

MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE

(An Autonomous College)

Affiliated to Periyar University, Salem | Accredited by NAAC with 'A' Grade

Recognized by UGC under Section 2(f) & 12 (B)



ESTD-1994

**MUTHAYAMMAL
COLLEGE OF ARTS
AND SCIENCE**

(Autonomous)

A UNIT OF VANETRA GROUP

Learn.
Lead

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DEGREE OF BACHELOR OF COMMERCE

Learning Outcomes - Based Curriculum Framework

- Choice Based Credit System

Syllabus for B.Com

(Semester Pattern)

(For Candidates admitted from the academic year
2021 -2022 and onwards)

MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

(A Unit of VANETRA Group)

Rasipuram - 637 408

VISION

- ❖ To redefine the scope of higher education by infusing into each of our pursuits, initiatives that will encourage intellectual, emotional, social and spiritual growth, thereby nurturing a generation of committed, knowledgeable and socially responsible citizens.

MISSION

- ❖ To Ensure State of the world learning experience
- ❖ To Espouse value based Education
- ❖ To Empower rural education
- ❖ To Instill the spirit of entrepreneurship and enterprise
- ❖ To Create a resource pool of socially responsible world citizens

QUALITY POLICY

To Seek - To Strive - To Achieve greater heights in Arts & Science, Engineering, Technological and Management Education without compromising on the Quality of Education.

DEPARTMENT OF COMMERCE

VISION

- ❖ To produce upright, socially committed and ethically sound professionals in the fields of Commerce and Business to serve the Society

MISSION

- ❖ To impart training in various practical facets of Commerce and develop skills among learners to face the competitive world
- ❖ To develop value based service providers with integrity

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

- PEO1: Graduates will be able to promote learning environment to meet the industry expectation.
- PEO2: Graduates will be incorporated the critical thinking with good Communication and Leadership skills to become a self-employed.
- PEO3: Graduates will be upholding the human values and environmental sustenance for the betterment of the society.

GRADUATE ATTRIBUTES

The Graduate Attributes of B.Com are:

GA	1	Analytical Reasoning	GA	5	Leadership Quality
GA	2	Critical Thinking	GA	6	Team work
GA	3	Problem Solving Skills	GA	7	Lifelong Learning
GA	4	Communication Skills			

PROGRAMME OUTCOMES

- PO1: Graduates will acquire dynamic skills through proper perception of the course objectives that leads to scientific and analytical comprehension of the concepts.
- PO2: Graduates will focus on sustainable goals that might bring about spherical Developments.
- PO3: Graduates will infuse a spirit converging on bricking a team work, interpersonal and administrative skills to think critically and execute effectively.
- PO4: Graduates will apply reasoning appropriately to scale the humps in learning and solute them to the core.
- PO5: Graduates will engage the skills obtained in independent and collaborative learning as a perennial process.

PROGRAMME SPECIFIC OUTCOMES

After the successful completion of B.Com program, the Graduates will be able to

- PSO1: Acquire the recent changes in Accounting, Taxation, and Investment in Securities, Marketing and Human Resource.
- PSO2: Critically apply the financial and statistical tools in Research Projects and in Real-time Business.
- PSO3: Analyze the professional acumen to continuously evolve and dynamically respond to new experiences in Higher education and Employment.
- PSO4: Create a conducive climate for the stakeholders to develop strategies for Global Business Issues.
- PSO5: Gain a penchant for continuous learning and prepare for CA final and other Professional Examinations.

S.No.	PART	STUDY COMPONENTS	COURSE_CODE	TITLE OF THE COURSE	Hrs./W		CREDIT POINTS	MAX.MARKS		
					Lect.	Lab.		CIA	ESE	TOTAL
SEMESTER - I										
1	I	LANGUAGE- I	21M1UFTA01	TAMIL- I	5		3	25	75	100
2	II	LANGUAGE- II	21M1UCEN01	COMMUNICATIVE ENGLISH - I	5		3	25	75	100
3	III	DSC THEORY - I	21M1UCMC01	PRINCIPLES OF ACCOUNTANCY	5		4	25	75	100
4	III	DSC THEORY - II	21M1UCMC02	BUSINESS COMMUNICATION	5		4	25	75	100
5	III	GEC THEORY - I	21M1UECA01	ALLIED : BUSINESS ECONOMICS	4		4	25	75	100
6	IV	AECC - VALUE EDUCATION	21M1UVED01	YOGA	2		2	100		100
7	IV	PROFESSIONAL ENGLISH - I	21M1UPEC01	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - I	4		2	25	75	100
				TOTAL	30		22	250	450	700
SEMESTER - II										
1	I	LANGUAGE- I	21M2UFTA02	TAMIL-II	5		3	25	75	100
2	II	LANGUAGE- II	21M2UCEN02	COMMUNICATIVE ENGLISH -II	5		3	25	75	100
3	III	DSC THEORY - III	21M2UCMC03	FINANCIAL ACCOUNTING	5		4	25	75	100
4	III	DSC THEORY - IV	21M2UCMC04	BUSINESS MANAGEMENT	5		4	25	75	100
5	III	GEC THEORY - II	21M2UECA02	ALLIED : INDIAN ECONOMY	4		4	25	75	100
6	IV	AECC - ENVIRONMENTAL STUDIES	21M2UEVS01	ENVIRONMENTAL STUDIES	2		2	100		100
7	IV	PROFESSIONAL ENGLISH - II	21M2UPEC02	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - II	4		2	25	75	100
				TOTAL	30		22	250	450	700


S.No.	PART	STUDY COMPONENTS	COURSE_CODE	TITLE OF THE COURSE	Hrs./W		CREDIT POINTS	MAX.MARKS		
					Lect.	Lab.		CIA	ESE	TOTAL
SEMESTER - III										
1	III	DSC THEORY - V	21M3UCMC05	COMPANY LAW AND SECRETARIAL PRACTICE	5		4	25	75	100
2	III	DSC THEORY - VI	21M3UCMC06	CORPORATE ACCOUNTING - I	6		4	25	75	100
3	III	DSC THEORY - VII	21M3UCMC07	BANKING THEORY LAW AND PRACTICE	5		4	25	75	100
4	III	DSC THEORY - VIII	21M3UCMC08	MARKETING CONCEPTS	5		3	25	75	100
5	III	GEC THEORY - III	21M3USTA03	ALLIED : BUSINESS STATISTICS - I	4		4	25	75	100
6	IV	SEC PRACTICAL - I	21M3UCMSP1	MS OFFICE - PRACTICAL	-	3	2	40	60	100
7	IV	NMEC - I	21M3UCMN01	NMEC - I	2		2	25	75	100
				TOTAL	27	3	23	190	510	700
SEMESTER - IV										
1	III	DSC THEORY - IX	21M4UCMC09	SERVICES MARKETING	5		4	25	75	100
2	III	DSC THEORY - X	21M4UCMC10	CORPORATE ACCOUNTING - II	6		4	25	75	100
3	III	DSC THEORY - XI	21M4UCMC11	INVESTMENT MANAGEMENT	5		3	25	75	100
4	III	DSC THEORY - XII	21M4UCMC12	FINANCIAL MANAGEMENT	5		4	25	75	100
5	III	GEC THEORY - IV	21M4USTA04	ALLIED : BUSINESS STATISTICS - II	4		4	25	75	100
6	IV	SEC PRACTICAL - II	21M4UCMSP2	TALLY - PRACTICAL	-	3	2	40	60	100
7	IV	NMEC - II	21M4UCMN02	NMEC - II	2		2	25	75	100
				TOTAL	27	3	23	190	510	700

MUTHAYAMMAL COLLEGE OF ARTS & SCIENCE(Autonomous) - Rasipuram - 637 408
Scheme of Examinations - LOCF-CBCS Pattern
(for the Students Admitted from the Academic Year:2021-2022 Onwards)
Programme Name: B.Com

S.No.	PART	STUDY COMPONENTS	COURSE_CODE	TITLE OF THE COURSE	Hrs./W		CREDIT POINTS	MAX.MARKS		
					Lect.	Lab.		CIA	ESE	TOTAL
SEMESTER - V										
1	III	DSC THEORY - XIII	21M5UCMC13	PRACTICAL COSTING	6		4	25	75	100
2	III	DSC THEORY - XIV	21M5UCMC14	AUDITING AND ASSURANCE	5		4	25	75	100
3	III	DSC THEORY - XV	21M5UCMC15	INCOME TAX LAW AND PRACTICE - I	5		4	25	75	100
4	III	DSC PRACTICAL - I	21M5UCMP01	PRACTICALS IN COMMERCE	-	3	2	40	60	100
5	III	DSE - I		ELECTIVE - I	4		4	25	75	100
6	III	DSE - II		ELECTIVE - II	4		4	25	75	100
7	IV	SEC - III	21M5UCMS01	HUMAN RESOURCE MANAGEMENT	3		2	25	75	100
				TOTAL	27	3	24	190	510	700
SEMESTER - VI										
1	III	DSC THEORY - XVI	21M6UCMC16	FUNDAMENTALS OF MANAGEMENT ACCOUNTING	6		4	25	75	100
2	III	DSC THEORY - XVII	21M6UCMC17	INCOME TAX LAW AND PRACTICE - II	5		4	25	75	100
3	III	DSE - III		ELECTIVE - III	5		4	25	75	100
4	III	DSE - IV		ELECTIVE - IV	5		4	25	75	100
5	III	PROJECT WORK	21M6UCMPR1	PROJECT WORK	6		5	40	60	100
6	III	ONLINE - COMPETITIVE EXAMINATION	21M6UCMOE1	COMMERCE FOR COMPETITIVE EXAMINATION	-		2	100		100
7	IV	SEC - IV	21M6UCMS02	E-COMMERCE	3		2	25	75	100
8	V	EXTENSION ACTIVITY	21M6UEXA01	EXTENSION ACTIVITY			1	100		100
				TOTAL	30		26	365	435	800
OVERALL TOTAL					171	9	140	1435	2865	4300
		EXTRA CREDIT COURSE	21M6UCMEC1	MOOC Courses offered in SWAYAM / NPTEL	-	-	2	-	-	-

G. Thangavel
HOD of Commerce
Muthayammal College of Arts & Science
Rasipuram-637 408, Namakkal (D.T), TN




PRINCIPAL
MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS)
RASIPURAM - 637 408.
NAMAKKAL DISTRICT.

B.Com - REGULATIONS

1. Internal Examination Marks - Theory

Components	Marks
CIA I & II	15
Attendance	5
Assignment	5
Total	25

Attendance Percentage	Marks
96 % to 100 %	5
91 % to 95 %	4
86 % to 90 %	3
81 % to 85 %	2
75 % to 80 %	1
Below 75 %	0

2. Question Paper Pattern for CIA I, II and ESE (for 75 Marks) (3 Hours)		
Section-A		
(10 Marks)	(Objective Type)	10 x 1=10 Marks
Answer ALL Questions ALL questions carry EQUAL Marks		
Section-B		
(10 Marks)	(Short Answer)	5 x 2=10 Marks
Answer ALL Questions ALL questions carry EQUAL Marks		
Section-C		
(25 Marks)	(Either or Type)	5 x 5 = 25 Marks
Answer any FIVE questions ALL Questions Carry EQUAL Marks		
Section-D		
(30 Marks)	(Analytical Type)	3 x 10 = 30 Marks
Answer any THREE Questions out of FIVE questions ALL Questions Carry EQUAL Marks		
Total		75 Marks

(Syllabus for CIA-I - 2.5 Units, Syllabus for CIA-II - All 5 Units.)

2.a) Components for Practical CIA.

Components	Marks
CIA -I	15
CIA - II	15
Observation Note	5
Attendance	5
Total	40

2.b) Components for Practical ESE.

Components	Marks
Completion of Experiments	50
Record	5
Viva-Voce	5
Total	60

3. Guidelines for Value Education - Yoga and Environmental Studies (Part - IV)

- The Course Value Education Yoga is to be treated as 100% CIA course which is offered in First Semester for I year UG students.
- The Course Environmental Studies is to be treated as 100% CIA course which is offered in II Semester for I year UG students.
- Total Marks for the Course = 100

Components	Marks
Two Tests (2x30)	60
Field visit and report (10+10)	20
Two assignments (2x10)	20
Total	100

The passing minimum for this course is 40%

- In case, the candidate fails to secure 40% passing minimum, he/she may have to reappear for the same in the subsequent odd/even semesters.

4. Guidelines for Extension Activity (Part - V)

- At least two activities should be conducted within semester consisting of two days each.
- The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows:

No. of Activities	Marks
2 x 50 (Each Activity for two days)	100

5. Internship/ Industrial Training, Mini and Major Project Work

Internship/ Field Work Industrial Training		Project Work		
Components	Marks	Components	Marks	
CIA* ¹		CIA		
Work Diary	25	a) Attendance Marks	10	
Report	50	b) Review Marks/ Work diary* ¹	30	40
Viva-voce Examination	25	ESE* ²		
Total	100	a) Final Report	40	
		b) Viva-voce	20	60
		Total		100

*¹ Review is for Individual Project and Work Diary is for Group Projects (Group consisting of minimum 3 and maximum 5).

*² Evaluation of report and conduct of Viva- voce will be done jointly by Internal and External Examiners.

6. Guidelines for Competitive Exams - Online Mode (Part - III) - Online Exam 3 hours

Components	Marks
100 Objective Type Questions 100 x1=100 Marks	100

Objective type Questions from Question Bank.

- ❖ The passing minimum for this paper is 40%.
 - ❖ In case, the candidate fails to secure 40% passing minimum, he/she may have to reappear for the same in the subsequent semesters.
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B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21MIUCMC01	PRINCIPLES OF ACCOUNTANCY	DSC THEORY - I	I	5	4	1	-	4
Objective	1. To recall the basic knowledge of Accounting principles, Concepts and Conventions. 2. To understand the importance of Trial Balance and Final Accounts. 3. To give conceptual knowledge of financial accounting.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction of Accounting :Meaning- Definition - objectives of accounting - Book Keeping - Advantages and limitations of accounting - Accounting principles- Concepts and Conventions - Indian Accounting Standards - Preparation of Journal - Ledger - Trial Balance - Subsidiary books: Purchase book - Sales book - Purchase return book - Sales return book - Cash book : Single, Double and Triple column cash book.						K1	12
II	Single Entry System : Statement of affairs - Conversion method; Rectification of Errors: Classification of errors - Error of omission - Error of commission - Error of Principle - Compensating errors.						K2	10
III	Final Accounts : Trading Account - Profit and Loss Account - Balance sheet - Simple problems with basic adjustments (Closing stock, Outstanding and Prepaid) - Advanced adjustments: Manager's commission and loss by fire.						K3	12
IV	Depreciation Accounting : Meaning - Definition - Characteristics - Objectives - Causes - Need - Basic factors - Provision for depreciation - Methods of calculating depreciation : Straight line method - Written Down Value method - Annuity method - Depreciation Fund method - Accounting treatment on disposal of an asset (Excluding problems on change of Depreciation methods).						K3	14
V	Non-Profit Organization : Meaning - Accounting for Non-Profit Organization: Revenue Receipts and Revenue Expenditure, Capital Receipts and Capital Expenditure - Receipts and Payments Account Vs Income and Expenditure Account - Preparation of Income and Expenditure Account and Balance sheet.						K3	12
Course Outcome	CO1: Recollect the basic concepts, conventions, methods and techniques involved in accounting practices.						K1	
	CO2: Apply the knowledge in the preparation of Single entry system and Rectification of Errors.						K3	
	CO3: Identify the Preparation of Final Accounts.						K1	
	CO4: Understand the different methods of depreciation.						K2	
	CO5: Outline the Accounting system of Non- Profit Organization.						K1	

Learning Resources					
Text Books	1. S.P.Jain and K.L.Narang , "Advanced Accountancy", Kalyani Publishers, New Delhi , 2019. 2. M.A. Arulanandam and K.S.Raman, "Advanced Accountancy", Himalaya Publishing House, Mumbai, 2019. 3. S.N. Maheswari and S.K. Maheswari, "Advanced Accountancy", Vikas Publishing House Pvt. Ltd, New Delhi, 2018. 4. R.L.Gupta and Radhaswamy, "Advanced Accountancy", Sultan Chand & Sons, New Delhi, 2019. 5. T.S.Reddy and A.Murthy, "Financial Accounting" Margham Publications, Chennai, 2019. 6. Parthasarathy, S. and Jaffarulla, A. "Financial Accounting", Kalyani Publishers, New Delhi, 2020.				
Reference Books	1. P.L Nagarajan , N.Vinayagakam, Mani.P.L , "Principles of Accountancy", S.Chand and Company Ltd, New Delhi, 2013 2. M.C.Shukla T.S Grewal, "Introduction to Accountancy", S.Chand and Company Ltd, New Delhi, 2014. 3. P.C.Tulsion, "Advanced Accountancy", Dorling Kindersley India Pvt.Ltd, New Delhi, 2018. 4. Murugadoss M, Jaya S, Charulatha M and BaskarK, "Financial Accounting" Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2016. 5. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta, "Fundamental of Financial Accounting" Ane Books Pvt. Ltd, New Delhi, 2018. 6. Dr.Goyal V.K., " Financial Accounting" Excel Books, New Delhi, 2018.				
Website Link	1. NPTEL Video: http://nptel/index.php/search 2. E-Pathshala: http://e-pathshala /index.php/search 3. You Tube : http://you tube /index.php/search				
	L-Lecture	T-Tutorial		P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
21M1UCMC01	PRINCIPLES OF ACCOUNTANCY	DSC THEORY - I	I	5	4	1	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	S	S	M	S	M	S	S	S
CO5	M	S	S	S	M	S	M	S	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Design the Accounting Standards Applicable for the Companies.
2. Simplify the Procedure for Single Entry System.
3. Draft Final Accounts of a Public Ltd Company.
4. Prepare a Depreciation method followed by a Company.
5. Draft Income and Expenditure of a Sports Club.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test
2. Internal Assessment Test I & II
3. Assignment (Online Assignment through Google Class Room)
4. Quiz (Conducted through Google forms.)

