

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS)
KUMBAKONAM – 612 002.**

(Affiliated to Bharathidasan University)



Syllabus for

B.Com (Bachelor of Commerce)

Batch 2023-2024 onwards

**(As per Tamil Nadu State Council for Higher Education,
Chennai – 600 005)**

PROGRAMME OBJECTIVE:

The B.Com Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
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Programme:	B.COM GENERAL
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Programme Code:	
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Duration:	3 Years (UG)
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Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one’s views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6: Research- related skill: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7: Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>PO10: Information/Digital Literacy: Capability to use ICT in variety of</p>
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	<p>learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.</p> <p>PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p>PO12: Multicultural competence: Posse’s knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO13: Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue’s related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO14: Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p>PO15: Life Long Learning: Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/ re skilling.</p>
<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

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B.COM – COMMERCE
2023 - 2024 Batch – Code and Title

Part	Course Code	Title of the Course	Credits	Hours
FIRST SEMESTER				
Part I	23U1TLC1	Tamil – I	3	6
Part II	23U1ELC1	English – I	3	6
Part III	23U1CO1	Core Paper –I (CC) –Financial Accounting - I	5	5
	23U1CO2	Core Paper– II (CC) –Principles of Management	4	5
	23U1COCO1	Allied- I–Business Communication	3	4
Part IV	23U1VE	Value Education	2	2
	23U1COFC	Foundation Course FC- I – Fundamentals of Commerce and Economics	2	2
TOTAL			22	30
SECOND SEMESTER				
Part I	23U2TLC2	Tamil – II	3	6
Part II	23U2ELC2	English – II	3	6
Part III	23U2CO3	Core Paper –III (CC) –Financial Accounting -II	4	5
	23U2CO4	Core Paper –IV (CC) –Business Law	4	5
	23U2COCO2	Allied-II- Business Environment	3	4
Part IV	23U2ES	Environmental Studies	2	2
	23U2CONMSEC1	Overview of English Language Communication Assessment & Certification from Cambridge	2	2
	23U2COSEC1	Skill Enhancement Course – SEC I -Online Marketing		
TOTAL			21	30
THIRD SEMESTER				
Part I	23U3TLC3	Tamil – III	3	6
Part II	23U3ELC3	English – III	3	6
Part III	23U3CO5	Core Paper –V (CC) – Corporate Accounting - I	4	4
	23U3CO6	Core Paper –VI (CC) – Company Law	4	4
	23U3COEC1	Allied-III Business Economics-I	3	3
	23U3COST1	Allied-IV Business Statistics-I	3	3
Part IV	23U3COSEC2	Skill Enhancement Course – SEC II Digital Banking	2	2
	23U3COSEC3	Skill Enhancement Course SEC III/ Stock Market Practices	2	2
	23U3CONMSEC2	Naan Mudhalvan		
TOTAL			24	30

FOURTH SEMESTER				
Part I	23U4TLC4	Tamil – IV	3	6
Part II	23U4ELC4	English – IV	3	6
Part III	23U4CO7	Core Paper –VII(CC) –Corporate Accounting -II	4	4
	23U4CO8	Core Paper –VIII (CC) – Principles of Marketing	4	3
	23U4COEC2	Allied-V Business Economics-II	3	4
	23U4COST2	Allied-VI Business Statistics-II	3	3
Part IV	23U4COSEC4	Skill Enhancement Course SEC – IV Soft Skills Development	2	2
	23U4COSEC5	Skill Enhancement Course – SEC V Principles of Insurance	2	2
	23U4CONMSEC3	Naan Mudhalvan		
		TOTAL	24	30
FIFTH SEMESTER				
Part III	23U5CO9	Core Paper –IX (CC) – Cost Accounting	4	5
	23U5CO10	Core Paper –X (CC) – Banking Law and Practice	4	5
	23U5CO11	Core Paper –XI(CC) –Income Tax Law and Practice-I	4	4
	23U5CO12	Core Paper XII –(CC) –Auditing and Corporate Governance	4	6
	23U5COMBE1	MBE –I Entrepreneurial Development	3	4
	23U5COMBE2	MBE –II Human Resource Management	3	4
Part IV	23U5CONMSEC4	Naan Mudhalvan	2	2
	23U5COSEC6	Skill Enhancement Course – SEC VI -Industrial Relations		
	23U5COFV	Internship / Industrial Visit / Field Visit	2	-
		TOTAL	26	30
SIXTH SEMESTER				
Part III	23U6CO13	Core Paper –XIII (CC) – Financial Management	5	6
	23U6CO14	Core Paper –XIV(CC) –Management Accounting	4	5
	23U6CO15	Core Paper –XV(CC) –Income Tax Law and Practice–II	4	5
	23U6COMBE3	MBE –III Indian Financial System	3	5
	23U6COMBE4	MBE –IV Commerce Practical	3	5
Part IV	23U6COSEC7	Skill Enhancement Course – SEC VII Team Management	2	2
	23U6CONMSEC5	Naan Mudhalvan		
	23U6GS	Gender Studies	1	
Part-V		Extension Activity	1	2
		TOTAL	23	30

Total papers - 44, Marks – 4400, Net Total Credits – 140, Total Hours - 180

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B.Com course pattern under CBCS system for the students admitted

from Batch 2023 – 2024 onwards

Semester wise description of papers

SEM	Part I	Part II	Part III			Part IV			Part V	Total
	Tamil	English	Core	Allied	MBE	NME	SBE	Gen		
I	1	1	2	1	-	-	-	2	-	7
II	1	1	2	1	-	-	1	1	-	7
III	1	1	2	2	-	-	2	-	-	8
IV	1	1	2	2	-	-	2	-	-	8
V	-	-	4	-	2	-	-	1	-	7
VI	-	-	3	-	2	-	-	1	1	7
Total	4	4	15	6	4	-	5	5	1	44

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B.Com – COMMERCE
(Effective for those admitted from 2023-2024 onwards)

SEMESTER – I

PART III - CORE (CC) – I: FINANCIAL ACCOUNTING - I

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CO1	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
UNIT	CONTENTS								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance -Classification of Errors – Rectification of Errors.								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method- Annuity Method. Bills of Exchange Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Accommodation.								15
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Simple problems only.								15
V	Bank Reconciliation Statement Average Due Date and Account Current.								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									
	Unit I		Unit II		Unit III		Unit IV		Unit V
Section A (Q.Nos.)	1 & 2		3 & 4		5 & 6		7 & 8		9 & 10
Section B (Q.Nos.)	11 (A & B)		12 (A & B)		13 (A & B)		14 (A & B)		15 (A & B)
Section C (Q.Nos.)	16		17		18		19		20
CO	Course Outcomes								
CO1	Remember the concept of rectification of errors and Bank reconciliation statements.								

CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns.
CO3	Analyse the various methods of providing depreciation.
CO4	Evaluate the methods of calculation of profit.
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
Textbooks	
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3	ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
Reference Books	
1	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – I

PART III - CORE (CC) – II: PRINCIPLES OF MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CO2	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing: Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15
V	Directing: Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control: Co-ordination – Meaning - Techniques of Co-ordination.Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].								15
Total								75	

THEORY ASPECT ONLY					
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
CO	Course Outcomes				
CO1	Demonstrate the importance of principles of management.				
CO2	Paraphrase the importance of planning and decision making in an organization.				
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.				
CO4	Enumerate the various methods of Performance appraisal				
CO5	Demonstrate the notion of directing, co-coordination and control in the management.				
Textbooks					
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.				
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.				
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.				
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.				
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.				
Reference Books					
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai				
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.				
3	Griffin, Management principles and applications, Cengage learning, India.				
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.				
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	http://www.universityofcalicut.info/syl/management				
2	https://www.managementstudyguide.com/manpower-planning.htm				
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – I

PART III – ALLIED COURSE -I: BUSINESS COMMUNICATION

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1COCO1	4				3	4	25	75	100

Learning Objectives

LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interviews

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Business Communication Definition – Meaning – Nature, Process and Importance of Effective Communication – Types of Communication (Verbal & Non Verbal) – Barriers to Communication – Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	12
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance Correspondence – Life Insurance – Fire Insurance and Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	12
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	12
	TOTAL	60

THEORY ASPECT ONLY(25% changes in Unit I and 25% reduced in Unit III)

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10

Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
CO	Course Outcomes				
CO1	Acquire the basic concept of business communication.				
CO2	Exposed to effective business letter				
CO3	Paraphrase the concept of various correspondences.				
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.				
CO5	Acquire the skill of preparing an effective resume				
Textbooks					
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.				
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.				
3	K.P. Singha, Business Communication, Taxmann, New Delhi.				
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.				
Reference Books					
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.				
2	RithikaMotwani, Business communication, Taxmann, New Delhi.				
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.				
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd-NewDelhi.				
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	https://accountingseekho.com/				
2	https://www.testpretraining.com/business-communications-practice-exam-questions				
3	https://bachelors.online.nmims.edu/degree-programs				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – I

PART IV - Foundation Course – I (FC) – Fundamentals of Commerce and Economics

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1COFC	2				2	2	25	75	100

Learning Objectives

LO1	To gain basic knowledge about the scope of choosing commerce stream.
LO2	To understand the approaches to economic analysis.
LO3	To understand the concepts of Economic growth and development.
LO4	To know the various types of GST.
LO5	To know the requirements of international accounting standards.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Scope in Commerce stream Scope– Chartered Accountancy (CA) – Course Pattern – Cost Management Accounting (CMA) – Course Pattern –Chartered Financial Analyst Program (CFA)– Course Pattern – Company Secretary Program (CS) – Course Pattern – Other Scopes – Stock Broker – Risk analyst – Options trader – Equity analyst – Opportunities in Banks – Non-Banking Financial Company (NBFC) – Micro Finance (MF) – Fund manager – Investment advisor and others.	12
II	Introduction to Economics Scope and Method of Economics: Wants, Scarcity, Competing Ends and Choice - Defining Economics, Microeconomics and Macroeconomics, Normative Economics and Positive Economics-Economic Environment – Economic Systems..	12
III	Economic Environment and Polices: Economic Environment – Economic Systems. Industrial Policy-Monetary Policy –Fiscal Policy – Foreign Investment Policy –Foreign Trade Policy (EXIM Policy)	12
IV	Goods and Service Tax (GST) GST in India – Working of GST –Types of GST – Objectives of GST –Tax laws before implementation of GST – Registration of GST – GST Identification Number (GSTIN),	12
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards- Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Indian AS- An Introduction - Difference between Indian AS and IFRS.	12
	TOTAL	60

THEORY ASPECT ONLY

Note: The question paper setter is kindly informed to strictly follow the following question paper

pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
CO	Course Outcomes				
CO1	To Know the various scopes available in commerce stream				
CO2	To Explain the positive and negative approaches in economic analysis				
CO3	To Understood the factors of economic policies				
CO4	To Elaborate the role of GST.				
CO5	To elaborate the role of IFRS				
Textbooks					
1	Sanjeverma, The Indian Economy, unique publication, Shimla.				
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.				
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.				
4	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai				
5	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.				
Reference Books					
1	Ramesh Singh, Indian Economy, McGraw Hill, Noida.				
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.				
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia				
4	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad				
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	http://www.indiastat.com				
2	https://www.icsi.edu/				
3	https://www.simplilearn.com/exciting-careers-in-commerce-article				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	3	3	2	2	2
CO2	3	2	3	3	2	2	2	3	3	2	2
CO3	3	3	3	3	2	2	3	3	3	3	3
CO4	3	3	2	3	2	3	2	3	2	3	3
CO5	3	3	3	3	2	3	3	3	3	3	2
TOTAL	15	13	13	14	11	12	13	15	13	13	12
AVERAGE	3	2.6	2.6	2.8	2.2	2.4	2.6	3	2.6	2.6	2.4

3 – Strong, 2- Medium, 1- Low

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B.Com – COMMERCE

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SEMESTER – II

PART III - CORE (CC) – III: FINANCIAL ACCOUNTING-II

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CO3	6				4	6	25	75	100

Learning Objectives

LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit	15
II	Branch and Departmental Accounts Branch –Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
III	Partnership Accounts – I Fundamentals of Partnership Accounts - Admission of a Partner – Treatment of Goodwill – Preparation of Revaluation Account, Capital Account and Balance Sheet.	15
IV	Partnership Accounts – II Retirement of a Partner – Profit sharing ratio- Gaining ratio- Retirement cum admission - Death of a Partner- Treatment of Goodwill on retirement / death of a partner.	15
V	Dissolution of Partnership Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

CO	Course Outcomes
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – II
PART III - CORE (CC) – IV: BUSINESS LAW

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CO4	4				4	4	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law								15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.								15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer – Rights of an Unpaid Seller								15
TOTAL								75	

