE BOOK:**

- Swapna Pradhan, Retailing Management :Text and Cases, Tata Mc-Graw Hill Publications
- S. C. Bhatia, Retail Management, Atlantic Publishers
- Gibson G. Vedamani, Retail Management, 4th Edition, Jaico Publishing House
- Dr.L.Natarajan, Retail Marketing, Margham Publications

**Post Graduate & Research Department of Commerce**



**Non Major Elective –II (For Non Commerce Students)**

**PERSONAL INVESTMENT PLANNING**

<b>Course Code :</b>	<b>Credits : 02</b>
<b>Lecture : 2 Hours per Week</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks : 60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define the terminologies in Savings and Investment Options for Individual Investors</li> </ul>	K1, K2, K3
<b>CO2</b>	<ul style="list-style-type: none"> <li>Classify the Long Term and Short Term Financial Goals</li> <li>Prepare Cash Budgets to plan for Short term and Long Term Cash requirements</li> </ul>	K1, K2, K3, K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Enumerate the Importance of Risk Coverage &amp; Sketch Insurance plans (both Life and General)</li> <li>Describe Social Security measures available for Individuals based on their social class</li> </ul>	K1, K2, K3
<b>CO4</b>	<ul style="list-style-type: none"> <li>Plan for Retirement and old age needs and healthcare insurance</li> </ul>	K1, K2, K3
<b>CO5</b>	<ul style="list-style-type: none"> <li>List out various sources of generating Income</li> <li>Prepare Form16 and File Returns of Individuals</li> </ul>	K1, K2, K3, K4

**Mapping of Course Outcomes to Program Outcomes**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	2	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	2	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	3	2	2	3
<b>CO5</b>	3	3	3	3	3	2	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.60</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



UNIT	CONTENTS OF MODULE		Hrs	
1	<b>Introduction to Personal Investment Planning:</b> Understanding Personal Finance- Identifying various forms of Income		6	CO1
	<ul style="list-style-type: none"> <li>Spend Less Save &amp; Invest More</li> <li>Opportunity Cost in Financial Decision Making</li> <li>Understanding Interest Rates</li> </ul>	<ul style="list-style-type: none"> <li>Financial Success &amp; Happiness</li> <li>Need for Financial Decision Making</li> <li>Time Value of Money Calculating Future &amp; Present Values</li> </ul>		
2	<b>Personal Financial Statements &amp; Budgets:</b> Short- Medium & Long term Investment – Goals & objectives		6	CO2
	<ul style="list-style-type: none"> <li>Financial Goals, Values &amp; Strategies</li> <li>Plan for Cash Flows</li> <li>Financial Statements- Where Your Money Come from &amp; Go?</li> <li>Basic Liquidity Ratios- Can I Pay for emergency Payments?</li> </ul>	<ul style="list-style-type: none"> <li>Asset to Debt Ratio- Do I have more assets than my liabilities?</li> <li>Debt Payments-Do I have disposable Income to pay for Debts?</li> <li>Investment in Assets- Do I have to investment more??</li> <li>Dealing with indebttness</li> </ul>		
	<b>Fixed Income Investment Options-</b> Investment Schemes- Banks (SB, RD, FD), Postal Saving Schemes, Chits, Nidhi's & other Small Saving Schemes- Mutual Funds- Shares & Bonds. Use of Credit Cards. Understanding Consumer Installment Loans			
	<ul style="list-style-type: none"> <li>Vehicle &amp; other Major Purchases</li> <li>Using Comparison Purchasing</li> </ul>	<ul style="list-style-type: none"> <li>Investing in Precious Metals &amp; Gems</li> <li>Obtaining affordable Housing – Purchasing &amp; Disposing</li> </ul>		
3	<b>Insurance &amp; Risk Management</b> <ul style="list-style-type: none"> <li>Personal Health- Managing Life, Health and Disability Risk</li> <li>Personal Property &amp; Liability Insurance</li> </ul>	<ul style="list-style-type: none"> <li>Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies</li> <li>Implications in Income Tax Planning</li> </ul>	6	CO3
4	<b>Social Security &amp; Retirement Planning</b> <ul style="list-style-type: none"> <li>Social Assistance - Social Security-Social Insurance</li> <li>ESI, PF, Gratuity</li> </ul>	<ul style="list-style-type: none"> <li>Introduction to Other Social Security Schemes- Pradan Mantri Jeevan Bima Yojana, Pradan Mantri Suraksha Bhima Yojana &amp; Atal Pension Yojana</li> </ul>	6	CO4
5	<b>Individual Income Tax Planning &amp; Saving:</b> Ethical Tax Planning Concepts of Form 16, Filling return of income.		6	CO5



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**REFERENCEBOOKS: Latest edition of the books to be referred.**

1. Ankit Gala, Investment Planning, Buzzing stock Publishing House
2. Hirt Geoffrey A, Investment Planning, Mc Graw Hill
3. LawrenceJ. Gitman, Personal Finance Planning, Cengage Learning India Private Limited

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**CORE - V  
CORPORATE ACCOUNTING - I**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define a company and State the various types of shares and debentures. Identify the role of underwriters. List out the types of underwriting.</li> <li>Discuss the provisions of the Certificate of Incorporation &amp; minimum subscription.</li> <li>Develop the ability to prepare Consolidated Accounts for a Corporate Group</li> </ul>	<b>K1, K2, K3 &amp; K4</b>
<b>CO2</b>	<ul style="list-style-type: none"> <li>Discuss the provisions of redemption of preference shares and redemption of debentures. Explain the different types of redemption of preference shares.</li> <li>Give examples of ex-interest and cum-interest quotations</li> <li>Describe the significance of profits prior to incorporation.</li> </ul>	<b>K1, K2, K3 &amp; K4</b>
<b>CO3</b>	<ul style="list-style-type: none"> <li>Prepare company final accounts.</li> <li>Demonstrate the role of managers and prepare the computation of managerial remuneration.</li> </ul>	<b>K1, K2, K3, K4, K5</b>
<b>CO4</b>	<ul style="list-style-type: none"> <li>Construct the revised balance sheets after alteration of share capital and internal reconstruction.</li> <li>Analyze the factors affecting goodwill.</li> <li>Categorize the various methods of valuation of shares and valuation of goodwill.</li> </ul>	<b>K1, K2, K3 &amp; K4</b>
<b>CO5</b>	<ul style="list-style-type: none"> <li>Differentiate amalgamation, absorption and external reconstruction.</li> <li>Outline the various methods of purchase consideration calculation.</li> <li>Compare the types of amalgamation.</li> </ul>	<b>K1, K2, K3, K4, K5</b>

**Mapping of Course Outcomes to Program Outcomes:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	1	3	3	3	2	2	3	3	3	3
<b>CO2</b>	3	1	3	3	3	2	1	3	3	3	3
<b>CO3</b>	3	1	3	3	3	2	1	3	3	3	3
<b>CO4</b>	3	1	3	3	3	2	1	3	3	3	3
<b>CO5</b>	3	1	3	3	3	2	1	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>1.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>1.20</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Formation of a company – Certificate of incorporation – Minimum subscription – capital – share capital and debentures – Types – Issue of shares and debentures – Types of issue – Forfeiture – Reissue– Underwriting of shares and debentures – Underwriting commission – Types of underwriting	15	CO1
2	Redemption of Preference Shares – Provisions of Companies Act – revenue and capital profits – Types of redemption – Redemption of Debentures – Types – ex interest and cum interest quotations (Theory only)–Profits Prior to Incorporation, Basis of apportionment	15	CO2
3	Preparation of company final accounts – Profit and Loss appropriation a/c – Company balance sheet – Transfer to reserves – Computation of Managerial Remuneration	15	CO3
4	Alteration of Share Capital and Internal Reconstruction – Reduction of Capital – procedure – Valuation of Goodwill – Factors affecting Goodwill– Methods of valuation – Valuation of shares – Methods of valuation	15	CO4
5	Amalgamation, Absorption and External Reconstruction – Lump sum method, Net assets method, Net payment method, intrinsic value method – purchase consideration–Types of amalgamation	15	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

- 1.S.P.Jain and K.L Narang, Advanced Accountancy, Kalyani Publishers, New Delhi,
- 2.R L Gupta & M Radhaswamy, Advanced Accountancy, Sultan Chand Publishers
- 3.M.C. Shukla and T.S.Grewal, Advanced Accounts Vol2 I.S Chand & Sons. New Delhi
4. Alok Kumar, Corporate Accounting, Singhal Publications,
- 5.P C Tulsian, Corporate Accounting, TATA McGraw Hill Publishers

**Post Graduate & Research Department of Commerce**



**CORE - VI  
BANKING & FINANCIAL SERVICES**

<b>Course Code :</b>		<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>		<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>		<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Classify various kinds of banks with their functions and identify the services provided by them</li> <li>Explain the Role of Central Bank in Administering, Controlling and Directing the Monetary Activities</li> <li>Apply the traditional services provided by banks in real life by visiting the banks</li> </ul>	K1, K2, K3, K4, K5
<b>CO2</b>	<ul style="list-style-type: none"> <li>Discuss the Features of Various Negotiable Instruments</li> <li>Explain the need for Endorsement and various types of Endorsement</li> </ul>	K1, K2, K3, K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Describe the basic concepts of financial system and its role in economic environment</li> <li>Apply E-banking, internet banking and mobile banking for fund transfer</li> </ul>	K1, K2, K3, K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Identify various financial services that can be used as an alternative measure for short term and long term financial needs</li> </ul>	K1, K2, K3, K4, K5
<b>CO5</b>	<ul style="list-style-type: none"> <li>Explain and Relate the importance of financial services like Factoring and Leasing</li> <li>Evaluate various types of Mutual Funds and the working mechanism</li> </ul>	K1, K2, K3, K4, K5

**Mapping of Course Outcomes to Program Outcome:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	2	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	2	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	3	2	2	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.8</b>	<b>3.00</b>	<b>2.8</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.60</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