ESE - 75%

Designed By

Verified By

Approved By

R. Sasi
(R. SASIKALA)

G. Thejapandi

A. L. Sankar



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1UCMC02	BUSINESS COMMUNICATION	DSC THEORY - II	I	5	5	-	-	4
Objective	1. To develop better written and oral business communication skills among the students. 2. To discuss the importance of writing skills in various forms of Business letters and reports. 3. To train them to draft personal letters relating to recruitment for various companies.							
Unit	Course Content						Knowledge Levels	Sessions
I	Business Communication : Introduction - Meaning - Objectives - Media of Communication - Importance of Effective Business Communication -Communication Ethics- Principles of Effective Communication -Barriers to Communication- Modern Communication methods.						K1	10
II	Non - Verbal Communication - Soft skills - Business Letters: Meaning - Need - Functions - Kinds of Business letters - Essentials of an effective Business letter - Layout of Business Letter - Inter personal Communication.						K2	14
III	Business Correspondence: Enquiries and Replies -Orders and their Execution - Collection Letters - Sales Letters - Circular letters - Banking Correspondence: Introduction - Correspondence with Head Office and Customer- Insurance Correspondence: Life and General Insurance (Fire and Marine).						K2	12
IV	Company Secretarial Correspondence : Agenda - Minutes - Report Writing : Importance of reports - Types of reports - Characteristics of good report- Preparation of Report: Report by Individuals - Report by Committee - Notice - Interdepartmental Communication - Memos - Office Orders - Circular Notices.						K3	10
V	Application for Jobs : Preparation of Resume - Interview: Meaning - Preparing candidate for an Interview- Guidelines for an Interview- Objectives and Techniques of various types of Interviews - Public Speech - Characteristics of a good speech - Presentation of Business Reports - Visual presentation - Video conferencing - Group Discussion.						K3	14
Course Outcome	CO1: Understand the importance, barriers, ethics and the principles of Communication.						K2	
	CO2: Analyze the usage of Non- verbal and Interpersonal Communication and to acquire the knowledge on business Correspondence.						K4	
	CO3: Apply the knowledge on business Correspondence and Banking and Insurance Correspondence.						K3	
	CO4: Examine the sample Agenda, Minute, Report, Memo, Office Order and Circular Notice.						K3	
	CO5: Discuss the resume and the techniques of various types of Interviews.						K2	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. Rajendra Pal and J.S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, Educational Publishers, 23, Daryagani, New Delhi-110002. 18th Edition - 2019. 2. V.R.Palanivelu and N. Subburaj, "Business Communication ", Himalaya Publishing House, New Delhi, 2019. 3. N.S. Raghunathan and B. Santhanam , " Business Communication", Margham Publications, Chennai, 2019 4. R.S.N.Pillai and V.Bhagavathi, "Commercial Correspondence", Sultan Chand & Sons, Educational Publishers, 23, Daryagani, New Delhi-110002. 5. K. Sundarand M.Kumararaja, "Business Communication", Vijay Nicole Imprints Pvt.Ltd, Chennai, 2018. 				
Reference Books	<ol style="list-style-type: none"> 1. Ramesh, MS, & C. C Pattanshetti, Madhumathi M.K. Kulkarni, "Business Communication", Sultan Chand & Sons, Educational Publishers, 23, Daryagani , New delhi-110002. 14th Edition - 2011. 2. Varinder Kumar & Bodhraj, "Business Communication and Management Information System", Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana -141008, Edition - 2018. 3. Madhumathi.M.Kulkani, "Modern Business Communication" Sultan Chand & Co., New Delhi, 2018. 4. Dr.V.K.Jain and Dr. OmprakashBiyani, "Business Communication", S.Chand & Company Ltd , New Delhi 2019. 				
Website Link	<ol style="list-style-type: none"> 1. https://rkmvcbbba.wordpress.com/2011/04/23/business-communication 2. https://www.youtube.com/watch?v=EhiXDEJD0u4 3. https://www.youtube.com/watch?v=-N8pTGa5f8I 4. https://www.nextiva.com/blog/what-is-business-communication.html 5. NPTEL http://nptel.iitm.ac.in 				
	L-Lecture	T-Tutorial		P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1UCMC02	BUSINESS COMMUNICATION	DSC THEORY - II	I	5	5	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	L	L	L	M	M	L
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	S	M	S	M	S	S	S
CO4	S	S	S	S	S	S	S	S	M	S
CO5	S	S	M	S	S	L	L	S	S	S
Level of Correlation between CO and PO			L-LOW			M-MEDIUM			S-STRONG	

Tutorial Schedule	<ol style="list-style-type: none"> 1. Determine the barriers of Communication. 2. Design the all type of Business Letters. 3. Design the Specimen of Order and Execution Letter. 4. Prepare the format of Agenda for Private company Meeting. 5. Explain the Process of Interview.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Think-Pair-Share 5. For corners Four papers 6. Sketch noting 7. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Google forms.)
	ESE - 75%

Designed By	Verified By	Approved By
G. Bharathi [G. BHARATHI]	G. Thyagaraj	A. h. Sann



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1UECA01	BUSINESS ECONOMICS	GEC THEORY - I	I	4	4	-	-	4
Objective	1. To understand the Business Economic Concepts and theories. 2. To analyze the Business Economic concepts to real life situation to markets in particular and the economy in general.							
Unit	Course Content						Knowledge Levels	Sessions
I	Demand and Supply: Definition of Economics - Basic concepts in Economics - Micro and Macro Economics - Business Economics: Meaning and Scope - Social Responsibility of Business - Demand - Determinants of demand - Elasticity of Demand - Demand forecasting: Meaning and Methods - Supply - Determinants of supply.						K1	9
II	Consumption and Production :Consumption - Consumer Equilibrium - Law of Diminishing Marginal Utility - Law of Equilibrium- Marginal Utility - Indifference Curve - Factors of Production - Production Function - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium.						K2	8
III	Cost-Benefit Analysis : Short run - Long run Cost and Output analysis - Cost and its types - Revenue function - Economies of Scale - Cost - Benefit Analysis - Accounting Profit - Economic Profit - Marginal Concept - Time and Discount principle - Concept of Efficiency - Break-Even Analysis.						K2	10
IV	Market Structure and Price Determination: Market Structure - Perfect competition: Meaning and Features - Monopoly: Price and output determination under monopoly - Monopolistic Competition: Meaning and Features - Oligopoly: Meaning and Characteristic Features.						K3	8
V	Inflation, Trade Cycle and Economic Policies: Inflation: Types, Causes, Effects and Control - Trade cycle: Phases, Causes, Effects and Control -Monetary Policy - Fiscal Policy - Balance of Trade and Balance of Payments - Exchange Rate: Meaning and Types.						K3	10
Course Outcome	CO1: Understand the concept of Business Economics and Responsibilities of Business Economist.						K2	
	CO2: Develop tools useful for demand analysis, forecasting and decision making under uncertainties.						K6	
	CO3: Illustrate the application of economic concepts for direct business functions.						K4	
	CO4: Apply economic models for demand and supply, cost of production, pricing and output decisions.						K3	
	CO5: Analyze the causes and Effects of Inflation and Deflation and Economic policies.						K4	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. S.Sankaran, "Managerial Economics", Margham Publications, 5th revised Edition, 2015. 2. M.L.Jhingan, "Advanced Economic Theory", Vrinda Publications (P) Ltd, New Delhi, 2018. 3. R.L. Varshney and K.L. Maheshwari, "Managerial Economics", Sultan Chand, New Delhi, 2016. 4. K.P.M. Sundharam & E.N. Sundharam, "Economic Analysis" Sultan Chand & Sons, New Delhi, 2017 5. Dr.D. Bose, "Managerial Economics" Himalaya Publishing House, Mumbai, 2016. 6. Dr.M.L.Seth & M.E.Mithani, "Money Banking and International Trade and Public Finance", Himalaya Publishing House, Mumbai, 2016. 			
Reference Books	<ol style="list-style-type: none"> 1. M.L.Jhingan and J.K. Stepen "Managerial Economics", Vrindha Publication, 2nd edition, 2015. 2. G.S.Gupta, "Managerial Economics", Tata McGraw hill Publications, 2nd edition, Reprint, 2017. 3. D.M.Mithani, "Managerial Economics", Himalaya Publishing House, 7th edition, Reprint, 2015. 4. S.Gopalakrishnan, "Managerial Economics", Himalaya Publishing House, 4th revised Edition, 2012. 5. Craig H. Petersen, W.Cris Lewis, Sudhir K. Jain Sebastian "Managerial Economics", Tata Mc Graw Hill Publications, 2nd edition, 2017. 6. Justin Paul, Leena Kaushal, VJ Sebastian "Managerial Economics", Cengage Learning India Private Limited, New Delhi, 2019. 			
Website Link	<ol style="list-style-type: none"> 1. https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf 2. https://economictimes.indiatimes.com/defaultinterstitial.cms 3. https://link.springer.com/book/10.1007/978-981-16-0869-8 4. https://dea.gov.in/ 5. https://www.oecd.org/india/ 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1UECA01	BUSINESS ECONOMICS	GEC THEORY - I	I	4	4	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	M	S	M	S	S	S	S	S
CO2	M	S	S	S	M	S	S	S	S	S
CO3	M	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S
Level of Correlation between CO and PO						L-LOW	M-MEDIUM	S-STRONG		

Tutorial Schedule	<ol style="list-style-type: none"> 1. Design the Social Responsibility of Business 2. Explain the Factors of Production. 3. Compute the Cost Benefit Analysis 4. Define the Price and output determination under Monopoly 5. Solve the Balance of Trade and Balance of Payments.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. MIT or other online course videos or content 5. Think-Pair-Share 6. For corners Four papers 7. Sketch noting 8. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Google forms)
	ESE - 75%

Designed By	Verified By	Approved By
G. Thangaraj	G. Thangaraj	J. Shanthi



கலையியல், அறிவியல் - யோகா

தாள் குறியீட்டெண்	பாடத்தலைப்பு	பாடத்தாள்	பருவம்	காலம்	L	T	P	C
21MHUED01	யோகா	தாள் - I	I	6	4	2	-	3
பொருள்								
அலகு	பாடக்கருத்து						அறிவு நிலைகள்	அமர்வுகள்
I	<p>யோகமும் உடல் நலமும்</p> <p>அ. வாழ்க்கை வளக்கல்வி</p> <p>ஆ. உடலமைப்பும் உடல் நலமும் - ஐந்து பெளதிகப் பிரிவுகள் மற்றும் உடலின் முவகை இயக்க நிலையங்கள்</p> <p>இ. வலி, நோய், மரணம், நோய்களுக்கான, காரணங்கள், தேவைகள், ஐந்தில் அளவு முறை, நோய் தீர்க்கும் முறைகள், எளிய உடற்பயிற்சி</p>						K1-K2	18
II	<p>உயிர் வளமும் மன வளமும்</p> <p>அ. உயிர் வளம் உயிரின் அமைப்பு உயிரின் வேலைகள் உயிருக்கான பயிற்சி</p> <p>ஆ. காய கல்ப பயிற்சியின் நோக்கம் உணவை ஏழு தாதுக்களாக மாற்றும் பயிற்சியின் பயன்கள்</p> <p>இ. பால் உணர்வும் ஆன்மிகமும்</p> <p>ஈ. மனவளம் மன அலைச்சுழல் தவம்</p>						K2-K3	18
III	<p>குண நலப்பேறு</p> <p>அ. வாழ்வின் நோக்கமும் வாழ்க்கைத் தத்துவமும்</p> <p>ஆ. அகத்தாய்வு - எண்ணம் ஆராய்தல்</p> <p>இ. ஆசை சீரமைத்தல் - ஆசை சீரமைக்கும் பயிற்சி முறைகள்</p> <p>ஈ. சினம் தவிர்த்தல் - சினம் தவிர்க்கும் பயிற்சி முறைகள்</p>						K1, K2, K3, K4	14
IV	<p>மனித வள மேம்பாடு</p> <p>அ. கவலை ஒழித்தல் - பயிற்சி முறை</p> <p>ஆ. வாழ்த்தும் பயனும் நட்பு நலன்</p> <p>இ. தனிமனித அமைதி உலக அமைதி</p>						K1-K2	15
V	<p>இயற்கை நியதி</p> <p>அ. ஒருங்கிணைப்பு ஆற்றல் - செயல் விளைவுத் தத்துவம்</p> <p>ஆ. மனத்தூய்மை வினைத்தூய்மை - கருமையம் அன்பும் கருணையும்</p> <p>இ. பண்பாட்டுக் கல்வி - ஐந்தொழுக்கப் பண்பாடு</p>						K1, K2, K3	10

பாட விளைவுகள்	CO1: யோக பயிற்சியின் மூலம் நல்ல உடல் பற்றி அறிதல்	K1
	CO2: காயகல்ப பயிற்சி மூலம் மனவளம் குறித்து புரிதல்	K2
	CO3: வாழ்வின் நோக்கமான இறைநிலையை கண்டறியச் செய்தல்	K3
	CO4: வாழ்த்தும் முறை நல்ல நட்பு தனிமனித ஒழுக்கம்பற்றி ஆராய்ந்து அறிதல்	K3
	CO5: அன்பு கருணை போன்ற நற்பண்புகளை மாணவர்கள் மதிப்பிட்டு கண்டறியச் செய்தல்	K4
கற்றல் வளங்கள்		
பாடநூல்	மனவளக்கலை யோகா - உலக சமுதாய சேவா சங்கம் வேதாத்திரி பதிப்பகம் ஈரோடு.	
பார்வை நூல்கள்	ஆரோக்கிய வாழ்வு	ஆசனா. இரா.ஆண்டியப்பன் பாரதி பதிப்பகம். 108 உஸ்மான் சாலை தியாகராயநகர் சென்னை - 17
	நான் கடவுள்	ஞான வள்ளல் பரஞ்சோதி மகான் உலக சமாதான ஆலயம் 299 திருவொற்றியூர் ஹைரோடு புது வண்ணாரப் பேட்டை சென்னை - 21
	அனைத்து நோய் தீர்க்கும் ஐம்பது முத்திரைகள்	கிருஷ்ணன் பாலாஜி ஸ்ரீ பதஞ்சலி மஹரிஷி யோகாலயம் டிரஸ்ட் நெ.37 காமாட்சி அம்மன் நகர் அனெக்ஸ் மாங்காடு சென்னை - 122
இணையதள முகவரி	https://www.vethathiri.edu.in/	

கலையியல், அறிவியல் - யோகா								
தாள் குறியீட்டெண்	பாடத்தலைப்பு	பாடத்தாள்	பருவம்	காலம்	L	T	P	C
21MIUVED01	யோகா	தாள் - I	I	6	4	2	-	3

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	M	L	M	M	S	M	L	M
CO2	S	M	S	M	L	S	M	S	M	S
CO3	M	L	M	L	L	M	S	M	S	S
CO4	S	L	M	M	L	S	S	M	M	S
CO5	S	M	M	M	L	S	M	M	M	L
Level of Correlation between CO and PO	L-LOW	M-MEDIUM	S-STRONG							

Tutorial Schedule	குழு கலந்துரையாடல் கட்டுரை, பேச்சு கவிதை, ஓவியம்
Teaching and Learning Methods	கரும்பலகை, காணொலி அறை
Assesment Methods	ஒப்படைவு, வகுப்புத்தேர்வு, புறமதிப்பீடு தேர்வு, அகமதிப்பெண் தேர்வு-1,2

Designed By	Verified By	Approved By
U. PEERAS- AMY	U. PEERAS- AMY	A. h. S.

