

**SWAMI DAYANANDA COLLEGE OF ARTS &
SCIENCE, MANJAKKUDI**
Affiliated to Bharathidasan University



B.Com.

DEPARTMENT OF COMMERCE
PROGRAMME OUTCOME,
PROGRAMME SPECIFIC OUTCOME
COURSE OUTCOME

**SWAMI DAYANANDA COLLEGE O F ARTS & SCIENCE,
MANJAKKDI.**

DEPARTMENT OF COMMERCE

B.Com Programme – Course Structure under CBCS

Sem.	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total	
						Int.	Ext.		
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course - I (ELC)	6	3	3	25	75	100	
	III		Core Course – I (CC) Principles of Accountancy	6	5	3	25	75	100
			Core Course – II (CC) Marketing	6	5	3	25	75	100
			Allied Course –I (AC) Business Management	4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100	
	Total			30	21				600
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course – II (ELC)	6	3	3	25	75	100	
	III		Core Course – III(CC) Business Accounting	6	5	3	25	75	100
			Core Course – IV (CC) Banking Theory Law & Practice	6	5	3	25	75	100
			Allied Course – II Business Economics	4	3	3	25	75	100
		Environmental Studies	2	2	3	25	75	100	
Total			30	21				600	

III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC) Partnership Accounts	6	5	3	25	75	100
		Core Course – VI (CC) Business Law	6	5	3	25	75	100
		Allied Course – III(AC) Business Communication	4	3	3	25	75	100
	IV	Non Major Elective I – for those who studied Tamil under Part I a. Basic Tamil for other language students b. Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Personal Investment (or) B) Elements of Insurance	2	2	3	25		100
	Total		30	21				600
IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	Core Course – VII (CC) – Cost Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Business Tools for Decision making	5	5	3	25	75	100
		Allied Course – IV (AC) Company Law	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studied Tamil under Part I a. Basic Tamil for other language students b. Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Introduction to Accountancy (or) B) Salesmanship	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
	TOTAL		30	23				700

V	III	Core Course – IX (CC) Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC) Auditing	5	5	3	25	75	100
		Core Course – XI (CC) Computer Applications in Business Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	5	5	*4	25	75	100
		Core Course – XII (CC) Management Accounting	5	5	3	25	75	100
		Major Based Elective – I A) Entrepreneurial Development (or) B) International Marketing	4	3	3	25	75	100
		IV	Skill Based Elective – II	2	2	3	25	75
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
		Total	30	29				800
VI	III	Core Course – X III (CC) Financial Management	6	5	3	25	75	100
		Core Course – XIV (CC) Income Tax Theory Law & Practice	6	5	3	25	75	100
		Core Course – XV (CC) Financial Services	6	5	3	25	75	100
		Major Based Elective II A) Human Resource Management (or) B) Service Marketing	5	4	3	25	75	100
		Major Based Elective III A) Insurance Management (or) B) Investment Management	6	4	3	25	75	100
	V	Extension Activities**		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
		Total	30	25				600
	Grand Total	180	140	-	-	-	3900	

NON MAJOR ELECTIVE OFFERED TO UG COMMERCE STUDENTS

SUBJECTS	CODE	HOURS / WEEK	CREDITS
III Semester : A. Personal Investment/ B. Elements of Insurance		2	2
IV Semester : A. Introduction to Accountancy B. Salesmanship		2	2

SKILL BASED COURSES

FOR B.Com. STUDENTS

SUBJECTS	CODE	HOURS / WEEK	CREDITS
IV Semester : SBE:1 Introduction to office management	RSBE 7:1	2	2
SBE:2 Office management tools	RSBE 7:2	2	2
SBE:3 Communication and interpersonal skill	RSBE 7:3	2	2

MAJOR BASED ELECTIVE OFFERED TO UG COMMERCE STUDENTS

SUBJECTS	CODE	HOURS / WEEK	CREDITS
V Semester: MBE:1 A.ED B. International Marketing	16MBECM1 16MBECM2	4	3
VI Semester : MBE:2 A. HRM B. Service Marketing	16MBECM3 16MBECM4	5	4
MBE:3 A. Insurance Management B. Investment Management	16MBECM5 16MBECM6	6	4

B.COM.
PROGRAMME OUTCOMES

- P01*** To realize and apply essentials of commerce and accounting to solve business problems with effective communication skills.
- P02*** To develop various knowledge in marketing, accounting, Banking, Insurance, Economics, business laws, corporate laws, finance, taxation and its applicability in business background.
- P03*** To outfit the students to face the challenges in the field of commerce, accounts banking, business and organization with positive attitude to situations and complexities
- P04*** To set up the students to acquire practical skills to work as an entrepreneurs, accountants, audit assistance, tax consultants, HR and R&D managers and financial advisors.
- P05*** To acquire marketing and business skills, general and leadership capabilities by means of recent tools to accomplish solutions for industry requirements.

B.COM.
PROGRAMME SPECIFIC OUTCOMES

- PSO1** To acquire knowledge about commercial, academic activities with effective communicative manner and its importance to facilitate students to excel in various fields of accounts, economics, management, law, finance, marketing, banking, Insurance, business communication, auditing and taxation.
- PSO2** To convey the skill of accounting, managing and administering the organizational activities and personnel in the business, thus gaining the potentiality for employment to meet the requirements of the industry
- PSO3** To Provide knowledge to gain professional and computer skills to start up new ventures and projects thus succeed as new entrepreneurs and improve their skill to solve complex problems.

Programme Title : B.Com.
Course Title : PRICIPLES OF ACCOUNTANCY
Course Code : 16CCCCM1 Hours/Week: 6 Credits: 5
Semester : I
Course Objectives :

1. To understand the basic principles of accounts and its applications in Business
2. To impart knowledge about concepts, conventions, methods and types of accounts.
3. To provide knowledge about rectification of errors and methods of providing depreciation.
4. To provide knowledge about preparation of accounts for trading, non-trading concerns and hire purchase & Installment system.

**SYLLABUS
CORE COURSE - I**

PRINCIPLES OF ACCOUNTANCY

(Theory & Problem)

Unit I:

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning
- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

Unit II:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

Unit III

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

Unit IV

Consignments and Joint Ventures.

Unit V:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 25% Problems 75%)

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy,**” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting,**” Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “ **Advanced Accounting,**” S. Chand &Co, New Delhi.