THEORY ASPECT ONLY					
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
Course Outcome					
CO1	Explain the Objectives and significance of Mercantile law				
CO2	Understand the clauses and exceptions of Indian Contract Act.				
CO3	Explain concepts on performance, breach and discharge of contract.				
CO4	Outline the contract of indemnity and guarantee				
CO5	Explain the various provisions of Sale of Goods Act 1930				
Textbooks					
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.				
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.				
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi				
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.				
5	Shusma Aurora, Business Law, Taxmann, New Delhi.				
Reference Books					
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.				
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.				
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.				
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.				
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	www.cramerz.com www.digitalbusinesslawgroup.com				
2	http://swcu.libguides.com/buslaw				
3	http://libguides.slu.edu/businesslaw				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER - II
ALLIED COURSE-II BUSINESS ENVIRONMENT

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23U2COCO 2	BUSINESS ENVIRONMENT		4	-	-	-	3	4	25	75	100
Learning Objectives											
LO1	To understand the nexus between environment and business.										
LO2	To know the Political Environment in which the businesses operate.										
LO3	To gain an insight into Social Environment.										
LO4	To familiarize the concepts of an Economic Environment.										
LO5	To learn the trends in Global Environment.										
Prerequisites: Should have studied Commerce in XII Std											
Unit	Contents										No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.										12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.										12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.										12
IV	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.										12
V	Technological Environment Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.										12
TOTAL										60	
THEORY ASPECT ONLY											
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.											

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
Course Outcomes					
CO1	Remember the nexus between environment and business.				
CO2	Apply the knowledge of Political Environment in which the businesses operate.				
CO3	Analyze the various aspects of Social Environment.				
CO4	Evaluate the parameters in Economic Environment.				
CO5	Create a conducive environment for business to operate globally.				
Textbooks					
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi				
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai				
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.				
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai				
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi				
Reference Books					
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi				
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi				
3.	S. Sankaran, Business Environment, Margham Publications, Chennai				
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai				
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	www.mbaofficial.com				
2	www.yourarticlelibrary.com				
3	www.businesscasestudies.co.uk				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

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SEMESTER - II

SEC-I/ ONLINE MARKETING

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2COSEC1					2	2	25	75	100
Unit	Contents								No. of Hrs
I	Internet concepts and technologies. Concept and evolution of E-Commerce. Concept and methods of Online marketing.								12
II	E-Marketing: Retailing in E-Business. Internet Marketing, Advertising and product displays on internet.								12
III	Mobile Commerce (M-Commerce): Overview of M-Commerce. Wireless Application Protocols (WAP). Components of mobile commerce, mobile-Apps. etc.								12
IV	Electronic Payment System: Special feature required in payment system in E- Commerce. Types of E- Payment system: E-Cash, E-Wallets, E-Cheques , credit Cards, debits cards, smart cards etc.								12
V	Security aspects in E-Commerce: Security risks in E-Commerce, types of threats, sources or threats, security tools& risk management approaches.								12
	TOTAL								60

THEORY ASPECT ONLY

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

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SEMESTER - III
CORE – V (CC): CORPORATE ACCOUNTING - I

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CO5	4				4	4	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment								
LO2	To know the provisions of companies, Act under Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the factors affecting goodwill of a company								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods –Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation of Goodwill and shares.								15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India - Profit Prior to Incorporation.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									
	Unit I		Unit II		Unit III		Unit IV		Unit V
Section A (Q.Nos.)	1 & 2		3 & 4		5 & 6		7 & 8		9 & 10
Section B (Q.Nos.)	11 (A & B)		12 (A & B)		13 (A & B)		14 (A & B)		15 (A & B)
Section C (Q.Nos.)	16		17		18		19		20

Course Outcomes	
CO1	To understand the provisions for underwriting commission
CO2	To examine the provisions of issue and redemption of preferences shares and debentures
CO3	To illustrate part, I and part II forms
CO4	To value shares and goodwill
CO5	To analyse IND AS 7, 12,16
Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Voll,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat & Nozer Shroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER - III

CORE – VI (CC): COMPANY LAW

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CO6	4				4	4	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								15
II	Formation of Company Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.								15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.								15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								15
TOTAL								75	
THEORY ASPECT ONLY									

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
Course Outcomes					
CO1	Understand the classification of companies under the act				
CO2	Examine the contents of the Memorandum of Association & Articles of Association				
CO3	Know the qualification and disqualification of Auditors				
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)				
CO5	Analyse the modes of winding up				
Textbooks					
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai				
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.				
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai				
4	Shusma Aurora, Business Law, Taxmann, New Delhi				
5	M.C.Kuchal, Business Law, VikasPublication, Noida				
Reference Books					
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai				
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai				
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal				
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune				
5	PreethiAgarwal, Business Law, CA foundation study material				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html				
2	https://vakilsearch.com/blog/explain-procedure-formation-company/				
3	https://www.investopedia.com/terms/w/windingup.asp				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – III
ALLIED COURSE– III : BUSINESS ECONOMICS - I

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3COEC1	3				3	3	25	75	100
Learning Objectives									
LO1	To understand the nature and scope of business economics.								
LO2	To know the consumers equilibrium								
LO3	To gain an insight into production and elasticity of supply								
LO4	To familiarize the concepts of market structure								
LO5	To learn the pricing practices and strategies								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction and Demand Analysis: Nature and Scope of Business Economics-Role and Responsibilities of a Business Economist-Law of Demand-Factors influencing Demand-Exceptional Demand curves-Utility Analysis of Demand: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility-Derivation of Demand curve-Elasticity of Demand.								12
II	Indifference Curve Analysis and Demand Forecasting: Indifference Curve Analysis-Properties of Indifference Curves-Consumer's Equilibrium--Demand Forecasting Methods: Consumer Survey Method-Expert Opinion method-Market Experiments Method-Time Series Analysis.								12
III	Production and Supply: Production Function and Law of Returns-Law of Variable Proportions-Economies of Scale-Producer's Equilibrium. Law of Supply-Determinants of Supply-Elasticity of Supply. Concepts of Costs in the short and long run-Concepts of Revenue- Various Revenue curves.								12
IV	Pricing and Output Decisions in Various Market Structures Price and Output Determination under Perfect Competition - Pricing and Output Decisions under Monopoly - Pricing and Output Decisions under Monopolistic Competition - Price and Output Determination under Oligopoly - Non-Price Competition: Advertising Expenditure.								12
V	Pricing Practices and Strategies: Cost-Plus (or Mark-up) Pricing - Peak-Load Pricing - Sales Maximisation Model of Oligopoly Firm - Managerial Theories of the Firm: Marris and Williamson's Models -Behavioural Model of the Firm (Satisfying Theory of the Firm)								12
TOTAL								60	
THEORY ASPECT ONLY									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
Course Outcomes					
CO1	Understand the Micro Economic Principles and applying it in Business Decision.				
CO2	Examine the concepts of Demand, Cost and Profit				
CO3	Determine and analyse the various Pricing Techniques.				
CO4	Appraise the Project Proposals				
CO5	Understand the sources of Finance for Business.				
Textbooks					
1	Varshney R.L., and Maheshwari K.L. (1997), Managerial Economics, Sultan Chand, N Delhi				
2	Mehta P.L (1997), Managerial Economics, Sultan Chand, New Delhi.				
3.	William F. Samuelson, Stephen G. Marks, "Managerial Economics", Wiley,2014				
4.	Yogesh, Maheshwari, Managerial Economics, PHI Learning PvtLtd,2013				
Reference Books					
1.	Dominic Salvatore, (1993), Managerial Economics, McGraw Hill Inc, New York				
2.	Ahuja. H. L. (2004), Business Economics, S. Chand & Co, New Delhi.				
3.	L. Trivedi (2002), Managerial Economics: Theory and Applications Tata McGraw Hill.				
4.	Dwivedi D.N (2000), Managerial Economics, Vikas Publishing House Pvt Ltd				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	http://economics.about.com/od/pricing				
2	https://nptel.ac.in/courses/110101005				
3	https://www.managementstudyguide.com/managerial-economics				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