உயர்வு உயர்வு



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1UPEC01	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - I	PROFESSIONAL ENGLISH - I	I	4	4	-	-	2
Objective	1.To develop the language skills of students by offering adequate practice in professional contexts. 2.To enhance the lexical, grammatical and socio-linguistic and communicative competence of Students. 3.To focus on developing students' knowledge of domain specific registers and the required Language Skills. 4. To develop strategic competence that will help in efficient communication. 5.To sharpen students' critical thinking skills and make students culturally aware of the target situation.							
Unit	Course Content				Knowledge Levels	Sessions		
I	COMMUNICATION Listening: Listening to audio text and answering questions - Listening to Instructions Speaking: Pair work and small group work. Reading: Comprehension passages -Differentiate between facts and opinion. Writing: Developing a story with pictures. Vocabulary: Register specific - Incorporated into the LSRW tasks				K1	9		
II	DESCRIPTION Listening: Listening to process description - Drawing a flow chart. Speaking: Role play (formal context). Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets. Writing: Process Description -Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing. Vocabulary: Register specific - Incorporated into the LSRW tasks.				K2- K3	9		
III	NEGOTIATION STRATEGIES: Listening: Listening to interviews of specialists / Inventors in fields (Subject specific). Speaking: Brainstorming. (Mind mapping). Small group discussions (Subject-Specific). Reading: Longer Reading text. Writing: Essay Writing (250 words). Vocabulary: Register specific - Incorporated into the LSRW tasks				K4-K5	9		
IV	PRESENTATION SKILLS: Listening: Listening to lectures. Speaking: Short talks. Reading: Reading Comprehension passages. Writing: Writing Recommendations Interpreting Visuals inputs. Vocabulary: Register specific - Incorporated into the LSRW tasks.				K4-K5	9		
Course Outcome	CO1: Recognize their own ability to improve their own competence in using the language.				K1			
	CO2: Use language for speaking with confidence in an intelligible and acceptable manner.				K3			
	CO3: Understand the importance of reading for life.				K2			
	CO4: Read independently unfamiliar texts with comprehension.				K2			
	CO5: Write simple sentences without committing error of spelling or grammar.				K1			

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. Oxford Dictionary & Thesaurus of Current English (Indian Edition), 2007. 2. Oxford Business English Dictionary for learners of English, 2005. 3. Sundaram, P.S. Trans. The Kural. Penguin Books, 1990. 			
Reference Website Links	<ol style="list-style-type: none"> 1. https://www.etymonline.com/word/persuasion 2. https://www.pikist.com/free-photo-xtea 3. https://snappygoat.com/s/?q=smart+phone#65d1c3933472e45fe922db10f47a75ccff8cacf3,1,570.d1a9b32a18c957dfcbea18f7e0b14b83168b25e2 4. https://pixabay.com/illustrations/discount-closeout-winter-sale-3078217/ 5. https://www.pikist.com/free-photo-vtsw/nl 6. https://www.pikist.com/free-photo-vsvjf 7. https://pixabay.com/fr/illustrations/conseil-tableau-noir-mots-vigueur-1106649/ 8. https://paulwperry.com/marketing-design-project-management/advertisements/ 9. https://www.designhill.com/design-blog/remarkable-campaign-slogans-for-advertising/ 10. https://www.toppr.com/guides/english/writing/dialogue/ 11. https://www.internationalstudent.com/essay_writing/business_essay/#three 			
Website Link	<ol style="list-style-type: none"> 1. https://www.youtube.com/watch?v=t4S6cHZD3x4 2. https://www.youtube.com/watch?v=iAkUT2LcMSY 3. https://www.youtube.com/watch?v=6HTj-Wlft9I 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M1UPEC01	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - I	PROFESSIONAL ENGLISH - I	I	4	4	-	-	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M	S	S	M	S	S
CO2	S	S	M	S	M	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S

Level of Correlation between CO and PO

L-LOW M-MEDIUM S-STRONG

Tutorial Schedule

1. Listening to audio text and answering questions.
2. Listening to process description and Drawing a flow chart.
3. Brainstorming (Mind mapping) of Small group.
4. Interpreting Visuals inputs into reality.
5. Problem and Solution essay for a social group.

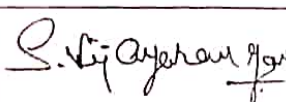
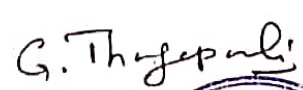
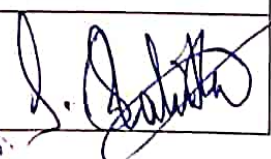
Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -100%

1. Unit Test
2. Internal Assessment Test I & II
3. Assignment (Online Assignment through Google Class Room)
4. Quiz (Conducted through Google forms.)

Designed By	Verified By	Approved By
		



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2UCMC03/ C803	FINANCIAL ACCOUNTING	DSC THEORY - III	2	5	4	1	-	4
Objective	The course aims to provide conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of Business organizations.							
Unit	Course Content						Knowledge Levels	Sessions
I	Royalty: Meaning - Definition - Treatment in Final Accounts. Hire Purchase System - Meaning - Definition - Features - Difference between Hire Purchase system and Installment system - Accounting treatment of Hire Purchase system - Calculation of interest - Default and Repossession - Complete repossession and partial repossession.						K1	10
II	Department and Branch accounting: Meaning - Types - Debtors system, Stock and Debtors system - Departmental accounting: Meaning - Distinction between department accounts and branch accounts - Departmentalization of expenses- Apportionment of expenses.						K2	12
III	Partnership Accounts: Meaning - division of profits - fixed and fluctuating capital - Guarantee of profits - Final accounts of Partnership firms- Admission of a Partner.						K3	10
IV	Retirement of partner - Calculation of gaining Ratio -Revaluation of assets and Liabilities - Treatment of Goodwill under AS10 - Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only- Death of Partner.						K3-K4	15
V	Dissolution of a firm - Insolvency of a partner (Garner Vs Murray rule) - Insolvency of all the partners - Piecemeal distribution: Proportionate capital method and Maximum loss method.						K4 - K5	13
Course Outcome	CO1: Outline the financial statements of Higher purchase system.						K1	
	CO2: Understand the financial statements of Branch and Departmental Accounting.						K2	
	CO3: Apply the knowledge in the Partnership Accounts like Admission of Partner.						K3	
	CO4: Associate the knowledge of Retirement and Death of a Partner.						K4	
	CO5: Relate the critical thinking with problem-solving skills while preparing the Dissolution of Partnership firms.						K5	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. S.P.Jain and K.L.Narang , "Advanced Accountancy", Kalyani Publishers, New Delhi , 2019. 2. M.A. Arulanandam and K.S.Raman , "Advanced Accountancy", Himalaya Publishing House, Mumbai, 2019. 3. S.N. Maheswari and S.K. Maheswari, "Advanced Accountancy", Vikas Publishing House Pvt.Ltd, New Delhi, 2018. 4. R.L.Gupta and Radhaswamy , "Advanced Accountancy", Sultan Chand & Sons, New Delhi, 2019. 5. T.S.Reddy and A.Murthy, "Financial Accounting" Margham Publications, Chennai, 2019. 6. Parthasarathy, S. and Jaffarulla, A. "Financial Accounting", Kalyani Publishers, New Delhi, 2020. 			
Reference Books	<ol style="list-style-type: none"> 1. P.L Nagarajan , N.Vinayagakam, Mani.P.L , "Principles of Accountancy", S.Chand and Company Ltd, New Delhi, 2013 2. M.C.Shukla T.S Grewal, "Introduction to Accountancy", S.Chand and Company Ltd, New Delhi, 2014. 3. P.C.Tulsion, "Advanced Accountancy", Dorling Kindersley India Pvt.Ltd, New Delhi, 2018. 4. Murugadoss M, Jaya S, Charulatha M and Baskar K, "Financial Accounting" Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2016. 5. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta, "Fundamental of Financial Accounting" Ane Books Pvt. Ltd, New Delhi, 2018. 6. Dr.Goyal V.K., " Financial Accounting" Excel Books, New Delhi, 2018. 			
Website Link	<ol style="list-style-type: none"> 1. NPTEL Video: http://nptel/index.php/search 2. e-Pathshala : http://e-pathshala /index.php/search 3. You Tube : http://you tube /index.php/search 4. SWAYAM IIMB 5. https://youtu.be/9Quvow8Cnk 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2UCMC03	FINANCIAL ACCOUNTING	DSC THEORY - III	2	5	4	1	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	S	S	S	S	S	S	S	S
CO2	L	M	S	S	M	S	M	S	S	S
CO3	M	S	S	S	M	S	M	S	S	S
CO4	M	S	S	S	M	S	M	S	S	S
CO5	M	S	S	S	M	S	M	S	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Explain the difference between Higher purchase system and Installment system.
2. Design the process of Departmentalization and Apportionment of Expenses in Departmental Accounting.
3. Compute the final accounts of a Partnership firm.
4. Simplify the calculation of Retiring partner loan account.
5. Explain the Piecemeal Distribution Method.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms)

ESE - 75%

Designed By

S. Dull

Verified By

G. Thagesu

Approved By

A. h. Sanyal



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2UCMC04	BUSINESS MANAGEMENT	DSC THEORY - IV	2	5	3 8	2	.	4
Objective	The course aims to provide basic knowledge to the students about the Organization and management of a Business enterprise.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction to Business: Nature of Business - Objectives and functions of business - Business Organization - Meaning and Definition - Objectives of Business Organization - Principles of Business Organization - Nature of Business Organization- Business Ethics and Social responsibilities of Business.						K1	10
II	Forms of Business Organization: Sole Proprietorship, Partnership - Joint Stock Company - Co-operative Organization - Public enterprises and Utilities - Limited Liability Partnership - Concept of Micro, Small and Medium Enterprises (MSMEs) - Features - Overview of Start-up in India.						K2 - K3	15
III	Introduction to Management - Meaning and functions - Contributions by F.W.Taylor and Henry Fayol - Management By Objectives (MBO) - Planning: Meaning, Definition- Process of planning - Merits and Demerits of Planning - Types of Planning.						K3	10
IV	Organization - Nature and importance of organization - Process of Organization -Organization Structure: Line, Staff and Functional - Departmentation - Delegation - Decentralization - Decision-making - Types of decisions - Decision-making process.						K3 - K4	13
V	Staffing-Nature and Functions - Recruitment, Selection, and Training: Controlling -Nature - Significance - Steps - Essentials of effective controlling - Co-ordination.						K5	12
Course Outcome	CO1: Identify the different forms of organization and the key functions of Management.						K1	
	CO2: Understand the various forms of organization and overview of Start up in India.						K2	
	CO3: Examine the various functions of Management and process of planning.						K3	
	CO4: Analyze the best practices of business administration in the functional areas of business.						K4	
	CO5: Judge the Nature and functions of Staffing and effective controlling mechanism.						K5	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. C.B.Gupta, "Business Organisation and Management", Sultan Chand and Sons, New Delhi, 15th Edition, 2016. 2. M.C.Shukla, "Business Organisation and Management", Sultan Chand and Sons, New Delhi, 18th Edition, 2017. 3. Vijay Kumar Kaul, "Business Organisation and Management Text and Cases", Dorling Kindersley India Private Ltd., Noida, 2018. 4. R.K.Sharma and Shashi K.Gupta, "Business Organisation and Management", Kalyani Publishers, New Delhi, 4th edition, 2018. 5. David G. Epstein, "A short and happy guide to business organisation", West Academic Publishing House, New Delhi, 2018. 			
Reference Books	<ol style="list-style-type: none"> 1. Y.K. Bhushan, "Fundamentals of Business Organisation and Management", Sultan Chand and Sons, New Delhi, 19th revised edition, 2014. 2. V.K. Kaul, "Business Organization and Management", Prantice Hall of India (Pearson Education), New Delhi, 2018. 3. J.Jaisankar, "Principles of Mangement", Margham Publications, Chennai, 2019. 4. BC.R.Basu, "Business Organization and Management" Tata McGraw Hill Education (India) Ltd., New Delhi, 2018. 5. T.N.Chhabra, "Business Organization and Management", Sun India Publications, New Delhi, 2018. 6. Koontz and Wehrich, "Essentials of Management", Tata McGraw Hill Education (India) Ltd. New Delhi, 2018. 			
Website Link	<ol style="list-style-type: none"> 1. NPTEL Video : http://nptel/index.php/search 2. e-Pathshala : http://e-pathshala /index.php/search 3. You Tube : http://you tube /index.php/search1. 4. https://www.geektonight.com/principles-of-management-pdf/ 5. https://www.youtube.com/watch?v=Mufhd2iQLDo 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit


B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2UCMC04	BUSINESS MANAGEMENT	DSC THEORY - IV	2	5	3	2	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PS01	PS02	PS03	PS04	PS05
CO1	S	S	S	S	M	S	S	S	S	S
CO2	S	S	S	S	M	S	S	S	S	S
CO3	M	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	M	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW	M-MEDIUM	S-STRONG				

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the business Ethics and Social Responsibilities. 2. Prepare an overview of any form of organization start up in India. 3. Determine the Contributions given by F.W.Taylor and Henry Fayol Management Theories 4. Prepare the organizational structure. 5. Determine the types of Recruitment and Selection procedure
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Mat lab 5. MIT or other online course videos or content 6. Think-Pair-Share 7. For corners Four papers 8. Sketch noting 9. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Google forms.)
	ESE - 75%

Designed By	Verified By	Approved By
	G. Thygarajulu	A. K. Sanyal



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2UECA02	INDIAN ECONOMY	GEC THEORY - II	2	4	4	-	-	4
Objective	Familiarize the students with Economic Growth and Economic Development, Population Growth and National Income, Agriculture and Food Security, Industrial Development and Planning and Trade Promotion.							
Unit	Course Content						Knowledge Levels	Sessions
I	Economic Growth and Economic Development: Concepts of Economic Development and Economic Growth -Difference between economic development and growth - Indicators of economic development - Sustainable development - Economic Systems - Features of Indian Economy- Place of India in the HDI						K1	8
II	Population Growth and National Income: Population Growth-Theory of Demographic Transition - Causes and Effects of Population Growth - Control - Population Growth in India - National Population Policy - National Income: Definition and Concepts (GDP, NNP, NI at Factor Cost, PCI) - Methods of Measurement of National Income - Difficulties in the Measurement of National Income - Importance of National Income Analysis - Trends in India's National Income and Per capita Income.						K2	10
III	Agriculture and Food Security: Agriculture - Role and features - Agricultural productivity - Causes of Low Productivity : Scope and Measures for improving Agricultural Productivity - Green Revolution - White Revolution - Food Security - Nutrition Security - Organic Farming - Precision Farming - Agricultural Price Policy: Fair Price, Support Price - Food Corporation of India (FCI).						K2	10
IV	Industrial Development: Industry - its role in Economic Development - Major Industries: Features and Challenges- Cotton Textile, Sugar, Iron and Steel - SSI: Role and its issues - MSME - Role and its importance - Industrial Policy - Industrial Licensing Policy- Industrial Policy of 1991- National Skill Development Corporation - Make in India - Skill India - Digital India - FDI and Industrial Promotion - MNCs in Indian Economy.						K3 - K4	10
V	Planning and Trade Promotion: Economic Planning -Planning Commission- NITI Aayog - Economic Reforms - Taxation and GST - Demonetization - Export Promotion and Import Substitution - Export- led growth - Special Economic Zones (SEZ) - WTO and India.						K4 - K5	7

Course Outcome	CO1: Recall the importance of economic growth, economic development and issues with respect to the growth of population.	K1		
	CO2: Describe the concept of National Income and its measurement and uses.	K2		
	CO3: Use the knowledge about the Agricultural sector and Agriculture Productivity.	K3		
	CO4: Analyse the role of Industry in Economic development.	K4		
	CO5: Support the process of economic planning and Export promotions.	K5		
Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. RuddarDatt and K.P.M.Sundaram, "Indian Economy" S.Chand and Company, New Delhi, 2018. 2. I.C.Dhingra, "Indian Economic Development", Heed Publications Private Limited, New Delhi, 2016. 3. S.Sankaran, "Indian Economy: Problems, Policies and Development", Margham Publications, Chennai, 2019. 4. S.K.Misra and V.K.Puri, "Indian Economy", Himalaya Publishing House, Mumbai, 2018. 5. B.B.Tandon and K.K. Tandon, "Indian Economy" TataMcGraw Hill Publications, New Delhi 2018. 			
Reference Books	<ol style="list-style-type: none"> 1. M.L.Jhingan "Indian Economy", Vrindha Publication, 2nd edition, 2015. 2. G.S.Gupta, "Indian Economy: problems and Prospects", Tata McGraw hill Publications, 2nd Edition, Reprint, 2017. 3. D.M.Mithani, "Money, Banking and International Trade", Himalaya Publishing House, 7th edition, Reprint, 2015. 4. S.Gopalakrishnan, "Modern Economic Theory", Himalaya Publishing House, 4th revised Edition, 2012 5. Craig H.Petersen, W.Cris Lewis, Sudhir K.Jain Sebastian "Managerial Economics", Tata McGraw hill Publications, 2nd edition, 2017. 6. Justin Paul, Leena Kaushal, VJ Sebastian "Managerial Economics", Cengago Learning India Private Limited, New Delhi, 2019. 			
Website Link	<ol style="list-style-type: none"> 1. https://www.oecd.org/india/ 2. https://www.india.gov.in/topics/finance-taxes/economy 3. https://www.niti.gov.in/ 4. https://www.youtube.com/watch?v=v_QIK6Op7RU 5. https://www.youtube.com/watch?v=sJvC4mHXRkA 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M2UECA02	INDIAN ECONOMY	GEC THEORY - II	2	4	4	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	M	S	M	S	S	S	S	S
CO2	M	S	S	S	M	S	S	S	S	S
CO3	M	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW	M-MEDIUM	S-STRONG				

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the difference between Economic Development and Growth. 2. Simplified the Green Revolution in India. 3. Design the Process of Population Growth in India. 4. Compute the FDI and Industrial Promotion. 5. Design the Special Economic Zones.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Mat lab 5. MIT or other online course videos or content 6. Think-Pair-Share 7. For corners Four papers 8. Sketch noting 9. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Google forms.)
	ESE - 75%

Designed By	Verified By	Approved By
Dr. S. Sathiyajay	G. Thangapuli	A. L. D...





