



**FACULTY OF HUMANITIES AND SCIENCE  
DEPARTMENT OF COMMERCE (GENERAL)  
SYLLABUS CURRICULUM STRUCTURE 2024-2025  
SEMESTER-I**

Sem .No	Course Category	Course Code	Course Name	Credits	L	T	P	O/S Hours	Total Hours
1	AEC (LT- 1)	24AECLT101/ 24AECLH101/ 24AECLF101	Ilakkiya Tamil / Hindi / French	2	3	-	-	-	30
1	DSC-1	24COMCT101	Financial Accounting	4	6	-	-	-	60
1	DSC-2	24COMCT102	Business Economics	4	6	-	-	-	60
1	DSE -1	24COMCE101	Principles of Management	4	5	-	-	-	60
1	IDC-1	24MATID101C 24MATID101D	Business Mathematics /Quantitative Techniques	3	4	-	-	-	45
1	SEC-1	24SECLE101	English Language Skills Through Literature - I	3	3	-	1	-	60
1	VAC-1	24VAC101A 24VAC102B 24VAC103C	Environmental Science / Human Relation & work / Psychology of Wellbeing	2	1	-	1	-	45
<b>Total</b>				22	-	-	-	-	360

**SEMESTER-II**

Sem. No	Category of the Course	Course Code	Course Name	Credits	L	T	P	O/S Hours	Total Hours
2	AEC (LT-2)	24AECLT202/ 24AECLH202/ 24AECLF202	Sanga Tamil / Hindi / French	2	3	-	-	-	30
2	DSC-3	24COMCT203	Advanced Financial accounting	4	6	-	-	-	60
2	DSC-4	24COMCT204	Indian Economy	4	6	-	-	-	60
2	DSE 2	24COMCE202	Organizational behaviour	4	5	-	-	-	60
2	IDC-2	24MATID202C / 24MATID202D	Business Statistics / Financial Mathematics	3	4	-	-	-	45
2	SEC-2	24SECLE202	English Language Skills Through Literature - II	3	3	-	1	-	60
2	VAC-2	24VAC202A 24VAC202B 24VAC202C	Value Education Computer / Web application and Graphics / Indian heritage and culture	2	1	-	1	-	45
<b>Total</b>				22	-	-	-	-	360

### III- SEMESTER

Sem. No	Category of the Course	COURSE CODE	COURSE NAME	Credits	L	T	P	O/S Hours	Total Hours
3	AEC (LT-3)	24AECLT303/ 24AECLH303/ 24AECLF303	Bhakthi Tamil / Hindi / French	2	2	-	-	-	30
3	DSC-5	24COMCT305	Corporate accounting -I	4	4	-	-	-	60
3	DSC-6	24COMCT306	Marketing	4	4	-	-	-	60
3	DSE-3	24COMCE303	Business Law	4	4	-	-	-	60
3	IDC-3	24MATID303C 24MATID303D	Operation Research Probability and statistics	3	3	-	-	-	45
3	SEC-3	24SECLE303	English Language Skills Through Literature - III	3	3	-	1	-	60
<b>Total</b>				20	-	-			315

### IV - SEMESTER

Sem. No	Category of the Course	COURSE CODE	COURSE NAME	Credits	L	T	P	O/S Hours	Total Hours
4	AEC (LT-4)	24AECLT404/ 24AECLH404/ 24AECLF404	Kappiya Tamil / Hindi / French	2	2	-	-	-	30
4	DSC-7	24COMCT407	Advanced Corporate Accounting -II	4	4	-	-	-	60
4	DSC-8	24COMCT408	Indirect Taxation	4	4	-	-	-	60
4	DSC-9	24COMCT409	Financial Services	4	4	-	-	-	60
4	DSE-4	24COMCE404	Company Law	4	4	-	-	-	60
4	VAC-3	24VAC403A 24VAC403B 24VAC403C	Employability Skills Mobile Communication Public Speaking & Personality Development	2	2	-	-	-	30
<b>Total</b>				20	-	-			300-

**V - SEMESTER**

Sem .No	Category of the Course	COURSE CODE	COURSE NAME	Credits	L	T	P	O/S Hours	Total Hours
5	DSC-10	24COMCT510	Cost Accounting	4	4	-	-	-	60
5	DSC-11	24COMCT511	Income Tax Law and Practice - I	4	4	-	-	-	60
5	DSE-5	24COMCE505	Financial Management	4	4	-	-	-	60
5	INTERNSHIP	24COMIN501	Internship	4	4	-	-	-	60
5	VAC-4	24VAC504A 24VAC504B 24VAC504C 24VAC504D 24VAC504E	SWAYAM /MOOC (OR) Indian Knowledge system Yoga for graduate students Nutrition and well being	4	4	-	-	-	60
			<b>Total</b>	20	-	-	-	-	300

**VI - SEMESTER**

Sem .No	Category of the Course	COURSE CODE	COURSE NAME	Credits	L	T	P	O/S Hours	Total Hours
6	DSC-12	24COMCT612	Advanced cost Accounting	4	4	-	-	-	60
6	DSC-13	24COMCT613	Income Tax Law and Practice - II	4	4	-	-	-	60
6	DSC-14	24COMCT614	Management Accounting	4	4	-	-	-	60
6	DSC-15	24COMCT615	Entrepreneurial Development	4	4	-	-	-	60
6	DSE-6	24COMCE606	Human Resource Management	4	4	-	-	-	60
			<b>Total</b>	20	-	-			300-

### VII SEMESTER

Sem .No	Category of the Course	COURSE CODE	COURSE NAME	Cred its	L	T	P	O/S Ho u rs	Tot al Ho urs
7	DSC-16	24COMCT716	Practical Auditing	4	4	-	-	-	60
7	DSC-17	24COMCT717	Services Marketing	4	4	-	-	-	60
7	DSC-18	24COMCT718	Business Environment	4	4	-	-	-	60
7	DSC-19	24COMCT719	International Trade	4	4	-	-	-	60
7	DSE-7	24COMCE707	Banking Theory Law & Practices	4	4	-	-	-	60
				-	-	-	-	-	
<b>Total</b>				20	-	-	-	-	300

### SEMESTER –VIII

Sem .No	Category of the Course	COURSE CODE	COURSE NAME	Cred its	L	T	P	O/S Hours	Total Hours
8	DSC-20	24COMCT820	Research Methodology	4	4	-	-	-	60
8	DSE-8	24COMCE808	Portfolio Management	4	4	-	-	-	60
Project work		24COMPR801	Dissertation (OR)	12	-	-	-	-	180
DSC-21		24COMCT821 24COMCT822 24COMCT823	<b>3-Core Papers</b> 1. Accounting for Decision Making 2. Logistics and supply chain management 3. Office Management and secretarial practice	4 4 4	4 4 4	- - -	- - -	- - -	60 60 60
<b>Total</b>				20	-	-	-	-	300

## I B.COM (GEN) SEMESTER – 1

DSC-1	24COMCT101	FINANCIAL ACCOUNTING	L	T	P	Credits	Total Hours
			6	0	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>• To enable the students to understand the system of preparing financial statements for various types of organization</li> <li>• To familiarize the students with knowledge about financial reporting standards</li> </ul>							
<b>UNIT – I: Introduction (12 hours)</b>							
Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book							
<b>UNIT – II: Final accounts (12 hours)</b>							
Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Preparations of Receipt and Payments Accounts, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.							
<b>UNIT – III: Single entry system (12 hours)</b>							
Meaning and Features of Single entry – Defects – Difference between single entry and double entry system – Methods of calculation of Profit – Statement of Affairs Method – Conversion Method							
<b>UNIT – IV: Depreciation (12 hours)</b>							
Depreciation Accounting: Depreciation – Meaning – Causes – Types – Straight Line Method – Written down value method – Concept of useful life under Companies Act 2015							
<b>UNIT – V: Partnership Accounts (12 hours)</b>							
Admission of a partner – Retirement of a Partner – Death of Partner. (Simple Problems only)							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO1</b> Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.							
<b>CO2</b> Familiarize and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts.							
<b>CO3</b> Develop the application skills to create adjusting journal entries in, preparation of receipt and payments account, income and expenditure account of non-profit organization.							
<b>CO4</b> Acquire Knowledge on various methods of depreciation and insurance accounting.							
<b>CO5</b> Demonstrate insight into single and double entry system of accounting.							
<b>RECOMMENDED TEXT BOOKS:</b>							
<ol style="list-style-type: none"> <li>1. Gupta ,R .L &amp; Gupta ,V.K, Advanced Accounting, Sultan Chand &amp; Sons, New Delhi</li> <li>2. Reddy, T .S &amp; Murthy ,A. Financial Accounting, Margham Publications, Chennai</li> </ol>							
<b>REFERENCE BOOKS:</b>							
<ol style="list-style-type: none"> <li>1. Jain &amp; Narang, Financial Accounting, Kalyani Publishers, New Delhi</li> <li>2. Shukla &amp; Grewal, Advanced Accounting, S. Chand &amp; Co. New Delhi</li> <li>3. Parthasarathy, S.&amp; Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi</li> </ol>							
<b>E-Resources:</b>							
<a href="http://www.accountingcoach.com">www.accountingcoach.com</a>							
<a href="http://www.accountingstudyguide.com">www.accountingstudyguide.com</a>							
<a href="http://www.futureaccountant.com">www.futureaccountant.com</a>							
<a href="http://www.onlinelibrary.wiley.com">www.onlinelibrary.wiley.com</a>							
<b>ebooks: links for text book</b>							
<a href="https://www.youtube.com/watch?v=CDCvP5fzs – g">https://www.youtube.com/watch?v=CDCvP5fzs – g</a>							
<b>MOOC/ SWAYAM / NPTEL courses Links</b>							
<a href="https://www.digimat.in/nptel/courses/video/110106147/L01.html">https://www.digimat.in/nptel/courses/video/110106147/L01.html</a>							

## I B.COM (GEN) SEMESTER – I

DSE -1	24COMCE101	PRINCIPLES OFMANAGEMENT	L	T	P	Cred its	Total Hours
			5	0	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>To make the students to understand the basic concepts of Management.</li> <li>To prepare the students to know about the significance of the management in business.</li> </ul>							
<b>UNIT–I: Introduction (12 hrs)</b>							
Definition – Importance – Nature and Scope of Management – Process of Management – Role and functions of Managers – Levels of Management – Scientific Management – Contributions Management by different schools of thought.							
<b>UNIT–II: Planning (12 hrs)</b>							
Nature–Importance–types of Planning–Steps in Planning–Objective of Planning–Policies– Decision making Process–Types of Decisions .HRM – Meaning,– Nature and scope of HRM.							
<b>UNIT–III: Organization (12 hrs)</b>							
Meaning and Types of organization – Principles – Formal and Informal organization –Organization Structure – Span of Control – Departmentalization – Basis – Meaning andImportance ofDepartmentalization.Policies–MeaningandTypes–procedures–Forecasting.							
<b>UNIT–IV: Authority and Responsibility (12 hrs)</b>							
Authority – Definition – Sources – Limitations – Different between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance –Centralization Vs Decentralization – Leadership & Communication.							
<b>UNIT– V: Direction Co – ordination &amp; Control (12 hrs)</b>							
Direction – Nature – Purpose. Co – ordination – Need – Types and Techniques –Requisites for Excellent Co – ordination. Controlling – Meaning – Importance – Control Process.							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO 1:</b> Identify skills and competencies of an office manager.							
<b>CO2:</b> Describe different forms of organizations.							
<b>CO3:</b> Develop processes for office operations.							
<b>CO4:</b> Identify components of office management roles and procedures and team dynamics.							
<b>CO5:</b> Communicate finding using business software applications (Computer, Laptops ,Xerox machines)							
<b>RECOMMENDED TEXT BOOKS:</b>							
<ol style="list-style-type: none"> <li>1. Gupta, C. B, Management Theory &amp;Practice, Sultan Chand&amp; Sons, New Delhi.</li> <li>2. Prasad, L.M. Principles &amp; Practice of Management, Sultan Chand &amp; Sons, New Delhi.</li> </ol>							
<b>SUGGESTED READINGS:</b>							
<ol style="list-style-type: none"> <li>1. Tripathi, P.C. &amp; Reddy, P.N. Principles of Managements, Tata Mac. Graw Hill, New Delhi.</li> <li>2. Weihri chand Koontz, Management– AGlobal Perspective.</li> <li>3. N.Premavathy,Principles of Management ,sri Cishnu Publications,Chennai.</li> <li>4. Jayasankar,J .Business Management, Margham Publication,Chennai.</li> <li>5. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt.Ltd., Chennai.</li> <li>6. N.V. S. Raju. – Fundamentals of Management– CENGAGE ,New Delhi.</li> </ol>							
<b>E-Resources:</b>							
<a href="http://www.wisdomjobs.com">www.wisdomjobs.com</a>							
<a href="http://www.aima.in">www.aima.in</a>							
<a href="http://www.clep.collegeboard.org">www.clep.collegeboard.org</a>							

**ebooks: links for text book** <https://youtu.be/GZ2dmbDmB5I>

[https://youtu.be/WpSL\\_ZyWWds](https://youtu.be/WpSL_ZyWWds)

<https://www.youtube.com/watch?v=8tCJ4LqvPKk>

<https://www.youtube.com/watch?v=8tCJ4LqvPKk>

**MOOC/ SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/110107150/L01.html>

## I B.COM (GEN) SEMESTER – I

DSC-2	24COMCT102	<b>BUSINESS ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>	<b>Total Hours</b>
			<b>6</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>60</b>

### **COURSE OBJECTIVES:**

- To integrate the concept of price and output decisions of firms under various market structure.
- To impart the knowledge of economics as a subject and its importance while business.

### **UNIT – I: (12 hrs)**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics Definition Scope and Importance of Business Economics Concepts: Production Possibility frontiers– Opportunity Cost– Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – Business Cycle: – Inflation, Depression, Recession, Recovery, Reflation and Deflation.