4. M.C. Shukla, “ **Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “ **Advanced Accountancy**,” Himalaya Publication, Mumbai.
7. S.Manikandan & R.Rakesh Sankar, “ **Financial Accounting**,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
8. T.S.Reddy & Dr.A.Murthy, “ **Financial Accounting**,” Margham Publications, Chennai.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the fundamental accounting concepts, principles, conventions, and BRS.
CO 2.	Acquire the knowledge about final accounts and rectification of errors.
CO 3.	Gain knowledge regarding accounts of non-profit organization.
CO 4.	Impart knowledge with relevance to preparation of accounts for consignment and joint ventures.
CO 5.	Gain Knowledge about preparation of accounting for single entry system and methods of depreciation.

Mapping of COs with POs and PSOs:

PO/PSO CO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	1	--	--
CO4	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	2	--	2

Programme Title : B.Com.
Course Title : MARKETING
Course Code : 16CCCM2 Hours/Week: 6 Credits: 5
Semester : I

Course Objectives:

1. To enable the students to gain knowledge about marketing and its promotional aspects
2. To know about the functions of marketing.
3. To acquire knowledge about distribution channels and pricing.
4. To understand the concept of consumer behavior.

CORE COURSE – II

MARKETING

Unit I

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

Unit II

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

Unit III

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

Unit IV

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

Unit V

Marketing Information System - Marketing Research - Features –Direct marketing - E Business – Telemarketing - Mail order business .

Text and Reference Books (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , “**Modern Marketing,**” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” **Marketing,**” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “**Marketing Management,**” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ **Marketing Management,**” Deep & Deep Publications, New Delhi.

5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.
8. Dr. J. Jayasankar, “Marketing,” Margham Publications, Chennai.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Identify core concepts of marketing and functions of marketing.
CO2.	Gain knowledge about buyer behavior and & new product strategies.
CO3.	Formulate and channels of distribution.
CO4.	Understand pricing practices, sales promotion.
CO5.	Understand the concept of MIS and E-marketing.

Mapping of COs with POs and PSO:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	--	--	3	--	--
CO2	2	3	3	--	--	3	--	--
CO3	3	3	3	--	--	3	--	--
CO4	2	3	2	1	--	2	--	2
CO5	--	3	2	2	3	--	--	2

Programme Title : B.Com.

Course Title : BUSINESS MANAGMENT

Course Code : 16CACCM1A Hours/Week: 4 Credits: 3

Semester : I

Course Objectives:

1. To impart knowledge on the concepts and principles of Management and application of practices in various organization.
2. To understand the scope and importance of management
3. To acquire knowledge about the functions of management
4. To gain insight into the role of decision making, motivation and leadership as essentials of management.

ALLIED COURSE – I

BUSINESS MANAGEMENT

UNIT I

Management – Definition, nature, scope, functions and Levels of Management-Art, Science and Profession - functions of Managers- Development of management thought – Contribution by F.W.Taylor, Henry Fayol and others.

UNIT II

Planning –Classification – Objectives – characteristics-Steps - process- types- Methods- advantages - limitations, Decision making – Policies.

UNIT III

Organisation and Structure– Types – Supervision and Span of Control - Departmentation – Organisation charts – Authority and Responsibility- Delegation and Decentralisation.

UNIT IV

Motivation - types -Theories – Maslow, Herzberg, McGregor, and others. Communication - Principles - types and barriers of communication.

UNIT V

Leadership –functions - styles - theories. Co-ordination – features – types and techniques. Control- process- effective control system - Techniques of control.

Text and Reference Books (Latest revised edition only)

1. Dinkar Pagare, “**Principles of Management**,” Sultan Chand & Sons New Delhi.
2. K. Sundar, “**Principles of Management**,” Vijay Nicole Imprints Private Limited, Chennai.
3. Drucker Peter F, Butterworth Heinemann, “**Management Challenges**,” Oxford.
4. Wehrich and Koontz, et.al, “**Essentials of Management**,” Tata- McGraw Hill, New Delhi.

5. Fred Luthans, "Organizational Behaviour;" McGraw Hill, New York.
6. Louis A.Allen, "Management and Organisation," McGraw Hill, Tokyo.
7. Hampton, David R, "Modern Management", McGraw Hill, New York.
8. Stoner and Free, "Management," Prentice - Hall, New Delhi.
9. Prasad. L.M, "Principles & Practice of Management", Sultan Chand & Sons, New Delhi.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the concepts, functions and principles of scientific management & functional management.
CO2.	Apply the concept of planning, organizing, co-ordinating and decision making to solve business problems.
CO3.	Gain knowledge relating to organization structure
CO4.	Gain knowledge about motivation and its theories to review the leadership qualities and styles to maximize employee productivity.
CO5.	Employ effective methods of control to measure the performance and take corrective action.

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	2	3	--	--	3	3	--
CO2	--	--	3	1	--	3	--	--
CO3	--	--	3	--	--	--	3	--
CO4	--	--	--	2	3	--	--	1
CO5	--	--	--	2	2	--	3	--

Programme Title : B.Com.
Course Title : BUSINESS ACCOUNTING
Course Code : 16CCCM3 Hours/Week: 6 Credits: 5
Semester : II
Course Objectives :

1. To make the students to understand the Accounting principles and it's application in business.
2. To acquire knowledge in the preparation of accounts for branches and departments.
3. To know the accounting procedure from the formation to the dissolution of a partnership firm.
4. To acquire knowledge about insolvency of partners and realization of assets.

CORE COURSE – III
BUSINESS ACCOUNTING

Objectives: To make the students to understand the Accounting principles and it's application in Business.

(Theory & Problem)

UNIT – I

Branch accounts - (Excluding foreign branches) – Departmental accounts

UNIT – II

Hire Purchase accounts & Installment purchase system .

UNIT – III

Self Balancing and Sectional Balancing ledgers – Royalty Account.

UNIT – IV

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

UNIT – V

Insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others : “**Advanced Accountancy**”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “**Advanced Accounting**”, KalyaniPublisherss, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “**Advanced Accounting**”, S.Chand & Co, New Delhi.
4. M.C. Shukla: “**Advanced Accounts**” S. Chand and Co., New Delhi.

5. Mukerjee and Haneef “**Modern Accountancy**” ,Tata McGraw Hill, Delhi.
6. Arulanandam “**Advanced Accountancy** “, Himalaya Publications,Delhi
Course Outcomes (CO) : On completion of the course, students should be able to

CO NUMBER	CO STATEMENT
CO1.	Familiarize the concept of branch, and understand the concept of departmental accounting.
CO2.	Know the accounting Procedure in Hire Purchase and Installment basis.
CO3.	Know the accounting procedure in case of Royalty.
CO4.	Know the procedure of fire insurance claims while loss of stock and profits and understand the concept of sale or return.
CO5.	Preparation of accounts at the time of insolvency of individual and firm.

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	--	--	--	3	3	--
CO2	3	3	--	--	--	3	3	--
CO3	2	2	--	--	--	2	1	--
CO4	--	--	--	--	1	3	--	--
CO5	2	2	--	--	--	2	1	--

Programme Title : B.Com.
Course Title : BANKING THEORY LAW & PRACTICE
Course Code : 16CCCM4 Hours/Week: 6 Credits: 5
Semester : II
Course Objectives :

1. To impart knowledge on the theory and practice of Banking and to understand the process of banking activities.
2. To understand how changes in financial legislation help in making our financial system more efficient.
3. To know how the lending activities of the banks determine the money supply in the country.
4. To know the current laws relating to various types of deposits.

CORE COURSE – IV

BANKING THEORY LAW AND PRACTICE

Unit I:

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

Unit II:

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and it's implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

Unit III:

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

Unit IV:

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

Unit V:

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

Text and Reference Books (Latest revised edition only)

1. Sundaram and Varshney, “**Banking Theory, Law & Practice**” Sultan Chand Company, New Delhi
2. S.M. Sundaram “**Banking Theory, Law & Practice**” Sri Meenaksi Publications, Karaikudi
3. M.Kumar, Srinivasa, ” **Banking**” New Central Book Agency
4. M.S. Ramasamy, ”**Tanna’s Banking Law & Practice in India**” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan” **Banking Theory, Law & Practice**”Himalaya Publication.
6. B.Santhanam, “**Banking Theory, Law &Practice**“Margham Publications, Chennai.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Familiarize the terms of Banker and Customer relationship and banking functions.
CO2.	Exposed to opening and operation of an account with the bank and various schemes offered to the Public.
CO3.	Gain an understanding of various types of banking customers.
CO4.	Acquire knowledge about the duties and responsibilities of paying and collecting banker.
CO5.	Know the concept of cheque and modern banking system through electronic mode.

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	3	2	--	3	--	2
CO2	--	3	3	--	--	3	--	--
CO3	--	3	3	--	--	2	1	--
CO4	--	3	3	--	--	2	2	--
CO5	--	3	3	--	--	2	--	--

Programme Title : B.Com.
Course Title : Allied -II: BUSINESS ECONOMICS
Course Code : 16CACCMIB Hours / Week:4 Credits:3
Semester : II
Course Objectives :

1. To understand the concepts and application of economic tools in business
2. To provide conceptual background of types and patterns of entrepreneurship.
3. To motivate students to make their mind set for taking up entrepreneurship career.
4. To develop entrepreneurship competencies among students.

ALLIED COURSE - II
BUSINESS ECONOMICS

UNIT- I

Business Economics – definition - Scope and Nature Art or Science –Concepts – relationship with other disciplines - Micro and Macro Economics relating to business.

UNIT-II

Demand Analysis- Demand Schedule - Law of Demand- Demand curves- Elasticity of Demand- Demand forecasting - Indifference curve analysis- Marginal rate of substitution – Consumer’s equilibrium.

UNIT-III

Production function-Factors of production - Isoquant analysis -scale of production- economies of large scale production and limitations.

UNIT-IV

Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply. Market structure- Equilibrium of firm and industry- Optimum firm. Meaning and characteristics of perfect, monopoly, duopoly oligopoly and monopolistic markets. Pricing under Perfect & Monopolistic competition

Unit V:

National Income- concept – Measurement – inequalities of income – Fiscal policy method. Public Finance – Definition – Scope - importance.

Text and Reference Books (Latest revised edition only)

1. S.Sankaran, .”**Business Economics**” Margam Publications, Chennai.
2. Misra and Puri, .”**Business Economics**” Himalaya Publications, Mumbai
3. MithaniD.M. .”**Business Economics**”, Himalaya Publications, Mumbai
4. K.P.M.Sundharam and sundharam,”**Business Economics**” sultanchand& co., New Delhi.
5. P.Ravilochanan, .”**Business Economics**”Ess Pee Kay Publishing House
6. P.N.Reddy and Appannaiah, .”**Business Economics**”S.Chand & Co., Chennai.
7. T.Aryamala, .”**Business Economics**”Vijay Nicole Imprints Private Limited, Chennai.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Gain knowledge about the nature and scope of business economics.
CO2.	Be familiar with the law of demand, production analysis and economies of scale.
CO3.	Get accustomed with the aspects of supply analysis and different market conditions.
CO4.	Understand pricing techniques, methods and policies.
CO5.	Know the concept and measuring methods of national income, public finance & fiscal policy.

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	2	1	--	3	--	--
CO2	--	3	2	--	--	3	--	--
CO3	--	3	2	--	--	3	--	--
CO4	--	3	2	--	--	3	--	--
CO5	--	3	--	1	--	3	--	--

Programme Title: B.Com.

Course Title: PARTNERSHIP ACCOUNTS

Course Code: 16CCCM5

Hours / Week: 6

Credits: 5

Semester : III

Course Objectives :

1. To provide students an exposure to understand the practice of Partnership Accounts
2. To understand the concept of records management in the office.
3. To know about the internal communication system.
4. To acquire knowledge about internet and its concepts.

CORE COURSE – V
PARTNERSHIP ACCOUNTS

Unit - I

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits- Interest on Partner's Loans - Interest on Capital and Drawings - Salary and Commission of Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed – Fluctuating- Past Adjustment and guarantee.

Unit - II

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance Sheet.

Unit -III

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.

Unit -IV

Dissolution of partnership firm, Realisation of asset and making payment of Liabilities, Treatment of unrecorded Assets and Liabilities, Preparation of Realisation Accounts , Partner's Capital Accounts and Bank Accounts –Insolvency of a partner- Garner vs Murray-insolvency of all partners- Piece-meal distribution - Proportionate capital – Maximum possible loss.

Unit - V

Amalgamation of firms – Computation of purchase consideration - Conversion of sale of a partnership firm to a company.

Text and Reference Books (Latest revised edition only)

1. Financial Accounting by T.S. Reddy and A.Murthy, Margham Publications, Chennai.
2. Modern Accountancy by A Mukherjee and M Hanif TMH Publishing company –New Delhi
3. Financial Accounting by Dr. S.N. Maheswari, Vikas Publishing House, New Delhi.
4. Advanced Accounting by Grewal and Shukla, S.Chand Publishers, New Delhi.
5. Introduction to Accounting by P.C. Tulasian, Pearson Editions,
6. Financial Accounting by Jain &Narang. Kalyani Publishers, Chenna

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Familiarize the meaning of partner, partnership and deed, accounting treatment and time of distribution of profits, loan etc.,
CO2.	Understand the accounting procedure in case of admission of a partner.
CO3.	Know the concept of partnership at the time of retirement and death of a partner.
CO4.	Understand the concept of realization account, and rule of Garner Vs Murray.
CO5.	Prepare purchase consideration account and amalgamation of firm.