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SEMESTER - III

ALLIED COURSE – IV : BUSINESS STATISTICS- I

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3COST1	3				3	3	25	75	100
Learning Objectives									
LO1	To know the basic concepts of statistics.								
LO2	To study in detail about various types of classification and tabulation.								
LO3	To understand the structure of forming frequency tabulation.								
LO4	To know the problem in the Descriptive Measures.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Classification – Definition, Types of Classification Tabulation- definition, Rules for tabulation, parts of table. Type of tables, difference between classification and tabulation. Forming frequency distributions (simple Problems)								9
II	Diagrammatic and Graphic representation – Definition and difference – Bar diagram- simple, Component, multiple and pie diagram – Histogram, Frequency polygon, frequency curve and ogives.								9
III	Measures of Central Tendency - Mean, Median, Mode – Quartiles – Definition, merits and demerits (Simple Problems)								9
IV	Measures of Dispersion – Range, Co-efficient of Range, Quartile deviation, co efficient of Q.D, standard deviation and Co- efficient of variation – Definition, merits and demerits. (Simple Problems)								9
V	Skewness – Definition – Bowley's and Karl Pearson's Coefficient of Skewness and Karl Pearson's – Empirical method kurtosis – Definition (Simple Problems).								9
TOTAL								45	
Course Outcomes									
CO1	Know the uses of Statistics in society.								
CO2	Understand the method of data collection.								
CO3	Learn the types of statistical diagrams.								
CO4	Applications of pie chart in news papers.								
Reference Text Books									
1	Statistics (Theory and Practice) – R.S.N, Pillai and V. Bagavathi, Chand & Company LTD, New Delhi.								
NOTE: Latest Edition of Textbooks May be Used									

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER - III

SKILL ENHANCEMENT COURSE SEC - II- DIGITAL BANKING

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23U3COSEC2	DIGITAL BANKING		2	-	-	-	2	2	25	75	100
Learning Objectives											
1	To understand the concept of digital banking.										
2	To identify the scope of technology and its participants in FI.										
3	To analyse the various concepts of marketing in digital banking.										
4	To understand about the new domestic payment products.										
5	To identify the developments in digital technology.										

Course Units

<p>UNIT I (12 hrs)</p> <p>Digital Banking Products</p> <p>Introduction to digital banking –need for digital channels –customer preferences for digital banking – Cards – Types of cards – Automated Teller Machines (ATM) – Instant Money Transfer (IMT) systems – Cash Deposit Machine (CDM) – Mobile banking – Internet or online banking – Point Of Sale (POS) terminals – Types of POS terminals – Types of transactions at POS terminals.</p>
<p>UNIT II (12 hrs)</p> <p>Branchless Banking</p> <p>Digital Banking –Financial Inclusion (FI) – Meaning – Required actions to serve FI – Banking actionable in FI –Technologies for FI –Internet Kiosk – Smart card – Direct Benefit Transfer (DBT) – Unique verifiable biometric ID (UID) – Remittances – Digital banking services in FI status – Factors beyond technology (Awareness, FI infra) –Information security issues in FI – New developments.</p>
<p>UNIT III (12 hrs)</p> <p>Marketing of Digital Banking Products</p> <p>Concept – Channels of marketing digital banking – Product planning – Structure for marketing digital banking products in banks – Sales delivery to customers – e-Galleries – Marketing for FI – Dangers of Mis-selling – Use of Analytics in marketing of digital banking products – Customer education and protection..</p>
<p>UNIT IV (12 hrs)</p> <p>Payment Systems</p> <p>Global payment systems – Domestic payment systems – Cheque Truncation System (CTS) – National Financial Switch (NFS) – Real Time Gross Settlement System (RTGS) – National Electronic Funds Transfer (NEFT) –National Electronic Toll Collection (NETC) – Bharat QR – Bharat Bill Payment System (BBPS) – Forex and Securities settlements – Innovation banking and payment systems – Payments, digital banking and information security.</p>

UNIT V (12 hrs)					
New Development in Digital Banking					
Digital technology and business – Fintech – Business ecosystem – Block Chain – Crypto currencies – Types of Crypto currency – Advantages and Disadvantages of Crypto currency – Peer financing – Cloud – Virtualisation – analytics – Artificial Intelligence (AI) – Machine learning – Internet of Things (IoT) – Societal adaptation.					
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
THEORY ASPECT ONLY					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

Course Outcomes **Students will be able to:**

CO	Course Outcomes
CO 1	Explains various types of digital banking products.
CO 2	Understands Financial Inclusion initiatives by banks.
CO 3	Examines the consequences of Mis-selling.
CO 4	Understands the developments in digital banking.
CO 5	Explains the concept of Artificial Intelligence (AI).
Books for study:	
1. Digital Banking – Taxmann, Indian Institute of banking & finance. 1. Information technology and Digital Banking – Taxmann, Indian Institute of banking & finance. 2. Retail and digital banking principles and practice – John Henderson	
Books for reference:	
1. Financial technology and digital banking in India – Jaspal Singh 2. e-Banking the Indian experience – R.K. Uppal 3. Information technology and Digital Banking – Taxmann, Indian Institute of banking & finance.	
Web references:	
1. https://builtin.com/artificial-intelligence 2. https://www.academia.edu/39644008/Mis_selling_and_Consequences 3. https://www.bankbazaar.com/personal-loan/financial-inclusion.html	