### **UNIT – II: (12 hrs)**

Demand and Supply Functions. Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

### **UNIT – III: (12 hrs)**

Consumer Behaviour; Law of Diminishing Marginal utility – Equi marginal Utility – Indifference Curve – definition, Properties and equilibrium.

### **UNIT – IV: (12 hrs)**

Production Law of Variable Proportion – Law of Returns to Scale – Producer's equilibrium – Economies of Scale – Cost Classification – Break Even Analysis.

### **UNIT – V: (12 hrs)**

Product Pricing – Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods.

### **COURSE OUTCOMES: Students will be able to**

- CO1 Paraphrase the importance of business economics and its terms.  
 CO2 Articulate the basic knowledge of the demand and supply functions.  
 CO3 Diagnose the factors of consumer behavior.  
 CO4 Compute the concept of Law of variable proportion.  
 CO5 Enumerate and identify the types of market and product pricing.

### **RECOMMENDED TEXT BOOKS:**

1. S. Shankaran, business Economics – Margham Publications – Ch – 17
2. P. L. Mehta, Managerial Economics – Analysis, Problems & Cases – Sultan Chand & Sons – New Delhi – 02

### **SUGGESTED READINGS:**

1. Francis Cherunilam, Business Environment – Himalaya Publishing House – Mumbai – 04
2. Peter Mitchelson and Andrew Mann, Economics for Business – Thomas Nelson Australia – Can – 004603454.
3. C. M. Chaudhary, Business economics – RBSA Publishers – Jaipur – 03
4. H. L. Ahuja, Business Economics – Micro & Macro – Sultan Chand & Sons – New Delhi – 55.
5. T. Aryamala – Business Economics – Vijay Nicole Imprints Private Ltd.,

### **E-Resources:**

NIL

### **ebooks: links for text book**

[https://www.youtube.com/watch?v=356\\_pioFiss](https://www.youtube.com/watch?v=356_pioFiss)  
<https://www.youtube.com/watch?v=02Jq4ZEKOCw>  
<https://youtu.be/PrpncIyU7ZE>

### **MOOC/SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/110105052/L01.html>



## I B.COM (GENERAL) – I SEMESTER

IDC-I	24MATID101C	BUSINESS MATHEMATICS	L	T	P	Credits	Total Hours
			4	0	0	3	45
<b>COURSE OBJECTIVES:</b>							
Equip students with essential mathematical skills to solve practical business problems in finance, operations, and decision-making							
<b>UNIT– I(9hrs)</b>							
Theory of Sets Set Theory– Definition ,Elements and Types Of Sets, Operations on Sets, Relations and Functions of Sets							
<b>UNIT–II(9hrs)</b>							
Algebra Ratio, Proportion and Variations							
<b>UNIT–III(9hrs)</b>							
Permutation and Combination, Arithmetic, Geometric and Harmonic Progressions							
<b>UNIT–IV(9hrs)</b>							
Interest and Annuity–Banker’s Discount–Binary Number System							
<b>UNIT– V(9hrs)</b>							
Matrices – Meaning and Operations – Matrix inversion –Payroll, Wages and Commission							
<b>COURSE OUT COMES: Students will be able to</b>							
CO1. Define the concepts of sample space, the laws of probability and the Baye’s theorem.							
CO2. Teach discrete and continuous probability distributions with moment generating function and probability generating function.							
CO3. Explain characteristic function with uniqueness and inversion theorems. CO4. Define the concepts of bivariate distribution.							
CO5. Illustrate correlation, regression and rank correlation coefficient and the concepts of partial and multiple correlations.							
<b>RECOMMENDED TEXTBOOKS:</b>							
1. Business Mathematics–P.R.Vittal							
2. Business Mathematics–D.C.Sancheti and V.K.Kapoor							
<b>REFERENCE BOOKS:</b>							
1. Business Mathematics–B.M.Agarwal							
2. Business Mathematics– R.S.Soni							
<b>Note:</b> No Theory Questions to be asked							
<b>E-Resources:</b>							
NIL							
<b>E books: links for text book</b>							
NIL							
<b>MOOC/SWAYAM/ NPTEL courses Links</b>							
NIL							

**IB.COM (GENERAL) – I SEMESTER**

IDC -II	24MATID101D	QUANTITATIVE TECHNIQUES	L	T	P	Cred its	Total Hours
			4	0	0	3	45
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>To provide basic knowledge of mathematical techniques as are applicable to business</li> <li>To provide logical idea to find out practical solutions for the managerial problems.</li> </ul>							
<b>UNIT–I: (9hrs)</b>							
Plane Analytical Geometry:–Cartesian coordinate system: Length of a Line Segment– Section Formulae (Ratio)– Gradient of a Straight Line–Equation of a Straight Line							
<b>UNIT–II: (9hrs)</b>							
Binomial Theorem, Exponential and Logarithmic Series							
<b>UNIT–III: (9hrs)</b>							
Differential Calculus Differentiation–Meaning– Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business							
<b>UNIT–IV: (9hrs)</b>							
Interpolation: Binomial, Newton and Lagrange’s Method							
<b>UNIT– V (9hrs)</b>							
Integral Calculus: Integration, Meaning and Rules of Integration–Integration by Substitution and by Parts– Indefinite and Definite Integration –Application in Business (Trigonometric Functions to be excluded)							
<b>COURSE OUTCOMES:</b> Students will be able to							
CO1: Apply Cartesian coordinate system concepts to analyze geometric properties and line equations.							
CO2: Utilize binomial theorem and series expansions for mathematical problem-solving.							
CO3: Implement differentiation rules and apply maxima and minima to business-related functions.							
CO4: Perform interpolation using binomial, Newton, and Lagrange methods for data approximation.							
CO5: Apply integration techniques, including substitution and by parts, for solving business problems.							
<b>RECOMMENDED TEXT BOOKS:</b>							
1. Business Mathematics– P.R.Vittal							
2. Business Mathematics–D.C. Sancheti and V. K. Kapoor							
3. Business Mathematics–B.M. Agarwal							
<b>Note:</b> No Theory Questions to be asked							
<b>SUGGESTED READINGS:</b>							
1. Business Mathematics–A.P.Varma							
2. Business Mathematics– R.S.Soni							
<b>E-Resources:</b> NI							
<b>E books: links for text book</b>							
NIL							
<b>MOOC/SWAYAM/ NPTEL courses Links</b>							
NIL							

## I B.COM (GEN) SEMESTER – II

DSC-3	24COMCT203	ADVANCED FINANCIAL ACCOUNTING	L	T	P	Credits	Total Hours
			6	0	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>• To provide students sound and in – depth technical and conceptual knowledge of advanced accounting topics</li> <li>• Understand, explain and critically evaluate the principles underlying the accounting of complex transactions relating to business</li> </ul>							
<b>Unit – I: Branch Accounts (12hrs)</b>							
Dependent Branches – Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit– Independent Branches (Foreign Branches excluded)							
<b>Unit – II: Departmental Accounts (12 hrs)</b>							
Basis of Allocation of Expenses – Calculation of Profit – Inter – departmental Transfer at cost or Selling Price.							
<b>Unit – III: Hire Purchase System (12 hrs)</b>							
Hire Purchase System – Default and repossession – Hire purchase trading account – Calculation of Profit and losses for the sale of repossession							
<b>Unit – IV: Insurance Accounting (12 hrs)</b>							
Insurance claims –Calculation of Claim amount – Average clause(Loss of stock only)							
<b>Unit –V: Accounting Standards for financial reporting (12 hrs)</b>							
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 – Ind AS – Difference between Ind AS and IFRS.							
<b>Note:</b> Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO1:</b> Prepare Branch accounts and departmental accounts							
<b>CO2:</b> Illustrate Hire purchase and installment system							
<b>CO3:</b> use accounting principles and theory in order to evaluate and criticize accounting standards							
<b>CO4:</b> Analyze the contents of companies’ sustainability reporting.							
<b>CO 5:</b> Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.							
<b>RECOMMENDED TEXT BOOKS:</b>							
<ol style="list-style-type: none"> <li>1. Gupta, R.L &amp; Gupta, V.K, Advanced Accounting, Sultan Chand &amp; Sons, New Delhi.</li> <li>2. Jain &amp;Narang, Financial Accounting, Kalyani Publishers, New Delhi.</li> </ol>							
<b>SUGGESTED READINGS:</b>							
<ol style="list-style-type: none"> <li>1. Reddy, T .S &amp;Murthy, A. Financial Accounting, Margham Publications, Chennai.</li> <li>2. Shukla&amp; Grewal, Advanced Accounting, S. Chand &amp; Co., New Delhi.</li> <li>3. Tulsian P.C. – Financial Accounting.</li> <li>4. Parthasarathy, S. &amp;Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi</li> </ol>							
<b>E-Resources:</b>							
<a href="http://www.accountingcoach.com">www.accountingcoach.com</a>							
<a href="http://www.accountingstudyguide.com">www.accountingstudyguide.com</a>							
<a href="http://www.futureaccountant.com">www.futureaccountant.com</a>							
<a href="http://www.onlinelibrary.wiley.com">www.onlinelibrary.wiley.com</a>							
<b>ebooks: links for text book</b>							
<a href="https://youtu.be/69yMm8NLUlo">https://youtu.be/69yMm8NLUlo</a>							
<a href="https://youtu.be/-7rBSLOpFNU">https://youtu.be/ – 7rBSLOpFNU</a>							
<b>MOOC/ SWAYAM / NPTEL courses Links</b>							
<a href="https://www.digimat.in/nptel/courses/video/110101131/L02.html">https://www.digimat.in/nptel/courses/video/110101131/L02.html</a>							

## I B.COM (GEN) SEMESTER – II

DSC-4	24COMCT204	INDIAN ECONOMY	L	T	P	Credits	Total Hours
			6	0	0		
<b>COURSE OBJECTIVES:</b> <ul style="list-style-type: none"> <li>• To have the fundamental knowledge of Economic Developments.</li> <li>• To teach the Economic problems and five-year Plans.</li> </ul>							
<b>UNIT–I:(12 hrs)</b> Economic Growth and Economic Development- Transition on Indian Economy-- Indian Economy from 1950 - Indicators of economic development- National Income- Basic Concepts and computation of national income.							
<b>UNIT–II (12 hrs)</b> Major problems of Indian Economy- Human Development Index. Present Scenarios of population, unemployment, Poverty and inequality. Demographic trends in Population. Measures to control the population – Population transport & Foreign trade							
<b>UNIT–III: (12 hrs)</b> Agriculture: Contribution to economic development- Green Revolution- Organic farming- irrigation – Minor, Medium, Major irrigation works. Food policy and Public distribution system.							
<b>UNIT–IV:(12 hrs)</b> Industry – Role of industries in economic development – Large- and Small-scale Industries – New Economic policy 1991 - Industrial development before and after globalization in India.							
<b>UNIT– V: (12 hrs)</b> Five Year plans in India – Achievements strategy and failures – Economic development under Five-year Plans – Nidhi Aayog.							
<b>COURSE OUTCOMES:</b> Students will be able to CO1 Articulate the basic characteristics on economy. CO2 Analyze the major problem of Indian economy. CO3 Demonstration of various revolutions that contributed to economic development. CO4 Acquire concept of new economic policy and role of industries in development. CO5 Understand the concept of Economic development under five years plan.							
<b>RECOMMENDED TEXT BOOKS:</b> <ol style="list-style-type: none"> <li>1. I.C. Dingra, Indian Economy</li> <li>2. Ruddar Datt &amp; K. P M.Sundharam, Indian Economy–S. Chand&amp; Sons–New Delhi.</li> </ol>							
<b>SUGGESTED READINGS:</b> <ol style="list-style-type: none"> <li>1. K.N.Agarwal, Indian economy – problem of Development of Planning – Wishwa Prakasan – New Age of International Ltd.</li> <li>2. S. K. Misra&amp; V. K. Puri, Indian Economy – Its Development – Himalaya Publishing House – Mumbai.</li> <li>3. T Aryamala, Indian Economy – Vijay Nicole Imprints Private Ltd.,</li> </ol>							
<b>E-Resources:</b> NIL							
<b>E books: links for text book</b> NIL							
<b>MOOC/SWAYAM / NPTEL courses Links</b> NIL							

## I B.COM (GENERAL) – II SEMESTER

DSE 2	24COMCE202	ORGANISATIONAL BEHAVIOUR	L	T	P	Credits	Total hours
			5	0	0	4	60
<b>COURSE OBJECTIVE</b>							
1. To facilitates the students to understand the concept of Organization. 2. To Know the Basic behaviour among individual, groups in an organization.							
<b>UNIT I: (10 Hours)</b>							
Need and Scope of Organizational Behaviour – Theories of Organizational Behaviour – Individual difference Vs Group Intelligence tests – Measurement of Intelligence- Personality Tests – Nature – Types and uses of Perception							
<b>UNIT II: (15 Hours)</b>							
Motivation – Financial and Non-financial motivational techniques – Job satisfaction – meaning – Factors – Theories – Measurement – Morale – Importance – Employee attitudes and behaviour and their significance to employee productivity.							
<b>UNIT III: (15 Hours)</b>							
Work environment – Good housekeeping practices – Design of work Place – Fatigue – Causes and preventions and their importance – Leadership – Types and theories of leadership.							
<b>Unit – IV: (10 Hours)</b>							
Group Dynamics – Cohesiveness – Co-operation – Competition – Resolution – Stoichiometry – Group norms – Role position status.							
<b>Unit –V: (10 Hours)</b>							
Organizational culture and climate – Organizational Development.							
<b>COURSE OUTCOME:</b>							
<b>CO1</b> Analyse the individual and group behaviour; and understand the implications of organizational behaviour on the process of management <b>CO2</b> Identify various theories of motivation from the past and to evaluate motivational strategies used in a variety of organizational settings <b>CO3</b> Enhance productivity of the organization by ensuring required job satisfaction and employee attitude. <b>CO4</b> Understand the supervisory effects on performance and to train supervisors by understanding different supervision styles. <b>CO5</b> Evaluate the appropriateness of various leadership styles and counselling method							
<b>TEXT BOOKS :</b>							
1. 1.UmaSekaran, Organisational Behaviour Text & cases, 2 <sup>nd</sup> Edition, Tata McGraw Hill Publishing Co Ltd. 2. Gangadhar Rao, Narayana, V.S.P Rao, Organizational Behaviour 1987, Reprint 2000, Konark Publishers Pvt ltd, 1st edition							
<b>RECOMMEDED BOOKS :</b>							
1. S.S Khanka, Organisational Behaviour, S.Chand & Co, New Delhi. 2. J.Jayashankar, Organisational Behaviour, Margham Publications, Chennai – 3.							
<b>MOOC/ SWAYAM / NPTEL courses Links</b>							
<a href="https://www.digimat.in/nptel/courses/video/110106145/L01.html">https://www.digimat.in/nptel/courses/video/110106145/L01.html</a>							