S.NO	CONTENTS OF MODULE	Hrs	Cos
1	<p><b>Commercial banking</b> – definition – classification of banking system– universal banking – functions – *Role of commercial banks in economic development – central banking – definition – need – principles – *central banking Vs commercial banking – functions and role – RBI- functions and working – objectives – legal frame work.</p> <p>Opening bank accounts – type of bank accounts – KYC Norms - *FDR- Pay-in-slip book, Withdrawal forms – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference.</p>	12	CO1
2	<p><b>Negotiable instruments</b> – meaning – definition – types – distinction between Cheque, promissory note and bills of exchange - *CTS Cheques – meaning – advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonoring of a cheque – payment in a crossed cheque – material alteration – statutory protection.</p>	12	CO2
3	<p><b>Introduction to Financial Services</b> - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – *Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.</p> <p><b>E-banking</b> – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.</p>	12	CO3
4	<p><b>Factoring</b> - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfaiting (An Overview)</p> <p><b>Leasing</b> - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>	12	CO4
5	<p><b>Merchant banking</b> - definition – functions – code of conduct – regulatory framework.</p> <p><b>Mutual funds</b> - definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).</p>	12	CO5



**TEXT BOOKS: Latest edition of the books to be referred.**

1. Banking and Financial Systems– B.Sanathanam Margham Publishers
2. Financial Services –B.Sanathanam

**REFERENCE BOOKS:**

1. Banking Law Theory and Practice– Sundaram and Varshney –Sultan Chand
2. Banking Law Theory and Practice– S.N.Maheswari–Kalyani Publications
3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company



**CORE - VII  
PRINCIPLES OF MANAGEMENT**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Describe the basic concepts of Management and Identify various contributions made towards Management Thought.</li> </ul>	<b>K1, K2, K3&amp; K4</b>
<b>CO2</b>	<ul style="list-style-type: none"> <li>Plan and effectively and demonstrate importance of effective planning.</li> <li>Propose &amp; Design all the procedures involved in planning and Construct good decisions in business Scenario.</li> </ul>	<b>K1, K2, K3, K4, K5&amp; K6</b>
<b>CO3</b>	<ul style="list-style-type: none"> <li>Categorize various types of Organization and Determine the employee's workload. Allocation</li> </ul>	<b>K1, K2, K3, K4, K5&amp; K6</b>
<b>CO4</b>	<ul style="list-style-type: none"> <li>Apply different leadership styles and provide Solutions for the obstacles faced in delegating the authority in the business.</li> <li>Develop overall managerial &amp; leadership skills among students</li> </ul>	<b>K1, K2, K3, K4, K5&amp; K6</b>
<b>CO5</b>	<ul style="list-style-type: none"> <li>Explain and Relate the techniques of Control and importance of Co-ordination in strengthening human efforts.</li> </ul>	<b>K1, K2, K3&amp; K4</b>

**Mapping of Course Outcomes to Program Outcome:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Management: Meaning – Definition - Nature and Scope of Management – Management both Science and Art – Levels of Management – Role and Skills expected of a Manager – Contribution of F. W. Taylor, Henry Fayol, Elton Mayo, Mary Follet, Frank Gilbreth and William Gilbreth–Peter F Ducker – Management by Objectives (MBO)- Role of IT in Management	12	CO1
2	Planning – Definition – Nature – Importance of Planning – Limitations of Planning-StepstomakePlanningEffective–ProcessofPlanning–ClassificationofPlans-Objectives–Policies–Procedures–Rules–Strategies–Budgets–DecisionMaking–Definition–Characteristics–Need–Problems–Steps in Decision Making–Types of Decisions	12	CO2
3	Organizing – Definition – Process of Organization – Importance of Organisation – Organisation Structure – Organisation Chart – Formal and Informal Organisation–Types of Organisations – Span of Control – Line and Staff Organisation – Functional Organisation– Committee – Project Organisation	12	CO3
4	Authority – Meaning – Power – Delegation of Authority – Types of Delegation – Advantages – Principles – Obstacles to Delegation – Measures for Making Delegation Effective – Decentralization – Benefits and Disadvantages of Decentralization – Leadership – Meaning – Definition – Nature –Importance – Qualities – Types of Leaders – Leadership Styles – Theories of Leadership	12	CO4
5	Controlling – Meaning – Definitions - Nature – Characteristics – Benefits of Control – Importance – Problems – Management by Exception (MBE) – SWOT Analysis – Management Information Systems (MIS)Coordination–Meaning–Definition-Nature-Importance–Problems–Principles of Coordination– Techniques of Coordination	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. J. Jayasankar, - Principles of Management (Business Management). Margham Publication. Chennai
2. Gupta.C.B, - Business Management, Sultan Chand and Sons, New Delhi, 12<sup>th</sup>Edition

**REFERENCE BOOKS:**

1. L.M.Prasad, Principles and Practice of Management, Sultan Chand, NewDelhi.
2. P.C.Tripathi& P.N Reddy, Principles of Management. Tata Mc.Graw, Hill. NewDelhi.
3. Harold Koontz, Heinz Weirich, Essentials of Management, An International and Leadership Perspective, McGraw Hill, Ninth Edition
4. N.Premavathy, Principles of Management–Sri Vishnu Publication–Chennai



**CORE - VIII**

**BUSINESS COMMUNICATION**



<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Demonstrate the principles of effective communication.</li> <li>• Explain the relevance of 7'C in Business Communication.</li> <li>• Identify the barriers involved in Business communication and the means to overcome the same.</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Differentiate various kinds of Business Letters</li> <li>• Assess the structural and contextual difference among different kinds of business letters.</li> <li>• Prepare Formal Business Letters relating to Office Correspondence</li> <li>• Draft Enquiry Letters, Business Orders, Sales Promotion Letters, Circular, Complaints to offer and Collection letters</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Draft Correspondence relating to Bank and Insurance</li> <li>• Prepare Business Letters relating to Agency Correspondence, letter between Agent and Principal, correspondence with shareholders and directors</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Demonstrate the ability to generate different kinds of report based on the requirement.</li> <li>• Ability the prepare Agenda, Minutes of Meeting, Office Order Circular and Short Notes.</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>• Compare and contrast the forms of communication involving traditional and modern methods of communication.</li> <li>• Develop overall communication skill &amp; ability of the students.</li> <li>• Stimulate their critical thinking by designing and developing clean &amp; lucid writing skills.</li> </ul>	K1, K2, K3, K4, K5& K6

**Mapping of Course Outcomes to Program Outcome:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	2	3	3	3	3	3	3	3	2	3
<b>CO3</b>	3	3	3	3	2	3	2	2	2	3	3
<b>CO4</b>	3	3	3	3	3	3	3	2	3	3	3
<b>CO5</b>	2	3	3	2	3	3	3	3	2	3	3
<b>Average</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.60</b>	<b>2.60</b>	<b>2.80</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										

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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Definition – Methods, Types, Purpose, Process –Importance and Principles of effective Communication – Barriers to Communication – Layout of business letters– Features of communication 7C – Requisites of effective business communication	12	CO1
2	Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints to offer–Quotation, collection letters	12	CO2
3	Bank Correspondence – Meaning and features - Letter from customers to banks, Bank to customers, Correspondence within bank – Insurance Correspondence – Introduction, specific terms used in Insurance – Subrogation in General Insurance, Marine Insurance and Fire Insurance – Types of Insurance policies–Agency Correspondence– Meaning, features, letter between Agent and Principal, correspondence with shareholders and directors	12	CO3
4	Reports Writing – Meaning, Features, Objectives – Kinds of report – Format of report – Necessity of writing reports – Agenda, Minutes of Meeting – Memorandum–Office Order – Circular –Notes	12	CO4
5	Modern Forms of Communication: Introduction –Factors determining the use of modern communication–Fax–E-mail–SMS–Teleconferencing–Video Conferencing–Internet–Websites and their use in Business (Both merits and demerits) – Impact of technological advancement on business communication – Group communication – Media Management, Press conference, Media interviews, Seminars, Workshop, conferences, Business Etiquettes	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Rajendra Pal &J.S.Korlahalli, Essentials of Business Communication - Sultan Chand & Sons- New Delhi.

**REFERENCE BOOKS:**

1. Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
2. Bovee, Thill,Schatzman,BusinessCommunicationToday-PearsonEducationPrivateLtd- New Delhi.
3. Penrose, Rasbery, Myers, Advanced Business Communication-Bangalore.
4. Simon Collin, Doing Business on the Internet-Kogan Page Ltd-London.
5. MaryEllen Guffey, Business Communication–Process and Product International Thomson Publishing -Ohio.