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO 1	2	2	1	3	3	3	3	3	3
CO 2	3	3	2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3	3	3	3
CO 4	3	3	2	3	3	3	3	3	3
CO 5	3	3	1	3	3	2	3	3	2

Strong - 3

Medium – 2

Low - 1

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SEMESTER - III

SEC-III/ STOCK MARKET PRACTICES

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3COSEC3					2	2	25	75	100
Unit	Contents								No. of Hrs
I	Need and Importance of Capital Market – Primary and Secondary Market-Different types of Securities dealt in the Capital Market.								12
II	Secondary Market – Origin and Growth – Types of Securities traded – Role and Functions of stock Exchange – Organization and Management – OTCEI – NSE –Reading of Stock Indices - weaknesses of stock Exchange.								12
III	Listing of Securities – Group A, Group B, Group C Shares – Advantages of Listing – Drawbacks – Listing Procedure – Criteria for Listing – Listing Obligations.								12
IV	Registration of Stock Brokers – Registration Procedure – Code of Conduct for Stock Brokers – Kinds of Brokers and their Assistants – Methods of Trading in a Stock Exchange – Carry over or Badla Transactions – Genuine Trading – Kinds of Speculators – Speculative Transactions.								12
V	Credit Rating – CRISIL – CARE – ICRA Agencies Dematerialization – Depositories.								12
TOTAL								60	

THEORY ASPECT ONLY

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

TEXT RECOMMENDED:

Security Analysis & Portfolio Management- PUNIDHAVADHI PANDIYAN

BOOKS FOR REFERENCE:

Investment Management & Portfolio Management – V.K.BHALLA, S.Chand & Co.

Security Analysis – PREETI SINGH, Himalaya Publishing House.

Investment and Securities Markets in India – V.A.AVADHANI.

Financial Markets and Institutions – E. GORDON & K. NATARAJAN, Himalaya Publishing House

Indian Financial System – P.N.VARSHNEY.

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SEMESTER – IV

CORE – VII (CC) : CORPORATE ACCOUNTING - II

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4C07	4				4	4	25	75	100

Learning Objectives

LO1	To know the types of amalgamation
LO2	To gain an understanding about reconstruction
LO3	To know Final statements of banking companies
LO4	To understand the legal requirements of financial accounts
LO5	To have an insight on modes of winding up of a company

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	15
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	15
III	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings) Simple problems only.	15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration-Liquidator’s Final Statement of Accounts.	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction
CO2	Apply and alter the share capital and internal reconstruction
CO3	Do the accounting procedure of non-performing assets
CO4	Give the consolidated accounts of holding companies
CO5	Prepare liquidator's final statements
Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3		3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – IV

CORE PAPER – VIII (CC): PRINCIPLES OF MARKETING

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CO8	3				4	3	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hrs
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.								12
II	Market Segmentation Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud's Theory of Motivation.								12
III	Product & Price Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.								12
IV	Promotions and Distributions Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.								12
V	Competitive Analysis and Strategies Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research – MIS and Marketing Regulation.								12
	TOTAL								60

THEORY ASPECT ONLY					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

CO	Course Outcomes
CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the 4 p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing
Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2	Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – IV

ALLIED COURSE– III : BUSINESS ECONOMICS - II

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4COEC2	3				3	3	25	75	100
Learning Objectives									
LO1	To understand the Accounting profit and Economic profit.								
LO2	To know the National Income Analysis.								
LO3	To know the business cycle.								
LO4	To know the inflation and Deflation of economy.								
LO5	To learn the International Trade.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Profit: Accounting Profit and Economic Profit – Theories of Profit: Risk Theory, Uncertainty Bearing Theory – Dynamic Theory – Innovation Theory – Marginal Productivity Theory- Profit Planning- Break Even Analysis.								12
II	National Income Analysis: Circular Flow of Income and Expenditure in two, three and four sector models- National Income Measures – GNP- GDP- NNP- NDP- national Income – Private Income – Personal Income – Difficulties in the estimation of National Income- Importance of National Income.								12
III	Business Cycle: Business Cycle – Meaning – Various phases – Theories of Business Cycle: Hawtrey's Theory – Keynes's Theory- Schumpeter's Theory – The great Depression of the 1920's – The Great Recession of the 21 st century- Causes of Business Cycle- Control Measures.								12
IV	Inflation and Deflation: Inflation- Meaning and Types – Demand Pull and Cost push Inflation – Causes of Inflation- Effects of Inflation – Philips curve: Short run and Long Run Philips curves – Control Measures – Disinflation and Deflation – Causes and Effects of Deflation – Control Measures.								12
V	International Trade: Difference between Internal and International Trade – theories of International Trade: Absolute Cost Theory and Comparative Cost Theory- balance of Trade and Balance of payment- Concepts – Causes of Disequilibrium- Methods to Correct Disequilibrium- Arguments for and against Free Trade and Protection.								12
TOTAL								60	
THEORY ASPECT ONLY									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									
	Unit I		Unit II		Unit III		Unit IV		Unit V
Section A (Q.Nos.)	1 & 2		3 & 4		5 & 6		7 & 8		9 & 10
Section B (Q.Nos.)	11 (A & B)		12 (A & B)		13 (A & B)		14 (A & B)		15 (A & B)
Section C (Q.Nos.)	16		17		18		19		20

Course Outcomes	
CO1	Understand the Micro Economic Principles and applying it in Business Decision.
CO2	Examine the concepts of Demand, Cost and Profit
CO3	Determine and analyse the various Pricing Techniques.
CO4	Appraise the Project Proposals
CO5	Understand the sources of Finance for Business.
Textbooks	
1	Varshney R.L., and Maheshwari K.L. (1997), Managerial Economics, Sultan Chand, N Delhi
2	Mehta P.L (1997), Managerial Economics, Sultan Chand, New Delhi.
3.	William F. Samuelson, Stephen G. Marks, “Managerial Economics”, Wiley,2014
4.	Yogesh, Maheshwari, Managerial Economics, PHI Learning PvtLtd,2013
Reference Books	
1.	Dominic Salvatore, (1993), Managerial Economics, McGraw Hill Inc, New York
2.	Ahuja. H. L. (2004), Business Economics, S. Chand & Co, New Delhi.
3.	L. Trivedi (2002), Managerial Economics: Theory and Applications Tata McGraw Hill.
4.	Dwivedi D.N (2000), Managerial Economics, Vikas Publishing House Pvt Ltd
NOTE: Latest Edition of Textbooks May be Used	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KUMBAKONAM
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B.Com – COMMERCE
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SEMESTER - IV
ALLIED COURSE – VI : BUSINESS STATISTICS- II