**I B.COM (GENERAL) – II SEMESTER**

IDC-II	24MATIDC202C	BUSINESS STATISTICS	L	T	P	Cred its	Total Hours
			4	0	0	3	45
<p><b>COURSE OBJECTIVES:</b> To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations.</p>							
<p><b>UNIT-I: INTRODUCTION (9hrs)</b> Meaning and definition of statistics– collection and tabulation of statistical Data–Presentation Of statistical data –Graphs and diagrams</p>							
<p><b>UNIT-II: MEASURES OF CENTRAL TENDENCY AND MEASURES OF VARIATION (9hrs)</b> Measures of Central tendency–Arithmetic Mean, Median, Mode, Harmonic mean and Geometric Mean, Measures of Variation–Standard Deviation–Mean Deviation–Quartile Deviation– Skewness and Kurtosis –Lorenz Curve</p>							
<p><b>UNIT-III: CORRELATION AND REGRESSION ANALYSIS (9hrs)</b> Simple Correlation–Scatter Diagram–Karl Pearson’s Correlation–Spearman’s Rank Correlation– Regression–Meaning–Linear Regression.</p>							
<p><b>UNIT-IV: TIME SERIES (9 hrs)</b> Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares –Seasonal Variation – Method of Simple average.</p>							
<p><b>UNIT-V: INDEX NUMBERS (9hrs)</b> Meaning and Types of Index Numbers– Problems in Construction of Index Numbers– Methods of Construction of Price and Quality Indices – Tests of Adequacy – Errors in Index Numbers – Chain Base Index Numbers – Base Shifting – Splicing – Deflating – Consumer price Index and its Uses – Statistical Quality Control. <b>Note:</b> Question in Sec. A, B &amp; C shall be in proportion of 20:80 between Theory and Problems.</p>							
<p><b>COURSE OUT COMES:</b> Students will be able to CO1: Understand and define key statistical concepts and methods for data collection and presentation. CO2: Apply measures of central tendency and variation to analyse data distributions. CO3: Use correlation and regression techniques to explore relationships between variables. CO4: Analyze time series data to identify trends and seasonal variations for business forecasting. CO5: Construct and interpret index numbers for price and quality analysis, including handling errors and adjustments.</p>							
<p><b>RECOMMENDED TEXT BOOKS:</b></p> <ol style="list-style-type: none"> <li>Dhingra I C &amp; M.P. Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009.</li> <li>Gupta S P and Archana Agarwal, Business Statistics (Statistical methods), Sultan Chand and Sons, New Delhi, 9<sup>th</sup> revised edition 2013.</li> </ol>							

## I B.COM (GENERAL) – II SEMESTER

IDC-II	24MATID202D	FINANCIAL MATHEMATICS	L	T	P	Credits	Total Hours
			2	1	0	3	45
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>• Understand the concept of time value of money and its applications in finance • Analyse different types of annuities and calculate their present and future values.</li> <li>• Analyse different types of stocks and evaluate their performance</li> </ul>							
<b>UNIT– I(9hrs)</b>							
Unit – I: Time Value of Money: Simple & Compound Interest, Present Value & Future Value, Annuities & Perpetuities							
<b>UNIT–II(9hrs)</b>							
Unit – II: Bonds: Net Present Value and Internal Rate of Return, Price and Yield of a Bond, Term Structure, Duration, Immunization							
<b>UNIT–III(9hrs)</b>							
Unit – III: Stocks: Common Stock Valuation, Preferred Stock Valuation, Stock Price Validity							
<b>UNIT–IV(9hrs)</b>							
Unit – IV: Stock Price Models: Geometric Brownian Motion, Binomial Tree							
<b>UNIT– V(9hrs)</b>							
Unit – V: Options: Option Basics, Option Pricing Models, Option Trading Strategies							
<b>COURSE OUT COMES:</b> Students will be able to							
CO 1: Calculate and apply time value of money concepts, including simple and compound interest, present and future values, and annuities.							
CO 2: Evaluate bonds using net present value, internal rate of return, and understand bond pricing, yield, term structure, and duration.							
CO 3: Perform common and preferred stock valuation to assess stock price validity.							
CO 4: Analyze stock price models using geometric Brownian motion and binomial trees.							
CO 5: Understand and apply option pricing models and strategies to financial decision-making.							
<b>RECOMMENDED TEXTBOOKS:</b>							
3. Business Mathematics–P.R.Vittal							
4. Business Mathematics–D.C. Sancheti and V. K Kapoor							
<b>REFERENCE BOOKS:</b>							
3. Business Mathematics–B.M.Agarwal							
4. Business Mathematics– R.S.Soni							
<b>Note:</b> No Theory Questions to be asked							
<b>E-Resources:</b>							
NIL							
<b>ebooks: linksfortext book</b>							
NIL							
<b>MOOC/SWAYAM/ NPTEL courses Links</b>							
NIL							

## II B.COM (GEN) SEMESTER – III

DSC-V	24COMCT305	CORPORATEACCOUNTING	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>• To understand about the pro-rata allotment and Underwriting of Shares</li> <li>• To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures</li> <li>• To learn the form and contents of financial statements as per Schedule III of Companies Act 2013</li> </ul>							
<b>UNIT – I: Issue of Shares (12 Hours)</b>							
Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.							
<b>UNIT – II: Issue &amp; Redemption of Preference Shares (12 Hours)</b>							
Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.							
<b>UNIT – III: Final Accounts 12 Hours)</b>							
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							
<b>UNIT – IV: Valuation of Goodwill &amp; Shares 12 Hours)</b>							
Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.							
<b>UNIT – V: Indian Accounting Standards (12 Hours)</b>							
International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated FinancialStatement. (Theory Only)							
<b>THEORY 20% &amp; PROBLEMS 80%</b>							
<b>Course Outcomes</b>							
CO1 – Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites							
CO2 – Understand the accounting treatment of issue and redemption of preference shares							
CO3 –Analyze the Financial Statements applying relevant accounting treatments							
CO4 – Understand the value of goodwill and shares under different methods and assess its applicability							
CO5 – Acquire the theoretical knowledge on all accounting in par with IFRS and IND AS							
<b>RECOMMENDED TEXT BOOKS:</b>							
<ol style="list-style-type: none"> <li>1. Reddy T. S&amp; Murthy,A. corporate accounting, Margham Publications, Chennai.</li> <li>2. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.</li> <li>3. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.</li> <li>4. Broman, Corporate Accounting, Taxmann, New Delhi.</li> </ol>							
<b>SUGGESTED READINGS :</b>							
<ol style="list-style-type: none"> <li>1. Gupta, R. L &amp; Radha swamy, M. Advanced accounts, Sultan chand, New Delhi</li> <li>2. Jain, S. P &amp; Norang, N.L, Advanced accounting, Kalyani Publications.</li> <li>3. Shukla &amp; Grewal &amp;Gupta, Advanced accounting, S. Chand &amp;Co, New Delhi.</li> <li>4. Raj KumarSah – Concepts Building Approach to Corporate Accounting – Cengage, New Delhi.</li> </ol>							



**E – Resources:**

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

[www.futureaccountant.com](http://www.futureaccountant.com)

**E Books: links for text book**

[https://books.google.com/books/about/Corporate\\_Accounting\\_6th\\_Edition.html?id=vlh1DwAAQBAJ](https://books.google.com/books/about/Corporate_Accounting_6th_Edition.html?id=vlh1DwAAQBAJ)

[https://books.google.com/books/about/Corporate\\_Accounting\\_6th\\_Edition.html?id=vlh1DwAAQBAJ](https://books.google.com/books/about/Corporate_Accounting_6th_Edition.html?id=vlh1DwAAQBAJ)

[https://www.youtube.com/watch?v=CDCvP5fzs\\_g](https://www.youtube.com/watch?v=CDCvP5fzs_g)

MOOC/ SWAYAM / NPTEL courses Links

<https://www.digimat.in/nptel/courses/video/110101003/L06.html>

## II B.COM (GEN) SEMESTER – III

DSC-6	24COMCT306	MARKETING	L	T	P	Credits	Total Hours
			3	1	0	4	60

### **COURSE OBJECTIVES:**

- This course provides students with an overview of the marketing function with an emphasis on creating value through marketing, market research, consumer behavior, pricing strategies, marketing channels, and various methods of promotion
- To understand the role of marketing within society and within an economic system.
- To learn the vital role of marketing within a firm and the necessary relationships between marketing and the other functional areas of business.

### **UNIT – I: (12 hours)**

#### **Introduction to Marketing**

Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing

### **UNIT – II: (12 hours)**

#### **Market Segmentation**

Meaning and definition – Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioral – Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.

### **UNIT – III: (12 hours)**

#### **Product & Price**

Marketing Mix — an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives –Factors Influencing Pricing– Kinds of Pricing.

### **UNIT – IV: (12 hours)**

#### **Promotions and Distributions**

Elements of promotion – Advertising – Objectives - Kinds of Advertising Media - Traditional vs. Digital Media - Sales Promotion – types of sales promotion – Personal Selling – Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.

### **UNIT – V: (12 hours)**

Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing – E-Tailing – CRM –Market Research – MIS and Marketing Regulation.

### **COURSE OUTCOME:**

Students will be able to

**CO1** Develop an understanding on the role and importance of marketing

**CO2** Apply the 4p’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

### **RECOMMENDED TEXT BOOKS:**

1. Philip Kotler, Principles of Marketing : A South Asian Perspective, Pearson Education, NewDelhi
2. Dr.C.B.Gupta & Dr.N.Rajan Nair, Marketing Management, Sultan Chand &3. 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

**SUGGESTED READINGS:**

1. Rajan Nair, Marketing, Sultan Chand & sons, New Delhi.
2. Varshney, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Chandrasekar K S Marketing Management: Text and Cases, Vijay Nicole Imprints, Chennai, 2014.
4. Gandhi, J C Marketing, Himalaya Publications.
5. Radha, Marketing, Prasanna Publications, Chennai.
6. Santhanam, Marketing, Margham Publications, Chennai.
7. Sundar, K. Essentials of Marketing, Vijay Nicole Imprints pvt. Ltd., Chennai
8. Dawn Iacobacci, Anupama Vohra – Marketing Management – CENGAGE, New Delhi
9. William M. Pride, O. C. Ferrell – Principles of marketing – CENGAGE, New Delhi.

Atreyee Ganguly, Joyeta Bhadury – Principles of Marketing – CENGAGE, New Delhi

**E – Resources:**

[www.marketmotive.com](http://www.marketmotive.com) <http://emailmarketing.com> <http://comm100.com> [email – marketing – tutorial/](http://email-marketing-tutorial.com)  
[www.marketing91.com](http://www.marketing91.com) [www.managementstudyguide.com](http://www.managementstudyguide.com)

**E – Resources:**

[www.marketmotive.com](http://www.marketmotive.com) <http://emailmarketing.com> <http://comm100.com> [email – marketing – tutorial/](http://email-marketing-tutorial.com)  
[www.marketing91.com](http://www.marketing91.com) [www.managementstudyguide.com](http://www.managementstudyguide.com)

**ebooks: links for text book**

[https://ipsedu.in/downloads/MBABooks/principles – of – marketing – philip – kotler.pdf](https://ipsedu.in/downloads/MBABooks/principles-of-marketing-philip-kotler.pdf)

**MOOC/ SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/110107147/L16.html>

<https://www.digimat.in/nptel/courses/video/110107147/L17.html>

<https://www.digimat.in/nptel/courses/video/110107147/L18.html>

## II B.COM (GEN) SEMESTER – III

DSE-3	24COMCE303	BUSINESS LAWS	L	T	P	Credits	Total Hours
			3	1	0	4	60
<p><b>COURSE OBJECTIVES:</b></p> <ul style="list-style-type: none"> <li>• To highlight the Provision so flaw governing the general contract and special contract.</li> <li>• To enable the students to understand the legal remedies available in the law to the business and other people.</li> </ul>							
<p><b>UNIT I: (12hours)</b>  <b>Elements of Contract</b>  <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract</p>							
<p><b>UNIT II: (12hours)</b>  <b>Performance Contract</b>  Meaning of Performance, Offer to Perform, Devolution of Joint liabilities &amp; Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract</p>							
<p><b>UNIT III: (12hours)</b>  <b>Contract of Indemnity and Guarantee</b>  Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety</p>							
<p><b>UNIT IV:(12hours)</b>  <b>Bailment and Pledge</b>  Bailment and Pledge – Bailment – Concept – Essentials - 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.</p>							
<p><b>UNIT V: (12hours)</b>  <b>Sale of Goods Act 1930:</b>  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</p>							
<p><b>COURSE OUTCOMES:</b>  Students will be able to  <b>CO 1:</b> Explain the Objectives and significance of Mercantile law  <b>CO 2:</b> Understand the clauses and exceptions of Indian Contract Act.  <b>CO 3:</b> Explain concepts on performance, breach and discharge of contract.  <b>CO 4:</b> Outline the contract of indemnity and guarantee  <b>CO 5:</b> Explain the various provisions of Sale of Goods Act 1930</p>							
<p><b>RECOMMENDED TEXT BOOKS:</b></p> <ol style="list-style-type: none"> <li>1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.</li> <li>2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.</li> <li>3. M C Kuchhal&amp; Vivek Kuchhal, Business law, S Chand Publishing, New Delhi</li> <li>4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.</li> <li>5. Shusma Aurora, Business Law, Taxmann, New Delhi.</li> </ol>							