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**CORE - IX  
CORPORATE ACCOUNTING II**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define the mandatory accounting standards issued by the ICAI and other financial reporting statements related to Corporate Accounting. Explain Inflation Accounting.</li> <li>Preparation of Accounting price level changes/ Inflation Accounting</li> <li>Develop the ability to analyse complex issues.</li> <li>Formulate well-reasoned arguments &amp; to reach well considered conclusions</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Know the preparation of consolidated balance sheet of Holding subsidiary companies, profit calculation and treatment of dividend.</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO3</b>	<ul style="list-style-type: none"> <li>Analyze the final statements of banking companies (New Provisions) and by visiting into banks to know how they prepared their books of accounts in real life.</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO4</b>	<ul style="list-style-type: none"> <li>Classify the accounts of Insurance companies and to know their final statements as per IRDA regulation 2002.</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Classify and compare various modes of winding up and analyze the role of liquidator while distributing money as per the law.</li> </ul>	K1, K2, K3, K4, K5& K6

**Mapping of Course Outcomes to Program Outcome:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	2	3	3	3	3	1	3	2	3	3
<b>CO2</b>	3	2	3	3	3	3	1	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	1	3	1	3	3
<b>CO4</b>	3	2	3	3	3	2	1	3	1	3	3
<b>CO5</b>	3	2	3	3	3	3	1	3	1	3	3
<b>Average</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.60</b>	<b>1.00</b>	<b>3.00</b>	<b>1.40</b>	3.00	3.00
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Accounting for Price Level Changes/ Inflation accounting – Various methods of inflation accounting – Social responsibility Accounting – Human Resources Accounting – Mechanized Accounting – Mandatory Accounting Standards issued by the ICAI – Meaning of IFRS (International Financial Reporting Statement) – Value Added Statement (Theory only)	12	CO1
2	Consolidated final statement of Holding companies and subsidiary companies (Intercompany holding excluded) – Minority Interest – Cost of Control / Good will – Calculation of capital profit/ Revenue profit – consolidated B/S – treatment of dividend – (Inter-company owing's included)	12	CO2
3	Final statements of banking companies (As per New provisions) – Non Performing assets – Rebate on bills discounted – Profit and Loss a/c – Balance Sheet as per Banking Regulation Act	12	CO3
4	Final statements of Insurance companies (As per New provisions) – Life insurance – Revenue a/c, Profit and Loss a/c, Balance Sheet as per IRDA regulation 2002 – Life assurance fund - Valuation of Balance Sheet –General Insurance – Fire Insurance and Marine Insurance	12	CO4
5	Liquidation – Modes of winding up – Statement of affairs and Liquidator's Final statement of Account – Deficiency or Surplus a/c	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy and A.Murthy Corporate Accounting Margam Publishers. Chennai-17.

**REFERENCE BOOKS:**

1. R.L.Gupta and M.Radhaswamy-Advanced Accounts-New Delhi, Sultan Chand.
2. M.C.Shukla and T.S.Grewal. Advanced Accounts S Chand & Sons. New Delhi,

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**CORE - X  
COMPANY LAW**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define the important concepts in Company's Act, 2013</li> <li>Discuss on the various provisions related to the incorporation and filing of documents of Companies through electronic mode.</li> <li>Develop an awareness of the sociological and economic dimensions of Company Law</li> <li>Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies</li> </ul>	K1, K2, K3, K4, K5
<b>CO2</b>	<ul style="list-style-type: none"> <li>Identify the different kinds of Company's and analyse on the benefits of DEMAT account.</li> </ul>	K1, K2, K3 & K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Explain the contents of Memorandum of Association, Articles of Association and Prospectus</li> <li>Apply the provisions of the Company's Act 2013 for its relevant amendment's.</li> </ul>	K1, K2, K3, K4, K5
<b>CO4</b>	<ul style="list-style-type: none"> <li>Apply the provisions of the Company's Act for conducting various statutory meetings</li> <li>Discuss on various types of company Resolutions.</li> </ul>	K1, K2, K3 & K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Identify different types of Winding up of Company</li> <li>Enumerate the importance Prevention of Oppression and Mismanagement.</li> </ul>	K1, K2, K3 & K4

**Mapping of Course Outcomes to Program Outcome:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	<b>3</b>	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3	2	3	3	3
<b>CO5</b>	3	3	2	2	3	2	3	2	3	3	3
<b>Average</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>2.60</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										

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S NO	CONTENTS OF MODULE	Hrs	Cos
1	Company – Definition – Characteristics – Lifting the Corporate Veil – Company Law Administration– Formation of Company – Preliminary Contract – Certification of Incorporation – Promotion – Certificate of Commencement of Business – Promoters – Functions and Legal Status – MCA 21 – Schemes of filing statutory document and other transactions by companies through electronic mode–Features of MCA21	12	CO1
2	Kinds of Companies – On the Basis of Incorporation – Private and Public – Difference between Private and Public Company – On the Basis of Liability – On the Basis of Ownership – Government Company –Foreign Company – On the Basis of Control – Holding and Statutory Company – Producer Companies–Director –Woman Director–Rights and Duties of Directors–Appointment and Removal – Qualification and Disqualification – Civil and Criminal Liability of Directors–Membership–Voting Rights–Transfer and Transmission of shares – DEMAT–Dematerialization– Need – Benefits of opening DEMAT account	12	CO2
3	Memorandum of Association (MOA)–Contents and Alteration–Doctrine of Ultra vires–Articles of Association (AOA) – Contents and Alteration – Distinction between MOA and AOA – Doctrine of Constructive Notice and Indoor Management – Prospectus – Contents – Statement in Lieu of Prospectus–Mismanagement and their consequences–Share Capital–Kinds of Shares–Voting Rights–Debenture– Debenture Trust Deed–Borrowing powers of Companies.	12	CO3
4	Meetings–Statutory Meeting–Statutory Report–Annual General Meeting–Extra Ordinary General Meeting–Powers of Company Law Board to order meeting–Class Meetings–Requisites–Quorum– Chairman of Meeting – Minutes of meeting – Agenda – Proxies – Voting and Poll – Resolution – Ordinary and Special Majority Rule and Minority Rights–Prevention of Oppression and Mismanagement	12	CO4
5	Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up - Members’ voluntary winding up – Creditors’ voluntary winding up – Corporate Governance – Principles–Corporate Governance in India–SEBI Code on Corporate Governance – The Depositories Act – Definition – Certificate of commencement of business – Rights and Obligations of Depositories– Participants – Issuers and Beneficial Owners – Enquiry and Inspection – Corporate Social Responsibility (CSR).	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Kapoor, N.D,( 2018) Elements of Company Law, Sultan Chand Publications

**REFERENCE BOOKS:**

1. Dr. Sreenivasan,M.R Company Law, Second Edition, Margham Publications
2. Business Laws–M.V.Dhandapani,Sultan Chand and Sons
3. CompanyLaw–Avtar Singh

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4. M.C.Shukla and S.S. Gulshan – Principles of Company Law
5. S.M.Shah – Lectures on Company Law
6. S.BadriAlam and Saravanavel-CompanyLaw-HimalayaPublications
7. P.P.S.Gogna–Text Book of CompanyLaw–S.Chand

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**CORE XI  
PRINCIPLES OF MARKETING**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define marketing and Explain the evolution of marketing orientation.</li> <li>Develop an idea about Marketing and its functions</li> <li>Explain the innovations in Modern Marketing.</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Enhance the knowledge on marketing segmentation.</li> <li>Demonstrate the consumer behavior. Illustrate various theories on Motivation.</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Make student understand about various product and pricing decision</li> <li>Explain Product life cycle and sales forecasting.</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO4</b>	<ul style="list-style-type: none"> <li>Equip the student to take effective distribution decision.</li> <li>Analyse various sales promotion mix strategies for products and services</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Demonstrate awareness about current trends in marketing environment to enable them to take practical measures.</li> <li>Explain about social responsibility and marketing ethics.</li> <li>Summarize market research and MIS</li> <li>Develop a market research plan and conduct basic research using primary and secondary sources</li> </ul>	K1, K2, K3, K4, K5& K6

**Mapping of Course Outcomes to Program Outcome:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	2	3	2	3	3	2	2	2	3	3	3
<b>CO5</b>	3	2	3	2	2	3	3	3	3	3	3
<b>Average</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Marketing –Meaning – Definition and Functions of Marketing – Evolution of Marketing concepts – Marketing Orientation – Innovations in Modern Marketing – Marketing Management – Definitions – Functions - Role and Importance of Marketing – Classification of Markets	12	CO1
2	Market Segmentation – Concept – Benefits – Basis and Levels – Niche Marketing - Characteristics of Niche – Local Marketing – Green Marketing- Introduction to Consumer Behaviour – Need for study – Motives & Needs, Freud’s Theory of Motivation – Maslow Theory of Motivation – Purchase Decision – Post Purchase Behaviour - Consumer buying decision process – Classification of Consumer for New Products	12	CO2
3	Marketing mix – Definition – 4 P’s of Marketing Mix – Product – Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods – Criteria for a good Forecasting –Pricing – Objectives – Factors influencing Pricing – Kinds of Pricing – Resale price Maintenance	12	CO3
4	Channels of Distribution (Levels) – Channel Members – Types – Channel of Distribution for consumer goods – Channels of Distribution for Industrial goods – Communication Mix – Communication process – Advertising – Media – Kinds of –Advertising Media - Sales promotion – Sales Force Promotion – Personal selling – Classification of Salesmanship	12	CO4
5	Competitive analysis and strategies – Balancing customer and competitor Orientations – Global Market Environment – Social Responsibility and Marketing Ethics, Citizen and Public actions to regulate marketing – Recent Trends in Marketing – A Basic understanding of E – Marketing – E- Tailing –Consumerism – Market Research – MIS and Marketing Regulation	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
2. Dr.C.B.Gupta & Dr. N. Rajan Nair, Reprint 2018, Marketing Management, Sultan Chand & Sons, New Delhi,

**REFERENCE BOOKS:**

1. Philip Kotler. Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2. Dr. N. Rajan Nair. Marketing, Sultan Chand & Sons. New Delhi
3. K.S.Chandrasekar. Marketing Management Text and Cases, Tata McGraw Hill, New Delhi.
4. Marketing Management by Rajan Saxena
5. Marketing by William J Stanton
6. Principles of Marketing by Philip Kotler
7. Marketing Management by Still and Cundiff
8. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker.