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4COST2	3				3	3	25	75	100
Learning Objectives									
LO1	To acquire the basic knowledge in Correlation analysis and regression analysis								
LO2	To know the time series analysis and trend analysis								
LO3	To understand the basic concepts of index numbers and cost of living index								
LO4	To explain the index numbers.								
LO5	To acquire the basic knowledge in association of attributes.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Correlation – Definition, Types – scatter diagram, Karl Pearson's Coefficient of Correlation – Spearman's rank Correlation Coefficient. (Simple Problems)								9
II	Regression – Definition- Regression Lines (Two variables only, simple Problems) Difference between Correlation and Regression.								9
III	Time series – definitions – component- Measurement of long term trend: Graphical method, semi average method, Moving averages method for 3 & 5 years – merits and demerits. (Simple Problems)								9
IV	Index Numbers- definitions and uses – Problems of Construction – Price relatives – simple Aggregate and simple Average of price relatives method, Weighted index number- Laspeyre's, Paaschey's and Fisher's Ideal Index Number (Simple Problems)								9
V	Association of Attributes – class frequencies –Order of Frequencies – (2X2) Contingency table – Finding missing frequencies – Yule's coefficient of Association and Coefficient of Colligation. (Simple Problems).								9
TOTAL								45	
Course Outcomes									
CO1	Understand and various methods of calculating correlation.								
CO2	Understand and apply the Regression equation.								
CO3	Understand and Various techniques of time series analysis.								
CO4	Understand and apply the various types of index number.								
CO5	Understand the association of attributes.								
Reference Text Books									
1	Statistics (Theory and Practice) R.S.N Pillai and Bagavathi – Chand & Company LTD, New Delhi.								
NOTE: Latest Edition of Textbooks May be Used									

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR – SEMESTER - IV
SEC IV / SOFT SKILLS DEVELOPMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4COSEC4					2	2	25	75	100
Unit	Contents								No. of Hrs
I	Soft Skills as Essential Life Skills Meaning, Definition, Types, and Scope of Soft Skills Prospects and Significance of Developing Soft Skills Differentiating Skills, Knowledge, Attitudes, and Beliefs Understanding Technical, Human, and Conceptual Skills								12
II	Soft Skills in Career Prospects Exploring the Role of Soft Skills in Career Success Implications and Benefits of Incorporating Soft Skills Coordinating Conceptual and Practical Aspects of Soft Skill Development Human Values and Work Ethics as Integral Soft Skills								12
III	Effective Communication: Meaning and Significance of Effective Communication Elements of the Communication Process Verbal and Non-verbal Communication Skills								12
IV	Overcoming Communication Barriers: Identifying Barriers and Misinterpretations Strategies to Overcome Communication Challenges Importance of Active Listening								12
V	Conflict Resolution and Negotiation Problem Solving and Conflict Handling Techniques Applying Negotiation Skills for Effective Outcomes Role of Communication in Conflict Resolution								12
TOTAL									60

THEORY ASPECT ONLY					
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

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SECOND YEAR – SEMESTER - IV
SEC V / PRINCIPLES OF INSURANCE

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4COSEC5					2	2	25	75	100
Unit	Contents							No. of Hrs	
I	Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government.							12	
II	Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value – Policy conditions –Life Insurance for the Under Privileged.							12	
III	–Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.							12	
IV	Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims Progress of Marine Insurance Business in India.							12	
V	Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance.							12	
TOTAL							60		
THEORY ASPECT ONLY									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									
	Unit I		Unit II		Unit III		Unit IV		Unit V
Section A (Q.Nos.)	1 & 2		3 & 4		5 & 6		7 & 8		9 & 10
Section B (Q.Nos.)	11 (A & B)		12 (A & B)		13 (A & B)		14 (A & B)		15 (A & B)
Section C (Q.Nos.)	16		17		18		19		20

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SEMESTER - V

CORE – IX (CC): COST ACCOUNTING

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CO9	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.								15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts.								15
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.								15
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									
	Unit I		Unit II		Unit III		Unit IV		Unit V
Section A (Q.Nos.)	1 & 2		3 & 4		5 & 6		7 & 8		9 & 10
Section B (Q.Nos.)	11 (A & B)		12 (A & B)		13 (A & B)		14 (A & B)		15 (A & B)
Section C (Q.Nos.)	16		17		18		19		20

Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER - V

CORE – X (CC): BANKING LAW AND PRACTICE

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CO10	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.								15
II	RBI Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFC RBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.								15
III	Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-'Donatio Mortis Causa'-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.								15

IV	Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty – RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.					15
V	E-Banking Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.					15
TOTAL						75
THEORY ASPECT ONLY						
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.						
	Unit I	Unit II	Unit III	Unit IV	Unit V	
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10	
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)	
Section C (Q.Nos.)	16	17	18	19	20	
Course Outcomes						
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks					
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function					
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion					
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc					
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.					
Textbooks						
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai					
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi					
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata					
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi					
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi					

Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER - V

CORE – XI (CC): INCOME TAX LAW AND PRACTICE- I

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CO11	4				4	4	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.								15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.								15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value of Let-out Property, Self–Occupied Property–Amenities–Deductions.								15
V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
Course Outcomes					
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.				
CO2	Assess the residential status of an assessee & the incidence of tax.				
CO3	Compute income of an individual under the head salaries.				
CO4	Ability to compute income from house property.				
CO5	Evaluate income from a business carried on or from the practice of a Profession.				
Textbooks					
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.				
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.				
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.				
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.				
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.				
Reference Books					
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai				
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.				
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K. Bharghava Taxman.				
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.				
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	https://cleartax.in/s/residential-status/				
2	https://www.legalraasta.com/itr/income-from-salary/				
3	https://taxguru.in/income-tax/income-house-properties.html				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – V

CORE –XII (CC): AUDITING AND CORPORATE GOVERNANCE

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CO12	6				4	6	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.								15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.								15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.								15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.								15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.								15
TOTAL								75	

THEORY ASPECT ONLY

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

Course Outcomes	
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
Textbooks	
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