B.A., B.Sc., B.Com., B.Com.C.A., B.B.A- Environmental Studies Syllabus -LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem	Hours	L	T	P		
21M2UEVS01	Environmental Studies	AECC THEORY - II	I	2	2		0		
Objective	Creating the awareness on environmental issues among students. Imparting basic knowledge about the environment and its impacts and developing an attitude of concern for the environment.								
Unit	Course Content							Knowledge Levels	Se
I	<p>Unit 1: Introduction to environmental studies and Ecosystems : Multidisciplinary nature of environmental studies; components of environment -atmosphere, hydrosphere, lithosphere and biosphere.</p> <p>What is an ecosystem. Structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems:</p> <p>a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)</p>							K1-K3	
II	<p>Unit 2: Natural Resources: Renewable and Non-renewable Resources:</p> <ul style="list-style-type: none"> ➤ Land Resources and land use change; Land degradation, soil erosion and desertification. ➤ Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. <p>Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).</p> <ul style="list-style-type: none"> ➤ Heating of earth and circulation of air; air mass formation and precipitation. ➤ Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. 							K1-K4	
III	<p>Unit 3: Biodiversity and Conservation:</p> <ul style="list-style-type: none"> ➤ Levels of biological diversity :genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots India as a mega-biodiversity nation; Endangered and endemic species of India ➤ Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. ➤ Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. 							K1-K3	

IV	<p>Unit 4: Environmental Pollution Environmental pollution : types, causes, effects and controls; Air, water, soil, chemical and noise pollution.</p> <ul style="list-style-type: none"> ➤ Nuclear hazards and human health risks. ➤ Solid waste management: Control measures of urban and industrial waste. ➤ Pollution case studies. Carbon foot-print. Disaster management: floods, earthquakes, cyclones and landslides. ➤ Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). 	K1-K4	8
V	<p>Unit 5: Environmental Policies & Practices:</p> <ul style="list-style-type: none"> ➤ Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture. ➤ Environment Laws : Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC). ➤ Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context 	K1-K4	11
Course Outcome	CO1: Recognize of environmental components.	K1	
	CO2: Understand the lithosphere, atmosphere, hydrosphere and biosphere.	K2	
	CO3: Interpret the interrelationships between landforms, weather, water and ecosystems.	K2	
	CO4: Demonstrate critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.	K3	
	CO5: Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving.	K4	
Learning Resources			
Text Books	<p>1. IGNOU - 1991 - AHE-1/5 - Human Environment Management of Environment - Indira Gandhi open university, New Delhi</p> <p>2. Bharucha, Erach (2005): "Text Book of Environmental Studies for Undergraduate Courses", Universities Press (India) pvt ltd, Hyderabad, India.</p>		
Reference Books	<p>1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.</p> <p>2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad - 380 013, India.</p>		
Website Link	<p>https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf</p> <p>https://swayam.gov.in/nc_details/NPTEL</p>		

Assignment Topics(Any Two)	1. Acid Rain in India 2. CNG Vehicles 3. Air Pollution 4. Chipko- Environmental movement 5. Silant valley -Environmental movement 6. Bishnios of Rajasthan-Environmental movement				
Field Visit	Students visit to an area to document environmental assets: 1. River, Pond, Forest. 2. Local polluted site				
	L-Lecture	T-Tutorial	P-Practical	C-Credit	

CO-PO Mapping												
CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	S	M	M	M	S	S	S	S	M		
CO2	S	S	M	M	L	S	S	S	S	S		
CO3	S	S	M	M	L	S	S	S	S	S		
CO4	S	S	M	M	L	S	S	S	S	S		
CO5	S	S	M	M	L	S	S	S	M	M		
Level of Correlation between CO and PO					L-LOW		M-MEDIUM		S-STRONG			
Tutorial Schedule					Local field trips, Group discussion about local pollution and polluted areas ,various world pollution case studies.							
Teaching and Learning Methods					Chalk and Talk, Audio-Video Learning, learning through specimens, models and photographs, classroom experiments .							
Assesment Methods					Two tests(2*30)=60, Field visit and report(10+10)=20, Two assignments(2*10)=20. Total=100							
Designed By					Verified By				Approved By			
Dr. A .K .SARAVANAN												



B.Com / B.Com CA / BBA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
21M2UPEC02	PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT -II	PROFESSIONAL ENGLISH - II	II	4	4	-	-	2
Objective	The main aim of this course is to provide practices of both Soft and Hard skills to the students to make them fit for Corporate World.							
Unit	Course Content						Knowledge Levels	Sessions
I	Listening-Communicative Competencies - Word families - Antonyms -prefixes- singular or plural-Blockchain -Building Vocabulary and sentence structure. Speaking - Pair work and small group work -Banking - Money Transaction Methods-leadership. Reading-Comprehension Passage-Business cycles -MESBIC approach-Elaborate the Acronym. Writing-Developing a story with picture - Summary-Template of Summary-Business Ethics- product profile-Mass marketing- Role of modern society.						K1-K2	9
II	Listening: Listening to process description - Drawing a flow chart. Speaking: Role play (formal context)JAM - Just A Minute - E- commerce -Win- Win strategy-Role of drop shipping - Advocating a factsheet-Debate. Reading: Skimming / Scanning - Reading passages on products, equipment and gadgets. Writing: Process Description -Dialogue Writing-definition-Free Writing-Passage Vocabulary: Register specific -Incorporated into the LSRW tasks.						K1-K2	9
III	Digital Competence: Listening-Active Listening-Interviews Speaking-(Exploring Video Conferencing Sites-Zoom-Google Meet-Creating A Vlog - Activity - Create An Official Channel on YouTube. Reading-Digital Competence - Exploring a Website. Writing-Creating a Website - Mind-Map.						K1-K2	9
IV	Creativity and Imagination: Creativity - Imagination - Creative thinking in Communication - Creative thinking in Decision Making - Leadership Skills-Visual Aids-Launch the Power Point Program -Techniques for an Effective oral Presentation - Basic script writing for the short film -Creating a Web Page - Creating Blogs- Features that a Typical Blog - Formats of flyer-Brochure - Difference between Brochure and Pamphlets - Creating Brochures - Poster Writing-Writing Slogan-Captions Making.						K1-K2	9
V	Workplace Communication: Communication-Tips for effective communication in workplace-Warm up Exercises. Speaking Skills - Power Point Presentation - Making PPT effective - Business presentation Reading and Writing Skills - Product Profile - Product Description. Reading and Writing - Writing a Circular- Advantages of Circulars-Key features to make an effective Circular - Minutes of a meeting - Writing Corporate minutes. Writing Skills - Writing effective introduction -Writing an introduction for an Academic essay - Structure of an essay -Tips for developing a good paraphrasing - Punctuation and Capitalization						K3	9
Course Outcome	CO1:Recall their own ability to improve their own competence in using the language and read independently the unfamiliar texts with comprehension.						K1	
	CO2: Understand the language for speaking with confidence in an intelligible and acceptable manner						K2	
	CO3:Apply the importance of reading in life.						K3	
	CO4:Analyze the importance of writing in academic life.						K4	
	CO5:Evaluate the writing/revision skills , critical thinking skills, risk analysis skills, skills, etc						K5	Research


Text Books	Soft skills - Know yourself and Know the world - Dr.K.Alex. S.Chandla Company, New Delhi , 2021.
Reference Books	<ol style="list-style-type: none"> 1. Watson-Guptill, (2000)Flyer Designs of the American Rave Scene, by The Earth Program (Author), Neil Strauss (Introduction), ISBN 0-8230-4751-2, ISBN 978-0-8230-4751-2. 2. ForlagNippan/Biblios, (2001) Event Flyer Graphics, ISBN 3-910052-75-4. 3. Chan, Deborah and Herero, Carmen (2010). Using Film to Teach Languages, Manchester,Cornerhouse. 4. Elizabeth Stinson, Wired (2016): IBM's Got A Plan To Bring Design Thinking To Big Business. 5. Forrester Study (2018) "The Total Economic Impact™ Of IBM's Design Thinking Practice: How IBM Drives Client Value And Measurable Outcomes With Its Design Thinking Framework".
Website Links	<ol style="list-style-type: none"> 1. https://www.authentic happiness.sas.upenn.edu/learn/creativity 2. https://www.abacademies.org/articles/role-of-creative-thinking-as-an-imperative-tool-incommunication-at-workplace-7438.html 3. https://truscribe.com/embracing-creativity-in-business-communication/ 4. https://filmindustry.network/short-films-become-most-important-communicationtool/14005 5. https://www.yumpu.com/en/document/read/39725802/oral-presentations 6. https://www.teachingenglish.org.uk/article/short-sweet-using-short-films-promotecreativity-communication 7. https://www.slideserve.com/raphael-hardy/writing-the-short-film 8. https://www.educba.com/effective-oral-communication-in-business/ 9. https://www.acc.umu.se/help/web/ 10. https://firstsiteguide.com/what-is-blog/ 11. https://visme.co/blog/flyer-design/ 12. https://venngage.com/features/Brochure-Maker/ 13. https://modernlitho.com/pamphlets-vs-brochures/ 14. https://www.youtube.com/playlist?list=PLZrhHq0Fe1XpFmMY7KTWJhcclxS18JOat 15. https://schools.aglasem.com/136806 16. https://blog.hubspot.com/marketing/write-good-instagram-caption 17. https://www.wikihow.com/Write-Good-Captions-in-Photojournalism 18. https://www.ibm.com/design/thinking/static/media/Enterprise-Design-ThinkingReport.8ab1e9e1.pdf 19. https://www.wired.com/2016/01/ibms-got-a-plan-to-bring-design-thinking-to-big-business/ 20. https://www.creativityatwork.com/2014/02/17/what-is-creativity/

B.Com / B.Com CA / BBA Syllabus LOCF -CBCS with effect from 2021 -2022 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
21M2UPEC02	PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT - II	PROFESSIONAL ENGLISH -II	II	4	4	-	-	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	S	L	M	M	M	L
CO2	S	M	L	M	S	M	M	S	M	S
CO3	S	S	M	L	L	M	S	M	S	M
CO4	M	M	L	M	S	M	M	S	L	L
CO5	M	S	M	S	M	S	S	L	S	M
Level of Correlation between CO and PO	L-LOW	M-MEDIUM	S-STRONG							

Tutorial Schedule	<ol style="list-style-type: none"> 1. Explain the concept of Black Chain. 2. Design Win- Win strategy in your own way. 3. Draw Mind -Map 4. Write a Slogan for Educational Institutions. 5. Analyze the Warm up Exercises.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Mat lab 5. MIT or other online course videos or content 6. Think-Pair-Share 7. For corners Four papers 8. Sketch noting 9. Flipped class room
Assessment Methods	<p style="text-align: center;">CIA - 25%</p> <ol style="list-style-type: none"> 1. Unit Test 2. Internal Assessment Test I & II 3. Assignment (Online Assignment through Google Class room) 4. Quiz (Conducted through Google Forms) <p style="text-align: center;">ESE - 75%</p>

Designed By	Verified By	Approved By
G. Thangavel	G. Thangavel	



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMC05	COMPANY LAW AND SECRETARIAL PRACTICE	DSC THEORY - V	III	5	5	-	-	4
Objective	1. To classify the provisions of Companies Act. 2. To develop the knowledge on formation of Company and Documents required. 3. To understand the procedure for which the company wound up.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction of Companies Act 1956 - Highlights of Recent Amendments of Companies Act -Types and Formation of Companies-Certification of Incorporation- Commencement of Business-Memorandum of Association- Purpose- Alteration of Memorandum-Articles of Association-Contents- Alteration of Articles of Association-Relationship between Articles and Memorandum of Association- Recent Amendments in Companies Act 2013.						K1	15
II	Prospectus -Definition and Contents - Deemed Prospectus-Misstatement in Prospectus- Doctrine of Ultra Virus-Doctrine of Indoor Management.						K2	12
III	Key managerial Personnel -Directors-Qualifications and Powers-Duties and Liabilities- Appointment and Removal-Company Secretary - Qualifications -Appointment and Removal - Position of a Company Secretary- Duties and Liabilities of a Company Secretary.						K3	13
IV	Company Meetings - Proxy - Quorum - Chairman - Duties of a Company Secretary regarding Company Meetings - Notice- Agenda- Minutes.						K3	10
V	Corporate Winding up -Modes of Winding up -Compulsory Winding up by the Court - Voluntary Winding up - Role of Company Secretary in the Winding up of the Company.						K4	10
Course Outcome	CO1: Describe the basic concepts relating to Company Law 2013.						K2	
	CO2: Interpret the knowledge of provisions and process relating for company formation.						K2	
	CO3: Discuss the role of key personnel under the Companies Act 2013.						K2	
	CO4: Evaluate the knowledge of different secretarial activities of companies.						K5	
	CO5: Creating Agenda and minutes for the Company meetings and to know the different types and process of winding- up of Companies.						K6	

Learning Resources

Text Books	1. Taxman, "Companies Act 2013 with rules", Taxman Publications (Pvt.) Ltd., New Delhi, 2014. 2. MC.L.Bagaril Asok. K, "Company Law", Vikas Publishing House, New Delhi, 12th Edition, 2013. 3. M.C. Kuchhal, "A Text Book of Company Law", Mahavir Publications, Mumbai, 2015. 4. J.Shanthi, "Company Law", Margham Publications, Chennai, 2015.			
Reference Books	1. The Companies Act 2013, "The Institute of Company Secretaries of India", Kluwer India (Pvt.) Ltd, Mumbai, 2016. 2. Dr.S.M.Shukla and CS.K.Jain" Company Law and Secretarial Practice", Sathya Bhavan Publications, Agra, 2019. 3. N.D.Kapoor, "Elements of Company Law", Sultan Chand & Sons publications, New Delhi, 31st Edition 2017.			
Website Link	1. www.dphu.org/uploads/attachements/books/books_3498_0.pdf 2. https://www.youtube.com/watch?v=G9MyWFgsNLU 3. https://www.youtube.com/watch?v=gEDSdXW0JPQ&list=PLWKgfZAhHUZaqiDvDUNORypEhPdmZHzg3 4. https://www.youtube.com/watch?v=AdDQ05rP7jE&list=PLgK6tNi_UlbXbK9foc3khX8ecmlaq4FTd			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMC05	COMPANY LAW AND SECRETARIAL PRACTICE	DSC THEORY - V	3	5	5	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	M	S	S	M	M	M
CO2	S	M	S	S	M	S	M	S	S	M
CO3	M	S	S	S	S	M	S	S	S	S
CO4	S	M	M	M	M	S	M	M	M	M
CO5	S	S	M	S	S	S	S	M	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Explain the relationship between Articles of Association and Memorandum of Association.
2. Design the prospectus of the Newly Launched Company.
3. Determine the duties and Liabilities of the a company Secretary.
4. Prepare an Agenda for company meeting.
5. Simplify the procedures in modes of winding up of a Company.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms.)