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**CORE - XII PRACTICAL AUDITING**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Explain the terminologies related to auditing</li> <li>• Appreciate the Importance of internal Control, internal check and internal audit.</li> </ul>	K1, K2, K3 & K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Brief the procedure relating to vouching of financial transactions.</li> <li>• Compare and contrast Vouching from Valuation of Assets.</li> </ul>	K1, K2, K3 & K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Discuss the recent trends in Auditing</li> <li>• Compare Financial Audit from Forensic Audit</li> <li>• Analyze the Impact of ERP in auditing environment</li> </ul>	K1, K2, K3, K4, K5
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Apply the provisions of Companies Act in relation to appointment of company auditor and the procedure for Fixing the remuneration of company auditor</li> <li>• Understand the importance and contents of Audit Report.</li> </ul>	K1, K2, K3 & K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>• Apply the standards related to auditing in real auditing scenario</li> <li>• Develop student's cognitive skills for Information Systems Audit</li> </ul>	K1, K2, K3, K4, K5

**Mapping of Course Outcomes to Program Outcomes:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	3	3	2	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	3	3	3	2	3	3
<b>CO3</b>	3	3	3	3	2	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	2	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	2	3	3	3	2	3	3
<b>Average</b>	3.00	3.00	3.00	3.00	<b>2.00</b>	3.00	3.00	3.00	<b>2.00</b>	3.00	3.00
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning, definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit	12	CO1
2	Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger – Scrutinizing of ledgers – vouching of cash receipts and payments – Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities – Distinction between verification and valuation	12	CO2
3	Recent trends in Auditing – Forensic Audit –Meaning and Importance – Forensic Vs Financial Audit –Code of conduct and Ethics in Auditing – Audit on corporate Governance – Risk Based Audit- Meaning – International financial reporting standard (IFRS) – Meaning and its applicability in India – (IND -AS) Indian Accounting Standards (Basics only)	12	CO3
4	Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditor ship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation	12	CO4
5	Information Systems Audit (ISA) – meaning – Division of auditing in ISA environment – Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under ISA system	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons.

**REFERENCE BOOKS:**

1. B. N. Tandon, S.Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
2. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
3. Pradeep Kumar, BaldevSachdeva and Jagwant Singh Auditing Principles and Practices, Kalyani Publishers.
4. Contemporary Auditing, Kamal Gupta Tata MC GrawHill.



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**CORE XIII**

**COST ACCOUNTING**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>L:T:P:S : 4:0:0:0</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>: 60</b>

**Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define the meaning of Cost Accounting, Financial Accounting and Management Accounting</li> <li>List the objectives of cost accounting, Uniform costing and Inter-firm comparison</li> <li>List out the requirements of installing a costing system and the stages in installation</li> <li>Identify the significance of reconciliation of statements</li> </ul>	K1 & K2
<b>CO2</b>	<ul style="list-style-type: none"> <li>Define material control by different methods of price computation</li> <li>State the meaning of Inventory turnover and Economic ordering Quantity</li> <li>Identify the methods of calculating stock levels</li> </ul>	K2
<b>CO3</b>	<ul style="list-style-type: none"> <li>Describe the methods of calculating Labour turnover and also reducing it</li> <li>Explain the different types of bonus Plans with examples</li> </ul>	K3
<b>CO4</b>	<ul style="list-style-type: none"> <li>Demonstrate the importance of Overhead costs and their classification</li> <li>Prepare apportion Overheads and re-distribute it to various departments</li> <li>Prepare statement showing Machine Hour Rate</li> </ul>	K3
<b>CO5</b>	<ul style="list-style-type: none"> <li>Analyze the meaning and features of process costing with its advantages and disadvantages</li> <li>Categorize the various types of process losses</li> <li>Differentiate process accounts into those with process losses and scrap value and those with abnormal loss and gain</li> <li>Outline the procedure involved in computing inter-process profits</li> </ul>	K4

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	2	3	3	3	2	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3



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<b>CO6</b>	3	2	3	3	3	2	3	3	3	3	3
<b>Average</b>	3.00	<b>2.17</b>	3.00	3.00	3.00	<b>2.33</b>	3.00	3.00	3.00	3.00	3.00
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										

<b>S.NO</b>	<b>CONTENTS OF MODULE</b>	<b>Hrs</b>	<b>Cos</b>
1	Objectives of Cost accounting– Differences between Cost and Management accounting, Cost and Financial accounting –Objectives of Uniform costing–Advantages of Inter firm comparison– Cost control and Cost reduction: Meaning, Importance and Distinction–Techniques of cost control–Requirements for installation– Stages in installation–Problems installation–Steps to overcome difficulties –Cost Sheet–Tender & quotation–Reconciliation of Cost & Financial Statement.	12	<b>CO1</b>
2	Material – Introduction- Meaning of Material control- objectives of material control – Essentials, advantages & limitations of material control, Receipt & issue of materials – Economic ordering quantity- ABC analysis – Just-in –time inventory- VED Analysis- Pricing of material issue	12	<b>CO2</b>
3	Labour –Essentials of a good wage system – Causes of labour turnover– Methods of reducing labour turnover–Methods of calculating labour turnover – Separation method, Replacement and flux method – different types of Bonus plan – Gantt’s task and bonus plan –Merricks multiple piece rate system.	12	<b>CO3</b>
4	Overheads – Meaning and Definition – Importance of overhead costs – Classification of overhead costs – Codification of overheads – Departmentalization of overheads – Methods of apportionment of overheads – Primary and Secondary apportionment – Under absorption and over absorption of overheads – Production overheads – Administration overhead – Selling and Distribution overhead – Research and Development expenses –Machine hour rate – Meaning, Importance and computation	12	<b>CO4</b>
5	Meaning of Process costing – Characteristic features – Types of industries using process costing – Advantages of process costing – Disadvantages of process costing – Important aspect of process costing – Process Losses – Process a/c’s involving two or three a/c’s – Scrap value – Inter process profits	12	<b>CO5</b>



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**TEXT BOOKS:**

T.S. Reddy & Hari Prasad Reddy (2018) Cost Accounting and Management accounting, 4<sup>th</sup> Edition, Margham Publications. Chennai-17

**REFERENCE BOOKS:**

1. Jain S.P. and Narang K.L. (Reprint 2017). Cost Accounting. 10<sup>th</sup> Edition. Kalyani Publishers. New Delhi.
2. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5<sup>th</sup> Edition. S.Chand & Co. New Delhi 2011.
3. Saxena and Vashist. 2010. Cost Accounting. 5<sup>th</sup> Edition. Sultan Chand & Sons. New Delhi. 2002.

**Assessment Pattern**

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				<b>Total</b>	<b>100</b>

**Weightage based on Bloom's Taxonomy (for End Semester Examinations – ESE)**

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%

**CIA- Continuous Internal Assessment (40 Marks)**

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
<b>Marks (out of 50)</b>	<b>20</b>	<b>5</b>	<b>5</b>	<b>10</b>
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				

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**CORE - XIV  
PRINCIPLES OF FINANCIAL MANAGEMENT**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Demonstrate understanding of capital structure, its source and leverage concepts.</li> <li>• Mention the objectives, Need and importance of financial management.</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Explain the Nature and Importance of Capital Budgeting &amp; Solve the given problems on capital budgeting and investment decision.</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Describe the relative merits of various sources of raising capital. Recall various cost to be considered in computing cost of capital.</li> <li>• Compute cost of individual source of capital and also their overall averagesbased on specific information.</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Explain the concept of dividend policy, its relevance and various models associated with dividend policy.</li> <li>• Analyse the Dividend Models proposed by (Walter's, Gordon's, M.M. Hypothesis.</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>• Elucidate the Nature of and types of Working Capital</li> <li>• Determine the factors affecting working capital requirement and calculation of working capitalbased on given information.</li> </ul>	K1, K2, K3, K4, K5

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	2	3	3	2	3	3	3	2	3	3
<b>CO2</b>	3	2	3	3	2	3	3	3	2	3	3
<b>CO3</b>	3	2	3	3	2	3	3	3	2	3	3
<b>CO4</b>	3	2	3	3	2	3	3	3	2	3	3
<b>CO5</b>	3	2	3	3	2	3	3	3	2	3	3
<b>Average</b>	3.00	<b>2.00</b>	3.00	3.00	<b>2.00</b>	3.00	3.00	3.00	<b>2.00</b>	3.00	3.00
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										





S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management – Capital structures planning– Factors affecting capital structures – Determining Debt and equity proportion–Theories of capital structures–Leverage concept.(Theory only)	12	CO1
2	Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period – Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR) – Risk Analysis	12	CO2
3	Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC)	12	CO3
4	Dividend policies – Factors affecting dividend policies – Company Law provisions on dividend payment –Various Dividend Models (Walter’s, Gordon’s, M.M. Hypothesis. (Theory only)	12	CO4
5	Working capital – components of working capital – working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Dr.S.N.Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi
2. Dr. Kulkarni and Dr. Sathya Prasad, Financial Management.
3. A.Murthy, Financial Management, Margham Publications

**REFERENCE BOOKS:**

1. Prasana Chandra, Financial Management, Tata Mc.Graw Hill, New Delhi
2. I.M.Pandey, Financial Management, Vikas Publishing
3. Khan & Jain, Financial Management, Sultan Chand & Sons

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**CORE - XV  
ENTREPRENEURIAL DEVELOPMENT**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define entrepreneur, understand the several theories of entrepreneurship and recognize the entrepreneurial development in India.</li> <li>Develop entrepreneurial skills.</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Conceive new business ideas and identify project opportunities together with problems to be faced.</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Analyze and select the types of organization and interpret the growth, expansion, diversification and strategies.</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Find the sources of finance and integrate the knowledge about government incentives, subsidies policies, tax concession to SSI units.</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO5</b>	<ul style="list-style-type: none"> <li>Discuss the Future of Women Entrepreneur, Rural entrepreneurship, Growth of Rural Industrialization and identify Problems of Rural Industries</li> <li>Deliberate the Scope and Role of NGO's &amp; the importance of Social Entrepreneurship.</li> <li>Conduct SWOT analysis on the Entrepreneurship in Family-owned business &amp; Government as Entrepreneur</li> </ul>	K1, K2, K3, K4 & K5