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SEMESTER – V

MAJOR BASED ELECTIVE – I : ENTREPRENEURIAL DEVELOPMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5COMBE1	4				3	4	25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hrs
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								12
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								12
III	Setting Up an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								12
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								12
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.								12
TOTAL									60
THEORY ASPECT ONLY									
Note: The question paper setter is kindly informed to strictly follow the following question									

paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
Course Outcomes					
CO1	Identify the various traits of an entrepreneur				
CO2	Turn ideas into business opportunities				
CO3	Do feasibility study before starting a project				
CO4	Identify the sources of funds for funding a project				
CO5	Develop an understanding about the Government schemes available for women entrepreneurs				
Textbooks					
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.				
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.				
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.				
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.				
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.				
Reference Books					
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.				
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.				
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.				
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.				
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	https://www.interaction-design.org/literature/topics/design-thinking				
2	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/				
3	http://www.msme.gov.in/				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
C01	3	2	3	2	3	2	3	3	3	2	2
C02	3	2	2	2	2	2	2	2	3	2	3
C03	3	3	3	2	3	2	3	3	3	2	2
C04	3	2	2	2	2	2	2	2	3	2	2
C05	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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SEMESTER - V

MAJOR BASED ELECTIVE- II : HUMAN RESOURCE MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5COMBE2	4				3	4	25	75	100
Learning Objectives									
C1	To understand aspects relating to Human resource management								
C2	To know strategies relating to Human Resource management								
C3	To be acquainted with Industrial Relations Policy.								
C4	To learn about organisation culture								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.								12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.								12
IV	Organisational Development Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining								12
V	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.								12
TOTAL								60	
THEORY ASPECT ONLY									

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
Course Outcomes					
CO1	Remember and recall concepts of Human resource management				
CO2	Choose appropriate strategies for human resource management				
CO3	Compare and contrast various industrial relations policy.				
CO4	Determine appropriate organisation culture.				
CO5	Formulate strategies for employee welfare.				
Textbooks					
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.				
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.				
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.				
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.				
Reference Books					
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.				
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.				
3	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.				
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	https://hr.university/shrm/strategic-human-resource-management/				
2	https://www.investopedia.com/terms/c/collective-bargaining.asp				
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER - V
SEC VI/ INDUSTRIAL RELATIONS

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5COSEC6					2	2	25	75	100
Unit	Contents								No. of Hrs
I	Industrial relations: Meaning, objectives and scope. Industrial relation policy in India: Its evolution, Industrial relation policy till 1991, Industrial relation strategy in post liberalization era.								12
II	Recommendations of Second National Commission on labour 2002 Industrial conflicts: Meaning causes and impact. Strike: Meaning, Types & Legal aspects. Concept of lockout.								12
III	Measures for prevention and settlement of industrial conflicts- (a) Conciliation (b) Mediation (c) Arbitration (d) Adjudication. Collective bargaining: concept, principles and importance. Collective bargaining in India.								12
IV	Workers participation in management- Meaning, Types with reference to India. Industrial relations in public sector, multi-nationals, and co-operative Sector.								12
V	Plant level Industrial relations: standing orders and grievance procedure. Work and role of labour welfare officer.								12
TOTAL								60	

THEORY ASPECT ONLY

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

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SEMESTER - VI

CORE - XIII (CC) : FINANCIAL MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6CO13	6				5	6	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.								15
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC)								15
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -								15
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.								15
V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
CO1	Recall the concepts in financial management.				
CO2	Apply the various capital structure theories.				
CO3	Apply capital budgeting techniques to evaluate investment proposals.				
CO4	Determine dividend pay-outs.				
CO5	Estimate the working capital of an organization.				
Textbooks					
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.				
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.				
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.				
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.				
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.				
Reference Books					
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.				
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.				
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.				
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.				
5.	I. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.				
NOTE: Latest Edition of Textbooks May be Used					
Web Resources					
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions				
2	https://efinancemanagement.com/dividend-decisions				
3	https://www.investopedia.com/terms/w/workingcapital.asp				

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

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SEMESTER - VI

CORE – XIV(CC): MANAGEMENT ACCOUNTING

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6CO14	5				4	5	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.								18
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – (Comparative Statements – Common Size Statement – Trend Analysis- theory only) Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios- Simple problems only.								18
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.								18

IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	18			
V	Marginal Costing: Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision.	18			
	TOTAL	90			
	THEORY 20% & PROBLEMS 80%				
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.					
	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
CO	Course Outcomes				
CO1	Remember and recall basics in management accounting				
CO2	Apply the knowledge of preparation of Financial Statements				
CO3	Analyse the concepts relating to fund flow and cash flow				
CO4	Evaluate techniques of budgetary control				
CO5	Formulate criteria for decision making using principles of marginal costing.				
Textbooks					
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,				
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.				
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.				
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.				
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.				
Reference Books					
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.				
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.				

3	Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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SEMESTER - VI

CORE – XV (CC): INCOME TAX LAW AND PRACTICE - II

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6CO15	5				4	5	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I st Sem									
Unit	Contents								No. of Hours
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.								18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).								18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)								18
TOTAL								90	
THEORY 20% & PROBLEMS 80%									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20
Course Outcomes					
CO1	Remember and recall provisions on capital gains				
CO2	Apply the knowledge about income from other sources				
CO3	Analyse the set off and carry forward of losses provisions				
CO4	Learn about assessment of individuals				
CO5	Apply procedures learnt about assessment procedures.				
Textbooks					
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.				
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.				
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.				
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.				
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.				
Reference Books					
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.				
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.				
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.				
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.				
NOTE: Latest Edition of Textbooks May be Used					

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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SEMESTER – VI

MAJOR BASED ELECTIVE III : INDIAN FINANCIAL SYSTEM

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6COMBE3	5				3	5	25	75	100
Learning Objectives									
LO1	To impart knowledge on the role and function of the Indian financial system.								
LO2	To enrich their knowledge on key areas relating to management of financial products and services								
LO3	To familiarize students about Venture Capital, Leasing.								
LO4	To make them understand the Credit Rating system.								
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.								12
II	Introduction to Financial Services Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.								12
III	Venture Capital and Leasing Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.								12
IV	Credit Rating Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.								12
V	Mutual Funds Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.								12
TOTAL								60	
THEORY ASPECT ONLY									
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.									

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A & B)	12 (A & B)	13 (A & B)	14 (A & B)	15 (A & B)
Section C (Q.Nos.)	16	17	18	19	20

Course Outcomes

CO1	Summarises the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

Textbooks

1	Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
4	E. Dharmaraj, Financial Services, S.Chand, New Delhi.