**SUGGESTED READINGS:**

1. Balachandran. V & Thothadri. S. Business law, Vijay Nicole imprints Pvt. Ltd. Chennai
2. Kaboor N.D. Business laws, Sultan Chand and sons.
3. Sreenivasan, M.R. Business laws, Margham Publications
4. Dhandapani, M.V. Business laws, Sultan Chand and sons.
5. Badre Alam, S. & Saravanel, P. Mercantile law Pillai, R.S.N & Chand, Business laws, S. Chand & co, Delhi
6. Ramaswamy, K.N, S. Business laws Chand & co, Delhi
7. Shukla, M.C, Business laws Chand & co, Delhi

**E – Resources:**

[www.Cramerz.com](http://www.Cramerz.com)

[www.digitalbusinesslawgroup.c](http://www.digitalbusinesslawgroup.com)

[om](http://www.digitalbusinesslawgroup.com)

<http://swcu.libguides.com/buslaw>

**E-books: links for text book**

[https://books.google.com/books/about/Business\\_Law\\_7th\\_Edition.html?id=64akDwAAQBAJ](https://books.google.com/books/about/Business_Law_7th_Edition.html?id=64akDwAAQBAJ)

<https://www.youtube.com/watch?v=JN0x4ynycw>

**MOOC/ SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/110105159/L16.html>

<https://www.digimat.in/nptel/courses/video/110105159/L17.html>

## II B.COM (GEN) SEMESTER – III

IDC -III	24MATID303C	OPERATIONS RESEARCH	L	T	P	Credits	Total Hours
			2	1	0	3	45
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>• To facilitate the understanding of the concept of Operations Research.</li> <li>• To help the student to understand the various techniques of solving problems.</li> </ul>							
<b>UNIT–I: Introduction to Operations research and Linear Programming Problem(9hrs)</b>							
Operations research – Origin and development - Role in decision making to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method(Simple Problems Only)							
<b>UNIT–II: Transportation and Assignment problem(9hrs)</b>							
Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality-MODI method- - Assignment problem(Simple Problems Only)							
<b>UNIT–III: Game Theory and Simulation (9hrs)</b>							
Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation(Simple Problems Only)							
<b>UNIT–IV: Inventory Management(9hrs)</b>							
Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. (Simple Problems Only)							
<b>UNIT– V : Network Analysis (9hrs)</b>							
Network models- CPM and PERT Determination of Critical Path Method (CPM )-Application of PERT and CPM.							
<b>COURSE OUTCOMES:</b>							
Students will be able to							
<b>CO1:</b> Develop linear programming models to support quantitative decision-making in business planning.							
<b>CO2:</b> Optimize economic factors by solving transportation and assignment problems.							
<b>CO3:</b> Apply game theory and simulation techniques to achieve optimal decision-making strategies.							
<b>CO4:</b> Analyze and manage inventory systems effectively to address dynamic market demands.							
<b>CO5:</b> Design and evaluate project networks using PERT and CPM techniques for strategic business project management.							
<b>RECOMMENDED TEXTBOOKS:</b>							
<ol style="list-style-type: none"> <li>1. C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida</li> <li>2. V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand &amp; Sons Publisher, New Delhi</li> <li>3. Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai</li> <li>4. M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi</li> <li>5. S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited</li> </ol>							
<b>SUGGESTED READINGS:</b>							
<ol style="list-style-type: none"> <li>1. SKalavathy, Operations Research, Vikas Publications, Noida</li> <li>2. S.P. Gupta, “Statistical Methods”, S.Chand &amp; Sons Publisher, New Delhi. 2019</li> <li>3. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai</li> <li>4. ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021</li> <li>5. P.R.Vittal - Operation Research, Margham Publications, Chennai</li> </ol>							
<b>E-Resources:</b>							
NIL							

<b>E-books: links for text book</b>
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NIL
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<b>MOOC/SWAYAM/NPTEL courses Links</b>
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NIL
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## II B.COM (GEN) SEMESTER – III

IDC -III	24MATID303D	PROBABILITY AND STATISTICS	L	T	P	Credits	Total Hours
			2	1	0	3	45

### COURSE OBJECTIVES:

- To introduce the fundamental concepts of probability and statistical methods.
- To apply statistical techniques to analyze business and economic data.
- To equip students with quantitative tools for effective decision-making in commerce and finance

### Unit 1: Introduction to Probability (9 Hours)

Basic definitions: Experiment, outcome, event, sample space. Classical, empirical, and axiomatic definitions of probability. Laws of probability: Addition and multiplication theorems. Conditional probability and independence of events. Bayes' Theorem.

### UNIT–II: Random Variables and Probability Distributions (9hrs)

Random variables: Discrete and continuous. Probability mass function (PMF) and probability density function (PDF). Expectation, variance, and standard deviation. Common distributions: Discrete: Binomial and Poisson distributions. Continuous: Normal distribution and its properties.

### UNIT–III: Statistical Data Analysis (9hrs)

Classification, tabulation, and graphical representation of data. Measures of central tendency: Mean, median, mode. Measures of dispersion: Range, quartile deviation, variance, standard deviation, and coefficient of variation. Skewness and kurtosis: Meaning and measures.

### UNIT–IV: Correlation and Regression Analysis (9hrs)

Correlation: Types and measurement (Karl Pearson's coefficient and Spearman's rank correlation). Regression analysis: Linear regression equations, interpretation of slope and intercept.

### UNIT– V: Hypothesis Testing and Inferential Statistics (9hrs)

Concepts of population, sample, and sampling techniques. Introduction to hypothesis testing: Null and alternative hypotheses. Types of errors, level of significance, and p-value. Tests: Z- test and t-test for means. Chi-square test for independence of attributes.

### COURSE OUTCOMES: Students will be able to

- CO1:** Demonstrate an understanding of probability concepts and apply them to solve business-related problems.
- CO2:** Analyse and interpret data using appropriate statistical measures to derive meaningful insights.
- CO3:** Apply correlation and regression analysis to identify relationships and trends for informed business decisions.
- CO4:** Perform hypothesis testing to validate business assumptions and support managerial decisions.
- CO5:** Employ statistical tools to model and address real-life business challenges, facilitating strategic planning and decision-making.

### RECOMMENDED TEXTBOOKS:

Business Statistics by J.K. Sharma.  
Statistics for Management by Richard I. Levin and David S. Rubin.

### SUGGESTED READINGS:

1. Probability and Statistics by Murray R. Spiegel.
2. Fundamentals of Statistics by S.C. Gupta.

### E-Resources:

NIL



<b>E-books: links for text book</b>
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NIL
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<b>MOOC/SWAYAM/ NPTEL courses Links</b>
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NIL
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## II B.COM (GEN) SEMESTER – IV

DSC-7	24COMCT40 7	ADVANCED CORPORATE ACCOUNTING	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>• To make the students understand the application of accounting transactions in corporate sector</li> <li>• To facilitate the students to understand the provision of the Indian Companies Act</li> <li>• To provide the student with knowledge of recent developments in corporate accounting</li> </ul>							
<b>UNIT I :(12hours)</b>							
<b>Amalgamation, Internal &amp; External Reconstruction</b>							
Amalgamation - Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method – Absorption and external reconstruction of a company – (intercompany investments excluded)							
<b>UNIT II :(12hours) Accounting of Banking Companies</b>							
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.							
<b>UNIT III :(12hours) Insurance Company Accounts:</b>							
Meaning of Insurance – Principles – Types – Preparation of FinalAccounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.							
<b>UNIT IV :(12hours) Consolidated Financial Statements</b>							
Introduction-Holding & Subsidiary Company-Legal RequirementsRelating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).							
<b>UNIT V :(12hours) Liquidation of Companies</b>							
Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.							
<b>COURSE OUTCOME:</b> Students will be able to							
<b>CO1</b> Understand the accounting treatment of amalgamation, Internal and external reconstruction							
<b>CO2</b> Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.							
<b>CO3</b> Synthesize and prepare final accounts of Insurance companies in the prescribed format							
<b>CO4</b> Give the consolidated accounts of holding companies							
<b>CO5</b> Create a liquidator’s final statement of account							
<b>RECOMMENDED TEXT BOOKS:</b>							
<ol style="list-style-type: none"> <li>1. T.S.Reddy &amp;A. Murthy Corporate Accounting, Margham Publications ,Chennai.</li> <li>2. R. L. Gupta and M. Radhaswamy Advanced Accounting, Sultan Chand &amp; Sons, New Delhi.</li> <li>3. Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.</li> <li>4. S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.</li> </ol>							
<b>SUGGESTED READINGS :</b>							
<ol style="list-style-type: none"> <li>1. S. P. JainandK.L. Narang Advanced Accounts – Kalyani Publishers.</li> <li>2. M.C. Shukla and J.S. Grewal Advanced Accounts, S. Chand and Company, New Delhi.</li> <li>3. M .A. Arulanandam K. S. Raman Corporate Accounting</li> <li>4. S.N .Maheswari Advanced Accountancy</li> </ol>							
<b>E – Resources:</b> <a href="http://www.accountingcoach.com">www.accountingcoach.com</a>							
<a href="http://ww,w.accountingstudyguide.com">ww,w.accountingstudyguide.com</a>							
<a href="http://www.futureaccountant.com">www.futureaccountant.com</a>							

**E-books: links for text book**

[https://books.google.com/books/about/Corporate Accounting 6th Edition.html?id=vlh1DwAAQBAJ](https://books.google.com/books/about/Corporate_Accounting_6th_Edition.html?id=vlh1DwAAQBAJ)

[https://books.google.com/books/about/Corporate Accounting.html?id=pDBYxgEACAAJ](https://books.google.com/books/about/Corporate_Accounting.html?id=pDBYxgEACAAJ)

**MOOC/ SWAYAM / NPTEL courses Links**

NIL

## II B.COM (GEN) SEMESTER – IV

DSE -4	24COMCT404	INDIRECT TAXATION	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>To facilitate the students to gain knowledge of the principles of Indirect Taxation.</li> <li>To enable the students to gain knowledge of Goods and Services (GST)</li> <li>To highlight the students about customs duty.</li> </ul>							
<b>UNIT–I: Introduction (12 hours)</b>							
History and Objectives of Taxation – Tax System in India – Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading To introduction of GST and their importance.							
<b>UNIT –II:GST–Overview &amp; Concepts (12 hours)</b>							
Background behind implementing GST – The need for GST – objectives of GST – Business impact – Benefits of GST – SGST – CGST and IGST – Taxes covered by GST – Definitions – Scope and Coverage Scope of supply – Levy of tax – Rate Structure – Taxable Events. Types of Supplies – Composite and Mixed Supplies–Composition Levy.							
<b>UNIT–III: GST Taxation/Assessment proceedings (12 hours)</b>							
Return – Refunds – Input Tax Credit – Reverse charge Mechanism, Transitional Provisions composition under GST – Administrative structure of GST – Officers as per CGST Act – Officers as per SGST Act – Jurisdiction – Appointment Powers. Relevance of Cross Empowerments							
<b>UNIT – IV: GST Audit (12 hours)</b>							
Assessment and Audit under GST – Demands and Recovery – Appeals and revision – Advance ruling Offences and Penalties. National Anti – Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues							
<b>UNIT – V:Customsduty (12 hours)</b>							
The custom duty – Levy and collection of customs duty – Organizations of custom departments – Officers of customs – powers – Appellate Machinery – Infringement of the Law – Offences and Penalties – Exemptions from duty customs duty drawback – duties free Zones. Export incentive schemes							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO1 :</b> Understand the concepts of Indirect taxation, types and Assessment procedures.							
<b>CO2 :</b> Explain the various terms related to Goods and Service tax (GST).							
<b>CO3 :</b> Analyze whether a person is required to obtain registration under GST law.							
<b>CO4:</b> Learn to compute Payment of tax and refund							
<b>CO5:</b> Understand the concept of assessment and audit under GST							
<b>RECOMMENDED TEXT BOOKS:</b>							
1. Shilpi Sahi – Concepts Building Approaches to Goods and Services Tax (GST), & Customs Law– CENGAGE, New Delhi							
<b>SUGGESTED READINGS:</b>							
1. SwetaJainGSTlawandpracticeTaxmannPublishers,July2017							
2. V. S. Daty–GST – Input Tax Credit – Tax mann Publishers, second edition August 2017							
3. C.A.Anurag Pandey – Law and Practice of GST – Sumedha Publication House 2017							
4. Dr. Vandana Banger – Beginners – Guide Aadhaya Prakashan Publisher 2017							
5. Dr. M.Govindarajan – A practice all guides end text publishers July 2017							
<b>E – Resources:</b>							
NIL							
<b>E books: links for text book</b>							
<a href="https://www.icsi.edu/WebModules/Reading%20Material%20Indirect%20Tax.pdf">https://www.icsi.edu/WebModules/Reading%20Material%20Indirect%20Tax.pdf</a>							
<a href="https://www.drnishikantjha.com/booksCollection/Indirect%20Taxation.pdf">https://www.drnishikantjha.com/booksCollection/Indirect%20Taxation.pdf</a>							
MOOC/ SWAYAM / NPTEL courses Links							
NIL							