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	2	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	2	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>2.20</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Entrepreneur – Meaning – Various Theories – Scope of Entrepreneurial Development - Characteristics of Entrepreneur – Differences between the related terms – Common Myths on Entrepreneur–Types of Entrepreneurs – Functions of an Entrepreneur–Classification of Entrepreneurs– The Role of Entrepreneurship in the Economic Development – Entrepreneurial scene in India	12	CO1
2	Establishing an Enterprise – Creation of Business Ideas – Existing Companies – Products – Government Policies – Make in India – Start up India –Idea Generation Methods – Focus Groups – Brainstorming –Creative Problem Solving – Legal Consideration – Project Identification and Formulation – The Business Plan – The Marketing – Finance – Organizational Plan – Institutional Finance and Other Support Functions to Small Entrepreneurs (NSIC, SIDO, SSIB, SISI, DIC, TCO's and other Specialized Institutions)	12	CO2
3	Selection of Types of Organization – Factors influencing the choice of Organization–Launch and Early Management Decisions–Managing Initial Problems & Growth–Expansion and Diversification Strategies – Why go for Public Issue of Shares – Tackling Problem Areas – Succession to Business	12	CO3
4	Government Incentives, Subsidies and Policies – Need and Importance of various Subsidies to SSI units – Tax Concessions – Advantages and Disadvantages of Incentives and Subsidies – EOU and EPZ – Marketing Assistance – Raw Material – Government Policies after July 1991-MSME's – MUDRA Banks–Objectives–Functions.	12	CO4
5	Women Entrepreneurs – Concept – Growth - Problems of Women Entrepreneurs – Future of Women Entrepreneur – Rural entrepreneurship – Growth of Rural Industrialization – Problems of Rural Industries – Developing Rural Entrepreneurship – Scope and Role of NGO's – Entrepreneurship in Family-owned business – Government as Entrepreneur	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Jayashree Suresh, Entrepreneurial Development, Margham Publications.Chennai-17, sixth Edition.

**REFERENCE BOOKS**

1. Charantimath Poornima, Entrepreneurship development-Small Business Enterprises Pearson Education,
2. Raj Shankar, Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt.Ltd.
3. Vasant Desai, Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai
4. E. Gordon & K. Natrajan Entrepreneurship Development, Himalaya Publishing House
5. Dr. C.B. Gupta & Dr. S.S. Khanka Entrepreneurship and Small Business Management. Sultan Chand & Sons. Fifth Edition
6. S.S.Khanka, Entrepreneurial development, S.Chand and co., New Delhi.
7. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan and Sons, New Delhi.
8. P. Saravanavel, Entrepreneurial Development – Ess Pee Kay publishing House.
9. Jaswer Singh Saini, entrepreneurship Development, deep and deep publications, New Delhi

**Post Graduate & Research Department of Commerce**



**CORE XVI  
INCOME TAX LAW AND PRACTICE –I**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 5 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	Define the term Income, Person, Assessment Year, Previous Year, Assessee. Describe the provisions connected with Residential status of Individual, Firm & Company. Enable students to fill FORM 16 & to file the returns.	K1, K2, K3& K4
<b>CO2</b>	Explain the meaning of Salaries under Income Tax Act 1961 and apply the provisions to solve problems.	K1, K2, K3, K4, K5
<b>CO3</b>	Discuss House Property income under Income Tax Act 1961 and apply the provisions to solve problems.	K1, K2, K3, K4, K5
<b>CO4</b>	Describe the meaning of Capital Gains under Income Tax Act 1961 and apply the provisions to solve problems	K1, K2, K3, K4, K5&K6
<b>CO5</b>	Analyse the role of Income Tax Authorities.	K1, K2, K3& K4

**Mapping of Course Outcomes to Program Outcome:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	2	2	3	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	2	3	3	2	3	3	3	2	3	3
<b>Average</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.60</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



SNO	CONTENTS OF MODULE	Hrs.	Cos
1	Definitions – Income, Person, Assessment year, Previous year; Assesses, Residential Status of individual, HUF, Firm & Company, Scope of Total Income and Incidence of Tax, Exempted Incomes Concept of GTI and Taxable Income	12	CO1
2	Salaries - Definition – Basis of charge – Types of allowances – HRA, CCA, DA, Educational allowances etc. – Perquisites and their valuation – Rent free accommodation, Car facility, Medical facility, Educational facility etc. – Provident Fund - Recognized Provident fund, Statutory Provident fund, PPF - Gratuity – Pension – Commuted, Un commuted – Leave Salary - Deduction from Salary Income	12	CO2
3	Income from House property Basis of charge– Annual value–Gross Annual value, Net Annual value of let-out Property, Self–occupied Property– Amenities– deductions/s24 from House Property Income.	12	CO3
4	Capital Gains – Meaning of terms Capital Assets & Transfer – Transaction not regarded as transfer – Short-term and Long term Capital Gains – Cost of acquisition – Fair market value – Cost of Improvement - Indexing – Exempted Capital Gains – 54, 54B, 54D, 54EC,54F – Computation Capital Gain	12	CO4
5	Income Tax Authorities– Power of Assessing officers, Powers of Central Board of Direct taxes- Role and Powers of Income Tax Commissioner	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

- Gaur and Narang - Income Tax Law and Accounts, Kalyani Publishers, Latest edition

**REFERENCE BOOKS**

- Mehrotra H.C, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi, Latest edition
- Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, Latest edition
- T.S. Reddy and Y Hariprasad Reddy, Income Tax Theory, Law & Practice, Margham Publications.

**Post Graduate & Research Department of Commerce**



**ELECTIVE-I**

**Open Elective Paper I – Economic & Corporate Laws**

(Course offered as Intra / Inter Department Open Elective to Students Shift I & Shift II)

<b>Course Code :</b>	<b>Credits 05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks :60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Describe the Foreign Exchange Management Act, 1999 contraventions and penalties.</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Discuss the role of financial intermediaries in Prevention of Money Laundering, Penalties and the adjudication procedure</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Explain the meaning and importance of Prohibition of Benami transactions &amp; re-transfer of property by benamidar and Penalties &amp; Prosecution</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO4</b>	<ul style="list-style-type: none"> <li>Discuss the provisions relating to the Competition Act 2002 in correspondence with the duties, powers and functions of the competition commission.</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Understand Environment Protection Act and its role in managing and controlling environment concerns and issues.</li> <li>Describe Constitutional Obligation &amp; Fundamental Right to live in Healthy Environment</li> </ul>	K1, K2, K3& K4

**Mapping of Course Outcomes to Program Outcome:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	2	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	2	3	3	3	2	2	3
<b>CO5</b>	3	3	3	2	3	2	2	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.60</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



SNO	CONTENTS OF MODULE	Hrs.	Cos
1	<b>Foreign Exchange Management Act, 1999:</b> Introduction, Board structure of FEMA, Definitions, Regulation & Management of Foreign Exchange, Contraventions & Penalties – Procedure for Compliance	12	CO1
2	<b>Prevention of Money Laundering Act, 2002</b> Definitions – Punishment for the offence of Money Laundering, Obligations of Banking Companies, Financial Institutions and Intermediaries or a person carrying on a designated business or profession, Adjudication authorities & Procedures	12	CO2
3	<b>The Benami Transactions (Prohibition) Act, 1988</b> Definitions – Prohibition of Benami Transactions - Prohibition of the right to recover property held benami - Prohibition of the right to recover property held benami - Prohibition on re-transfer of property by benamidar – Adjudication Authorities – Penalties & Prosecution	12	CO3
4	<b>Competition Act, 2002</b> Definitions - Prohibition of agreements- Prohibition of abuse of dominant position – Regulation of Combinations- Enforcement Mechanisms. Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy – Adjudication- Authorities – Penalties & Prosecution	12	CO4
5	<b>The Environment (Protection) Act 1986</b> Rules and Notifications – Environmental Protection – Constitutional Obligation – Fundamental Right to live in Healthy Environment – Judicial Activism in India – Water(Prevention and control of Pollution) Act 1974 – Air (Prevention and control of Pollution) Act 1981 – Land Pollution – Law relating to Management of Wastes – Noise Pollution – Legal Control.	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai.

**REFERENCE BOOKS:**

1. Bare Acts
2. Corporate Laws, Taxman, (latest).
3. S. Santhakumar's – Introduction to Environmental Law, – Lexis Nexis

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**Open Elective Paper I – Office Management**

(Course offered as Intra / Inter Department Open Elective to Students Shift I & Shift II)

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Analyse and Describe the importance of Front Office Management</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Explain the Success Rules for Office Managers</li> <li>Describe the Ten Commandments of office Management</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Apply Principles Office Accommodation &amp; Landscaping</li> <li>Understand the importance of Lighting and workplace Ambience</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Elaborate the importance of office systems and procedures</li> <li>Explain effective usage of office machines and equipment</li> <li>Design and use office forms for better control</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Explain the importance of record keeping</li> <li>Demonstrate filing procedure for Modern office management and control</li> </ul>	K1, K2, K3, K4

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	2	2	2	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	3	3	3	3	2	2	3
<b>CO5</b>	3	3	3	3	3	2	2	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.60</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										





S.NO	CONTENTS OF MODULE	Hrs	Cos
1	<b>MODERN OFFICE AND ITS FUNCTIONS:</b> Introduction — Meaning of Office — Office Work — Office Activities — The Purpose of an Office — Office Functions — Importance of Office — The Changing Office — The Paperless Office — The Indian Scene	12	CO1
2	<b>OFFICE MANAGEMENT :</b> Management — Principles of Management — Office Management — Elements of Office Management — Functions of Office Management — Office Manager — Success Rules for Office Managers — The Ten Commandments — Functions Office Management.	12	CO2
3	<b>OFFICE SPACE &amp; ENVIRONMENT MANAGEMENT:</b> Introduction — Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting — Types of Lighting Systems — Designing a Lighting System — Benefits of Good Lighting in Office — Ventilation — Interior Decoration — Furniture — Freedom from Noise and Dust — Safety from Physical Hazards — Sanitary Requirements — Cleanliness — Security — Secrecy.	12	CO3
4	<b>OFFICE SYSTEMS AND PROCEDURES :</b> The Systems Concept — Definitions — Systems Analysis — Flow of Work — Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated <b>OFFICE MACHINES AND EQUIPMENT :</b> Objects of Mechanisation — The Criteria for Selection — Types of Office Machines — Miscellaneous Machines <b>OFFICE FORMS — DESIGN, MANAGEMENT AND CONTROL:</b> Office Forms — Control — Forms Designing — Form Sets — Continuous Stationery.	12	CO4
5	<b>RECORDS MANAGEMENT :</b> Records — Importance of Records — Records Management — Filing — Essentials or Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing — Selection of Suitable Indexing System — The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme — Modern Tendencies in Records Making	12	CO5