Reference Books

1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4	B. Santhanam, Financial Services, Margham Publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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SEMESTER - VI

MAJOR BASED ELECTIVE-IV : COMMERCE PRACTICAL

Course Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6COMBE4	5				3	5	40	60	100
Learning Objectives									
LO1	To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.								
LO2	To train them in secretarial, banking, insurance, co-operative organisation, costing and taxation aspects relating to processing of prescribed official forms.								
LO3	To know the co-operative organisation practice.								
LO4	To preparation knowledge about Invoice, Receipts, Vouchers, etc.								
LO5	To understand the Tax practice- Income tax and GST.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hrs
I	Secretarial & Advertising Practice: 1. Preparation of agenda and minutes of meetings-both general body and board of directors. (Students are asked to write agenda and minutes of their own and should not use printed format). 2. Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms. 3. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.								15
II	Banking and Insurance Practice: 4. Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts. 5. Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's. 6. Drawing and endorsing of bills of exchange and promissory notes. 7. Draw a Flow Chart and Write steps for various Models and Methods of e-payments (Debit card, Credit Card, Smart Card and e-money). 8. Draw a Flow Chart, filling up of pay in slips and Write steps for Electronic Fund transfer (RTGS, NEFT, IMPS) along with meaning and features. 9. Filling up of an application form for LIC policy, filling up of the premium form- filling up the challan for remittance of premium. 10. Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.								15
III	Co-operative organisation Practice: 11. Filling up of application forms for admission in cooperative societies. 12. Filling up of loan application forms and deposit challan.								15
IV	Costing Practice: 13. Preparation of Invoice, Receipts, Vouchers, Delivery Challan, Entry Pass,								15

	Gate Pass, Debit and Credit Notes. 14. Using Bin Card and Inventories. 15. Using Cost Sheets.	
V	Tax Practice (Income Tax & GST) 14. Application for PAN (Permanent Account Number). 15. E-filing of ITRs: Filling up ITRs (Income -Tax Returns): ITR-1. ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal: Preparation of electronic return (Practical Workshop). 16. E-filing of TDS Returns: Types of forms for filing of TDS returns (Practical Workshop on e-filing of TDS returns). 17. E-filing of Service Tax returns: Draw a Flow Chart regarding steps for preparation of service tax returns; (Conduct a practical workshop on e- filing of service tax returns – use hypothetical figures in practical workshop and take a printed copy at the end of final step of e-filing).	15
	TOTAL	75
100 % PRACTICALS		
Note: Students may be asked to collect original or Xerox copies of the documents and affix then on the record note book after having filled up. Drawing of the documents should not be insisted.		
Course Outcomes		
CO1	Enable the student to familiar with the forms and reports for business transactions through printed forms and electronic means.	
CO2	Student becomes a practitioner in modern offices like banks, insurance, manufacturing companies and professional practice of Income Tax and Goods & Service Tax.	
CO3	Understand the conceptual and practical knowledge about electronic filing of returns.	
CO4	Students to know about Preparation of Invoice, Receipts, Vouchers, Delivery Challan, etc.	
CO5	Enable the students to E-filing of ITRs: Filling up ITRs (Income -Tax Returns).	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR – SEMESTER – VI

SEC-VII / TEAM MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23U6COSEC7	2				2	2	25	75	100	
Learning Objectives										
LO1	To understand the basic team concept.									
LO2	To familiarise team building and techniques.									
LO3	To know the group dynamics and its features.									
LO4	To study the theories of group formation and group cohesiveness.									
Prerequisites: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hrs	
I	Introduction-Team Concept Introduction – Meaning and Definition – Characteristics of Effective teams – importance of team – Types of Teams – Concept of team spirits and team building – Potential Team problems								12	
II	Team building and techniques Techniques used in building Team performance – Role Analysis Technique – Role Negotiation Technique – Other Techniques - Team effectiveness – Reinvigorating Mature Teams.								12	
III	Group Dynamics Introduction – Meaning and Definition of a Group – Meaning and Definition of Dynamics – Features of Group Dynamics – Types of Groups – Problems or Difficulties of informal Groups.								12	
IV	Group Formation The Dynamics group formation – Theories of group formation – Factors affecting group performance – Inter - group Behaviour. Group Cohesiveness – Definitions – Factors influencing Group Cohesiveness.								12	
V	Group Decision Making Group Decision Making - Meaning and Definition – Nature of Decision Making - Decision Making in Groups – Why Group Decisions are more qualitative than individual Decisions - Decision Making process								12	
TOTAL								60		
THEORY ASPECT ONLY										
Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.										
	Unit I		Unit II		Unit III		Unit IV		Unit V	
Section A (Q.Nos.)	1 & 2		3 & 4		5 & 6		7 & 8		9 & 10	
Section B (Q.Nos.)	11 (A & B)		12 (A & B)		13 (A & B)		14 (A & B)		15 (A & B)	
Section C (Q.Nos.)	16		17		18		19		20	

CO1	Familiarise with the concept of team, importance and team spirit.
CO2	Assess the techniques used in building team and team effectiveness.
CO3	Understand the meaning of group dynamics and difficulties of Informal groups.
CO4	Determines the theories of group formation and factors influencing group cohesiveness.
CO5	Evaluating the group decision making and its process.
Textbooks	
1	L.M.Prasad- Human Resource Management- Sultan Chand & Sons –New Delhi.
2	Alan Clifton- Team Management- Rupa Publication - India
3	Rus Slater- Team Management secretes – William Collins- UK
4	C.B. Gupta –OB- S. Chand & Sons Publications- New Delhi.
5	J. Jayasankar- Organisational Behaviour- Margham Publication.
Reference Books	
1	Organisational Behaviour – Author: Shashi K.Gupta Rosy Joshi – Kalyani Publications.
2	Organisational Behaviour – Author: L.M.Prasad – Sultan Chand & Sons Publications.
3	Organisational Behaviour – Author: K.Aswathappa – Himalaya Publishing House.
4	HRM Author: Gary Dessier, Biju Varkey – Pearson Publication- New Delhi.
5	Decision Making concepts, methods & techniques. Author: Shyama Prasad & Mukherjee- Atlantic Publications & Distributors (P) Ltd, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http:// fajtv.hensleypelaw.com
2	https:// kalyanipublishers.co.in
3	https://schandpublishing.com

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	3	3	3	2
CO2	3	3	3	3	2	2	3	3	3	2	3
CO3	3	2	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	2	3	3	2	2	3
CO5	3	2	3	3	2	3	3	3	3	3	2
TOTAL	15	12	13	14	12	12	14	15	14	13	13
AVERAGE	3	2.4	2.6	2.8	2.4	2.4	2.8	3	2.8	2.6	2.6

3 – Strong, 2- Medium, 1- Low