## II B.COM (GEN) SEMESTER – IV

DSC-9	24COMCT409	FINANCIAL SERVICES	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>• To enable the students to understand the world of Financial Services</li> <li>• To facilitate the understanding of the various Financial Services</li> </ul>							
<b>Unit –I: Introduction (12 hours)</b>							
Financial Services – Concept – Objectives – Functions – Characteristics – Financial Services Market – Concept – Constituents – Growth of Financial Services in India Financial Services Sector Problems – Financial Services Environment –Players in Financial Markets							
<b>Unit–II: Merchant Banking and Public Issue Management (12 hours)</b>							
Definition – Functions – Merchant Code of Conduct – Public Issue Management – Concept – Functions – Categories of Securities Issue –Issue Manager Role of Issue Manager –New Issues Market Vs Secondary Market – Types – Benefits -Functions.							
<b>Unit–III: Money Market and Stock Exchange (12 hours)</b>							
Characteristics – Functions – Indian Capital Market – Constitutes of Indian Capital Market – New Financial Institutions and Instruments – Investor Protection – Stock Exchange – Functions – Services – Features – Role – Stock Exchange Traders – Regulations of Stock Exchanges – Depository – SEBI – Functions and Working.							
<b>Unit–IV: Leasing and Factoring (12 hours)</b>							
Characteristics – Types – Participants – Myths about Leasing – Hire Purchase – Lease Financing Vs Hire Purchase Financing – Factoring – Mechanism – Functions of a Factor Factoring – Players – Types – Operational Profile of Indian Factoring – Operational Problems in Indian Factoring – Factoring VS bills Discounting – Consumer Finance							
<b>Unit–V: Venture Capital and Credit rating (12 hours)</b>							
Origin and Growth of Venture Capital – Investment Nurturing Methods – Mutual Funds – Portfolio Management Process in Mutual Funds – Credit Rating System – Growth Factors – Credit Rating Process – Global and Domestic Credit Rating agencies							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO1</b> – Understand the various financial services.							
<b>CO2</b> – Acquire knowledge of Financial Markets of India.							
<b>CO3</b> – Knowledge the role of other development banks.							
<b>CO4</b> – Understand the technical terminology and policies related to Mutual Funds.							
<b>CO5</b> – Acquire services offered by the depositories in India.							
<b>RECOMMENDED TEXT BOOKS:</b>							
<ol style="list-style-type: none"> <li>1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi.</li> <li>2. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014.</li> </ol>							

**SUGGESTED READINGS:**

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008.
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press.
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage Publications 2012, New Delhi.
4. Madhu Vij& Swati Dhawan ,Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai.
5. Vasant Desai, Financial Markets and Financial Services ,Himalaya an Publishing House PVTLtd, 2000, Mumbai.
6. Santhanam B, Financial Services, Margham Publications.

**E – Resources:**

[www.nse.org](http://www.nse.org)

[www.rbi.org](http://www.rbi.org)

[www.sebi.org](http://www.sebi.org)

**ebooks: links for text book**

[https://books.google.com/books/about/Management\\_of\\_Financial\\_Services.html?id=WJ9DDAAAQBAJ](https://books.google.com/books/about/Management_of_Financial_Services.html?id=WJ9DDAAAQBAJ)

<https://www.booksdeal.in/product/financial – services – bcom – 26619>

**MOOC/ SWAYAM / NPTEL courses Links**

NIL

DSE-8	24COMCT408	COMPANY LAW	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>To enlighten the students on the Provisions governing the company Law.</li> <li>To make the students aware on the recent amendments to Companies Act.</li> </ul>							
<b>Unit – I : (12 hours)</b>							
Definition of Joint Stock Company – Kinds – Formation – Incorporation- Characteristics							
<b>Unit-II : (12 hours)</b>							
Memorandum of Association – Contents - Doctrine of Ultra Vires – Articles of Association – Contents – Prospectus – Contents – Statement in lieu of Prospectus							
<b>Unit - III : (12 hours)</b>							
Share Capital – Kinds of Shares – Voting Rights – Borrowing powers of companies.							
<b>Unit –IV : (12 hours)</b>							
Meetings and Resolutions – Statutory Meeting – Annual general meeting – Extra – Ordinary general Meeting - Resolutions – Ordinary & Special							
<b>Unit –V: (12 hours)</b>							
Unit - V Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members’ voluntary winding up – Creditors’ voluntary winding up.							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO1</b> Explains the basic concepts of company law							
<b>CO2</b> Acquire the basic knowledge on important terms and registration procedures.							
<b>CO3</b> Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, Meetings.							
<b>CO 4.</b> Acquire the company meetings as per the compliance to manage the internal and external affairs of company.							
<b>CO5.</b> Describe the duties and responsibilities of director as per compliances under Companies’ Act of 2013.							
<b>RECOMMENDED TEXT BOOKS:</b>							
<ol style="list-style-type: none"> <li>Reena Chadha, Sumant Chadha – Company Law – Cengage, New Delhi.</li> <li>Kapoor, N.D., Business Laws ,Sultan Chand and Sons, New Delhi.</li> <li>Sreenivasan, M.R. Business Laws, Margham Publications ,Chennai.</li> </ol>							
<b>SUGGESTED READINGS:</b>							
<ol style="list-style-type: none"> <li>Dhandapani,M.V. Business Laws, Sultan Chand and Sons, New Delhi.</li> <li>Avatar Singh, Company Law, Eastern Book Company.</li> <li>Shukla, M.C.&amp; Gulshan, S.S. Principles of Company Law.</li> <li>Badri Alam,S &amp; Saravanvel, Company law, Himalaya Publications.</li> <li>Gogna, P.P. S.Tex t Book of Company Law, S. Chand &amp;Co.</li> <li>Gaffar &amp;Thothadri, Company Law, Vijay Nicole Imprints Pvt Ltd., Chennai.</li> </ol>							
<b>E – Resources:</b>							
<a href="http://www.mca.gov.in">www.mca.gov.in</a>							
<a href="http://www.comapnyliquidator.goin">www.comapnyliquidator.goin</a>							
<a href="http://www.companyformationindia.co.in">www.companyformationindia.co.in</a>							
<a href="http://www.iepf.gov.in">www.iepf.gov.in</a>							
<b>ebooks: links for text book</b>							
<a href="https://www.icsi.edu/WebModules/CompanyLaw.pdf">https://www.icsi.edu/WebModules/CompanyLaw.pdf</a>							

<b>MOOC/SWAYAM / NPTEL courses Links</b>
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NIL
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### III B.COM (GEN) SEMESTER – V

DSC- 10	24COMCT510	ELEMENTS OF COST ACCOUNTING	L	T	P	Credits	Total Hours
			3	1	0	4	60

**COURSE OBJECTIVES:**

- To understand the various concepts of cost accounting..
- To prepare and reconcile Cost accounts.
- To gain knowledge regarding valuation methods of material.
- To familiarize with the different methods of calculating labour cost.
- To know the apportionment of Overheads.

**UNIT–I: Introduction of Cost Accounting (12 hrs)**

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.

**UNIT–II: Cost sheet and methods of costing (12 hrs)**

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing..

**UNIT –III: Material Costing (12 hrs)**

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

**UNIT –IV Labour**

**Costing (12 hrs)**

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.

**UNIT–V: Overheads Costing (12 hrs)**

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

**COURSE OUTCOMES:** Students will be able to

**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.

**RECOMMENDED TEXT BOOKS:**

- 1.T.S.Reddy and Y.Hariprasad Reddy– Cost Accounting, Margam Publications.
- 2.Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
- 3.Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi.

**SUGGESTED READINGS:**

1. Drury – Management and Cost Accounting with Course Mate, New Delhi: CENGAGE.
  2. Jain S.P and Narang K.L – Cost accounting, Kalyani Publishers.
  3. Khanna B. S, Pandey I.M, Ahuja G. K and Arora M. N – Practical Costing, S. Chand & Sons.
  4. N. K. Prasad and V. K. Prasad – Cost Accounting, Book Syndicate.
- Saxena and Vahist – Cost Accounting Sultan Chand and Sons, 2014, New Delhi

**E – Resources:** [www.accountinglectures.com](http://www.accountinglectures.com)

[www.accountingcoach.com](http://www.accountingcoach.com)

[http://simplestudies.com/accounting – lectures.html](http://simplestudies.com/accounting-lectures.html)

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

**ebooks: links for text book**

[https://www.icsi.edu/WebModules/Publications/FULL\\_BOOK\\_PP – CMA – 2017 – JULY 4.pdf](https://www.icsi.edu/WebModules/Publications/FULL_BOOK_PP_CMA_2017_JULY_4.pdf)

[http://www.eilmuniversity.co.in/downloads/Elements of Costing.pdf](http://www.eilmuniversity.co.in/downloads/Elements_of_Costing.pdf)

**MOOC/ SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/110101132/L01.html>  
<https://www.digimat.in/nptel/courses/video/110101132/L02.html>

### III B.COM (GEN) SEMESTER – V

DSC-11	24COMCT511	INCOME TAX LAW & PRACTICE –I	L	T	P	Credits	Total Hours
			3	1	0	4	60

**COURSE OBJECTIVES:**

- To understand the basic concepts & definitions under the Income Tax Act, 1961.
  - To compute the residential status of an assessee and the incidence of tax.
- To learn the concepts of Annual value, associated deductions and the
- calculation of income from House property.

**UNIT – I: (12hrs)**

**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 –Types of Assessee – Income exempted under Section 10.

**UNIT – II: (12hrs)**

**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.

**UNIT – III: (12hrs)**

**Income from Salary**

Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .

**UNIT – IV: UNIT – IV: (12hrs)**

**Income from House Property**

Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.

**UNIT – V: (12hrs)**

**Profits and Gains from Business or Profession**

Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.

**COURSE OUTCOMES:** Students will be able to

- 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** –Evaluate income from house property.
- CO5** – Evaluate income from a business carried on or from the practice of a Profession.

**RECOMMENDED TEXT BOOKS:**

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. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
4. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai

**SUGGESTED READINGS:**

1. Dr. Vinod K. Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.
2. P. Gaur, D. B. Narang, Income Tax Law and Practice, Kalyani Publications.
3. Dr. H. C. Mehrotra, Dr. S.P. Goyal, Income Tax Law and Practice, SahityaBhawan Publications, Agra.
4. Murthy. A Income tax law and practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Hariharan .N tax law and practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
6. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.

**E – Resources:**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in),

[www.onlineservices.tin.egov](http://www.onlineservices.tin.egov) –

[nsdl.com](http://nsdl.com)\

[www.cleartax.in](http://www.cleartax.in)

**ebooks: links for text book**

[https://books.google.com/books/about/Income Tax Law Practice A Y 2020 21.html?id=Hv39DwAAQB](https://books.google.com/books/about/Income+Tax+Law+Practice+A+Y+2020+21.html?id=Hv39DwAAQB)

[AJ](#)

**MOOC/ SWAYAM / NPTEL courses Links**

NIL

### III B.COM (GEN) SEMESTER – V

DSC-14	24COMCT614	FINANCIAL MANAGEMENT	L	T	P	Credits	Total Hours
			3	1	0	4	60

**COURSE OBJECTIVES:**

- To impart the basics of Financial Management for the benefit of Commerce students.
- To enable the students to know the concepts of the Investment, Financing and Working Capital.

**UNIT– I:Introduction (12 hrs)**

Meaning and Objectives of Financial Management – Functions of financial management. Finance – Importance of Finance– Sources of Finance – Role of financial manager in financial management. Financial Goals – Profit maximization Vs. Wealth maximization – **Concept** of Time Value of Money – Risk and Return.

**UNIT– II: Capital Structure and Cost of Capital (12 hrs)**

**Capital Structure** – Meaning – Factors Affecting Capital Structure – Planning – Theories of Capital Structure – Determining Debt Equity Proportion – Leverage Concept.  
Definition – Cost of equity capital – Cost of preference capital – Cost of debt – Cost retained earnings –  
Weighted average (or) composite of capital (WACC).

**UNIT –III: Dividend (12 hrs)**

Meaning – Dividend policies – Factors affecting dividend payment – Provisions on dividend payment in company law – Dividend models – Walter’s models – Gordon’s models –M. M. Models– Hypothesis Models.

**UNIT – IV: Working Capital (12 hrs)**

Working capital – Meaning and Importance – Factors influencing working capital – Determining (or) forecasting of working capital requirements – Working capital Operating Cycle.

**UNIT –V: Capital Budgeting (12 hrs)**

Capital Budgeting Process – Cash flow estimation – Payback period \_ Accounting Rate of Return – Net Present Value (NPV) – Net Terminal Value – Internal Rate of Return – Profitability Index – Capital Budgeting under Risk – Certainty Equivalent Approach and Risk – Adjusted Discount Rate – Decision Tree Analysis.

**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**COURSE OUTCOMES:** Students will be able to

- CO1** –Describe the effects of decision making of finance manager on shareholders wealth maximization.  
**CO2** – Analyse the role of time value of money and its use for valuing asset and have a thorough understanding of financial statements  
**CO3** – Interpret and illustrate the investment, financing and dividend policy decision making in an organization.  
**CO4** – Appraise different capital budgeting methods and their applications.  
**CO5** – Examine the working capital needs and financing of the firm and apply methods to measure the operating efficiency of business.

**RECOMMENDED TEXT BOOKS:**

1. William R. Lasher – Financial Management – CENGAGE New Delhi
2. A. Murthy ,Financial Management, Margam Publications Chennai.

### III B.COM (GEN) SEMESTER-VI

DSC-12	24COMCT612	ADVANCED COST ACCOUNTING	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>• To make the students to understand the process of ascertaining classification and controlling cost.</li> <li>• To enable the students to learn the various methods of cost elements.</li> </ul>							
<b>UNIT – I: CONTRACT COSTING (12 hrs)</b>							
Definition – features of contract costing – calculation of profit on contracts – cost plus contract–contract costing(vs) job costing ,unit costing – preparation of contract A/c.							
<b>UNIT – II: PROCESS COSTING (12 hrs)</b>							
Features of process costing – process loss – normal and abnormal loss – abnormal gain – joint products – by products – concept of equivalent production – process accounts – process losses & gains.							
<b>UNIT – III: OPERATION COSTING (12 hrs)</b>							
Operating costing – meaning – preparation of operating cost sheet – transport costing – power supply costing – hospital costing – simple problem.							
<b>UNIT – IV: MARGINAL COSTING (12 hrs)</b>							
Meaning – features – absorption costing – marginal costing (vs) absorption costing – contribution – PV ratio – breakeven point – key factor – margin of safety – preparation of marginal cost statement.							
<b>UNIT – V: STANDARD COSTING (12 hrs)</b>							
Definition – objective – advantages – standard cost an estimated cost – installation of standard costing – variance analysis – material labor, overhead and sales variances – calculation of variances.							
<b>Note:</b> Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO1</b> – Understand the several cost concepts involved in business							
<b>CO2</b> – Identify and calculate various types of costs such as direct, indirect, total, variable, mixed and fixed costs							
<b>CO3</b> – Determine the costs of producing a product or providing a service using job costing, activity – based costing and process costing							
<b>CO4</b> – Allocate support department costs to operating departments and allocate costs to joint products and by products							
<b>CO5</b> – Recognize and solve ethical issues in accounting and business							
<b>RECOMMENDED TEXT BOOKS:</b>							
1. Drury – Management and Cost Accounting with Course Mate							
<b>SUGGESTED READINGS:</b>							
1. Jain, S .P & Narang, K.L , costing accounting, kalyani publisher							
2. Khanna, B.S. Pandey, I.M. Ahuja practical costing							
3. Reddy, T. S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications							
4. Prasad, N.K and Prasad, V. K. Cost Accounting, Book syndicate							
5. Saxena and Vashist, Cost Accounting sultan chand and sons, 2014, New Delhi							
6. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai							
7. P.T. Pattanshetty and Dr. Palekar – Cost Accounting							
8. S.P. Iyengar – Cost Accounting							
9. Hansen/Mowen – Cost Management Accounting and Control							
<b>E – Resources:</b>							
<a href="http://www.accountingcoach.com">www.accountingcoach.com</a> ,							
<a href="http://www.accountingstudyguide.com">www.accountingstudyguide.com</a> ,							
<a href="http://www.futureaccountant.com">www.futureaccountant.com</a> ,							
<a href="http://www.thestudentcpa.com">www.thestudentcpa.com</a>							

**ebooks: links for text book**

<https://www.vikaspublishing.com/books/business – economics/finance – accounting/advanced – cost – accounting/9789325981089/>

<https://books.google.co.in/books/about/Advanced Cost Accounting.html?id=JMK74239wggC>

**MOOC/ SWAYAM/ NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/110101132/L01.html>

<https://www.digimat.in/nptel/courses/video/110101132/L02.html>

<https://www.digimat.in/nptel/courses/video/110101132/L03.html>

### III B.COM (GEN) SEMESTER-VI

DSC- 13	24COMCT613	INCOME TAX LAW & PRACTICE – II	L	T	P	Credits	Total Hours
			3	1	0	4	60
<p><b>COURSE OBJECTIVES:</b>            To know the provisions for computation of income from other sources.            To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.</p>							
<p><b>UNIT – I: (15 hrs)</b>  <b>Capital Gains</b>            Capital Assets – Transfer – Short term vs Long term capital assets -Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.</p>							
<p><b>UNIT – II: (15 hrs)</b>            Chargeability - Computation of Income from Other Sources –Deductions Allowed – Clubbing of Income – Concept</p>							
<p><b>UNIT– III: (15 hrs)</b>  <b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b>            Gross Total Income vs 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.</p>							
<p><b>UNIT –IV: (15 hrs)</b>  <b>Computation of Total Income – Individual</b>            Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)</p>							
<p><b>UNIT– V: (15 hrs)</b>            Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment            – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26AS) and Annual Information Statement (AIS).  <b>THEORY 20% &amp; PROBLEMS 80%</b></p>							
<p><b>COURSE OUTCOMES:</b> Students will be able to</p> <p>CO1 Remember and recall provisions on capital gains –</p> <p>CO2. Apply the knowledge about income from other sources</p> <p>CO3. Analyse the set off and carry forward of losses provisions</p> <p>CO4. Learn about assessment of individuals</p> <p>CO5. Apply procedures learnt about assessment procedures.</p>							
<p><b>RECOMMENDED TEXT BOOKS:</b></p> <ol style="list-style-type: none"> <li>1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.</li> <li>2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.</li> <li>3. Dinkar Pagare, Income Tax Law and Practice, Sultan &amp; Chand Sons, New Delhi.</li> <li>4. T. Srinivasan – Income Tax &amp; Practice –Vijay Nicole Imprints Private Limited, Chennai.</li> <li>5. NaveenMittal–PrinciplesofIncomeTax Law&amp;Practice –CengageNew Delhi</li> </ol>							



**SUGGESTED READINGS:**

1. Vinod, K. Singhania, Students Guide to income Tax, Taxman Publications Pvt Ltd.
2. Mehrotra – IncomeTaxLaw&Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, IncomeTaxLaw & Practice, Kalyanipublishers.
4. Reddy, T.S & Hariprasad Reddy, Y, IncomeTaxTheory, Law&Practice, Margham Publications, Chennai.
5. Murthy. A, Income Tax Law & Practice, Vijay Nicole imprints Pvt Ltd. Chennai
6. Hariharan N. IncomeTax Law& Practice, Vijay Nicole imprints Pvt Ltd. Chennai

**E – Resources:**

<http://inventors.about.com/od/entrepreneur/>

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

[www.incometaxindiafilling.gov.in](http://www.incometaxindiafilling.gov.in)

[www.onlineservices.tin.egov – nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)

[www.cleartax.in](http://www.cleartax.in)

**ebooks: links for text book**

[https://sahityabhawanpublications.com/product/income – tax – law – practice – bcom – sem – 3/](https://sahityabhawanpublications.com/product/income-tax-law-practice-bcom-sem-3/)

**MOOC/ SWAYAM/ NPTEL courses Links**

NIL

### III B.COM (GEN) SEMESTER – VI

DSE -5	24COMCT505	MANAGEMENT ACCOUNTING	L	T	P	Credits	Total Hours
			3	1	0	4	60
<p><b>COURSE OBJECTIVES:</b></p> <ul style="list-style-type: none"> <li>• To understand basics management accounting</li> <li>• To know the aspects of Financial Statement Analysis</li> <li>• To familiarize with fund flow and cash flow analysis</li> <li>• To learn about budgetary control</li> <li>• To gain insights into marginal costing.</li> </ul>							
<p><b>UNIT I (12hours) Introduction to Management Accounting</b>            Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.            Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis</p>							
<p><b>UNIT II (12hours) Ratio Analysis</b>            Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.</p>							
<p><b>UNIT III (12hours)</b>  <b>Funds Flow &amp; Cash Flow Analysis</b>            Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities</p>							
<p><b>UNIT IV (12hours) Budget and Budgetary Control</b>            Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefit</p>							
<p><b>Marginal Costing (12hours)</b> Meaning - Features – Marginal Costing vs Absorption Costing - 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.</p>							
<p><b>COURSE OUTCOME:</b> Students will be able to            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 marginal costing.</p>							
<p><b>RECOMMENDED TEXT BOOKS:</b></p> <ol style="list-style-type: none"> <li>1. Jain S.P. &amp; Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,</li> <li>2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.</li> <li>3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.</li> </ol>							
<p><b>SUGGESTED READINGS:</b></p> <ol style="list-style-type: none"> <li>1. Maheswari ,S.N., Management Accounting, Sultan Chand &amp; Sons</li> <li>2. Murthy Aand Gurusamy S. Management Accounting – Theory &amp; Practice ,Vijay Nicole</li> </ol>							

Imprints Pvt Ltd. Chennai

3. Charles T. Horngren and Gray Sundem, N, Introduction to Management Accounting, Prentice Hall
  4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
  5. Reddy, T. S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai
- Hansen – Mowen, Cost Management Accounting and Control, South Western College

**E – Resources:**

[www.accountingcoach.com](http://www.accountingcoach.com) [www.accountingstudyguide.com](http://www.accountingstudyguide.com) [www.futureaccountant.com](http://www.futureaccountant.com) [www.thestudentcpa.com](http://www.thestudentcpa.com)

**ebooks: links for text book**

<https://maaw.info/MAAWTextbookMain.htm>

**MOOC/ SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/110107127/L01.html>

<https://www.digimat.in/nptel/courses/video/110107127/L02.html>

**SUGGESTED READINGS:**

1. I.M.Pandey,“FinancialManagement”, VikasPublishingHouse.
2. PrasannaChandra,FinancialManagement,TataMcGrawHillPublications.
3. S.N.Maheswari,FinancialManagement, SultanChand&Sons.
4. Y. KhanandJainFinancialManagement,Sultan Chand&Sons.
5. P. Periyasamy,FinancialManagement,VijayNicoleImprintsPvt. Ltd. Chennai.
6. Srivatsava,FinancialManagement,HimalayaPublications.

**E – Resources:**

[www.cpdwise.com](http://www.cpdwise.com),  
[www.simplilearn.com](http://www.simplilearn.com) ,  
[www.findtutorials.com](http://www.findtutorials.com) ,  
[www.studyfinance.com](http://www.studyfinance.com)

**ebooks: links for text book**

[https://books.google.co.in/books/about/Financial\\_Management.html?id=rs8OHkkVTyIC](https://books.google.co.in/books/about/Financial_Management.html?id=rs8OHkkVTyIC)  
[https://www.pdfdrive.com/financial – management – e33427049.html](https://www.pdfdrive.com/financial-management-e33427049.html)

**MOOC/ SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/110106043/L03.html>  
<https://www.digimat.in/nptel/courses/video/110106043/L04.html>  
<https://www.digimat.in/nptel/courses/video/110106043/L05.html>  
<https://www.digimat.in/nptel/courses/video/110106043/L06.html>

### III B.COM (GEN) SEMESTER–VI

DSC-15	24COMCT615	ENTREPRENEURIAL DEVELOPMENT	L	T	P	Credits	Total Hours
			3	1	0	4	60
<p><b>COURSE OBJECTIVES:</b></p> <ul style="list-style-type: none"> <li>• To enable the student to understand the concept of Entrepreneurship and to learn the professional behavior expected of an entrepreneur.</li> <li>• To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.</li> <li>• To provide conceptual exposure on converting idea to a successful entrepreneurial firm.</li> </ul>							
<p><b>UNIT – I: CONCEPT OF ENTREPRENEURSHIP (12 hrs)</b></p> <p>Entrepreneurship–Meaning – Types – Qualities of an Entrepreneur – Classifications of Entrepreneurs – Factors Influencing entrepreneurship –Functions of Entrepreneurs. Types of Entrepreneurships– Factors promoting entrepreneurship–Barriers to entrepreneurship the entrepreneurial culture Stages in entrepreneurial process Women entrepreneurship and economic development – SHG.</p>							
<p><b>UNIT–II: Developing Successful Business Ideas (12 hrs)</b></p> <p>Recognizing opportunities– trend analysis–generating ideas–Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level – Protecting ideas from being lost or stolen –Patents and IPR.</p>							
<p><b>UNIT–III: Opportunity Identification and Evaluation (12 hrs)</b></p> <p>Opportunity identification and product/service selection – Generation and screening the project ideas –Market analysis, technical analysis, Cost benefit analysis and network analysis – Project formulation – Assessment of project feasibility – Dealing with basic and initial problems of setting up of Enterprises.</p>							
<p><b>UNIT –IV: Business Planning Process (12 hrs)</b></p> <p>Meaning of business plan – Business plan process – Advantages of business planning – preparing model project report for starting anew venture (Team – based project work).</p>							
<p><b>UNIT –V: (12 hrs)</b></p> <p>Funding Sources of Finance – Venture capital – Venture capital process – Business angles – Commercial banks – Government Grants and Schemes.</p>							
<p><b>COURSE OUTCOMES:</b> Students will be able to</p> <p><b>CO1</b> – Understand the concept of Entrepreneurship, its applications and scope</p> <p><b>CO2</b> – Know various types of financial institutions that help the business at Central, State and Local Level</p> <p><b>CO3</b> – Understand Central and State Government policies, Aware of various tax incentives, concessions</p> <p><b>CO4</b> – <b>Acquire</b> knowledge for generating a broad idea for a starting an enterprise/start up</p> <p><b>CO5</b> – Understand the content for preparing a Project Report for a start up and differentia Between financial, technical analysis and business feasibility.</p>							

**RECOMMENDED TEXT BOOKS:**

1. Reddy, Entrepreneurship: Text & Cases – Cengage, New Delhi.
2. Kuratkorao, Entrepreneurship: a south Asian perspective – Cengage, New Delhi.
3. Leach Melicher, Entrepreneurial Finance – Cengage., New Delhi.
4. K. Sundar – Entrepreneurship Development – Vijay Nicole Imprints private Limited
5. Khanka S.S., Entrepreneurial Development, S. Chand & Co. Ltd., New Delhi, 2001.
6. Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

**SUGGESTED READINGS:**

1. Barringer, B., Entrepreneurship: Successfully Launching New Ventures, 3<sup>rd</sup> Edition, Pearson, 2011.
2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
3. Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2011.
4. Donald, F.K., Entrepreneurship – Theory, Process and Practice, 9th Edition, Cengage Learning, 2014.
5. Hirsch, R.D., Peters, M. and Shepherd, D., Entrepreneurship, 6th Edition, Tata McGraw – Hill Education Pvt. Ltd., 2006.
6. Mathew, J.M., Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
7. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
8. Nagendra and Manjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
9. Reddy, N., Entrepreneurship: Text and Cases, Cengage Learning, 2010.
10. Roy, R., Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
11. Stokes, D., and Wilson, N., Small Business Management and entrepreneurship, 6th Edition, Cengage Learning, 2010.

**E – Resources:**

[bout.com/od/entrepreneur/](http://bout.com/od/entrepreneur/)

<http://learnthat.com/tag/entrepreneurship/>

[www.managementstudyguide.com](http://www.managementstudyguide.com)

[www.quintcareers.com](http://www.quintcareers.com)

<http://inventors.entrepreneur.com>

**ebooks: links for text book**

[https://books.google.com/books/about/Entrepreneurial\\_Development.html?id=uUdLAgAAQBAJ](https://books.google.com/books/about/Entrepreneurial_Development.html?id=uUdLAgAAQBAJ)

**MOOC/ SWAYAM / NPTEL courses Links**

NIL

DSE-6	24COMCE606	HUMAN RESOURCE MANAGEMENT	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>To facilitate the students to know about the importance of Human Resources.</li> <li>To make the studentstounderstandthevariousaspectsoftheHumanResourcesManagement.</li> </ul>							
<b>UNIT –I: Introduction (12hrs)</b>							
Nature and scope of human resources management – Differences between personnel management and HRM –Environment of HRM – HRM Accounting– Human resources planning – Recruitment – selection – methods of selection – Uses of various tests – Interview techniques in selection and placement.							
<b>UNIT–II: Training (12hrs)</b>							
Meaning – Induction – methods – techniques – Identification of the training needs – Training and Development –performance appraisal – Transfer – promotion and termination of services – Career Development.							
<b>UNIT–III: Compensation &amp;Labour Relation (12hrs)</b>							
Costto company – CTC Fixed and Flexible pay – Components – Incentives–Benefits–Motivation – –Talent Retention–Welfare and social security Measures– Opportunities ,Chall enges,and Recent Trends in Compensation Need –Functions of Trade Unions –Forms – of collective bargaining – Workers participation in management –Types and effectiveness Industrial Disputes and Settlements (laws excluded)– Social Ethics and Responsibility							
<b>UNIT – IV: Human Resource Accounting&amp; Audit (12hrs)</b>							
Human Resource Accounting – Meaning – Objectives – Need & Limitations .Human Resource Audit – Nature – Benefits – Scopes – Approaches							
<b>UNIT –V: Corporate Ethics &amp; Corporate Social Responsibility (12hrs)</b>							
Business Ethics – Concept, Characteristics, Importance and Need for ethics – Sources of Ethics, Concept of Corporate Ethics, code of Ethics – Guidelines for developing code of ethics, Ethics inhuman Resource Management Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society .CSR towards employees and workers – CSR and environmental concerns – Role of HR professionals in CSR.							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO1</b> –Understand the concept of human resource management and its relevance in organizations.							
<b>CO2</b> – <b>Acquire</b> necessary skill set for application of various HR issues.							
<b>CO3</b> – analyze the strategic issues and strategies required to select and develop manpower resources.							
<b>CO4</b> – Integrate the knowledge of HR concepts to take correct business decisions.							
<b>CO5:</b> Evaluate Performance appraisal system							
<b>RECOMMENDED TEXT BOOKS:</b>							
<ol style="list-style-type: none"> <li>Ashwathappa, Human Resource Management, Himalaya Publishing House</li> <li>Prasad, L.M .Human Resource Management .Sultan Chand&amp; Sons</li> </ol>							
<b>SUGGESTED READINGS:</b>							
<ol style="list-style-type: none"> <li>Rao, VSP ,Human resource Management, Excel Books</li> <li>Garry Deseler, Human Resource Management ,Prentice Hall</li> <li>Tripathi, Human Resource Management ,Prentice Hall</li> <li>Sundar &amp; Srinivasan, Essentials of Human Resource Management, Vijay NicoleIm prints PvtLtd. Chennai</li> </ol>							

**E – Resources:**

[www.whatishumanresource.com](http://www.whatishumanresource.com)  
[www.managementstudyguide.com](http://www.managementstudyguide.com)  
[www.humanresources.about.com](http://www.humanresources.about.com)  
[www.managementhelp.org](http://www.managementhelp.org)

**ebooks: links for text book**

<https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Human-Resource-Management-by-Pravin-Durai.pdf>

**MOOC/ SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/122105020/L01.html>  
<https://www.digimat.in/nptel/courses/video/122105020/L06.html>  
<https://www.digimat.in/nptel/courses/video/127105007/L58.html>



DSC-16	24COMCT716	PRACTICAL AUDITING	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b>							
<ul style="list-style-type: none"> <li>To make the students to understand the concept of present-day Auditing Practices.</li> <li>To enable the students to gain knowledge of various techniques of Auditing.</li> </ul>							
<b>UNIT-I:INTRODUCTION (12 hrs)</b>							
Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audit – Audit planning – Meaning. Audit Programme – Meaning – Objectives and Contents – Audit note Book – Contents ,Usefulness of Audit Note Book – Audit Working papers – Test Checking and Routine Checking – Meaning. Internal Control – Meaning – Definition –Objectives –Internal Check – Meaning – Objectives – Difference between Internal Control ,Internal Check and Internal Audit.							
<b>UNIT-II: VOUCHINGANDVERIFICATION (12 hrs)</b>							
Vouching – Meaning and Definitions – Objectives. Trading Transactions – Audit of Ledger – Scrutinizing of Ledgers – Vouching of cash Receipts and Payments – Vouching of Outstanding Assets and Liabilities – Verification – Meaning – Objectives and Process – Valuations of Assets and Liabilities – Distinction Between Verifications and Valuations.							
<b>UNIT-III: AUDITINGANDACCOUNTINGSTANDARDS (12 hrs)</b>							
Types of Audit – Statutory audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit –Management Audit. Accounting Standards – Standards on Auditing – Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA).							
<b>UNIT-IV:AUDITORSANDAUDIT REPORT (12 hrs)</b>							
Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors –Resignation of Auditors – Remuneration of Auditors – audit Report – Preparation and Presentation. Auditor’s Responsibilities and Liabilities towards Shareholders, Board and Audit Committee.							
<b>UNIT-V:RECENTTRENDSINAUDITING (12 hrs)</b>							
EDP Audit – Meaning – Division of Auditing in EDP Environment. Impact of Computerization on Audit Approach –Online Computer System Audit – Types of Online Computer System Audit – Audit around with the computers – Procedures of Audit under EDP System.							
<b>COURSE OUTCOMES:</b> Students will be able to							
<b>CO1</b> – Understanding the basic objectives of Auditing, errors and frauds, principles of audit and different types of audits.							
<b>CO2</b> – Construct the factors involved in preparation of Audit plan and Audit programme. They would also understand the concept and importance of Audit working papers.							
<b>CO3</b> – Evaluate the importance of assessment of internal control and internal checks. Also, they would learn about Test check and Audit sampling as audit techniques.							
<b>CO4</b> – Understanding restate the objectives, basic principles establishing internal audit and its usefulness.							
<b>CO5</b> Acquire knowledge of audit documentation and audit evidence							
<b>RECOMMENDED TEXT BOOKS:</b>							
1. Practical Auditing ,B.N.T andon, Sultan Chandand Co.,New Delhi.							

**SUGGESTED READINGS:**

1. Auditing, Principle and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.
2. Contemporary Auditing ,Kamal Gupta,Tata Mc GrawHill.
3. Practical Auditing Dinkar Pagare, Sultan Chand & Sons.
4. Undar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

**E – Resources:**

[http://www.osbornebooksshop.co.uk/p/auditing\\_tutorial](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)

[www.mu.ac.in](http://www.mu.ac.in)

[www.learnthat.com](http://www.learnthat.com)

**ebooks: links for text book**

[https://books.google.com/books/about/A\\_Handbook\\_of\\_Practical\\_Auditing.html?id=EzDorvkRUNsC](https://books.google.com/books/about/A_Handbook_of_Practical_Auditing.html?id=EzDorvkRUNsC)

[https://routemybook.com/products\\_details/practical – auditing – 526](https://routemybook.com/products_details/practical – auditing – 526)

**MOOC/SWAYAM / NPTEL courses Links**

NIL

## IV B.COM (GEN) SEMESTER-VII

SC-17	24COMCT717	SERVICES MARKETING	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>• To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in-service sector</li> </ul>							
<b>Unit I (12hours)</b> Introduction to Services Marketing: Services: Concepts, Characteristics and Classification of Services. Goods vs. Services, Services Marketing Mix, Service Marketing Triangle, Factors responsible for Growth of Services Sector, Challenges faced by the Services Sector.							
<b>Unit II:(12hours)</b> Focusing on Consumer: Consumer Behaviour in Services, Relevance of Consumer Behaviour, Consumer Expectations in Service, Consumer Perceptions of Service, Customer Satisfaction							
<b>Unit III: (12hours)</b> Innovation and Quality: Service Innovation: Design, Challenges, Mapping Patterns of Service Innovation, Types of Service Innovation, Stages in Service Innovation and Development, Service Quality, Gap model of Service Quality							
<b>Unit IV:(12hours)</b> Managing Service Operations: Service Process, Service Blueprinting, Managing Demand and Supply, Participants in Service Delivery: Employee's role & Customer's role. Mass Production and Delivery, Service Guarantee, Ethics in Service Firms.							
<b>Unit V: (12hours)</b> Managing Service Promises: Managing Distribution Channels in Service Industry, Strategies for Distribution, Managing People in Service Industry and its Challenges, Pricing Strategies and Promotion Strategies for Services							
<b>COURSE OUTCOMES:</b> Students will be able to CO1:Understand Marketing Management of companies offering Services. CO2: Learn the relevance of services. CO3: Learn various influences of the consumer behaviour in services. CO4: Understand the relevance of service operations. CO5: Identify the need for promotion strategies for services.							
<b><u>Book References</u></b> <ol style="list-style-type: none"> <li>1. Christopher Lovelock, Services Marketing, 4<sup>th</sup> Ed, Pearson Education</li> <li>2. EG Bateson, Managing Services Marketing –Text and Readings, Dryden Press, Hinsdale III</li> <li>3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, NewJersey</li> <li>4. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall</li> <li>5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi</li> <li>Mary Ann Pezzallo, Marketing Financial Services, Macmillan</li> </ol>							
<b><u>Web references</u></b> <a href="http://www.managementstudyguide.com">www.managementstudyguide.com</a> <a href="http://www.tutor2u.net">www.tutor2u.net</a> <a href="http://www.learnmarketing.net">www.learnmarketing.net</a>							

## IV B.COM (GEN) SEMESTER-VII

DSC-18	24COMCT718	BUSINESS ENVIRONMENT	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>COURSE OBJECTIVES:</b> To understand the nexus between environment and business. To know the Political Environment in which the businesses operate. To gain an insight into Social and Cultural Environment. To familiarize the concepts of an Economic Environment To learn the trends in Global Environment / Technological Environment							
UNIT I (12 hours)An Introduction The Concept of Business Environment - Its Nature and Significance – Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.							
UNIT I (12 hours)Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business							
UNIT I (12 hours)Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.							
UNIT I (12 hours)Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.							
UNIT I (12 hours) Technological Environment Technological Environment – Concept - Meaning- Features of Technology Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.							
<b>COURSE OUTCOMES:</b> Students will be able to CO1 Understand the nexus between environment and business. CO2 Understand the knowledge of Political Environment in which the businesses operate. CO3Analyze the various aspects of Social and Cultural Environment. CO4 Evaluate the parameters in Economic Environment. CO5 Create a conducive Technological Environment for business to operate globally							
<b>Text Books:</b> 1. C. B. Gupta, Business Environment, Sultan 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 R							
<b>Reference Books:</b> 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							
<b>E – Resources:</b> NIL							
<b>ebooks: links for text book</b> NIL							

MOOC/ SWAYAM/ NPTEL courses Links

NIL

IV B.COM (GEN) SEMESTER–VII

DSC-19	24COMCT719	INTERNATIONAL TRADE	L	T	P	Credits	Total Hours
			3	1	0	4	60
<b>Objective:</b> 1. To acquire specialized knowledge in international trade 2. To learn about WTO and how globalization of Economy takes place							
<b>UNIT I (12 hours)</b> Theories of International Trade – Ricardo – Haberlers Opportunity cost -Heckscher Ohlin theorem							
<b>UNIT II (12 hours)</b> Trade policy – case for protection – Regional integration – European Union – EEC- UNCTAD – GATT – Asian – Development Bank.							
<b>UNIT III (12 hours)</b> WTO – Functions of WTO – An Overview.							
<b>UNIT IV(12 hours)</b> Balance of payments – Disequilibrium – Remedies – Exchange control – Purchasing Power parity Theory							
<b>UNIT-V(12 hours)</b> International monetary system – IMF – SDR – International liquidity – IBRD.							
<b>COURSE OUTCOME: students will be able to</b> <b>CO1:</b> Explain the fundamental theories and concepts of international trade and finance and apply for the management decisions <b>CO2:</b> Apply functions, provisions of international trade system and functions to facilitate the global trade. Students will be able analyze impact of WTO on current global trade in detail <b>CO3:</b> Analyze the organizations allocate portfolio assets and take investment decisions. apply the different methods to mitigate the foreign trade and exchange rate risks in their respective organizations after they are recruited. <b>CO4:</b> Integrate concept and apply the knowledge of capital budgeting decisions to mitigate the financial risks of organizations <b>CO5:</b> Apply the knowledge in international monetary system							
<b>TEXT BOOKS</b> 1. K.R.Gupta – International Economics, Atlantic Publisher Distributors Pvt Ltd. 2. P. Saravanan – International Marketing 3. S.Sankaran – Money, Banking and International Trade, Margham Publication, Chennai. 4. Francis Cherunilam – International Trade and Export Management, Himalaya Publishing House							
<b>MOOC/ SWAYAM / NPTEL courses Links</b>  <a href="https://www.digimat.in/nptel/courses/video/110106145/L01.html">https://www.digimat.in/nptel/courses/video/110106145/L01.html</a>							

## IV B.COM (GEN) SEMESTER-VII

DSE -7	24COMCT707	BANKING LAW AND PRACTICE	3	1	0	4	60
			L	T	P	Credits	Total Hours

### **COURSE OBJECTIVES:**

- To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
- To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
- 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
- To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
- To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

### **UNIT-I: (12 hours)**

#### **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 – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion

### **UNIT-II: (12 hours)**

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

### **UNIT-II: (12 hours)**

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development

### **UNIT-III: (12 hours)**

#### **Banking Practice**

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs

e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.

Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.

### **UNIT-IV: (12 hours)**

**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.

Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.

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 - Dishonoring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances- Grievance Redressal –Banking Ombudsman.

**UNIT-V: (12 hours)****Digital Banking**

Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking

Mobile banking-Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

**COURSE OUTCOMES:** Students will be able to

**CO1** – Acquire knowledge on various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks

**CO2** – Analyze the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function

**CO3** – Acquire 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.

**RECOMMENDED TEXT BOOKS:**

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

**SUGGESTED READINGS:**

1. Clifford Gomez, Banking and Finance, Theory, Law and Practice, Jain Book Agency, 2010, Mumbai
2. Gupta, R.K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi
4. Maheshwari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai
5. Santhanam B, Banking Theory Law and Practice, Margam Publications.
6. Nirmala Prasad, Banking and Financial Services, Himalaya Publications.

**E – Resources:**

<https://www.rbi.org.in/>

<https://businessjargons.com/e-banking.html>

[www.lawcommissionofindia.nic.in](http://www.lawcommissionofindia.nic.in) [www.rbi.org](http://www.rbi.org) [www.bankingombudsman.org](http://www.bankingombudsman.org)

**ebooks: links for text book**

[https://ebooks.lpude.in/commerce/bcom/term\\_4/DCOM208\\_BANKING\\_THEORY\\_AND\\_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf)

[https://kupdf.net/download/banking-theory-law-and-practice\\_59951f2cdc0d604b7c300d1a\\_pdf](https://kupdf.net/download/banking-theory-law-and-practice_59951f2cdc0d604b7c300d1a_pdf)

**MOOC/ SWAYAM / NPTEL courses Links**

<https://www.digimat.in/nptel/courses/video/109104076/L01.html>

<https://www.digimat.in/nptel/courses/video/109104076/L02.html>



### IV B.COM (GEN) SEMESTER–VIII

DSC-20	24COMCT820	RESEARCH METHODOLOGY	L	T	P	Credits	To hours
			3	1	0	4	60

**Course Objectives:**

To provide knowledge on research methods, techniques and the process and to develop skills in the application of research methods for business problem solving

**Unit – I(12hrs)**

Research-Meaning and purpose-types of research-Pure and applied, survey, case study experimental, exploratory - Research Design -Steps in selection and formulation of research problem-steps in research-review of literature

**Unit – II(12hrs)**

Formulation of Hypothesis- Types, sources-Test in-sampling techniques-sampling error and sample size

**Unit – III(12 hrs.)**

Methods of data collection- Primary and secondary data-observation - interview-questionnaire- construction of tools for data collection-testing validity and reliability-pilot study and pre-testing

**Unit – IV(12hrs)**

Processing and analysis of data-editing-coding-transcription-tabulation -outline of statistical analysis - descriptive statistics -elements of processing through computers-packages for analysis(SPSS)

**Unit – V(12hrs)**

Report writing –target audience-types of reports – contents of reports-styles and conventions in reporting-steps in drafting a report

**COURSE OUTCOME:** Students will be able

**CO1:** Understanding the basic concept of Research, the Steps involved in the Research, and the research problem.(U)

**CO2:** Demonstrate the formulation of hypothesis, sampling techniques, and sample size determination.

**CO3:** Infer the methods of data collection, construction of questionnaire, tools for data collection, testing validity, and reliability

**CO4:** Analyse and interpret data, through statistical applications

**CO5:** Apply the methods of report writing in preparing the report.

**RECOMMENDED TEXT BOOKS:**

1. William C Emory, Business Research Methods, Richard D Irwin, NJ
2. Donald R Cooper, Business Research Methods 7<sup>th</sup> Ed, Mc Graw Hill
3. Krishna swami O Methodology of Research for Social Science, Himalaya, Mumbai

**SUGGESTED READINGS:**

1. William C Emory, Business Research Methods, Richard D Irwin, NJ
2. Donald R Cooper, Business Research Methods 7<sup>th</sup> Ed, McGraw Hill
3. Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
4. Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

**Web references**

www.tutorsindia.com  
 www.springer.com  
 www.authorstream.com  
 www.socialpsychology.org

### IV B.COM (GEN) SEMESTER–VIII

DSE-8	24COMCE808	PORTFOLIO MANAGEMNT	L	T	P	Credits	To hours
			3	1	0	4	60
<p><b>Course Objectives:</b>            To accumulate the students on the concept of Portfolio Management.            To facilitate the students to know the techniques of Portfolio Management.</p>							
<p><b>UNIT I: (12 HOURS)</b>            Introduction Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk - Return - Introduction to Portfolio Management - Role of Portfolio Managers.</p>							
<p><b>UNIT II: (12 HOURS)</b>            Value of Money Time value - Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIF A) - Future Value Interest Factor at an Annuity (FVIF A) Simple Problems relating to it.</p>							
<p><b>UNIT III: (12 HOURS)</b>            Portfolio Analysis Planning - Selection - Evaluation - Revision - Various Steps involved in Protfolio Development - Theories relating to Portfolio Analysis.</p>							
<p><b>UNIT IV: (12 HOURS)</b>            Risk &amp; Return Interpretation of Risk &amp; Return - Mean - Variance Analysis - B (Beta) Measures. Portfolio Diversification - Bond Valuation.</p>							
<p><b>UNIT V: (12 HOURS)</b>            Need and Importance of Portfolio Management Portfolio Management Vs Wealth Management - Introduction to Derivatives - Futures Options - Swaps - SEBI Regulations relating to Portfolio Operations.</p>							
<p><b>COURSE OUT COME:</b> Students will be able            CO1 Understand the word Portfolio, its Meaning and Benefits. Discuss the process of Portfolio Management.            CO2 Acquire the knowledge of money and present value interest factor            CO3 Acquire the conceptual understanding of portfolio analysis planning            CO4 Determining the Portfolio risk and return and measuring them on the basis of various techniques            CO5 Acquire the knowledge of SEBI and its Regulations</p>							
<p><b>RECOMMENDED TEXT BOOKS:</b>            1. Francis - Management of Investments, McGraw Hill            2. V.K. Bhalla - Investment Management, S Chand &amp; Co            3. GURUSAMY S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai            4. Fisher &amp; Jordan - Security Analysis &amp; Portfolio Management, prentice Hall            5. Punithaathi Pandian- Security Analysis &amp; Portfolio Management, Vikas Publishing House</p>							
<p><b>SUGGESTED READINGS</b>            1. Sidney Cottle, Graham &amp;Dood's, Security Analysis, Tata Mcgraw Hill            2. Fisher D &amp; RJ Jordan, Security Analysis &amp; Portfolio Management, Prentice Hall of India            3. Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India            4. Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill</p>							
<p><b>E – Resources</b>  <b>NIL</b></p>							

### IV B.COM (GEN) SEMESTER–VIII

DSC-21	24COMCT821	ACCOUNTING FOR DECISION MAKING	L	T	P	Credits	To hours
			3	1	0	4	60

**Course Objectives:**

To apply advanced managerial accounting concepts in order  
 To make more informed and more effective decisions in simulated and actual business situations,  
 To develop management accounting information systems that will play an important role in the overall success of an organization and  
 To analyze and to apply Modern cost analysis techniques to control and to reduce the cost to enhance the value

**UNIT I (12 hours)**

Cost Volume Profit analysis and Decision Making – Pricing Decision under special circumstance – Make or Buy – Shutdown or continue – Export Vs Local Sale – Expand or contract decisions – Product Mix – Price Mix decisions

**UNIT II (12 hours)**

Cost concepts in Decision Making – Incremental costing – Differential costing in managerial Decision making.

**UNIT III (12 hours)**

Capital Investment Decision – Payback and discounted payback – Net present value and taxation – Internal Rate of Return – Accounting Rate of Return – Post project evaluations.

**UNIT IV(12 hours)**

Transfer pricing – Introduction – Objectives of Transfer Pricing – Methods of Transfer pricing – Transfer Pricing and Performance Measurement and Compensation Issues - Conflict between division and Company – Congruence.

**UNIT V(12 hours)**

Activity based approaches to Cost and Management Analysis – Activity Based Costing – Activity Based Management – Target costing – Cost ascertainment and pricing using Target Costing.

**SUGGESTED READINGS: Students will be able to**

- CO1 Explain cost –volume profit techniques and suggest optimal managerial decisions(U)
- CO2 Demonstrate the concepts in managerial decision making(U)
- CO3 Outline different types of capital budgeting methods for decision making(U)
- CO4 Interpret the objectives and methods of transfer pricing(U)
- CO5 Outline the activity based cost and management analysis and ascertainment of cost using target costing(U)

**RECOMMENDED TEXT BOOKS:**

1. Charler Brandon, Managerial Accounting, TMH, New Delhi
2. Ray H. Garrison, Managerial Accounting, TMH, New Delhi
3. Ravi M. Kishore, Advanced Management Accounting, Taxman, Publications, New Delhi
4. Advanced Management accounting – Study Material – Institute of Chartered Accountants
5. Horngren , Foster, Datar &Gowing. Cost Accounting: A Managerial Emphasis. 5thCdn edition. Pearson

**SUGGESTED READINGS**

- 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

**WEB REFERENCES:**

- [www.futureaccountants.com](http://www.futureaccountants.com)
- [www.charteredaccountants.com.au](http://www.charteredaccountants.com.au)
- [www.computerizedaccount.tripod.com](http://www.computerizedaccount.tripod.com)
- [www.accountingstudyguide.com](http://www.accountingstudyguide.com)

**E-RESOURCES**

NIL

## IV B.COM (GEN) SEMESTER–VIII

DSC 22	24COMCT822	LOGISTIC AND SUPPLY CHAIN MANAGEMENT	L	T	P	Credi ts	Total hours
			3	1	0	4	60
<p>To understand the origin and principles of logistics management            To know the types of inventory control            To gain insight on the importance of supply chain management            To identify the Key Enablers in Supply Chain Improvement            To analyse the SCOR model</p>							
<p><b>Unit –I (12 hours)</b>  <b>Logistics Management</b>            Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution–            Distribution and Inventory.</p>							
<p><b>Unit –II (12 hours)</b>  <b>Transportation and Distribution</b>            Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21<sup>st</sup> Century</p>							
<p><b>Unit –III (12 hours)</b>  <b>Supply Chain Management</b>            Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications</p>							
<p><b>Unit –IV (12 hours)</b>  <b>Supply Chain Drivers</b>            Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.</p>							
<p><b>Unit –V (12 hours)</b>  <b>Aligning the Supply Chain with Business Strategy</b>            SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.</p>							
<p><b>COURSE OUT COME: Students will be able</b>            CO1 Examine the importance of Customer Service in Logistics Management            CO2 Develop an understanding on the Distribution Channel Management            CO3 Interpret the Global applications of supply chain management            CO4 Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement            CO5 Identify the conflict resolution strategies</p>							
<p><b>Textbooks</b>            1. G. Raghuram &amp; N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.            2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.</p>							

- 3.D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4. Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5. Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

**Reference Books**

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value-Adding Networks, FT Press, New Jersey, USA
3. Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4. Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5. Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.

## IV B.COM (GEN) SEMESTER–VIII

DSC -23	24COMCT823	OFFICE MANAGEMENT & SECRETARIAL PRACTICE	L	T	P	Credits	Total hours
			3	1	0	4	60
<p><b>Learning Objectives</b></p> <p>To familiar with modern office management.</p> <p>To familiar with the work atmosphere</p> <p>To train the students in maintaining and running the office effectively.</p> <p>To understand and organize data records</p> <p>To gain knowledge about the role of a secretary</p>							
<p><b>Unit –I (12 hours)</b></p> <p><b>Modern Office and Its Function</b></p> <p>Introduction — Meaning of Office—Office Work—Office Activities</p> <p>—The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success</p> <p>Rules for Office Managers—The Ten Commandments.</p>							
<p><b>Unit –II(12 hours)</b></p> <p><b>Office Space and Environment Management</b></p> <p>Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation— Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.</p>							
<p><b>Unit –III(12 hours)</b></p> <p><b>Office Systems and Procedures</b></p> <p>The Systems Concept —Definitions—Systems Analysis —Flow ofWork—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment’s. Office forms – Design, Management and Control</p>							
<p><b>Unit –IV(12 hours)</b></p> <p><b>Records Management</b></p> <p>Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralized vs. Decentralized Filing — Indexing — Types of Indexing— Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making</p>							
<p><b>Unit –IV(12 hours)</b></p> <p><b>Secretarial Practice(12 hours)</b></p> <p>Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.</p>							

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

CO1 Understand the modern office management

CO2 Adapt with the modern work atmosphere

CO3 Acquire Knowledge in maintaining the office independently and effectively

CO4 Ability to organize data records in office

CO5 Acquire Knowledge to become a company secretary

**Textbooks**

1. R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.

**Reference Books**

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi
5. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai

**Web Resources**

<https://accountlearning.com/basic-functions-modern-office/>

<https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>

<https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>