**REFERENCE BOOKS: Latest edition of the books to be referred.**

1. Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai & Sons.
2. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
3. P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi
4. R.K. Chopra, Office Management, Himalaya Publishing House

**Post Graduate & Research Department of Commerce**



**Open Elective Paper I – E-Commerce**

(Course offered as Intra / Inter Department Open Elective to Students Shift I & Shift II)

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Explain the Role of Internet and Web in E-Commerce</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Understand various E-commerce business models and concepts, the internet and World Wide Web: Ecommerce Infrastructure and its Role of Automation &amp; Artificial Intelligence in E-Commerce</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Elaborate Building an ecommerce web site, Security and payment</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Analyse marketing concepts Online retailing and services</li> </ul>	K1, K2, K3, K4,
<b>CO5</b>	<ul style="list-style-type: none"> <li>Explain Social networks, auctions &amp; Implementation of E-commerce</li> <li>Evaluate the Efficiency of E-Commerce portals and the relative merits &amp; limitations</li> </ul>	K1, K2, K3& K4

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	2	2	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	2	3
<b>CO4</b>	3	3	3	3	2	3	3	3	2	2	3
<b>CO5</b>	3	3	3	3	3	2	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.60</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										

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SNO	CONTENTS OF MODULE	Hrs	Cos
1	<b>Introduction to E-Commerce</b> Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities; Process of E-Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce	12	CO1
2	<b>E-commerce business models and concepts, The internet and World Wide Web: Ecommerce Infrastructure</b> E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features, Role of Automation & Artificial Intelligence in E-Commerce	12	CO2
3	<b>Building an ecommerce web site, Security and payment</b> Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment	12	CO3
4	<b>E-commerce marketing concepts, Online retailing and services</b> Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online Online financial services, Online Travel Services, Online career services	12	CO4
5	<b>Social networks, auctions &amp; Implementation of E-commerce.</b> Social networks and online communities, online auctions, E-commerce portals	12	CO5

**REFERENCE BOOKS: Latest edition of the books to be referred.**

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI
3. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
4. Frontiers of E-Commerce Ravi Kalkota , TM
5. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

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**Open Elective Paper I – Marketing of Services**

(Course offered as Intra / Inter Department Open Elective to Students Shift I & Shift II)

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define and Discuss the Components of Service Marketing Mix</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Explain the Factors influencing Consumer Behaviour for various services &amp; Discuss the Service Quality dimensions</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Describe the Service Delivery Process and Illustrate the Customer Retention Strategies &amp; its Benefits</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Discuss the Strategic Issues in Services Marketing &amp; importance of Segmentation, Targeting and Positioning</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Identify the Challenges of Services Marketing</li> <li>Apply the Concept of Services Marketing at Industry Level</li> </ul>	K1, K2, K3, K4

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	2	3	2	3	3	3	3	3	2
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	2
<b>CO3</b>	3	3	3	3	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	3	3	3	3	3	2	2	2
<b>CO5</b>	3	3	3	2	3	2	2	3	3	3	2
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.60</b>	<b>2.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										

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SNO	CONTENTS OF MODULE	Hrs	Cos
1	<b>INTRODUCTION TO SERVICE MARKETING</b> Meaning, Definition, Characteristics, Components, 7p's of Service Marketing-Classification of Service Marketing, Factors Leading to a Service Economy.	12	CO1
2	<b>SERVICE CONSUMER BEHAVIOUR</b> Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions	12	CO2
3	<b>THE SERVICE DELIVERY PROCESS-</b> Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits	12	CO3
4	<b>STRATEGIC ISSUES IN SERVICE MARKETING</b> Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services- How to Create a positioning Strategy, Developing and maintaining Demand and Capacity.	12	CO4
5	<b>CHALLENGES OF SERVICE MARKETING-</b> Marketing Planning for Services, Developing and Managing the Customer Service Function, Developing and Maintaining Quality of Services.	12	CO5

**REFERENCE BOOKS: Latest edition of the books to be referred.**

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia.
3. Helen Woodruff, Services Marketing, Macmilan India Limited
4. GovindApte, Services Marketing, Oxford University Press India
5. L . Natarajan, Services Marketing, Margham Publications, Chennai



**CORE - XVII**  
**MANAGEMENT ACCOUNTING**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Understand the meaning of management accounting and will analyse and interpret the financial statements</li> <li>Acquire and strengthen their fundamental knowledge in management accounting concept.</li> <li>Prepare Ratios and Analyse the Profitability, Liquidity and Stability</li> </ul>	K1, K2, K3 & K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Interpret the financial position of a company by preparing Find Flow Statement and Cash Flow Statement.</li> </ul>	K1, K2, K3, K4, K5 & K6
<b>CO3</b>	<ul style="list-style-type: none"> <li>Explain the significance of budget preparation and also will prepare budgets.</li> </ul>	K1, K2, K3 & K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Illustrate the concept of marginal costing and also will apply the concept in decision making.</li> </ul>	K1, K2, K3, K4, K5 & K6
<b>CO5</b>	<ul style="list-style-type: none"> <li>Elaborate the concepts of standard costing and will also analyse the variances.</li> </ul>	K1, K2, K3 & K4

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	3	3	2	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	3	3	3	2	3	3
<b>CO3</b>	3	3	3	3	2	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	2	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	2	3	3	3	2	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										

**Post Graduate & Research Department of Commerce**



S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Management Accounting – Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting – Management Accounting vs. Financial Accounting – Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and trend analysis – Ratio Analysis – Interpretation, benefits and limitations – Classification of ratios – Liquidity, Profitability, turnover.	12	CO1
2	Funds flow and Cash flow statements including non-fund, non-cash adjustments – AS III included	12	CO2
3	Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Purchase, Production, Sales, Cash and Flexible Budgets.	12	CO3
4	Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety - Marginal Costing – Decision– making – Sales- Mix – Exploring New Markets – Make or Buy Decisions Shut down or Continue	12	CO4
5	Standard costing and variance analysis – Material, Labour, Overheads and Sales Variance	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Jain S.P. & Narang K.L. Cost and Management Accounting, Kalyani publications
2. Dr.S.N.Maheswari, Cost and Management Accounting, Sultan Chand and sons' publications.
3. Reddy,T,S. &Hari Prasad Reddy, Management Accounting, Margham Publications. Chennai-17,

**REFERENCE BOOKS:**

1. Chadwick – The Essence of Management Accounting
2. Sharma and Shashi Gupta – management Accounting
3. Hansen-Mowen – Cost management Accounting and Control.

**Post Graduate & Research Department of Commerce**



**CORE - XVIII**  
**INDUSTRIAL LAW**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define Factory as per Factories Act, 1948</li> <li>Deliberate the details of various welfare, Safety and Health measures available to workers in a factory</li> <li>Explain the Working hours of Adults, Holiday rates, Employment of young persons, employment of women.</li> </ul>	K1, K2, K3, K4, K5
<b>CO2</b>	<ul style="list-style-type: none"> <li>Discuss procedure for Registration of Trade Unions</li> <li>Understand the need for raising General Funds</li> <li>Elaborate the Immunity from civil and criminal liability and penalties and procedures.</li> <li>Deliberate the Importance of Minimum Wages Act, 1948.</li> <li>Explain the components of Minimum wages &amp;, Fixation and revision of wages.</li> </ul>	K1, K2, K3 & K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Discuss the reasons for Industrial Disputes</li> <li>Elaborate the objectives of 'The Industrial Disputes Act, 1947'</li> <li>Distinguish strikes, Lockouts, Layoff and Retrenchment</li> </ul>	K1, K2, K3 & K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Deliberate the Nature and scope, definitions, rules of 'The workmen's compensation Act 1923</li> <li>Differentiate Permanent, partial and temporary disablement. and the compensation</li> </ul>	K1, K2, K3, K4, K5 & K6
<b>CO5</b>	<ul style="list-style-type: none"> <li>Explain the importance of Social Security Schemes and the Role of Employer and Employee as per, The Employees Provident Fund Act 1952</li> <li>Discuss the contribution to the Fund, advances and withdrawals from PF Act 1952.</li> <li>Brief the Eligibility &amp; Coverage of ESI &amp; Benefits of the ESI Act, 1948</li> </ul>	K1, K2, K3 & K4

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	2	3	2	3	3	3	2	3	3
<b>CO2</b>	3	3	2	3	2	3	3	3	2	3	3
<b>CO3</b>	3	3	2	3	2	3	3	3	2	3	3
<b>CO4</b>	3	3	2	3	2	3	3	3	2	3	3
<b>CO5</b>	3	3	2	3	2	3	3	3	2	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										





SNO	CONTENTS OF MODULE	Hrs.	Cos
1	<b>The Factories Act 1948:</b> Preliminaries and definition- hazardous process- Approval, Licensing and Registration of factories, Occupier- its duties, Inspecting Staff- powers of inspecting staff, certifying surgeons, appointment and duties. Provisions of Health and Safety, welfare, working hours of adults, women and young person wages, Holidays. Employment of women and young person.	12	CO1
2	<b>Trade Union Act 1926:</b> Definition, registration of trade union, cancellation, Re-registration of union. Rights and liabilities of trade union. Funds for political purpose, General funds, Immunity from civil and criminal liability. <b>The Minimum Wages Act 1948:</b> The Minimum Wages Act 1948- Interpretation- minimum wages- Procedure for fixing wages- committee and advisory boards- wages in kind- payment of Minimum Wages.	12	CO2
3	<b>The Industrial Disputes Act 1947:</b> Definition- objectives- Authorities under the Act- Duties- strike- definition- Types- public utility service- non- public utility service- provisions- Lock-out- Definition- Provision Lay-off and Retrenchment- Difference between: Lockout / layout, Lockout / Retrenchment, Lockout / closure.	12	CO3
4	<b>The workmen's Compensation Act 1923:</b> Nature and Scope- definition- Rules regarding workmen's compensation- Meaning of accident- Amt. of compensation: permanent, partial and temporary disablement.	12	CO4
5	<b>Employee's Provident Fund Act 1952-</b> Definition- Scope, Nature and Objects- Coverage Provisions regarding contribution to the fund- Advances/ Withdrawals from PF. <b>Employee's State Insurance Act 1948 :</b> Meaning- Purpose- Contribution- Powers and Functions- Benefits- Disputes and Claims.	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Kapoor, N.D, Mercantile Law including Company Law and Industrial Law, SultanChand and Sons.