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	1	3	--	3	--	2	2	--
CO2	1	2	--	2	--	2	2	--
CO3	1	2	--	2	--	2	2	--
CO4	--	2	--	2	--	2	2	--
CO5	--	2	--	2	--	2	2	--

Programme Title : B.Com.
Course Title : BUSINESS LAW
Course Code : 16CCCM6 Hours / Week: 6 Credits: 5
Semester : III
Course Objectives :

1. To enable the students to gain knowledge about mercantile law and its importance
2. To acquire knowledge about essential elements of a valid contract.
3. To know the law relating to contract of agency.
4. To gain knowledge about bailment and pledge.

CORE COURSE – VI
BUSINESS LAW

Unit – I

Introduction – Definition and scope of mercantile law – growth and sources of mercantile law – Nature and kinds of contracts – offer and acceptance – consideration – capacity of parties – free consent – legality of object, Void Agreements – contingent contracts.

Unit – II

Performance of contracts – Discharge of contracts – remedies for breach including specific Performance – Quasi contracts.

Unit – III

Indemnity and Guarantee – Bailment and pledge – Agency.

Unit – IV

Law of sale of Goods-Definition-Buyer-Goods-Delivery-Merchantile Agent- Sale and agreement to sell – condition & warranty.

Unit – V

Law of Negotiable Instruments. (Instrument Amendment Act, 2015 – Definiton – characteristics – classification- notes, bills, cheques and promissory note.)

Text and Reference Books (Latest revised edition only)

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business Law by V. Balachandran&Thothadri S – Vijay Nicole Imprints (P) Ltd,Chennai.
3. Commercial law by Chawla and Garg – Kalyani Publishers, Chennai.
4. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
5. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
6. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
7. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Demonstrate an understanding of law of contracts and capacity to contract.
CO2.	Gain knowledge about performance of contract and the remedies for the breach of contract.
CO3.	Apply knowledge Bailment & Pledge.
CO4.	Understand about the contract of agency and its termination.
CO5.	Know about the Law of Negotiable Instrument act 2015.

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	--	--	--	3	--	--
CO2	--	3	--	--	--	3	--	--
CO3	--	3	2	--	--	3	--	--
CO4	--	3	2	--	--	3	--	--
CO5	--	3	3	--	2	3	--	--

Programme Title : B.Com.
Course Title : Allied III: BUSINESS COMMUNICATION
Course Code : 16CACCM1C Hours/Week: 4 Credits: 3
Semester : III

Course Objectives :

1. To enable the students to write business letters effectively and develop communication skills.
2. To acquire the ability to communicate.
3. To know the importance of effective communication in business.
4. To gain practical knowledge in writing different types of business letters.

ALLIED COURSE – III
BUSINESS COMMUNICATION

Unit - I

Nature and Scope of Business Communication – Meaning and Importance of Communication, Kinds of Business Letters – Layout – Barriers to Communication.

Unit - II

Enquiry and Reply – Orders and their Execution – Credit and Status enquiries – Claims and Adjustments.

Unit - III

Collection Letters – Sales letters – Circular Letters – Bank Correspondence; Correspondence of a Company Secretary.

Unit - IV

Application Letters – Meaning, Types- Guidelines to write Application letters and Resumes - Form and content of an Application letter. Report writing – Features, Types of Reports, Organisation of a Business Report, Preparation of Report – Long and Short Report: Report by Individuals and Committees.

Unit - V

Modern Communication methods – Online Communication – Fax, E-mail, Voicemail, SMS, Internet, Tele – Conferencing, Video – Conferencing, Electronic Bulletin Boards.

Text and Reference Books (Latest revised edition only)

1. Essentials of Business Communication – Rajendra Pal and J.S. Korlahalli.
2. Effective Business English and Correspondence by M.S.Ramesh and Pattenshetty – R.Chand& Company
3. Business Correspondence and Report writing by Sharma and Krishna Mohan – TMH.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Demonstrate effective communication skills by drafting application letters.
	To know how to write trade letters and replies.
CO3.	Know about collection letter, circular letter and sales letter.
CO4.	Understand the preparation of various report writing methods and its techniques.
CO5.	Understand the concept of modern communication methods

Mapping of COs with POs and PSOs:

PO/PSO CO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	--	2	2	3	2	--
CO2	3	2	--	2	2	3	2	--
CO3	3	2	--	2	2	3	2	--
CO4	--	2	--	--	1	2	2	--
CO5	3	2	--	--	3	3	--	--

Programme Title : B.Com.

Course Title : COST ACCOUNTING

Course Code : 16CCCCM7 Hours/Week: 5 Credits: 5

Semester : IV

Course Objectives :

1. To enable the students to know the importance of costing and to understand the basic concepts.
2. To gain knowledge about the procedures for procurement and maintenance of materials in manufacturing organisations.
3. To know about the systems of wage payment.
4. To acquire practical knowledge in preparing process accounts in manufacturing organisations.

CORE COURSE – VII COST ACCOUNTING

Unit – I

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost unit – cost centres – cost sheet.

Unit – II

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

Unit – III

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time – labour turnover - types – causes and remedies.

Unit – IV

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

Unit – V

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Theory: 25%, Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Cost Accounting by Jawaharlal – TMH, New Delhi
2. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons, New Delhi.
4. Cost Accounting 2.e by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.
6. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Acquire knowledge about the elements and advantages of cost accounting
CO2.	Gain knowledge about the cost control of materials, labor and overheads.
CO3.	Prepare accounts with regard to Process, Job ,Contract and Operating costing.

Mapping of COs with POs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	3	2	--	2	2	--
CO2	3	3	3	2	--	2	2	--
CO3	3	3	3	2	--	2	2	--

Programme Title : B.Com.
Course Title : BUSINESS TOOLS FOR DECISION MAKING
Course Code 16CCCCM8 Hours/Week: 5 Credits: 5
Semester : IV

Course Objectives :

1. To enable the students to know the importance of business tools and its application in decision making

CORE COURSE - VIII BUSINESS TOOLS FOR DECISION MAKING

Unit - I

Introduction – Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

Unit - II

Measures of Dispersion – Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only)

Unit - III

Correlation – Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

Unit - IV

Analysis of Time series – Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Newton’s method only.

Unit - V

Index numbers – Price index numbers – unweighted and weighted – Tests in index numbers (Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80% and Theory 20%)

Text and Reference Books (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand the basic concept and uses of statistics.
CO2.	Gain knowledge about the importance of measures of dispersion.
CO3.	Acquire Knowledge of correlation and regression.
CO4.	Develop knowledge about time series and index numbers .

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	2	2	--	--	2	--	--
CO2	--	2	2	--	--	2	--	--
CO3	--	2	2	--	--	2	--	--
CO4	--	2	2	--	--	2	--	--

Programme Title : B.Com.

Course Title : Allied IV: COMPANY LAW

Course Code : 16CACCM1D Hours/Week: 4 Credits:3

Semester : IV

Course Objectives :

1. To enable the students to know the importance of company law and its provisions.
2. To gain knowledge about the various documents involved in the formation of a company.
3. To acquire knowledge about the directors' duties and responsibilities.
4. To study about the various winding up methods.

ALLIED COURSE – IV COMPANY LAW

Unit - I

Definition of Joint Stock Company – Kinds – Formation – Incorporation- Characteristics.

Unit-II

Memorandum of Association – Contents - Doctrine of Ultra Vires – Articles of Association – Contents – Prospectus – Contents – Statement in lieu of Prospectus.

Unit - III

Share Capital – Kinds of Shares – Voting Rights – Borrowing powers of companies.

Unit - IV

Meetings and Resolutions – Statutory Meeting – Annual general meeting – Extra – Ordinary general Meeting - Resolutions – Ordinary & Special.

Unit - V

Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up.

Text and Reference Books (Latest revised edition only)

1. Company Law – Gaffoor and Thothadri – Vijay Nicole Imprints (P) Ltd
2. Business Laws – N.D. Kapoor, Sultan Chand and Sons
3. Business Laws – M.R. Sreenivasan, Margam Publications
4. Business Laws – M.V. Dhandapani, Sultan Chand and Sons
5. Company Law – Avtar Singh
6. Company Law N.D. Kapoor
7. M.C.Shukla and S.S. Gulshan – Principles of Company Law
8. A Student Handbook on Company Law and Practice – V. Balachandran & M. Govindarajan – Vijay Nicole Imprints (P) Ltd.
9. S.BadriAlam and Saravanavel - Company Law- Himalaya Publications
10. P.P.S. Gogna – Text Book of Company Law – S.Chand

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Acquire knowledge about joint stock companies.
CO2.	Gain knowledge relating to Memorandum of association and Articles of association.
CO3.	Get an idea about rising of capital through issue of shares.
CO4.	Get an understanding with respect to meeting and resolution.
CO5.	Get an insight into the winding up procedure for a company.

Mapping of COs with POs and PSOs:

PO/PSO CO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	2	--	--	3	2	--
CO2	--	3	2	--	--	3	3	--
CO3	--	3	--	2	--	3	--	--
CO4	--	3	--	2	--	3	--	--
CO5	--	3	--	2	--	3	--	--

Programme Title : B.Com.

Course Title : SBE: I: INTRODUCTION TO OFFICE MANAGEMENT

Course Code : 16RSBE7:1 Hours/Week: 2 Credits: 2

Semester : IV

Course Objectives:

1. To understand the roles and responsibilities of office manager.
2. To acquire the basic knowledge about different office appliances and machines.
3. To impart knowledge about methods and procedures adopted by modern office.

Skill Based Elective I (Semester IV)

INTRODUCTION TO OFFICE MANAGEMENT

UNIT I

Office management – Meaning – Elements of office management – Functions of office management.

UNIT II

Office organization – Definition, Characteristics and Steps Types of Organization – Functions of an Office administrator

UNIT III

Office record management – Importance – Filing essentials –Classification and arrangement of files-Modern methods of filing-Modern filing devices

UNIT IV

Office Communication – Correspondence and Report writing –Meaning of office communication & mailing

UNIT V

Form letters –Meaning, Principles, and Factors to be considered in designing office forms – Types of report writing

TEXT BOOKS RECOMMENDED:

Fundamentals of office management – by J.P.Mahajan,

OfficeManagement by S.P.Arrora

Office Management – R.S.N.Pillai & Bagavathi- S.Chand.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand basic concepts of the office management and functions.
CO2.	Acquire basic knowledge with respect to office organization, types and its function.
CO3.	Acquaint with types of office records management filing methods.
CO4.	Know about the principles of office communication and mailing.
CO5.	Develop an idea regarding principles and types of reporting.

Mapping of COs with POs and PSO:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	--	3	--	--	3	--	--
CO2	--	--	3	--	--	3	--	--
CO3	--	--	3	--	--	3	--	--
CO4	--	--	3	--	2	3	--	--
CO5	--	2	3	--	--	2	--	--

Programme Title : B.Com.
Course Title : CORPORATE ACCOUNTING
Course Code : 16CCCCM9 Hours/Week: 5 Credits: 5
Semester : V
Course Objectives :

1. To equip the students with accounting methods for joint stock companies.
2. To learn the preparation of accounts for companies.
3. To enable the students to know about accounting procedure in corporate accounting

CORE COURSE – IX CORPORATE ACCOUNTING

Objective:

To enable the students to know about accounting procedure in corporate accounting

Unit – I

Company accounts – introduction – legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue – accounting entries.

Unit – II

Issue and redemption of debentures – methods of redemption of debentures- instalment – cum-interest and Ex-interest – redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act.

Unit – III

Amalgamation – purchase consideration- accounting treatment – pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

Unit – IV

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding).

Unit – V

Final accounts of banking companies (new format) and Insurance companies (new format).
Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal – S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers, New Delhi.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Know the accounting treatment for shares issued at par, premium and discount and the forfeiture and reissue of shares.
CO2.	Gain knowledge regarding redemption of shares and debentures.
CO3.	Get deep insight into the amalgamation, absorption, external and internal reconstruction.
CO4.	Gain knowledge about the preparation of consolidated balance sheet of Holding companies.
CO5.	Acquire knowledge into the preparation of final accounts of banking and insurance companies.

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	--	3	--	3	--	3
CO2	--	3	--	3	--	3	--	3
CO3	--	3	--	3	--	3	--	3
CO4	--	3	--	3	--	3	--	3
CO5	--	3	--	3	--	3	--	3

Programme Title : B.Com.

Course Title : AUDITING

Course Code : 16CCCCM10 Hours/Week: 5 Credits: 5

Semester : V

Course Objectives :

1. To provide students an understanding about the principles and practice of Auditing.
2. To gain knowledge about basics of audit procedures.
3. To know the procedure for vouching, valuation and verification of various items.
4. To gain knowledge about the various reports prepared by the auditors.

CORE COURSE – X

AUDITING

Unit – I

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

Unit – II

Vouching – cash and trading transactions, personal and impersonal ledgers.

Unit – III

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves.

Unit – IV

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

Unit – V

Divisible profits and Dividends – Audit of computerized Accounting.

Text and Reference Books (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by DinkerPagare – Sultan Chand & Sons, New Delhi.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Acquire basic knowledge about audit and its types
CO2.	Get an idea on vouching of trading transaction.
CO3.	Know about valuation, verification of assets and liabilities, auditor's duties regarding, depreciation and reserves.
CO4.	To understand the concept of limited company audit, share capital and share transfer audit. To provide knowledge about the appointment of auditors.
CO5.	Get an exposure of computerized accounting and audit reports.

Mapping of COs with POs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	--	3	--	3	--	--
CO2	--	3	--	3	--	3	--	--
CO3	--	3	--	3	--	3	--	--
CO4	--	3	--	3	--	3	--	3
CO5	--	3	--	3	2	3	--	--

Programme Title : B.Com.

Course Title : COMPUTER APPLICATION IN BUSINESS

Course Code : 16CCCM11 Hours/Week: 5 Credits: 5

Semester : V

Course Objectives :

1. To enable the students to know the importance of computer application in business.
2. To know about the essential features of investment.
3. To gain knowledge about the methods of trading in stock exchange.
4. To acquire knowledge about SEBI and its guidelines.

CORE COURSE – XI

COMPUTER APPLICATIONS IN BUSINESS

(Theory - 60 marks ; UE: 45 ; IA: 15)

Unit – I

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, saving and closing documents – mail merge.

Unit – II

Spread sheet – Spread sheet programmes and applications – Ms Excel and features – Building work sheets – entering data in work sheets, editing and forming work sheets – creating and forming different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

Unit – III

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

Unit – IV

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centres – Editing and deleting cost centres & categories – Usage of cost category and cost – centres in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

Unit – V

Day books– Trial balance – Profit and Loss account – – Balance sheet. Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank Reconciliation Statement.

Course Outcomes (CO): On completion of the course, students should be able to

Co Number	CO Statement
CO1.	Expose the students to know the basics of computer and its applications.
CO2.	To understand the basis of Ms-Office packages.
CO3.	To understand the basis of fundamentals of computerized accounting (TALLY)
CO4.	To study the significance of inventories and creation of budgets and its records.
CO5.	To impart basic knowledge of final account preparation and bank reconciliation statement.

Mapping of COs with POs and PSOs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	--	--	3	3	2	3	3
CO2	--	--	--	3	3	2	3	3
CO3	--	--	--	3	3	2	3	3
CO4	--	--	--	3	3	2	3	3
CO5	--	--	--	3	3	2	3	3

Programme Title : B.Com.

Course Title : MANAGEMENT ACCOUNTING

Course Code : 16CCCCM12 Hours/Week: 5 Credits: 5

Semester : V

Course Objectives:

1. To enable the students to know the importance of management accounting and its concepts.
2. To gain knowledge on investment decisions.
3. To acquire knowledge on future prediction for expenses and profits.

CORE COURSE – XII

MANAGEMENT ACCOUNTING

Unit - I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.

Unit - II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.

Unit - III

Budget and Budgetary control – Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.

Unit - IV

Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

Unit - V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Gupta, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication
4. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
5. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai
6. Management accounting by Hingorani&Ramanathan – S.Chand& Co, New Delhi.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Gain basic knowledge of management accounting and interpretation of financial statements through ratio analysis.
CO2	Understand the concept of fund flow and cash flow statement.
CO3.	To know about the concepts of budgetary control Standard costing and Budget preparations.
CO3.	Gain knowledge about the significance of variance analysis, marginal costing and its computation.
CO4.	Acquire knowledge on capital budgeting and its methods.

Mapping of COs with POs:

PO/PSO CO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	3	--	3	--	3	3	--
CO2	3	3	--	3	--	3	3	--
CO3	3	3	--	3	--	3	3	--
CO4	3	3	--	3	--	3	3	--
CO5	3	3	--	3	--	3	3	--

Programme Title : B.Com.
Course Title : MAJOR BASED ELECTIVE I: ENTREPRENEURIAL DEVELOPMENT
Course Code : 16MBECM1 Hours/Week: 4 Credits: 3
Semester : V

Course Objectives :

1. To enable the students to understand the conceptual framework of Entrepreneurship.
2. To impart the students applied knowledge about entrepreneurship.

MAJOR BASED ELECTIVE – I

ENTREPRENEURIAL DEVELOPMENT

Unit – I

Entrepreneurship – Definition, Concept, Nature , Characteristics , functions , types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.\

Unit – II

The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.

Unit – III

Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.

Unit – V

Incentives and subsidies – Subsidized services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.

Text and Reference Books (Latest revised edition only)

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr.S.S.Khanka- Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood – Kalyani Publishers, Chennai.
4. Entrepreneurial Development by Dr.S.S. Khanka – S.Chand& Co, New Delhi.
5. Entrepreneurial Development by Dr. P. Saravanavel, Learntech Press Trichy.
6. Entrepreneurial Development by Dr.S.G. Bhanushali- Himalaya Publishing House, New Delhi

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Acquire basic knowledge about entrepreneurship and its phases.
CO2.	Get an idea on new project identification.
CO3.	Know about the institutions development of entrepreneurs.
CO4.	To acquire knowledge about institutional finance, seed capital assistant, incentives and subsidies to entrepreneurs.

Mapping of COs with POs:

PO/PSO CO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	--	--	3	3	--	--	3
CO2	--	--	--	3	3	--	--	3
CO3	--	--	3	3	--	--	--	3
CO4	--	3	--	3	--	2	--	3

Programme Title : B.Com.
Course Title : SBE- II INTRODUCTION TO OFFICE MANGEMENT TOOLS
Course Code : 16RSBE7:2 **Hours/Week: 2** **Credits: 2**
Semester : V

Course Objectives:

1. To understand the roles and responsibilities of office manager.
2. To acquire the basic knowledge about different office appliances and machines.
3. To impart knowledge about methods and procedures adopted by modern office.

SYLLABUS

OFFICE MANAGEMENT TOOLS

UNIT I Computer Fundamentals

Computer and Operating system Fundamentals – Components of a computer system –Input and Output devices – Memory Handling –Storage Devices

UNIT II MS -Word

Introduction to MS-Word and User Utilities – Exploring Template and Formation of Documents – Table handling –Mail Merge and Print Process

UNIT III MS – Excel

Spreadsheet –workbook window –Formatting Cells / Worksheet – Working with Formula, Function and Charts – Filtering data and Printing a Presentation

UNIT IV MS – Power Point

Introduction to MS –Power Point –Creating Templates – Font and color editing – Adding – Multimedia effects – Consolidating using MS-Power Point

UNIT V Officer Appliances

Accounting machine – Addressing machine – Envelope Sealing machine – Franking machine & other modern office gadgets

TEXT BOOKS RECOMMENDED:

Computer Application in Business –Dr.S.V.Srinivasa Vallabhan, Sultan Chand and Sons, New Delhi

MS-Office and Internet by Alexis Leon

Computer Application in Business – K.Mohan Kumar, Vijay Nicole imprints Private Limited
Dr.S.Rajkumar –Chennai

Computer Basics – V.Rajaraman – PHI.

Office Management – R.S.N.Pillai & Bagavathi – S.Chand

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand basic knowledge about fundamentals of computer
CO2.	Acquire basic concept of formation of documents in Ms-Word..
CO3.	Gain knowledge about cell formatting in Ms-Excel.
CO4.	Develop knowledge about PPT.
CO5.	Get an insight about office appliances.

Mapping of COs with POs and PSO:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	--	--	--	3	--	--	3
CO2	--	--	--	--	3	--	--	3
CO3	--	--	--	--	3	--	--	3
CO4	--	--	--	--	3	--	--	3
CO5	--	--	--	--	3	--	--	3

Programme Title : B.Com.
Course Title : SBE- III COMMUNICATION AND INTERPERSONAL SKILLS
Course Code : 16RSBE7:3 Hours/Week: 2 Credits: 2
Semester : V

Course Objectives:

1. To understand the roles and responsibilities of office manager.
2. To acquire the basic knowledge about different office appliances and machines.
3. To impart knowledge about methods and procedures adopted by modern office.

Skill Based Elective III (Semester V)
COMMUNICATION AND INTERPERSONAL SKILLS

UNIT I Basic Communication

Communication – Meaning and Definition – Medium of Communication – Barriers to Communication

UNIT II Listening

Needs and Advantages of Listening – Active – Elements of active listening with reading - coherence of listening with reading and Speaking

UNIT III Speaking

Features of effective speech– Role play-Conversation building –Topic presentation – Group Discussions

UNIT IV Reading

Comprehensive of Technical and Non- Technical Material – Skimming Scanning – inferring Guessing

UNIT V Writing

Writing Effective Sentences – Cohesive writing – Clarity and Conciseness in writing –Resumes and job applications

TEXT BOOKS RECOMMENDED:

Basic Communication Skills by p.Kiranmani Dutt and Geetha Rajeevan

Business Scenarios by Heidi Schuttz Ph.D

Business Communication –Asha Kaul – PHI.

Business Communication – Sathya Swaroop Debasish & Bhagaban Das – PHI

Business Communication – NS Raghunathan & Santhanam – Marghum.

Course Outcomes (CO) : On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Understand basic knowledge about communication and its barriers.
CO2.	Understand how to improve listening, speaking and reading, writing skill.
CO3.	Able to promote resume writing skill and be the best applicant for job hunting.

Mapping of COs with POs and PSO:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	--	--	2	--	3	--	--
CO2	3	--	--	2	--	3	--	--
CO3	3	--	--	2	--	3	--	--

Programme Title : B.Com.
Course Title : FINANCIAL MANAGEMENT
Course Code : 16CCCCM12 Hours/Week: 6 Credits: 5
Semester : VI

Course Objectives:

1. To enable the students to know the principles and practices of managing finance.
2. To acquire practical knowledge in determining cost of equity capital, preference capital and debentures.
3. To gain knowledge about the relationship between liquidity and profitability of any undertaking.
4. To enable the students to determine minimum, maximum and reorder stock level of any organization.

SYLABUS

UNIT 1

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings – Weighted average cost of capital.

Unit - II

Capital structure – Meaning and features – Factors determining capital structure – EBIT-EPS relationship – Indifference point of EBIT – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

Unit - III

Leverage – Meaning, significance and types – Operating leverage - Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

Unit - IV

Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash.

Unit - V

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons., New Delhi
2. Financial Management by R.K.Sharma – Kalyani publishers, New Delhi
3. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy
4. Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication,

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Acquire knowledge about the nature, objectives of financial management and cost of capital calculation.
CO2.	Know about theories of capital structure and its computations.
CO3.	Gain information about types of leverage and dividend policy.
CO4.	Estimate working capital requirements and cash management.
CO5.	Create awareness about receivable management and inventory management

Mapping of COs with POs and PSOs:

PO/PSO CO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	--	3	--	3	--	--
CO2	--	3	--	3	--	3	--	--
CO3	--	3	--	3	--	3	--	--
CO4	--	3	--	3	--	3	--	--
CO5	--	3	--	3	--	3	2	--

Programme Title : B.Com.
Course Title : INCOME TAX THEORY LAW & PRACTICE
Course Code : 16CCCM13 Hours/Week: 6 Credits:5
Semester : VI

1. To provide an overall outlook of Income Tax Act.
2. To know theoretical concepts with illustrated problems under the three heads of income – Salary, House Property and Business or Profession.
3. To acquire knowledge about the latest amendments in the Income Tax Act through the Finance Act.

Unit I

Basic concepts-Definition-Previous Year-assessment year-person, assessee, income total income, casual income, capital income, capital and revenue, residential status and incidence of tax income except under section 10.

Unit II

Salary –Basis of charge-different forms of salary, allowances, perquisites and their valuation-deduction from salary-computation of taxable salary.

Unit III

House Property-basis of charge-determination of annual value-GAV-NAV –Income from let out property-self occupied property-deductions-computation of taxable income.

Unit IV

Profits and gains of business and profession – basis of charge-methods of accounting-deduction-disallowances, computation of taxable income.

Unit V

Capital gains – basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – computation of taxable capital gains. Income from other sources – interest on securities, etc. deduction under Sec 80C – Introduction to direct taxes code.

Text and Reference Books (Latest revised edition only)

1. Students Guide to Income Tax by Vinodh K. Singhania, Taxmann Publications, New Delhi
2. Income tax by T.T.Gaur&Narang, Kalyani publishers, Chennai.
3. Income Tax Law and Practice by A. Murthy – Vijay Nicole Imprints (P) Ltd, Chennai.
4. Income tax – Law & Practice by DinkarPagare – Sultan Chand & Sons, New Delhi.
5. Income tax by T.S.Reddy&Hari Prasad Reddy, MarghamPublications, Chennai.
Income tax by Bhagwati Prasad – Vishnu Prakasham publication, Chennai

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Know about the basic concepts of income tax and residential status.
CO2.	Identify the provisions for solving problems in computation of salaries.
CO3.	Acquire knowledge about computation of income form house property.
CO4.	Gain an understanding about Profit and gains of business and profession
CO5	Acquire knowledge about capital gain ,income from other sources and deductions to be made from gross total income under sec 80C.

Mapping of COs with POs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	--	3	--	3	--	--
CO2	--	3	--	3	--	3	--	--
CO3	--	3	--	3	--	3	--	--
CO4	--	3	--	3	--	3	--	--
CO5	--	3	--	3	--	3	--	--

Programme Title : B.Com
Course Title : FINANCIAL SERVICES
Course Code : 16CCCM14 **Hours/Week: 6** **Credits: 5**
Semester : VI

Course Objectives :

1. To enable the students to know the nature and types of financial services
2. To know about the scope and importance of merchant banking services and venture capital.
3. To provide exposure about demating of shares.
4. To create awareness about the importance of globalisation and WTO.

CORE COURSE – XV
FINANCIAL SERVICES

Unit - I

Financial services – Meaning – Classification – Financial products and services – Challenges facing the financial service sector – Merchant banking– Meaning – Functions – SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines.

Unit - II

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hire purchase vs Instalment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease vs Hire purchase – Types of lease – Problems and prospects of leasing in India.

Unit - III

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – AMC.

Unit - IV

Venture capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry.

Unit - V

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs bills discounting – Factoring in India – Forfaiting – Meaning – Forfaiting vs Export factoring – Problems of Forfaiting/ factoring.

Text and Reference Books (Latest revised edition only)

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi
2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi
3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Acquire knowledge about the objectives of Financial services, merchant banking and RBI guidelines.
CO2.	Know about the documentation aspects of hire purchase and leasing.
CO3.	Gain information about mutual funds and SEBI guidelines.
CO4.	Understand the procedure of venture capital and issues of a Indian venture capital industry.
CO5.	Gain information about procedural and financial aspects in factoring and forfeiting

Mapping of COs with POs:

PO/PSO CO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	--	3	--	3	--	--
CO2	--	3	--	3	--	3	--	--
CO3	--	3	--	3	--	3	--	--
CO4	--	3	--	3	--	3	--	3
CO5	--	3	--	3	--	3	--	--

Programme Title : B.Com.
Course Title : MAJOR SKILL BASED II - HUMAN RESOURCE MANAGEMENT
Course Code : 16MBECM3 Hours/Week: 5 Credits: 4
Semester : VI

Course Objectives :

1. To enable the students to understand the concepts and principles of Human Resource Management
2. To create an awareness about the role of HR management.
3. To acquire knowledge about recruitment and job satisfaction.
4. To know the importance of human motivation, leadership and organizational development.

MAJOR BASED ELECTIVE II

HUMAN RESOURCE MANAGEMENT

Unit - I

Human Resource Management- Meaning and Definition-Objectives-Functions-Qualities and Changing role of Human Resource Managers-Meaning, Process, Advantages and Disadvantages of HRIS(Human Resource Information System).

Unit - II

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning. Job Analysis- succession planning- Job Description and Job specification.

Unit - III

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment- e-recruitment- Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening-Appointment order.

Unit - IV

Definition and purposes of Training- Distinction between Training and Development- Assessing Training Needs- Steps in Training- On the Job and Off the Job Training- Evaluation of Training Effectiveness- Methods of executive development.

Unit - V

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Nontraditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal.

Text and Reference Books (Latest revised edition only)

Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.

P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication,
New Delhi.

ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.

Memoria C.B- Personal Management, Himalayan Publications, New Delhi.

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1.	Familiarize the basic concept of human resource management and human resource information system.
CO2.	Gain knowledge about human resource planning, job analysis, job description and job specification.
CO3.	Understand the procedure for recruitment, selection , interview and training of employees
CO4.	Gain knowledge about performance appraisal and its types.

Mapping of COs with POs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	--	--	3	3	3	2	--
CO2	--	--	--	3	3	--	2	--
CO3	--	--	--	3	3	3	2	--
CO4	--	--	--	3	3	--	2	--

Programme Title : B.Com.

**Course Title : MAJOR SKILL BASED III :
INSURANCE MANAGEMENT**

Course Code : 16MBECM5 Hours/Week: 6 Credits: 4

Semester : VI

Course Objectives :

1. To know the different types of insurance schemes.
2. To know the procedures and documentation used for different insurance schemes.
3. To understand the concepts of surrender value and types of risks involved in insurance.

SYLLABUS

UNIT – I

Introduction : Savings and investment schemes like shares, units, capital, markets, mutual funds, etc. vis - a -vis insurance; Tax benefits under insurance policies; Life cycle needs - including solutions, matching of the customer's needs and requirements to available products; Comparison between different products offered vis a vis chargeable premium, and coverage

UNIT – II

Computation of premiums/Bonus: Premium calculation -including rebates, modes, large- sum assured policies; Extra premium, under premium, Computation of benefits, Surrender value, Paid- up value.

UNIT – III

Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy contract; Endorsements; Renewal notice/bonus notices; other insurance documents related to receipt

UNIT – IV

Life insurance Product - Traditional unit Linked Policies: Individual and group policies; with- profit and without profit policies; Different types of insurance products - Whole life products, interest sensitive products, term- assurance annuities, Endowment, Assurance

UNIT – V

Options and Guarantees- Group Insurance, pension plans, & health insurance.

Text and Reference Books (Latest revised edition only)

- 1 Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Periasamy P, Fundamentals of Insurance; Vijay Nicole Imprints (P) Ltd
3. Insurance Regulatory Development Act 1999 3 Life Insurance Corporation Act 1956

Course Outcomes (CO): On completion of the course, students should be able to

CO Number	CO Statement
CO1	Understand the basic concepts, principles of insurance and legal dimensions of insurance.
CO2	Acquire knowledge with regard to the procedure for becoming an insurance agent.
CO3	Gain knowledge about the importance, types, and claims and surrender value of life insurance policy.
CO4	Familiarize with the concept of fire insurance, health insurance, marine insurance, motor insurance, rural insurance, crop insurance, and theft insurance.

Mapping of COs with POs:

CO \ PO/PSO	PO					PSO		
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	--	3	2	--	--	3	--	--
CO2	--	3	2	--	--	3	--	--
CO3	--	3	2	--	--	3	--	--
CO4	--	3	2	--	--	3	--	--