ESE - 75%

Designed By

Verified By

Approved By

M. Valantharini
[M. VALANTHARINI]

G. Thyagarani

A. K. Sankar



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMC06	CORPORATE ACCOUNTING - I	DSC THEORY - VI	III	6	4	2	-	4
Objective	1. To recall the Accounting procedures followed by the Company. 2. To explain the Corporate Accounting in conformity with the provisions of the Companies Act. 3. To outline conceptual knowledge of the fundamentals of the corporate accounting. 4. To understand the various techniques of preparing accounting and financial statements.							
Unit	Course Content						Knowledge Levels	Sessions
I	Share capital: Meaning and types of shares - Issue and allotment of equity and preference shares - Issue at par, premium and at discount - Calls in advance - calls in arrears - Over Subscription- Under Subscription - Forfeiture of shares - Meaning - Reasons for Forfeiture - Re-issue of forfeited shares - Pro-rata Allotment.						K1	15
II	Preference shares: Issue of preference shares - kinds of preference shares - Advantages and Disadvantages of preference shares - Provisions relating to redemption of preference shares - Capital profits and Revenue profits - Redemption out of Revenue Reserves and Fresh issue of Bonus shares.						K2	12
III	Profit Prior to Incorporation - Apportionment of expenses-Variety types - Pre-incorporation - Post-incorporation - Final Accounts of Companies - Preparation of Statement of Profit and Loss and Balance Sheet (New Format).						K3	13
IV	Valuation of Goodwill: Need - Methods: Normal Profit Method, Super profit method, Capitalization method - Valuation of Shares: Need-Methods of valuation: Net Asset Method, Yield Method and Fair Value Method.						K3	10
V	Liquidation of Companies - Order of payments - Preferential Creditors - Liquidator's remuneration - Statement of Affairs and Deficiency A/c - Liquidator's Final Statement of Accounts.						K3	10
Course Outcome	CO1: Remember the issue of shares under different methods and Forfeiture of Shares.						K1	
	CO2: Interpret the knowledge and techniques of Redemption of Preference Shares.						K2	
	CO3: Discuss the Apportionment of Expenses under Profit Prior to Incorporation and Apply the knowledge of preparation of Final Accounts of Companies.						K2	
	CO4: Summarize the important insights of valuation of Goodwill and shares.						K2	
	CO5: Analyze the knowledge of Liquidation of Companies and Order of Payment.						K4	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. S.P.Jain and K.L.Narang, "Advanced Accounting", Kalyani Publications, 16th Revised Edition, Reprint 2018. 2. R.L.Gupta and M.Radhasamy, "Advanced Accounts", Sulthan& Chand Publications, 16th Edition Reprint 2018. 3. Dr. M.A. Arulanandam and Dr. K.S. Raman, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 32nd Edition 2018. 4. T.S.Reddy and Murthy.A, "Corporate Accounting", Margham Publications, Chennai, 6th Edition Reprint 2018. 5. M.Palaniyappan,"Corporate Accounting", Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2017. 			
Reference Books	<ol style="list-style-type: none"> 1. S.N.Maheswari and S.K.Maheswari "Corporate Accounting", Vikas Publishing House, New Delhi, 2018. 2. R.S.N. Pillai and V.K. Bhagavathiand S.Uma , "Fundamentals of Advanced Accounting", Sultan Chand & Co. Ltd., New Delhi.2018. 3. M.C. Shukla ,T.S.Grewal and S.C.Gupta , " Advanced Accounts", S.Chand & Co. Ltd., New Delhi, 2018. 4. K.R. Paul., "Accountancy", New Central Book Agency Pvt. Ltd., Kolkata, 2019. 5. A. Mukherjee and M. Hanif,"Corporate Accounting", Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2019. 6. Nirmal Gupta and Chhavi Sharma, "Corporate Accounting Theory and Practice", Ane Books India, New Delhi, 2018. 			
Website Link	<ol style="list-style-type: none"> 1. NPTEL Video: http://nptel/index.php/search 2. E-Pathshala: http://e-pathshala /index.php/search 3. You Tube: http://you tube /index.php/search 4. https://www.youtube.com/watch?v=kzlBCe5MATk 5. https://www.youtube.com/watch?v=NC7BGIWzAUk 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMC06	CORPORATE ACCOUNTING - I	DSC THEORY - VI	3	6	4	2	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	M	M	S	M	S	M	M
CO3	S	M	M	S	S	S	M	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	M	S	S

Level of Correlation
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Determine the process of Pro-rata allotment of Public Limited Company.
2. Explain the provision relating to Redemption of Preference Shares by Public Limited Company.
3. Prepare Final Accounts of Public Limited Companies (Practically)
4. Explain the process of computing the Good will of share of Reputed Public Limited Company
5. Design the format in settling the Remuneration by Liquidator while the company is being Wound up.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)


4. Quiz (Conducted through Google forms.)

ESE - 75%

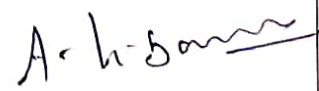
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[S - ARULJOTHI]







B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMC07	BANKING THEORY.LAW AND PRACTICE	DSC THEORY - VII	III	5	5	-	-	4
Objective	1. To remember the fundamental principles of Banking. 2. To understand the emerging trends in the domain of Banking. 3. To identify the Indian banking system and significant contribution of different types of banks for the growth of Indian economy. 4. To give an exposure to the students with the latest development in the banking field such as EFT, RTGS, NDS, CFMS, NFS etc.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction to banking - Types of Banks - Functions - Banking Regulations Act, 1949 - Reserve Bank of India (RBI) - Organizational structure - Functions of Commercial Banks - Credit Creations of RBI - Credit Control Measures - Monetary Policy and its objectives - Relationship between RBI and Commercial Banks - Negotiable Instruments and its uses.						K1	15
II	Banker and Customer - Meaning - Definition - Relationship between Banker and Customer - Legal frame work - Termination of relationship - Garnishee Order - Bankers' Right of Lien- General procedure for opening a Savings, Current and Fixed Deposit Account - Special types of customers - Payment Bankers and its uses.						K2	10
III	Liquidity Management - Liquidity Management in Commercial Funds and Asset Liability Management -Theories of liquidity Management - Priorities in the employment of bank funds- Problems in resource allocation in India.						K2	10
IV	Non Performing Assets - Meaning - Definition - Types of Non-Performing Assets - Causes - Remedies - Basel Banking Norms - Basel I, Basel II and Basel III.						K3	10
V	Banking Sector Reforms in India: Recommendations of Narasimham Committee (Phase - I) - Banking Services: ATM, Credit Card, Debit Card, Rupay Card - E-Services - On-line / Internet Banking - Mobile Banking - EFT (Electronic Fund Transfer) -Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS), Centralized Funds Management System (CFMS), National Financial Switch (NFS) and Inter Bank Funds Transfer Processor (IFTP) - Immediate Payment Service (IMPS).						K3	15
Course Outcome	CO1: Analyze the provisions of Banking Regulation Act 1956 and functioning of RBI.						K4	
	CO2: Understand the relationship between Banker and Customer.						K2	
	CO3: Apply the knowledge in Liquidity Management.						K3	
	CO4: Discuss the knowledge of Non - Performing Assets (NPA) and remedies available to eradicate Non -Performing Assets.						K2	
	CO5: Outline the Banking Sector Reforms in India after Independence.						K1	

Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. E.Gordon & K. Natrajan, "Banking Theory, Law and Practice", Himalaya Publishing House, Mumbai, 27th Revised edition, 2019. 2. K.P.M. Sundaram and P.N.Varshney, "Banking Law and Practice", Sultan Chand and Sons, New Delhi, 18th edition 2014. 3. K.C.Shekar, Lekshmy Shekar, "Banking theory and Practice" Vikas Publishing House Pvt.Ltd., 25th edition, 2017. 4. B.Santhanam,"Banking and Financial Systems", Margham Publications, Chennai, 2019. 5. S.N. Maheswari, "Banking Law and Practice" Kalyani Publications, New Delhi, 2018. 6. Dr. S. Guruswamy, Banking Law and Practice, 3rd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2018. 7. P. Subba Rao, Principles of Practices of Bank Management, Himalaya Publishing House, Mumbai, 2018. 			
Reference Books	<ol style="list-style-type: none"> 1. S. Parameswaran, "Indian Banking", S. Chand and Co., New Delhi, 2018. 2. Dr.S.Gurusamy, "Financial Services", Tata McGraw-Hill Education India. New Delhi, 2016. 3. M.Radhaswami,"Practical Banking", Sultan Chand and Sons, New Delhi, 2018. 4. Ashish Parthasarthy, "Theory and Practice of Treasury and Risk Management in Banks", Taxmann Publications Pvt. Ltd., New Delhi. 2017. 5. Mundra S.S "Theory and Practice of Treasury and Risk Management in Banks", Taxmann Publications Pvt. Ltd., New Delhi, 2016. 			
Website Link	<ol style="list-style-type: none"> 1. NPTEL Video: http://nptel/index.php/search 2. E-Pathshala: http://e-pathshala/index.php/search 3. You Tube:http://you tube/index.php/search 4. www.rbi.org.in 5. https://www.npci.org.in/ 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMC07	BANKING THEORY LAW AND PRACTICE	DSC THEORY - VII	III	5	5	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	M	M	M	M	M	M	M	M	M	M
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S
Level of Correlation between CO and PO					L-LOW	M-MEDIUM	S-STRONG			

Tutorial Schedule

1. Explain the types of Banks.
2. Prepare the general procedure for opening savings, current and Fixed deposit accounts.
3. Simplify liquidity management in commercial funds and Assets Liability management.
4. Design a good remedial measure for Non-Performing Assets of Banking Company.
5. Prepare a good layout of ATM Card and ATM Machine of a banking Company explaining its uses and operation by a customer.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

- CIA -25%
1. Unit Test
 2. Internal Assessment Test I & II
 3. Assignment (Online Assignment through Google Class Room)
 4. Quiz (Conducted through Google forms)
- ESE - 75%

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T. Poornima
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Verified By

G. Thyagaraj

Approved By

A. h. Sarav



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMC08	MARKETING CONCEPTS	DSC THEORY - VIII	III	5	5	-	-	3
Objective	1. To give basic knowledge about the Concepts, Principles, Tools and Techniques of marketing. 2. To discuss the road map for learners to choose their career in the field of marketing. 3. To understand the students to the latest trends in marketing.							
Unit	Course Content						Knowledge Levels	Sessions
I	Marketing : Meaning and Definition of Marketing - Evolution of Modern Marketing Concept - Marketing Orientation Vs Selling Orientation - Comparison - Role of Marketing in Modern Organizations - Marketing Mix-Concept and Components - New Horizons of Marketing : Global Marketing - Service Marketing - Social Marketing or Cause Marketing - Online Marketing -Sustainable Marketing - Micro marketing - Relationship Marketing - Customized Marketing.						K1	15
II	Consumer Behaviour: Concept - Process of Consumer Buying - Factors influencing Consumer Buying Decisions - Customer Relationship Management - Market Segmentation - Concept - Process - Bases for Market Segmentation- Requirements of Effective Market Segmentation.						K2	10
III	Product: Meaning and Importance - Classification of products - Concept of product item, product line and product mix - Product Life Cycle (PLC) - stages - Management strategies of different stages of Product Life cycle - New Product Development Process - Pricing: Meaning and Significance of pricing - Pricing objectives - Factors affecting pricing decisions - Approaches to pricing - Cost oriented, Demand oriented and Competition oriented pricing - Different Methods of pricing - Pricing strategies for new products.						K3	15
IV	Promotion: Nature and Importance - Concept of push and pull mix - Types of promotion: Advertising - Functions and advantages of Advertising - Advertisement copy - Requirements of good advertisement copy - Personal selling - essentials of effective selling - Sales promotion -Meaning, functions and different methods of sales promotion. Physical Distribution: Meaning - Definition - Objectives - Components: Order Processing - Storage and Warehousing- Inventory Control - Material Handling - Transportation and Logistics.						K3	12
V	Digital Marketing: Introduction - Meaning - Concept - Scope - Importance of digital marketing - Traditional marketing Vs Digital marketing - Challenges and Opportunities for digital marketing - Digital penetration in the Indian market - Digital marketing landscape: an overview.						K3	8
Course Outcome	CO1: Interpret the Modern Marketing Concepts and New horizons of Marketing.						K2	
	CO2: Analyze the Consumer Behaviour and Strategies of Market Segmentation.						K4	
	CO3: Develop the knowledge of product and different stages of Product Life Cycle (PLC) and Pricing strategies for new products.						K6	
	CO4: Illustrate the knowledge of Promotion and Physical Distribution.						K4	
	CO5: Discuss the Challenges and Opportunities in Digital Marketing.						K2	

Learning Resources				
Text Books	1. R.S.N.Pillai and Bagavathi, "Marketing Management", Sultan Chand & Co, New Delhi, 2014. 2. Dr.C.B.Gupta and Dr.RajanNair, "Marketing management", Sultan Chand & Sons, New Delhi. 2014. 3. S.A.Sherlekar, "Modern Marketing", Himalaya Publishing House, Mumbai. 2015. 4. RajanSaxena, "Marketing Management", Tata McGraw Hill Publishing Company Limited, New Delhi. 2014. 5. Philip Kotler, "Marketing Management", Pearson Education Pvt. Ltd, 2015.			
Reference Books	1. V S Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition) - McGraw Hill Education (India) Private Limited, New Delhi. 2. William J Stanton, "Fundamentals of Marketing", McGraw Hill Publishing Co, New York, 2016. 3. Lamb. Hair, McDaniel, "Marketing", Cengage Learning Inc USA 2016. 4. Rayport, Jeffrey F and Jaworksi. Bernard J, "Introduction to E-Commerce", Tata McGraw Hill, New Delhi, 2017. 5. K. N. Malhotra, and D. Satyabhushan: "Marketing Research", Pearson Education, New Delhi, 2015.			
Website Link	1. NPTEL Video: http://nptel/index.php/search 2. e-Pathshala : http://e-pathshala /index.php/search 3. You Tube: http://you tube /index.php/search 4. Vidya-MitraPortal: http://vidyamitra.inflibnet.ac.in/index.php/search 5. e-PG Pathshala : http://epgp.inflibnet.ac.in/ahl.php?csrno=7			
	L-Lecture	T-Tutorial	P-Practical	C-Credit



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMC08	MARKETING CONCEPTS	DSC THEORY - VIII	3	5	5	-	-	3

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M	S	S	M	S	S
CO2	S	S	M	S	M	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S
Level of Correlation between CO and PO						L-LOW	M-MEDIUM	S-STRONG		

Tutorial Schedule

1. Explain the Role of Modern Marketing Concept.
2. Determine the Factors influencing Buying Behaviour.
3. Design the Steps in New Product Development.
4. Determine the types of Promotion.
5. Prepare the Challenges and opportunities for Digital Marketing.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms.)

ESE - 75%

Designed By

N. Anandharaj
(N. ANANDHARAJ)

Verified By

G. Thyagaraj

Approved By

A. V. Suresh



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMC09	SERVICES MARKETING	DSC THEORY - IX	4	5	5	-	-	4
Objective	The course aims to understand the marketing techniques adopted in various services such as Entertainment, Education, Tourism, Hotels and principles measuring Service Quality.							
Unit	Course Content						Knowledge Levels	Sessions
I	Service: Concept - Goods Vs Services - Nature - Types - Characteristics - Role of Services - Classification of Services - Reasons for the growth of Service Sector - Need for Service Marketing - Service Marketing Management - Marketing Strategy in Services.						K1	12
II	Service Marketing Mix: Elements - Service Product - Pricing in Services - Service Promotion: Promotion Mix for Services - Distribution in Services - Advertising - Sales Promotion - Personal Selling - Public Relations and Publicity.						K2	10
III	Place in Services: Location - Channels of Service Delivery - Designing a Distribution System - Direct and Indirect Distribution - Franchising - People in Service: Types of Service Personnel - Physical Evidence: Physical Facilities - Environment - Role of Physical Evidence.						K3	12
IV	Service Process: Designing Service Process - Spectrum - Service Design Options - Service Process Planning - Gap Analysis - Benefits of Service Quality - Service Quality Management.						K4	12
V	Marketing of Services: Entertainment Marketing - Education Marketing - Communication Marketing - Banking services - Insurance services - Transport services - Tourism services - Hotel services- Consultancy services - Hospital services.						K5	14
	CO1: Define the Nature, types, characteristics and role of Services.						K1	

Course Outcome	CO2: Understand the Service Marketing Mix and Service Promotion Mix.	K2
	CO3: Determine the Location and Channels of Service Delivery.	K3
	CO4: Categorize services process and Service Quality Management.	K4
	CO5: Evaluate the service marketing in various sectors like Education, Communication Marketing, Banking, Insurance, Transport, Hospital etc.,	K5
Learning Resources		
Text Books	<ol style="list-style-type: none"> 1. Vasanti Venugopal and V.N. Raghu, "Services Marketing", Himalaya Publishing House, New Delhi, 2015. 2. Nargundkar , " ServicesMarketing - Text and Cases ",Tata McGraw-Hill Education India. New Delhi, 2016. 3. Zeithaml, "Services Marketing (SIE)", Tata McGraw-Hill Education India. New Delhi, 2016. 4. Dr.B.Balaji," Services Marketing and Management", Sultan Chand and Sons, New Delhi, 2018. 	
Reference Books	<ol style="list-style-type: none"> 1. Dr.S.Shajahan , "Service Marketing", Himalaya Publishing House, New Delhi, 2015. 2. Ravishankar , "Service Marketing the Indian Perspective", Excel Books, New Delhi, 2017. 3. S.M. Jha "Service Marketing", Himalaya Publishing House, New Delhi, 2014. 4. Govind Apte , " Service Marketing", 5th Edition, Oxford University Press, New Delhi,2018. 	
Website Link	<ol style="list-style-type: none"> 1. http://vidyamitra.inflibnet.ac.in/index.php/search 2. http://epgp.inflibnet.ac.in/ahl.php?csrno=7 3. https://www.yourarticlelibrary.com/marketing/marketing-of-services-in-india/48729 4. https://journals.sagepub.com/doi/abs/10.1177/2319714521994510?journalCode=fi ba 5. https://www.igi-global.com/chapter/marketing-of-banking-services-in-india/179988#:~:text=They%20are%20using%20new%20and,apart%20from%20borrowing%20and%20lending. 	

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMC09	SERVICES MARKETING	DSC THEORY - IX	4	5	5	-	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
C01	M	S	M	S	M	S	S	M	S	M
C02	M	M	S	S	S	M	M	S	S	M
C03	S	M	S	M	S	S	S	M	S	M
C04	S	S	M	M	M	S	S	M	M	M
C05	S	M	S	M	S	S	M	M	M	S
Level of Correlation between CO and PO				L-LOW		M-MEDIUM		S-STRONG		

Tutorial Schedule		<ol style="list-style-type: none"> 1. Determine the need for services Marketing. 2. Prepare a promotion mix for Services. 3. Explain the types of Service personnel. 4. Design a Service process. 5. Determine the Hotel and Tourism services.
Teaching and Learning Methods		<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Mat lab 5. MIT or other online course videos or content 6. Think-Pair-Share 7. For corners Four papers 8. Sketch noting 9. Flipped class room
Assessment Methods		CIA -25%
		1. Unit Test
		2. Internal Assessment Test I & II
		3. Assignment (Online Assignment through Google Class Room)
		4. Quiz (Conducted through Google forms.)
		ESE - 75%

Designed By	Verified By	Approved By
G. Bleethu	G. Thyagaraj	A. h. Sanyal



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMC10	CORPORATE ACCOUNTING - II	DSC THEORY - X	4	6	4	2	-	4
<i>CCCC09</i>	Objective The main aim of this course is to create awareness about Corporate Accounting in conformity with the provisions of Companies Act, Indian Accounting Standards and IFRS.							
Unit	Course Content						Knowledge Levels	Sessions
I	Indian Accounting Standards: Meaning - Benefits - Limitations - First Time Adoption of Indian Accounting Standards (AS-101) - Presentation of Financial Statements (AS-1) - Comparison of IFRS and Indian Accounting Standards - Valuation of Inventories (AS-2): Definition of Inventories - Cost of Inventories - Exclusion from Cost of Inventories - Net Realizable Value.						K1	10
II	Amalgamation, Absorption and External Reconstruction (AS-14) - Meaning- Purchase Consideration -Types of Amalgamation - Methods of Accounting for Amalgamation - Amalgamation in the nature of Merger - Amalgamation in the nature of Purchase. Internal Reconstruction - Meaning - Reorganization of share capital - Consolidation and Sub- division of share capital - Post reconstruction Balance Sheet.						K2	15
III	Holding Company Accounts: Capital Profit - Revenue Profit - Cost of Control - Minority Interest- Elimination of Common Transactions - Unrealized Profit - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Intercompany Investment is Excluded)						K3	12
IV	Accounts of Banking Companies: Meaning of banking- Slip system of ledger posting - Non-Performing Assets - Classifications - Provisions for NPA - Rebate on Bills Discounted - Interest on doubtful debts - Preparation of Profit and Loss Account and Balance Sheet (New Format).						K3- K4	11
V	Accounts of Insurance Companies: Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used- Calculation of Correct Life Assurance fund - Revenue Account - Valuation Balance Sheet - Profit and Loss Account - Balance Sheet (New Format) - General Insurance: Fire Insurance and Marine Insurance - Revenue Account - Profit and Loss Account - Balance Sheet (New Format).						K4-K5	12
Course Outcome	CO1: Outline about Amalgamation, Absorption and External Reconstruction.						K1	

	CO2: Explain the procedure for alteration of Share Capital and preparation of Post-reconstruction Balance sheet.	K2
	CO3: Illustrate the way in which preparation of Holding Company Accounts.	K3
	CO4: Analyze the preparation of Banking company accounts as per new Regulations.	K4
	CO5: Evaluate the preparation of Insurance company accounts as per new Regulations.	K5

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. S.P.Jain and K.L.Narang, "Advanced Accounting", Kalyani Publications, 16th Revised Edition, Reprint 2018. 2. R.L.Gupta and M.Radhasamy, "Advanced Accounts", Sulthan& Chand Publications, 16th Edition Reprint 2018. 3. Dr. M.A. Arulanandam and Dr. K.S. Raman, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 32nd Edition 2018. 4. T.S.Reddy and Murthy.A, "Corporate Accounting", Margham Publications, Chennai, 6th Edition Reprint 2018. 5. M.Palaniyappan, "Corporate Accounting", Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2017. 6. Chintan N. Patel, Bhupendra Mantri, A Quick Guide To Indian Accounting Standards (Ind AS), 4th Edition 2017. 			
Reference Books	<ol style="list-style-type: none"> 1. S.N.Maheswari and S.K.Maheswari "Corporate Accounting", Vikas Publishing House, New Delhi, 2018. 2. R.S.N. Pillai and V.K. Bhagavathi and S.Uma , "Fundamentals of Advanced Accounting",Sultan Chand & Co. Ltd., New Delhi.2018. 3. M.C. Shukla ,T.S.Grewaland S.C.Gupta , "Advanced Accounts", S.Chand & Co. Ltd., New Delhi,2018. 4. K.R. Paul., "Accountancy", New Central Book Agency Pvt. Ltd., Kolkata, 2019. 5. A. Mukherjee and M. Hanif, "Corporate Accounting", Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2019. 6. Nirmal Gupta and Chhavi Sharma, "Corporate Accounting Theory and Practice", Ane Books India, New Delhi, 2018. 			
Website Link	<ol style="list-style-type: none"> 1. NPTEL Video: http://nptel/index.php/search 2. E-Pathshala: http://e-pathshala /index.php/search 3. You Tube: http://you tube /index.php/search 4. https://www.youtube.com/watch?v=kz1BCe5MATk 5. https://www.youtube.com/watch?v=NC7BGIWzAUK 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit


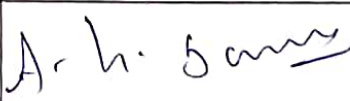
B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMC10	CORPORATE ACCOUNTING - II	DSC THEORY - X	4	6	4	2	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	M	M	S	M	S	M	M
CO3	S	M	M	S	S	S	M	M	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	M	S	S
Level of Correlation between CO and PO				L-LOW	M-MEDIUM	S-STRONG				

Tutorial Schedule	<ol style="list-style-type: none"> 1. Design the format of Indian Accounting Standards. 2. Explain the process of Amalgamation of two Limited Companies. 3. Prepare an activity regarding the Holding of a Public Limited Company. 4. Determine the evaluation and performance of banking companies in wake of increasing Non-Performing Assets for Banking Companies 5. Simplify the procedure for preparation of Profit & Loss A/c and Balance Sheet of General Insurance Companies.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Mat lab 5. MIT or other online course videos or content 6. Think-Pair-Share 7. For corners Four papers 8. Sketch noting 9. Flipped class room
Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Google forms.)
	ESE - 75%

Designed By	Verified By	Approved By
	G. Thejapudi	



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMC11	INVESTMENT MANAGEMENT	DSC THEORY - XI	4	5	2	3	-	3
Objective	The Course aims to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction to Investment - Meaning of Investment - Gambling - Speculation - Essential features of Investment- Factors affecting Investments - Investment Alternatives - Investment Environment - Financial Securities - Forms of investment: Equity shares - Preference shares - Debentures - Bonds - Bank deposits - Post office schemes - Government Securities - Mutual fund schemes - Provident funds - Company deposits - Real estate- Gold and Silver.						K1	15
II	Investment Management Process - Risks: Types of risks - Return - Methods of measurement of Risk. Fundamental Analysis: Meaning - Economic analysis - Industrial analysis - Company analysis - Sources of information for analysis - Technical analysis: Dow theory - Elliott Wave Theory - Odd -lot Theory.						K2	13
III	Primary Market : Meaning - Functions - methods of floating new issue - Intermediaries in the new issue market - Merchants bankers and their functions - Role of New issue market - BSE - NSE - NSDL- DEMAT - REMAT - Secondary market - Meaning - Functions of Secondary Market.						K2 - K3	12
IV	Portfolio Management: Meaning - Objectives of portfolio - Portfolio construction - Selection of portfolio - Portfolio Evaluation - Portfolio Revision - Diversification of Portfolio - Markowitz Theory- Sharpe Index model - Capital Asset Pricing Model (CAPM) - Arbitrage Pricing Theory.						K3 - K4	10
V	SEBI - Roles and functions - Ombudsman Services: Concept - Meaning - Powers and Functions of Ombudsman - Procedure for redressal of Grievance - Procedure for filing a Complaint - Power to call for Information - Settlement by Mutual Agreement.						K4 - K5	10
Course Outcome	CO1: List the essential features of Investment and Investment Environment.						K1	
	CO2: Interpret knowledge on Investment Management Process and Fundamental Analysis.						K2	
	CO3: Apply the concept of Primark market and Secondary market.						K3	
	CO4: Classify the knowledge on Portfolio Management.						K4	
	CO5: Judge the Role and Functions of SEBI.						K5	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. Preethi Singh, "Investment Management", Himalaya Publishing House, Reprint 2010. 2. Preethi Singh, "Security Analysis and Portfolio Management", Himalaya Publishing House, 18th Edition 2013. 3. Donald E. Fisher and Ronald J. Jordan, "Securities Analysis and Portfolio Management", Prentice Hall, New Delhi. 2018. 4. MachiRaju, H.R., "Working of Stock Exchanges in India", Wiley Eastern Ltd, New Delhi, 2018. 5. Bharathi. V. Pathak, "Indian Financial System", Pearson Education, New Delhi, 2018. 			
Reference Books	<ol style="list-style-type: none"> 1. V.K.Bhalla, "Investment Management", S.Chand& Company Pvt. Ltd, 19th Edition, New Delhi, 2013. 2. Radha Parameswaran, "Investment Management", Prasanna Publishers, Chennai, First Edition, 2014. 3. Dr.S .Guruswamy, "Merchant banking and financial services", Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2016. 4. Khan M.Y., "Financial Services", Tata McGraw-Hill Publishing Co. Ltd., New Delhi.2020. 5. Avadhani V.A., "Security Analysis and Portfolio Management", Himalaya Publishing House, New Delhi. 2018. 6. Gupta N.K and Monika Chopra, "Financial Markets, Institutions and Services", Ane Books India, New Delhi, 2018. 			
Website Link	<ol style="list-style-type: none"> 1. https://www.tutorialspoint.com/analysis_of_investment_online_training/index.asp 2. www.rbi.org 3. www.sebi.org 4. www.nse.org 5. https://www.investopedia.com/managing-wealth/modern-portfolio-theory-why-its-still-hip/ 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMC11	INVESTMENT MANAGEMENT	DSC THEORY - XI	4	5	5	-	-	3

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	S	S	M	M	M	M	M
CO2	L	M	M	M	S	M	S	S	S	S
CO3	L	S	S	S	S	S	S	S	S	S
CO4	M	M	M	S	S	S	S	S	S	S
CO5	S	M	S	M	S	S	M	M	M	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Determine the Factors affecting the investment.
2. Explain the various methods of Technical Analysis Theories.
3. Give necessary data for applying Demat Account.
4. Simplify the Markowitz Theory.
5. Explain the steps taken by SEBI to solve the problems of Investors.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms.)

ESE - 75%

Designed By

Verified By

Approved By

T. Anand

G. Thyagaraj

A. K. Sankar



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMC12 <i>C.C.C.10</i>	FINANCIAL MANAGEMENT	DSC THEORY - XII	4	5	4	1	-	4
Objective	Familiarize the students with the conceptual framework of financial management and enable them to understand the practical application of financial management.							
Unit	Course Content						Knowledge Levels	Sessions
I	Financial Management: Meaning - Nature, Scope and Objectives of financial management - Role and Functions of Financial Management - Financial decisions - Relationship between Risk and Return - Sources of finance: Short-term and Long-term finance - Functions and responsibilities of finance manager.						K1	10
II	Capital Structure Decision - Introduction - Importance - Optimal Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Hypothesis - Factors Determining Capital Structure -Capitalization : Over and Under Capitalization - Merits and Demerits - Cost of Capital - Meaning - Significance - Computation of cost of capital - Cost of debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital. Leverages - Meaning and Significance - Operating, Financial and Combined leverages -EBIT and EPS analysis.						K2	15
III	Capital Budgeting Decision - Meaning - Need - Importance - Capital Rationing - Traditional and Modern methods of Return Analysis - Return On Investment(ROI) - Payback period - Average Rate of Return (ARR) - Discounted Cash Flow (DCF) - Net Present Value (NPV) - Profitability Index - Internal Rate of Return (IRR).						K3	15
IV	Dividend Decision: Meaning and Significance of dividend - Forms of Dividend - Determinants of dividend policy - Theories of Dividend - Irrelevance theory: MM's models - Relevance theory: Walter's model - Gordon's model.						K4-K5	10

V	Working Capital Management Decision: Meaning and Concept of working capital - Significance - Determinants and Computation of working capital - Receivable and Payable management - Treasury management - Estimation of working capital.	K4-K5	10	
Course Outcome	CO1: Identify the concepts of Financial Management.	K1		
	CO2: Understand the Capital Structure and Cost of Capital for Strategic financial decision Making.	K2		
	CO3: Determine the leverages and Capital Budgeting.	K3		
	CO4: Categorize the knowledge of Dividend decisions.	K4		
	CO5: Support the concept of Working Capital.	K5		
Learning Resources				
Text Books	<ol style="list-style-type: none"> 1. Sharma R. K. Shashi K. Gupta, "Financial Management Theory and Practice", Kalyani Publishers, 8th Edition, 2014. 2. I. M. Pandey, "Financial Management", Vikas Publishing (Pvt) Ltd., New Delhi, 11th Edition, 2015. 3. Prasanna Chandra, "Fundamentals of Financial Management", McGraw Hill Education (India) Pvt. Ltd., New Delhi, 6th Edition, 2014. 4. Khan M. Y & Jain P. K, "Financial Management", McGraw Hill Education (India) Pvt Ltd., New Delhi, 7th Edition, 2015. 5. P. Periyasamy, "Financial Management", McGraw Hill Education (India) Pvt Ltd., New Delhi, 3rd Edition, 2011. 			
Reference Books	<ol style="list-style-type: none"> 1. Home, J.C. Van, "Financial Management and Policy". Prentice Hall of India, New Delhi, 2019. 2. Bhalla, V.K., "Financial Management and Policy", Anmol Publications, New Delhi, 2018. 3. Singh, J.K. "Financial Management- Text and Problems", Dhanpat Rai and Company, New Delhi, 2016. 4. R. P. Rastogi, "Fundamentals of Financial Management", Galgotia Publications, New Delhi, 2019. 5. Battacharya, Hrishikas, "Working Capital Management - Strategies and Techniques", Prentice Hall of India, New Delhi, 2018. 6. Srivastava.R.M, "Financial Management", Pragati Prakashan Publications, Meerut, 2018. 7. Viswanath.S.R., "Financial Management", Sage Publications, New Delhi, 2017. 8. Kulshestia.R.S., "Financial Management", Sahitya Bhawan Publications, Agra, 2016. 			
Website Link	<ol style="list-style-type: none"> 1. e-PG Pathshala : http://epgp.inflibnet.ac.in/ NPTEL / 2. https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQluYNtA== 3. https://www.youtube.com/watch?v=mX9nd0eQ-6g 4. https://www.pfh-university.com/blog/financial-management-what-is-it-and-why-is-it-important.html 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMC12	FINANCIAL MANAGEMENT	DSC THEORY - XII	4	5	4	1	-	4

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S	S	S	M	S	S
CO2	S	M	S	S	S	S	S	M	S	S
CO3	S	S	M	S	M	S	S	S	S	S
CO4	M	M	M	S	S	S	S	S	S	S
CO5	S	M	S	M	S	S	S	S	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Explain the Scope and objectives of Financial Management.
2. Compute the Cost of Capital.
3. Design traditional and Modern methods of Return Analysis as Capital Budget.
4. Determine the theories of Dividend.
5. Computation of Working Capital.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms.)

ESE - 75%

Designed By

Verified By

Approved By

[Signature]

G. Thyagaraj

A. K. Sankar



**Allied Course for any Degree offered by the B.Com
SYLLABUS - LOCF-CBCS Pattern
EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards
LIST OF GEC - ALLIED COURSES**

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	III	21M3UCMA03	Hotel Accounts

B.Sc., Hotel Management and Catering Science Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMA03	HOTEL ACCOUNTS	GEC THEORY - I	III	5	5	-	-	5
Objective	1. To impart knowledge on fundamentals of Hotel Accounting. 2. To understand the various concepts and elements of cost.							
Unit	Course Content						Knowledge Levels	Sessions
I	Introduction of Accounting: Meaning, Definition, objectives of accounting, Book Keeping, Advantages and limitations of accounting, Accounting principles, Concepts and Conventions, Preparation of Journal, Ledger, Trial Balance, Final Accounts, Trading Account, Profit and Loss Account, Balance sheet (Simple problems only)						K1	12
II	Cost Accounting: Cost Accounting, Meaning and Definition, Objectives, Difference between Financial Accounting and Cost Accounting, Relationship between Management Accounting and Cost Accounting, Installation of an Ideal Costing System, Elements of Cost, Cost Concepts and Classifications, Preparation of Cost Sheet.						K2-K3	10
III	Material Cost Control: Meaning, Objectives, Essentials Advantages, Fixation of various Stock levels, Reorder level, Maximum Level, Minimum Level, Average Stock Level, Danger Level, Economic Order Quantity (EOQ), Perpetual Inventory System, Pricing of material issues, FIFO-LIFO, Simple Average, Weighted Average.						K3	12
IV	Budget and Budgetary control: Meaning of Budget, Budgetary Control, Objectives - Merits and Demerits of Budgetary Control, Essentials of good Budgetary Control, Use of Budget in Planning and Control, Types of Budget, Sales Budget, Production Budget, Cost of Production Budget, Materials Budget, Selling and Distribution Budget, Cash Budget, Flexible Budget.						K3	12
V	Food & Beverage Accounts Cost Concept: Food and Beverage Accounts, Nature of food and beverage business, Recipe costing, Menu costing and Cost sheet, Classification of Department based on Revenue, Sales, Records and Control of revenue, Uniform system of accounting. Room occupancy percentage-Bed occupancy percentage, Double occupancy percentage, Percentage of food and Beverage sales.						K3-K4	14
Course Outcome	CO1: Understand the Fundamental Principles of Accounting.						K2	
	CO2: Identify the Cost concepts and preparation of Cost sheet						K1	
	CO3: Interpret the knowledge of Material Cost Control and Pricing of Material Issues.						K2	
	CO4: Explain the significance of preparing various budgets.						K2	
	CO5: Understand the Food and Beverage Accounts.						K2	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. R.K. Sharma, "Management Accounting", Sultan and Sons publications, New Delhi, 2016. 2. S.P. Jain & K.L. Narang, "Hotel Accountancy & Finance", Kalyani Publishers, Ludhiana, 2018. 3. Bhattacharya "Principles and practices of Cost Accounting", PHI Publications, Third Edition, 2015. 4. R.S.N.Pillai and V.Bagavathi , "Cost Accounting", Sultan Chand and Sons Publishers. 7th Edition 2014. 5. S.P.Iyengar, "Cost Accounting",Sultan Chand & Sons, New Delhi,2018. 			
Reference Books	<ol style="list-style-type: none"> 1. Michael M. Coltman "Hospitality Management Accounting", John Wiley & Sons Publications, 7th edition, 2010. 2. Jerry J, "Hospitality Financial Accounting", Weygandt Wiley & Sons, 2010. 3. Ozi A.D' Cunha & Gleson O. D' Cunha Dicky "Hotel Accounting & Financial Control", S- Enterprise, Kandivali, Mumbai, 2011. 			
Website Link	<ol style="list-style-type: none"> 1. https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=Cdnwi2LUCCLzrJZ76d/o1A== 2. https://www.ihmnotessite.net/accounts 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Sc., Hotel Management & Catering Science Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M3UCMA03	HOTEL ACCOUNTS	GEC THEORY - I	III	5	5	-	-	5

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	M	S	M	S	S	S	S	S
CO2	M	S	S	S	M	S	S	S	S	S
CO3	M	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Prepare Final Accounts of Hotel Industry.
2. Give the possible factors for minimization of cost in Hotel Industry.
3. Design the module for Material Receipts and Issue.
4. Simplify the format for the preparation of budget in Hotels.
5. Describe the module for the Room occupancy.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Think-Pair-Share
5. For corners Four papers
6. Sketch noting
7. Flipped class room
8. Visible quiz
9. Self- Study

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms)

ESE - 75%

Designed By

Verified By

Approved By

G. Thagapandi

G. Thagapandi

A. K. S. S.



List of Skill Based Elective Course (SEC) for B.Com
SYLLABUS - LOCF-CBCS Pattern
EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	III	21M3UCMSP1	MS OFFICE - PRACTICAL
2	IV	21M4UCMSP2	TALLY - PRACTICAL
3	V	21M5UCMS01	HUMAN RESOURCE MANAGEMENT
4	VI	21M6UCMS02	E-COMMERCE

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem	Hours	L	T	P	G
21M3UCMSP1	MS OFFICE	SEC PRACTICAL - I	III	3	.	.	3	2
Objective	To facilitate the students to create various documents, newsletters, brochures, making document and Photographs, charts, presentation, drawings and other graphic images.							
S.No.	List of Experiments / Programmes						Knowledge Levels	Sessions
1	Preparing a Govt. Order / Official Letter / Business Letter / Circular Letter Covering formatting commands - font size and styles - bold, underline, upper case, lower case, superscript, subscript, indenting paragraphs, spacing between lines and characters, tab settings etc. using Ms-Word.						K1	3
2	Printing envelopes and mail merge. To print envelopes with from addresses and to addresses to use mail merges facility for sending a circular letter to many persons To use mail merge facility for printing mailing labels.						K2	3
3	Creating and editing the table to create a table using table menu I. To create a monthly calendar using cell editing operations like inserting, joining, deleting, splitting and merging cells. II. To create a simple statement for math calculations viz. totaling the column. Using Ms-Excel.						K2	3
4	Sorting Data, Filtering Data and creation of Pivot tables.						K2	3
5	Creating Student's address Database and then list the data on the screen in alphabetical order. I. Performing various queries. II. Generating Query in Access III. Generating the Report from Database IV. Importing and exporting data.						K3	3
6	Creating a Presentation with Slide Transition - Automatic and Manual with different effects.Using Ms-PowerPoint.						K3	3
7	Insert the picture; draw a Chart (Pie, Bar, Line) for students data base						K4	3
8	How you can record a slide show, create a video in PowerPoint.						K4	3
9	Searching for a web site / application / text documents viewing and downloading.						K5	3
10	Create an E-mail account, Retrieving messages from inbox, replying, attaching files filtering and forwarding.						K5	3

Course Outcome	CO1: To recall the basics of computers and prepare documents, spreadsheets and make small presentations with audio, video and graphics.	K1
	CO2: To Summarize how to create,edit,save,merge and print documents.	K2
	CO3: To Attain the knowledge about spreadsheet with formula, macros, spell checker using MS-Excel.	K3
	CO4: To illustrate the presentation using graphical effects in MS-Powerpoint	K4
	CO5: To evaluate the e-mail creation,file attachments and mail forwarding concepts.	K5
Learning Resources		
Text Books	1.Sanjay Saxena, "MS-Office 2000 for everyone", Vikas Publishing House Pvt. Ltd, Reprint 2006	
Reference Books	1. Nellai Kannan, "MS-Office", Nels Publications, 3rd Edition, 2004. 2. John Walkenbach, Herb Tyson, Michael R.Groh, Faithe Wempen and Lisa A.Bucki , " Microsoft Office 2010 Bible ", Wiley India Pvt. Ltd , Reprint 2010.	
Website Link	Best FREE Microsoft Courses with Certification Online (2022) (guru99.com)	

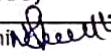
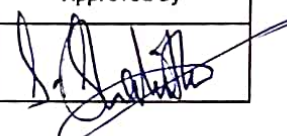
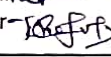
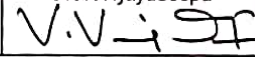

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

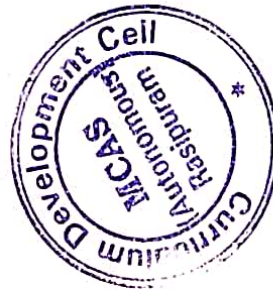
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
21M3UCMSP1	MS OFFICE	SEC PRACTICAL - I	III	3	-	-	3	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M	S	S	S	M	S
CO2	S	S	M	S	S	M	S	M	S	S
CO3	M	S	S	S	S	S	M	S	S	S
CO4	S	S	S	M	M	S	S	S	M	M
CO5	M	M	S	S	S	S	M	S	S	S
Level of Correlation between CO and PO	L-LOW	M-MEDIUM	S-STRONG							

Tutorial Schedule	Home Test, E-Assignment
Teaching and Learning Methods	Presentation, Chalk & Talk
Assessment Methods	Assignment, Test, Quiz

Designed By	Verified By	Approved By
Mrs.N.Padmavathi 	Dr.V.Vijayadeepa	
Mr.K.Vijayakumar 	V.V. 	



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMSP2	TALLY	SEC PRACTICAL - II	IV	3	-	-	3	2
Objective	The course aims to enable the students to acquire basic knowledge in the computerized accounting system and its applications in the areas of business.							
Unit	List of Experiments / Programmes						Knowledge Levels	Sessions
I	Company Information - Company creation - Select Company - Shut Company - Alter Company - Split Company Data - Backup and Restore - Gateway of Tally Accounts info - Groups - Ledgers - Voucher Types.						K1	6
II	Inventory info and Vouchers info - Stock Group - Stock Category - Stock item - Unit of Measures - Warehouse - Accounting Vouchers - Inventory Vouchers.						K2	6
III	Tax Application in Tally: Introduction to GST - GST activation.						K3	6
IV	Technology Advantage of Tally: ODBC interface - Export and import of data - web enabled reporting.						K4	6
V	Display of Financial Statements - Trial Balance - Day Book - Accounts Book - Statement of Accounts - Inventory Books - Statement of Inventory - Statutory Info - Statutory Reports.						K5	6
Course Outcome	CO1: Outline a clear cut understanding of accounting software i.e., Tally ERP.9.						K1	
	CO2: Understand the required skill and can be employed as Tally Data entry operator.						K2	
	CO3: Apply the practical knowledge for statement of accounts.						K3	
	CO4: Simplify the preparation of final accounts.						K4	
	CO5: Evaluate the knowledge about gate way of Tally accounts.						K5	
Learning Resources								
Text Books	<ol style="list-style-type: none"> 1. Tally Essential the official book from Tally, "Tally Education Pvt. Ltd.," 2021. 2. A.K. Nadhani and K.K. Nadhani, "Implementing Tally 6.3", BPB Publications, New Delhi, 2018. 3. Narmada Agarwal, "Tally 6.3", Dream Tech., New Delhi, 2014. 4. Tally Institute, "Tally Prime GST", Tally, 2022. 5. Rakesh Sangwan, "TALLY PRIME", Ascent Publication, Rajasthan, 2021. 6. Institute of Computer Accountants, "Tally", Vikas Publishing House, New Delhi, 2016. 							

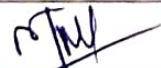

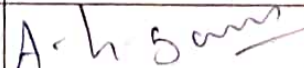
Reference Books	<ol style="list-style-type: none">1. Vishnu priya singh, "Tally 9.0", Vikas Publishing House, New Delhi, 2011.2. "Computerized Accounting using Tally ERP 9", Sahaj Enterprise, Tally Education Private Ltd, 2017.3. Tally 9.0 - "A complete Reference "Tally Solutions (Pvt) Limited, 2009.4. S.S. Bhatia, Vikram Gupta, "Computer Based Accounting System", Kalyani Publishers, New Delhi, 2015.5. Tally 9 Up to releases 3.0, Computech Publications Ltd., New Delhi, 2011.
Website Link	<ol style="list-style-type: none">1. https://nielit.gov.in/kohima/content/tally-erp-92. https://sscstudy.com/tally-erp-9-book-pdf-free-download/3. https://www.jaincollege.ac.in/jecvvp/pdf/e-Business-Accounting-Tally-Notes-IV-sem.pdf4. https://cleartax.in/s/basic-guide-to-use-tally-erp-9-release-6-for-gst5. https://www.youtube.com/watch?v=POtI52psVW8

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMSP2	TALLY	SEC PRACTICAL - II	IV	3	.	.	3	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M	S	S	S	M	S
CO2	S	S	M	S	S	M	S	M	S	S
CO3	M	S	S	S	S	S	M	S	S	S
CO4	S	S	S	M	M	S	S	S	M	M
CO5	M	M	S	S	S	S	M	S	S	S
Level of Correlation between CO and PO						L-LOW	M-MEDIUM	S-STRONG		
Tutorial Schedule						1. Design a Company creation page. 2. Determine the inventory methods adopted by various super Markets. 3. Compute GST for various brands of mobile phones. 4. Solve the stock maintenance problem of a grocery shop. 5. Design the ODBC technology used at Tally Prime.				
Teaching and Learning Methods						1. Content beyond syllabus (PPT, you tube / NPTEL video) 2. Assignment plan (individual assignment) 3. Mat lab 4. MIT or other online course videos or content				
Assessment Methods						CIA - 40%				
						1. Unit wise Model Practicals				
						2. Assignment (Online Assignment through Google Class Room)				
						ESE - 60%				
						5 Questions -1 each from every unit.(5x10=50 Marks); Record Note:10 Marks				

Designed By	Verified By	Approved By
		



List of Non Major Elective Course (NMEC) offered by the B.Com
SYLLABUS - LOCF-CBCS Pattern
EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards

S.No.	SEMESTER	COURSE_CODE	TITLE OF THE COURSE
1	III	21M3UCMN01	DIGITAL MARKETING
2	III	21M3UCMN02	SOCIAL AND RURAL ENTREPRENEURSHIP
3	IV	21M4UCMN03	CORPORATE GOVERNANCE
4	IV	21M4UCMN04	ENTERPRISE RESOURCE PLANNING

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
21M3UCMN01	DIGITAL MARKETING	NMEC - I	3	2	2	-	-	2

Objective

1. To introduce the concept, tools and techniques of digital marketing in the new millennium.
2. To understand the concept of digital marketing tools and its benefits.

Unit	Course Content	Knowledge Levels	Sessio
I	Digital Marketing: Introduction - Meaning - Concept - Scope - Importance of digital marketing - Traditional marketing Vs digital marketing - Challenges and Opportunities for digital marketing - Digital penetration in the Indian market - Digital marketing landscape: an overview.	K1	3
II	Digital Marketing Management: Digital marketing mix - Segmentation - Targeting - Differentiation - Positioning - Digital environment: Digital technology and customer - Relationship management - Digital consumers and their buying decision process.	K2	3
III	Digital Marketing Presence: Concept and role of Internet in marketing - Online marketing domains - Website design and Domain name branding - Online advertising: Types, formats, requisites of a good online advertising - E-mail marketing: types and strategies.	K2	3
IV	Interactive marketing: Concept - Social media marketing: concept and tools - Online communities and social networks - Blogging: Types and role - Video marketing: tools and techniques.	K3	3
V	Ethical and Legal issues: Legal challenges in digital marketing - Regulatory framework for digital marketing in India.	K3	3
Course Outcome	CO1: Assess the impact of digital technology in changing the business environment.	K2	
	CO2: Understand the nuances of digital platform.	K2	
	CO3: Analyze the effectiveness of digital platform campaign.	K4	
	CO4: Identify the various digital marketing tools such as Social media and Blogging	K1	
	CO5: Understand the framework for digital marketing in India.	K2	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. Rob Stokes and the Minds of Quirk, "e Marketing: The essential guide to marketing in a digital world", 5th Edition, Quirk e Marketing (Pvt) Ltd, New Delhi, 2020. 2. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan, "Digital Marketing: 4.0 Moving from Traditional to Digital", Pearson India Publishers, New Delhi, 2017. 3. D.Chaffey, F.E. Chadwick, R. Mayer, and K. Johnston, "Internet Marketing: Strategy, Implementation, and Practice", Pearson India Pvt.Ltd. 2015. 4. Gupta Seema, " Digital Marketing", Tata McGraw Hill Education (India) Private Ltd., New Delhi, 2018.
Reference Books	<ol style="list-style-type: none"> 1. S.A.Sherlekar, "Modern Marketing", Himalaya Publishing House, Mumbai. 2009. 2. RajanSaxena, "Marketing Management", Tata McGraw Hill Publishing Company Limited, New Delhi,2014. 3. Dr.C.B.Gupta & Dr.Rajan Nair, "Marketing management", Sultan Chand & Sons, New Delhi. 2009. 4. Gay, Richard, Alan Charles worth, and Rita Esen, " Online Marketing: a customer-led approach", Oxford University Press, New York, 2016.
Website Link	<ol style="list-style-type: none"> 1. NPTEL Video: http://nptel/index.php/search 2. e-Pathshala : http://e-pathshala /index.php/search 3. You Tube :http://you tube /index.php/search 4. https://www.investopedia.com/terms/d/digital-marketing.asp 5. https://www.youtube.com/watch?v=DY0uP_XCOL0

L-Lecture

T-Tutorial

P-Practical

C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
21M3UCMN01	DIGITAL MARKETING	NMEC - I	3	2	2	-	-	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M	S	S	M	S	S
CO2	S	S	M	S	M	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S
Level of Correlation between CO and PO						L-LOW	M-MEDIUM	S-STRONG		

Tutorial Schedule


1. Explain the differentiation between traditional marketing and Digital Marketing.
2. Simplify the digital marketing tools used in India.
3. Draft E-Mail marketing format.
4. Explain the tools used for blogging.
5. Design the Regulatory framework for digital marketing in India.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four paper
8. Sketch noting
9. Flipped class room

Assessment Methods

- CIA - 25%**
1. Unit Test
 2. Internal Assessment Test I & II
 3. Assignment (Online Assignment through Google Class Room)
 4. Quiz (Conducted through Google forms)
- ESE - 75%**

Designed By	Verified By	Approved By
G. Thejapali	G. Thejapali	



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
21M3UCMN02	SOCIAL AND RURAL ENTREPRENEURSHIP	NMEC - II	3	2	2	-	-	2
Objective	1. To understand the Social Innovations. 2. To analyze the problems faced by the Social Entrepreneurs. 3. To understand the workings of Entrepreneurship in the rural India.							
Unit	Course Content						Knowledge Levels	Sessions
I	Social Entrepreneurship: Introduction - Definition - Characteristics and Boundaries of Social Entrepreneurship - Qualities, Skills and Values of Social Entrepreneurs - Differences between Social Entrepreneurship and Business Entrepreneurship.						K1	3
II	Social Entrepreneurship Models: Timmons Model - PPCDO Framework - CASE Model - Social Entrepreneurship Framework - Social Entrepreneurship Process Model - Social Enterprise Organizational Structures: Pure Non-profits, Pure For-Profits, Hybrids.						K2	3
III	Recognizing Social Opportunities - Social Ideas- The Role of Innovation - Opportunities for Social Entrepreneurs - Translate Social Problems into Opportunities - Distinct Features and Design Principles of Business Models for Social Enterprises - Developing a Strategic Plan for a Social Venture - Importance of Social Venture Planning - Developing a Plan for a Social Venture - Identification of Social Problem - Vision and Mission statements - Social Impact Theory and Business models- Social venture Growth Strategies and Financial plans.						K1 - K2	3
IV	Legal Issues of Social Entrepreneurship: Legal Framework- Charity in India- Registered Society - Section 8 Company - Public Charitable Trust- Government issues and administration of Not-For-Profit entities inside and outside of India- Taxation of Not-For-Profit entities in India.						K3	3
V	Rural Entrepreneurship: Financing needs of rural enterprises and Micro enterprises - Role of entrepreneurship in rural development - Technology and mass media and rural entrepreneurship - Obstacles and opportunities of rural entrepreneurship- Micro finance and rural entrepreneurship- Role of women in rural entrepreneurship- Employment generation via Rural entrepreneurship.						K3	3
Course Outcome	CO1: Understand the various Qualities and Skills required by the Social Entrepreneurs.						K2	
	CO2: Examine the Social Entrepreneurship Models.						K3	
	CO3: Identify the Social problems and opportunities and develop the strategic plan for Social venture.						K1	
	CO4: Analyze the legal issues relating to Social Entrepreneurship.						K4	
	CO5: Assess the Financing needs of rural enterprises and Micro enterprises.						K3	
Learning Resources								
Text Books	1. Bornstein, D. and Davis, S., "Social Entrepreneurship", Oxford University Press, New Delhi, 2021. 2. Kickul, J. and Lyons, T., "Understanding Social Entrepreneurship, Routledge Publications, New Delhi, 2021.							
Reference Books	1. London, M. and Morfopoulos, R.G., "Social Entrepreneurship", Tata Mc.Graw Hill Publications, New Delhi, 2021. 2. Dwivedi, A. and Sukhwai, A., "Rural Entrepreneurship Development in Liberalised Era", Bookwell Publications, New Delhi, 2018. 3. Swami, H.R. and Gupta, B.P. "Rural Development and Co-operation in India", Indus Valley Publications, New Delhi, 2017.							
Website Link	1. https://rural.nic.in/en/press-release/entrepreneurial-culture-rural-india 2. https://www.indiafilings.com/learn/rural-entrepreneurship-development-program/ 3. http://etrindiaindia.org/ 4. https://iaraindia.com/wp-content/uploads/2019/03/2-RURAL-ENTREPRENEURSHIP-IN-INDIA.pdf 5. https://datascience.foundation/datatalk/india-s-rural-entrepreneurs-opportunities-challenges-an-overview							
L-Lecture	T-Tutorial			P-Practical			C-Credit	

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards								
Course Code	Course Title	Course Type	Sem	Hours	L	T	P	C
21M3UCMN02	SOCIAL AND RURAL ENTREPRENEURSHIP	NMEC - II	3	2	2	-	-	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M	S	S	M	S	S
CO2	S	S	M	S	M	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S
Level of Correlation between CO and PO	L-LOW	M-MEDIUM	S-STRONG							

Tutorial Schedule	<ol style="list-style-type: none"> 1. Design the Entrepreneurial methods in India. 2. Explain the PPCDO Framework model. 3. Determine the Opportunities for Social Entrepreneurs in India. 4. Explain the Companies Act sec. 8. 5. Solve the problem of local area rural Entrepreneur.
Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Mat lab 5. MIT or other online course videos or content 6. Think-Pair-Share 7. For corners Four paper 8. Sketch noting 9. Flipped class room
Assessment Methods	<p style="text-align: center;">CIA -25%</p> <ol style="list-style-type: none"> 1. Unit Test 2. Internal Assessment Test I & II 3. Assignment (Online Assignment through Google Class Room) 4. Quiz (Conducted through Google forms.) <p style="text-align: center;">ESE - 75%</p>

Designed By	Verified By	Approved By
G. Thangavel	G. Thangavel	J. [Signature]



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMN03	CORPORATE GOVERNANCE	NMEC - III	4	2	2	-	-	2
Objective	Familiarize the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.							
Unit	Course Content						Knowledge Levels	Sessions
I	Corporate Governance: Meaning - Evolution of Corporate Governance - Principles of Corporate Governance - Issues and need- Global issues of governance, accounting and regulatory frame work - Beneficiaries of Corporate Governance: Share holders - Institutional investors.						K1	3
II	Corporate Governance for Board of Management : Corporate Business Ownership Structure - Code of Corporate Governance - Audit Committee - Corporate Excellence - Board of Directors - role, composition, duties and rights - Protection of Stakeholders - Changing Roles of Corporate Boards with changing times - Corporate Governance for Market capitalism.						K2	3
III	Corporate Governance for Board and Professionals: Board Committees : Audit Committee - Remuneration Committee - Shareholders' Grievance Committee - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.						K3 - K4	3
IV	Legal and Regulatory framework of Corporate Governance : Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956 - Securities (Contracts and Regulations) Act, 1956 (SCRA) - Depositories Act 1996 - Securities and Exchange Board of India Act 1992 - Banking Regulation Act, 1949 and Other Corporate Laws.						K4	3
V	Corporate Social Responsibility (CSR): Meaning- corporate philanthropy - CSR- an overlapping concept - Corporate sustainability reporting - CSR through triple bottom line - Relation between CSR and Corporate Governance - Environmental aspect of CSR.						K5	3
Course Outcome	CO1: Recall the Principles of Corporate Governance Issues and need.						K1	
	CO2: Understand the Corporate Business Ownership Structure.						K2	
	CO3: Apply the Corporate Governance in auditors Professionals in Board Committees and other committees.						K3	
	CO4: Analyse the various Regulatory framework of Corporate Governance in Companies Act.						K4	
	CO5: Relate the knowledge of various Corporate Social Responsibility (CSR).						K5	

Learning Resources				
Text Books	1. Mallin, Christine A., "Corporate Governance (Indian Edition)", Oxford University Press, New Delhi. 24th revised edition, 2015. 2. Sharma, J.P., "Corporate Governance, Business Ethics and CSR", Ane Books Pvt Ltd, New Delhi, 2016. 3. Sharma, J.P., "Corporate Governance and Social Responsibility of Business", Ane Books Pvt. Ltd, New Delhi, 2015. 4. Blow field, Michael, and Alan Murray, "Corporate Responsibility", Oxford University Press, Department of Commerce, University of Delhi., 2015. 5. Kumar A., Gupta L. and R.J. Arora, "Auditing and Corporate Governance" Taxmann Publications Pvt.Ltd, New Delhi, 2016.			
Reference Books	1. Gupta, Kamal and Ashok Arora, "Fundamentals of Auditing", Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi, 2015. 2. Institute of Chartered Accountants of India, "Auditing and Assurance Standards", ICAI, New Delhi, 2019. 3. Mallin, Christine A., "Corporate Governance (Indian Edition)", Oxford University Press, New Delhi, 2018. 4. Rani, Geeta D., and R.K. Mishra, "Corporate Governance- Theory and Practice", Excel Books, New Delhi, 2017.			
Website Link	1. https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Corporate-Governance.pdf 2. https://byjus.com/current-affairs/corporate-governance/ 3. https://www.civilserviceindia.com/subject/Management/notes/corporate-governance.html 4. https://www.icsi.edu/media/portals/2/ppt/ROC-CSR-300317%20.pdf 5. https://www.youtube.com/watch?v=EONkGtNU_9w			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMN03	CORPORATE GOVERNANCE	NMEC - III	4	2	2	-	-	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M	S	S	M	S	S
CO2	S	S	M	S	M	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S
Level of Correlation between CO and PO				L-LOW	M-MEDIUM	S-STRONG				

Tutorial Schedule	<ol style="list-style-type: none"> 1. Design the Evolution of Corporate Governance. 2. Explain Code of Corporate Governance. 3. Simplify Role of Company Secretaries in compliance of Corporate Governance. 4. Design the Organizational structure of SEBI. 5. Determine the CSR of a Private Limited Company.
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Teaching and Learning Methods	<ol style="list-style-type: none"> 1. Chalk and Talk 2. Content beyond syllabus (PPT, you tube / NPTEL video) 3. Assignment plan (Individual assignment) 4. Mat lab 5. MIT or other online course videos or content 6. Think-Pair-Share 7. For corners Four papers 8. Sketch noting 9. Flipped class room
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Assessment Methods	CIA -25%
	1. Unit Test
	2. Internal Assessment Test I & II
	3. Assignment (Online Assignment through Google Class Room)
	4. Quiz (Conducted through Google forms.)
ESE - 75%	

Designed By	Verified By	Approved By
<i>R. Sadi</i>	<i>G. Thageswari</i>	<i>A. h. Sanni</i>



B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMN04	ENTERPRISE RESOURCE PLANNING	NMEC - IV	4	2	2	-	-	2
Objective	The course aims to make the students to understand the strategic importance of Enterprise Resource Planning.							
Unit	Course Content						Knowledge Levels	Sessions
I	Enterprise Resource Planning (ERP) - Meaning - Need for ERP - Benefits of an ERP system - ERP software - Phases in ERP implementation - Issues and challenges in the implementation of ERP.						K1	3
II	Business modules in an ERP Package: FICO -Manufacturing - Human Resources - Plant Maintenance-MM Module -Quality Management-Sales and Distribution.						K2	3
III	ERP Market: ERP Market Place - SAP AG - PeopleSoft- Baan- JD Edwards - Oracle - QAD -SSA.						K3	3
IV	ERP Implementation: ERP Implementation Lifecycle-Implementation Methodology - Hidden Costs - Organizing the Implementation process: Vendors, Consultants and Users - Contracts with Vendors, Consultants and Employees - Project Management and Monitoring.						K4	3
V	ERP - Present and Future: Turbo Charge the ERP System - EIA - ERP and E-Commerce - ERP and Internet- Future Directions in ERP.						K4-K5	3
Course Outcome	CO1: Identify the basic concepts of Enterprise Resource Planning.						K1	
	CO2: Appreciate the business modules in Enterprise Resource planning Packages.						K2	
	CO3: Determine the competency in the main functional areas of Enterprise Resource Planning.						K3	
	CO4: Analyze the activities in the Enterprise Resource Planning lifecycle.						K4	
	CO5: Justify the emerging trends in the realm of Enterprise Resource Planning.						K5	

Learning Resources

Text Books	<ol style="list-style-type: none"> 1. Alexis Leon, "ERP Demystified", Tata McGraw Hill Publications, New Delhi, 3rd Edition 2014. 2. Vinod Kumar Garg and Venkitakrishnan N K., "Enterprise Resource Planning - Concepts and Practice", 2nd Edition, Tata McGraw Hill, New Delhi 2011. 3. Rahul. V. Altekar, "Enterprisewide Resource Planning Theory and Practice", Prentice Hall of India Pvt Ltd, 3rd Print 2005. 4. S. Parthasarathy "Enterprise Resource Planning (ERP) - A Managerial and Technical Perspective", New Age International (P) Ltd Publishers, 1st Edition, 2007. 			
Reference Books	<ol style="list-style-type: none"> 1. Alexis Leon, "Enterprise Resource Planning", Tata McGraw Hill Publications, New Delhi 2007 2. Jyotindra Zaveri, "Enterprise Resource Planning", Himalaya Publishing House, Mumbai, 2012. 3. Rajesh Ray, "Enterprise Resource Planning text and cases", Tata McGraw Hill Publications, New Delhi, 2010. 			
Website Link	<ol style="list-style-type: none"> 1. https://www.investopedia.com/terms/e/erp.asp 2. https://en.wikipedia.org/wiki/Enterprise_resource_planning 3. https://www.youtube.com/watch?v=c9HfNg4a_Og 4. https://cag.gov.in/uploads/media/PC-03-ERPOerview-ICAI-20210331115403.pdf 5. https://www.netsuite.com/portal/resource/articles/erp/what-is-erp.shtml 			
	L-Lecture	T-Tutorial	P-Practical	C-Credit

B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

Course Code	Course Title	Course Type	Sem.	Hours	L	T	P	C
21M4UCMN04	ENTERPRISE RESOURCE PLANNING	NMEC - IV	4	2	2	-	-	2

CO-PO Mapping

CO Number	P01	P02	P03	P04	P05	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M	S	S	M	S	S
CO2	S	S	M	S	M	S	S	M	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	M	S	S	S	S	S

Level of Correlation between CO and PO

L-LOW

M-MEDIUM

S-STRONG

Tutorial Schedule

1. Design the benefits of ERP Software.
2. Design the FICO Model of ERP Package.
3. Explain the different modules of ERP software.
4. Analysis the importance of ERP for an Educational Institution.
5. Determine the future needs of ERP modules of any one Institution.

Teaching and Learning Methods

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

Assessment Methods

CIA -25%

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)


4. Quiz (Conducted through Google forms.)

ESE - 75%

Designed By

Verified By

Approved By

	G. Thyagaraj	A. h. Sankar
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List of Elective Course(DSE) Details for B.Com
SYLLABUS - LOCF-CBCS Pattern
EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards

S.No.	COURSE_CODE	TITLE OF THE COURSE
1	21M5UCME01	CUSTOMER RELATIONSHIP MANAGEMENT
2	21M5UCME02	FUNDAMENTALS OF INSURANCE
3	21M5UCME03	GOODS AND SERVICES TAX (GST)
4	21M6UCME04	OFFICE MANAGEMENT
5	21M6UCME05	FINANCIAL MARKETS AND SERVICES
6	21M6UCME06	ENTREPRENEURSHIP DEVELOPMENT