**REFERENCE BOOKS:**

1. Mercantile law: M.C. Shukla
2. Hand book of Mercantile Law: E. Venkatesan
3. Labour legislation in India: R. N. Bose

**Post Graduate & Research Department of Commerce**



**CORE-XIX  
INCOME TAX LAW AND PRACTICE – II**

<b>Course Code :</b>	<b>Credits</b>	<b>04</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Discuss the meaning of Business Income &amp; Professional Income under Income Tax Act 1961 and apply the provisions to solve problems.</li> </ul>	K1, K2, K3, K4, K5 & K6
<b>CO2</b>	<ul style="list-style-type: none"> <li>Describe Income from Other Sources under Income Tax Act 1961 and apply the provisions to solve problems.</li> </ul>	K1, K2, K3, K4, K5 & K6
<b>CO3</b>	<ul style="list-style-type: none"> <li>Explain the provisions of Set off, Carry Forward of losses &amp; Clubbing of Income under Income Tax Act 1961.</li> </ul>	K1, K2, K3, K4, K5 & K6
<b>CO4</b>	<ul style="list-style-type: none"> <li>Elaborate the provisions of Chapter VI A of Income Tax Act 1961 and solve simple problems.</li> </ul>	K1, K2, K3 & K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Analyse the different assessment procedures and define TDS, E&gt;Returns &amp; PAN.</li> <li>Prepare Form 16 and Filing Individuals Tax Returns by enabling Provision for TDS and Clubbing of Income</li> </ul>	K1, K2, K3 & K4

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	2	2	3	3	3	3	2	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	2	3	3	2	3	3	3	2	3	3
<b>Average</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.60</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



S.NO	CONTENTS OF MODULE	Hrs.	Cos
1	Income from business/Profession – Expenses specifically allowed and inadmissible expenses – Provision relating to Depreciation – Block of assets – Deemed Profits & Undisclosed Income – Compulsory maintenance of books of accounts – Professionals – Chartered Accountants, Doctors, Engineers, Advocates – Computation of Income	12	CO1
2	Income from other sources – General income – Specified income – Computation of income from other sources – Grossing up – Deductions u/s 57 in computation of income from other sources	12	CO2
3	Set off - Carry forward of losses – inter source adjustment and inter head adjustment – Clubbing of Income	12	CO3
4	Deductions from Gross total income u/s80C to 80U (chapter VIA)- Assessment of individuals – Tax rates	12	CO4
5	Assessment procedure – Self assessment – Best judgment assessment – Income escaping assessment – Tax Deducted at Source (TDS) and its basic provisions – Concept of E>Returns - PAN - Meaning and its uses (Only Theory)	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

- Gaur and Narang - Income Tax Law and Accounts, Kalyani Publishers, Latest edition

**REFERENCE BOOKS**

- Mehrotra H.C, Dr. Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi, Latest edition
- Vinod K. Singhanian, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition
- T.S. Reddy and Y Hariprasad Reddy, Income Tax Theory, Law & Practice, Margham Publications.

**Post Graduate & Research Department of Commerce**



**Elective II  
HUMAN RESOURCE MANAGEMENT  
(Intra Department Elective – Shift I & II)**

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>• Explain the Nature &amp; Importance of HRM</li> <li>• Compare and Contrast Human Resource Management and Personnel Management.</li> <li>• Deliberate the Qualities of a HR Manager</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO2</b>	<ul style="list-style-type: none"> <li>• Analyse the Importance of HRP. Illustrate the factors influencing HRP.</li> <li>• Discuss the sources of recruitment and the process of selection .</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>• Demonstrate a holistic view of training and training methods</li> <li>• Differentiate Training from Development</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>• Explain the Factors influencing Job Satisfaction</li> <li>• Discuss the Importance of Motivation at work and Deliberate Motivation Theories proposed by Maslow, Herzberg and McGregor</li> <li>• Identify the factors influencing compensation planning</li> <li>• Elucidate the nature, importance and methods of performance appraisal.</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>• Develop a need based career planning for the employee in an Organization.</li> <li>• Conceptualize the need for career planning</li> </ul>	K1, K2, K3& K4

**Mapping of Course Outcomes to Program Outcomes:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO2</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO3</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO4</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO5</b>	3	3	2	3	3	3	3	3	2	2	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Nature and scope of HRM – Personnel Management and HRM – Functions of HRM – functions of HR Manager – HRM as a profession – Indian Perspective – Definition of HRM – Objectives – Qualities of Human Resource Manager	12	CO1
2	Meaning – Characteristics – Objectives & Importance of Human Resource Planning – Factors Influencing HR Plan– measures of making HR Plan effective – Steps involved in /or process of HR planning – Recruitment – Sources – Factors determining recruitment – Characteristics of a Good Test – Selection – Process of Selection – Use of Various tests – Interviews – Guidelines to make an interview successful – Interview techniques in selection – Induction – Placement	12	CO2
3	Training – Definition – Need and importance of training – Essentials of a good training programme – Process of Training – Training methods – Techniques – Identification of training needs	12	CO3
4	Factors Determining Job Satisfaction – Steps to improve Job Satisfaction – Importance of Motivation – Process of Motivation – Distinction between Theory X and Theory Y Motivation (Maslow's and Two Factor Theory only) - Performance Appraisal - Features and Advantages of performance appraisal – Problems in performance appraisal – Steps to make performance appraisal effective – Laws relating to payment of wages– Essentials of a good system of wage payment–Compensation–Incentives – Monetary and Non- Monetary – Requirements of a sound incentive plan.	12	CO4
5	Transfer – Promotion – Need & criteria for promotion – Seniority based Vs Merit based promotion - Career planning – Characteristics – Need – process – Requisites for successful Career Planning – Evaluation of Career Planning – Monitoring	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. Dr.J.Jayasankar, Human Resource Management, Margham Publications, Chennai
2. Ashwathappa, K., Human Resource Management, Tata McGraw- HillEducation Pvt. Ltd.,
3. Mamoria, C.B. and Gaonkar, S.V. Personnel Management, Himalaya Publishing House.

**REFERENCE BOOKS:**

1. Rao, V.S.P., Human Resource Management, Excel Books.
2. L.M. Prasad, Human Resource Management.
3. DeCenzo, D.A. and Robbins, S.P. Human Resource Management, WileyIndia Pvt. Ltd.,
4. Dr.K.Sundar and Dr.J.Srinivasan, Human Resource Development, Margham
5. Dr. K. Sundar and Arockia Samy, Human Resource Management, Vijay Nicole Publications, Chennai.



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**Post Graduate & Research Department of Commerce**

**Elective II**

**FUNDAMENTALS OF INSURANCE**

<b>Course Code :</b>	<b>Credits 05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks : 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks :60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Demonstrate a holistic view of principles of Insurance and apply them to practical Situations</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO2</b>	<ul style="list-style-type: none"> <li>Analyse the implication of Insurance Laws and regulations governing thereon.</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Identify the principles of Life Insurance and its relevant products</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Deliberate the Principles of General Insurance and its relevant products</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Conceptualize the need for group insurances, social security insurance and its relevance to modern days</li> <li>take up Insurance Consultancy &amp; Advisory services as a profession</li> </ul>	K1, K2, K3, K4, K5& K6

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO2</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO3</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO4</b>	3	3	2	3	3	3	3	3	2	2	3
<b>CO5</b>	3	3	2	3	3	3	3	3	2	2	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										



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**Post Graduate & Research Department of Commerce**

**Elective II**

**FUNDAMENTALS OF INSURANCE**

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to insurance –Origin, history, nature of insurance, insurance in India, market potential – Emerging scenario. Principles of insurance, utmost good faith, Insurable interest, material fact, Indemnity, proximate cause	12	CO1
2	Insurance laws and regulations. Contract act, Insurance act, LIC act, GIC act, IRDA act, and Consumer protection act. Ombudsman. Life insurance –Selection of risk and policy condition. Risk management and reinsurance. Selection of risk – Computation of premium- Actuarial Valuation	12	CO2
3	Life insurance products – Team insurance, whole life, endowment annuities. Insurance documents – proposal forms, agents confidential report, declaration of good health, medical report, policy form etc., policy condition and privileges – Age admission, revival, loans, claims etc.	12	CO3
4	Introduction to general insurance. Fire , motor ,marine , health , miscellaneous.	12	CO4
5	Group insurance schemes – group insurance, group gratuity, superannuation and pension plan. Rural insurance and insurance for weaker sections of society	12	CO5

**TEXT BOOK: Latest edition of the books to be referred.**

- Dr.PeriaSamy, Principles & Practice of Insurance -Himalaya Publication.

**REFERENCE BOOKS:**

- A.Murthy, Elements of insurance -Margham publications
- Alkamittal and S.L. Gupta, Insurance and Risk Management-Sultan Chand & Co.
- Sharma R.S. Insurance: Principles and Practice Insurance: Vora Bombay.
- Life Insurance – Institute of Insurance, Mumbai.



**ELECTIVE III**

**INDIRECT TAXES**

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Compare Tax vs Duty, Direct Tax vs Indirect Tax, explain powers of union/states, varieties of indirect taxes.</li> </ul>	K1, K2, K3 & K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Explain first principles of valuation, procedure for assessment and payment of Customs duty, types of Customs duty and warehousing.</li> </ul>	K1, K2, K3 & K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Discuss an overview of Goods and Service Tax (GST).</li> <li>Ensures students to study the challenges in implementation of GST and ways to overcome them.</li> </ul>	K1, K2, K3 & K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Describe CGST Act 2017.</li> </ul>	K1, K2, K3, K4, K5 & K6
<b>CO5</b>	<ul style="list-style-type: none"> <li>Apply IGST Act.</li> </ul>	K1, K2, K3, K4, K5 & K6

**Mapping of Course Outcomes to Program Outcomes:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>										





SNO	CONTENTS OF MODULE	Hrs	Cos
1	<u>Basics: Tax Vs Duty; Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes.</u>	12	CO1
2	<u>Factors for Levy of Customs Duty: First Principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs duty – Warehousing – Drawbacks.</u>	12	CO2
3	<u>An overview of Goods &amp; Service Tax (GST): Introduction of Goods and Service tax in India – Constitutional amendment under Pre- Goods and Service Tax Regime and Transitional Provisions. Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not subsumed in GST – Rates of GST in India.</u>	12	CO3
4	<u>CGST ACT 2017: Supply- Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory-Input Tax Credit-Eligibility- Reversal – Reverse charge Mechanism – E-Way Bill Returns.</u>	12	CO4
5	<u>IGST ACT : Export and Import of goods and services- Inter State vs. Intra state supply– Place of supply; Role of GSTN in implementation of GST– Anti Profiteering rules – Doctrine of Unjust Enrichment – Challenges in implementation of GST.</u>	12	CO5

**REFERENCE BOOKS: Latest edition of the books to be referred.**

1. Customs Act, 1962
2. Goods and Services Tax (GST) by Dr.H.C. Mehrotra & Prof. V.P Agarwal (2018 Edition), SahityaBhawan Publications, Agra



# **Courses Handled by the Department to other Departments as Allied Subjects**

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**OUTCOME BASED EDUCATION (OBE)**

**BSc. (Mathematics)**

**Post Graduate & Research Department of Commerce**



**B.Sc (Mathematics) – I SEMESTER**

**Course Title: Allied Paper – FINANCIAL ACCOUNTING**

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define the Meaning of various terminologies used in accounting.</li> <li>Explain accounting concepts and conventions</li> <li>Distinguish Book-Keeping from Accounting</li> <li>Record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance</li> <li>Prepare single, double and triple column cash book</li> <li>Identify and apply single entry and double entry system of accounting according to the nature of business.</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business.</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO3</b>	<ul style="list-style-type: none"> <li>Identify, classify and rectify various errors in the process of recording business transactions.</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Analyze and evaluate cash book and passbook and Prepare bank reconciliation statement.</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Discuss the Need, Importance and Causes of Depreciation</li> <li>Prepare Asset Accounts by applying various methods of Depreciation.</li> </ul>	K1, K2, K3& K4

**Mapping of Course Outcomes to Program Outcomes:**

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	3	2	2	3	3	3	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	2	2	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>2.80</b>	<b>2.40</b>	<b>2.60</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>								



SNO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2
3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. R.L.Gupta & V.K.Gupta. Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr.S. Manikandan, Financial Accounting, Scitech Publications, Chennai
3. T.S.Reddy & A.Murthy Financial Accounting, Margham Publications, Chennai.
4. P.C.Tulsian Financial Accounting, Tata McGraw-Hill.
5. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.

**REFERENCE BOOKS:**

1. Shukla & Grewal, Advanced Accounting, S Chand, New Delhi.
2. S.Parthasarathy and A.Jaffarulla, Financial Accounting–Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

**Post Graduate & Research Department of Commerce**



**B.Sc (Mathematics) – II SEMESTER**

**Course Title: Allied Paper – COST AND MANAGEMENT ACCOUNTING**

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>List the basic concepts of cost accounting</li> <li>Prepare cost sheet and quotations</li> <li>Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements</li> </ul>	K1, K2, K3 & K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Define the basic concepts of management accounting and appreciate the differences between cost accounting and Financial Accounting</li> </ul>	K1, K2, K3 & K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget</li> </ul>	K1, K2, K3 & K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages</li> <li>Analyse the financial statements by using the tool of ratio analysis and interpret the ratios</li> </ul>	K1, K2, K3, K4, K5 & K6
<b>CO5</b>	<ul style="list-style-type: none"> <li>Define Variable and Fixed cost and prepare Marginal Cost Statement.</li> <li>Apply the basic concepts of Marginal Costing, Absorption Costing and CVP Analysis and identify Break Even Point</li> </ul>	K1, K2, K3, K4, K5 & K6

**Mapping of Course Outcomes to Program Outcomes:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	2	2	3	3	3	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	2	2	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>2.80</b>	<b>2.40</b>	<b>2.60</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>								



SNO	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits – Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)	12	CO3
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios— Liquidity – Profitability –Turnover	12	CO5

**TEXT BOOKS: Latest edition of the books to be referred.**

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition.
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand & Co. NewDelhi.
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi.

**REFERENCE BOOKS:**

1. Horngren C. T. 11 th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education.
2. Kaplan, Advanced Management Accounting, 3<sup>rd</sup> Ed. Pearson Education, New Delhi.
3. Polimeni,et.at.CostAccounting:ConceptsandApplicationsforManagerialDecisionMaking, New York, McGraw–Hill.
4. Choudhary Anu Prasad Roy &Amitava Bhattacharya, Cost and Management Accountancy:Methods and Techniques, Calcutta, New Central Book Agency.



# **Courses Handled by the Department to other Departments as Allied Subjects**

**CHOICE BASED CREDIT SYSTEM (CBCS)**

**OUTCOME BASED EDUCATION (OBE)**

**BCA**

**Post Graduate & Research Department of Commerce**



**BCA – III SEMESTER**

**Course Title: Allied Paper – FINANCIAL ACCOUNTING**

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>Define the Meaning of various terminologies used in accounting.</li> <li>Explain accounting concepts and conventions</li> <li>Distinguish Book-Keeping from Accounting</li> <li>Record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance</li> <li>Prepare single, double and triple column cash book</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Prepare final accounts of a sole trading concern and also formulate trading a/c, profitand loss a/c and balance sheet of a business.</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Identify, classify and rectify various errors in the process of recording businesstransactions.</li> <li>Identify and apply single entry and double entry system of accounting accordingto the nature of business.</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Analyze and evaluate cash book and passbook and Prepare bank reconciliationstatement.</li> </ul>	K1, K2, K3& K4
<b>CO5</b>	<ul style="list-style-type: none"> <li>Discuss the Need, Importance and Causes of Depreciation</li> <li>Prepare Asset Accounts by applying various methods of Depreciation.</li> </ul>	K1, K2, K3& K4

**Mapping of Course Outcomes to Program Outcomes:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
<b>CO1</b>	3	2	2	3	3	3	3	3	3
<b>CO2</b>	3	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	2	2	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>2.80</b>	<b>2.40</b>	<b>2.60</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>								





SNO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2
3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5

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**Post Graduate & Research Department of Commerce**

**BCA – IV SEMESTER**

**Course Title: Allied Paper – COST AND MANAGEMENT ACCOUNTING**

<b>Course Code :</b>	<b>Credits</b>	<b>05</b>
<b>Lecture : 6 Hours per week</b>	<b>CIA Marks</b>	<b>: 40</b>
<b>Exam Hours : 03</b>	<b>ESE Marks</b>	<b>:60</b>

**Course Outcomes: At the end of the Course, the Student will be able to:**

<b>CO1</b>	<ul style="list-style-type: none"> <li>List the basic concepts of cost accounting</li> <li>Prepare cost sheet and quotations</li> <li>Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements</li> </ul>	K1, K2, K3& K4
<b>CO2</b>	<ul style="list-style-type: none"> <li>Define the basic concepts of management accounting and appreciate the differences between cost accounting and Financial Accounting</li> </ul>	K1, K2, K3& K4
<b>CO3</b>	<ul style="list-style-type: none"> <li>Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget</li> </ul>	K1, K2, K3& K4
<b>CO4</b>	<ul style="list-style-type: none"> <li>Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages</li> <li>Analyse the financial statements by using the tool of ratio analysis and interpret the ratios</li> </ul>	K1, K2, K3, K4, K5& K6
<b>CO5</b>	<ul style="list-style-type: none"> <li>Define Variable and Fixed cost and prepare Marginal Cost Statement.</li> <li>Apply the basic concepts of Marginal Costing, Absorption Costing and CVP Analysis and identify Break Even Point</li> </ul>	K1, K2, K3& K4

**Mapping of Course Outcomes to Program Outcomes:**

<b>PO/ PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>
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<b>CO3</b>	3	3	3	2	3	2	3	3	3
<b>CO4</b>	3	3	3	3	3	3	3	3	3
<b>CO5</b>	3	3	2	2	3	3	3	3	3
<b>Average</b>	<b>3.00</b>	<b>2.80</b>	<b>2.40</b>	<b>2.60</b>	<b>3.00</b>	<b>2.80</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Correlation</b>	<b>3= Strong 2= Medium 1= Low</b>								



SNO	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits– Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)	12	CO3
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios — Liquidity – Profitability –Turnover	12	CO5

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3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand& Co. New Delhi.
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3. Polimeni,et.at. Cost Accounting: Concepts and Applications for Managerial DecisionMaking, New York, McGraw–Hill.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency.