



VINAYAKA MISSION'S RESEARCH FOUNDATION

(DEEMED TO BE UNIVERSITY UNDER SECTION 3 OF THE UGC ACT 1956)

FACULTY OF ARTS AND SCIENCE

ARTS BOARD

BOARD OF STUDIES - 2019

Regulation - 2019

Course: B.COM - General (Regular - 3 Years)

Branch: Commerce

Choice Based Credit System (CBCS)

CURRICULUM AND SYLLABUS – 2019

COMMERCE – GENERAL - PROGRAM OUTCOMES

This course is designed to provide graduates in commerce with the analytical, conceptual and quantitative skills for a wide range of careers in decision making, leadership and management, policy development, and problem solving in the professions, in addition to the corporate and public sectors.

B.Com is one of the most sought after career oriented professional programs offered at the graduate level. B.Com degree opens up innumerable career options and opportunities to the aspiring managers both in India and abroad and B.Com program also prepares one to start a business of his/ her own in the capacity of an entrepreneur.

After Completing Bachelor of Commerce - B.Com (General) course, students are able to:

1. To build a strong foundation of knowledge in different areas of Commerce.
2. To develop the skill of applying concepts and techniques used in Commerce.
3. To develop an attitude for working effectively and efficiently in a business environment.
4. To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.
5. To expose students about entrepreneurship.
6. To enable a student to be capable of making decisions at personal and professional level.
7. Develop ethical thinking.
8. Develop functional and general management skills.

9. Inculcate a global mindset.
10. Evaluate different business problems using analytical and creative, and integrative abilities.
11. Build and Demonstrate leadership, teamwork, and social skills.
12. Communicate effectively in different contexts.
13. Analyze socio-political-economic environment of business organizations.

This program could provide well trained professionals for the

- Industries,
- Banking Sectors,
- Insurance Companies,
- Financing companies,
- Transport Agencies,
- Warehousing etc.,

to meet the well trained manpower requirements.

The graduates will get hands on experience in various aspects acquiring skills for Marketing Manager, Selling Manager, Overall Administration abilities of the Company in the world.

S. No.	Nature of Course	No. of Courses	Credit / Each course	Total No. of Credits
I - CORE COURSE				
1	DSC – 1 : Discipline Specific Core Courses – 1	4	6	24
2	DSC – 2 : Discipline Specific Core Courses – 2	4	6	24
3	DSC – 3 : Discipline Specific Core Courses – 3 (Foundation Courses)	4	6	24
II - ELECTIVE COURSE				
4	DSE –1: Discipline Specific Elective Courses	2	6	12
5	DSE - 2 : Discipline Specific Elective Courses	2	6	12
6	DSE - 3 : Discipline Specific Elective Courses a). Inter- Disciplinary b). Project Work - Dissertation – (Institutional Training) – Compulsory	2	6	12
III - ABILITY ENHANCEMENT COURSE				
7	1. AECC : Ability Enhancement Compulsory Courses	2	4	8
8	2. SEC : Skill Enhancement Courses	4	4	16
IV - VALUE ADDED COURSE (Compulsory)				
9	VAC : Value Added Course	1	2	2
10	Swayam *	1	2	-
11	NSS Activity *	1	2	-
Total Credits				134

* **Non-CGPA Courses.**

* **Swayam / NSS / RRC / Sports activity based on performance and attendance, which will not be calculated for CGPA.**

FACULTY OF ARTS AND SCIENCE
BACHELOR OF COMMERCE

Syllabus - 2019 (Choice Based Credit System)

Components	Courses	Credits	Total Credits
SEMESTER – I			
DSC-3A1	Tamil - I / Hindi – I / French - I	6	28
DSC-3B1	English I	6	
DSC-1A	Financial Accounting	6	
DSE - 1A	Discipline Specific Elective Course (Any One)	6	
AEC - I	Environmental Science	4	
SEMESTER - II			
DSC-3A2	Tamil - II / Hindi – II / French - II	6	22
DSC-3B2	English II	6	
DSC-1B	Corporate Accounting	6	
SEC - 1	Skill Enhancement Course Any One	4	
SEMESTER - III			
DSC-1C	Advanced Corporate Accounting	6	22
DSC-1D	Cost and Management Accounting	6	
DSE -1B	Discipline Specific Elective Course (Any One)	6	
AEC - II	English Communication – Lab / Basic Tamil	4	
SEMESTER - IV			
DSC-2A	Fundamentals of Investment	6	18
DSE - 2A	Discipline Specific Elective Course (Any One)	6	

SEC -2	Skill Enhancement Course Any One	4	
VAC	Value Added Courses any one	2	
SEMESTER - V			
DSC-2B	Consumer Protection	6	22
DSC-2C	Business Law and Company Law	6	
DSE -2B	Discipline Specific Elective Course (Any One)	6	
SEC - 3	Skill Enhancement Course Any One	4	
SEMESTER - VI			
DSC-2D	Direct and Indirect Tax	6	22
DSE -3A	Discipline Specific Elective Course (Any One)	6	
DSE -3B	Project Work - Dissertation – (Institutional Training) – Compulsory	6	
SEC	Skill Enhancement Course Any One	4	
Total Credits			134

I - CORE COURSE

DSC – 1: Discipline Specific Core Courses – 1

S.NO	SUB CODE	SUBJECT TITLE	CREDIT
1	DSC – 1A	Financial Accounting	6
2	DSC – 1B	Corporate Accounting	6
3	DSC – 1C	Advanced Corporate Accounting	6
4	DSC – 1D	Cost and Management Accounting	6

DSC – 2 : Discipline Specific Core Courses – 2

S.NO	SUB CODE	SUBJECT TITLE	CREDIT
1	DSC – 2A	Fundamentals of Investment	6
2	DSC – 2B	Consumer Protection	6
3	DSC – 2C	Business Law and Company Law	6
4	DSC – 2D	Direct and Indirect Tax	6

DSC – 3 : Discipline Specific Core Courses – 3 (Foundation Courses)

S.NO	SUB CODE	SUBJECT TITLE	CREDIT
1	DSC - 3A1	Tamil - I / Hindi – I / French - I	6
2	DSC - 3A2	Tamil - II / Hindi – II / French - II	6
3	DSC - 3B1	English I	6
4	DSC - 3B2	English II	6

II - ELECTIVE COURSE

DSE – 1 DISCIPLINE SPECIFIC ELECTIVE COURSE (Any Two)

S.NO	SUB CODE	SUBJECT TITLE	CREDIT
1	DSE - 1A	Principles of Marketing	6
2		Human Resources Management	6
3	DSE -1B	Fundamentals of Financial Management	6
4		Banking Law and Practices	6
5		Business Organisation and Management	6

DSE – 2 DISCIPLINE SPECIFIC ELECTIVE COURSE (Any Two)

S.NO	SUB CODE	SUBJECT TITLE	CREDIT
1	DSE - 2A	Entrepreneurship Development	6
2		Financial Services and Stock Markets	6
3	DSE -2B	E-Commerce	6
4		International Trade and Business	6
5		Business Communication	6

DSE – 3 DISCIPLINE SPECIFIC ELECTIVE – INTERDISCIPLINARY

(Any One Inter- Disciplinary with Compulsory Project)

S.NO	SUB CODE	SUBJECT TITLE	CREDIT
1	DSE -3B	Project Work - Dissertation – (Institutional Training) - Compulsory	6
		Office Management and Secretarial Practice	6
2	DSE -3A	Business Mathematics and Statistics	6
3		Information Technology Practical – Lab	6
4		Auditing and Corporate Governance	6

		Principles of Micro Economics	6
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III - ABILITY ENHANCEMENT COURSE

S No	Subject Code	1. Ability Enhancement Compulsory Course	Credits	Total
1	AECC - 1	Environmental Science	4	4 x 2= 8
2	AECC - 2	English Communication – Lab / Basic Tamil	4	
S No	Subject Code	2. Skill Enhancement Course (Any Four)	Credits	Total
1	SEC – 1	Yoga and Meditation – Lab	4	4 x 4 = 16
2	SEC – 2	Soft Skills Lab – I	4	
3	SEC -3	Soft Skills Lab – II	4	
4	SEC - 4	Tally Lab	4	
5		Personal Selling and Salesmanship	4	
6		Indian Economy	4	
		Fundamentals of Investment	4	
S No	Subject Code	IV - Value Added Course (Any One)	Credits	Total
1	VAC	Women Studies	2	1 x 2 = 2
2		Indian Constitution – Configurable Structure	2	
3		Basic Life Support and First Aid (Demonstration)	2	
4		Fire Safety (Demonstration)	2	
5		Industrial Safety	2	

NOTE:

*** If the candidate from other states they can learn the basic Tamil subject instead of English Communication.**

**** If the candidate select the Basic Life Support and First Aid (Demonstration) & Fire Safety (Demonstration) as their value added programme, the certificate obtained by candidate should be submitted to the COE to provide required 2 credits.**



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B.COM. - GENERAL

DSC – 1: Discipline Specific Core Courses - 1

Component : DSC 1	Subject Code : U19BGC1FA
Subject Title : Financial Accounting	Pattern : Theory and Problem
No of Credits : 6	No of Hours : 90

Objective	:	To impart knowledge of accounting and cover the practical knowledge.
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Outcome	:	To provide basic knowledge about the accounting principles and procedures, concepts & conventions of accounting and accounting framework.
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UNIT - I

18 Hours

Definition of Account – Accounting Principles – Nature of Accounting Concepts – Double Entry Vs single entry – Journal – Ledger – Trial Balance.

UNIT - II

18 Hours

Preparation of Trading, Profit and Loss Account and Balance Sheet of Sole Trading.
Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded).

UNIT - III

18 Hours

Branch Accounts – Objects of Branch Accounts – Types of Branches – Dependent Branch – Stock and Debtor System – Accounting System – Independent Branch (foreign Branch excluded) – Incorporation of Branch Figures in the Head Office Books (only simple problems).

UNIT - IV

18 Hours

Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill.

UNIT - V

18 Hours

Partnership Accounts – Dissolution of Firm – Settlement of accounts – Accounting Treatment for Unrecorded Assets and Liabilities – Insolvency of a Partner – Garner Vs Murray – Fixed and Fluctuating Capital – All Partners Insolvency (simple problems only).

NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Lecture Hours	: 75
Tutorial Hours	: 15
Total Hours	: 90

TEXT BOOK RECOMMENDED:

1. Financial Accounting – A. Moorthy and T.S.Reddy – Margam Publications, VI revised edition 2011.
2. Advanced Accountancy – S.P.Jain & K.L.Narang, Kalyani Publishers. 2016

BOOKS FOR REFERENCE:

1. Advanced Accountancy – R.L.Gupta & Radhasamy. - Sultan Chand & Sons. 2013
2. Principles of Accountancy – Vinayakam, Mani & Nagarajan. – S. Chand. 2010
3. Advanced Accountancy – M.C.Shukla, T.S.Grewal & S.C.Gupta - S Chand & Sons. 2016.



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B.COM. – GENERAL

DSC – 1 : Discipline Specific Core Courses - 1

Component : DSC 1	Subject Code : U19BGC2CA
Subject Title : Corporate Accounting	Pattern : Theory and Problem
No of Credits : 6	No of Hours : 90

Objective	:	To gain comprehensive understanding of all aspects relating to corporate accounting in conformity with the provision of the Companies Act.
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Outcome	:	To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.
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UNIT-I

18 Hours

Issue of Shares – at Par, Premium and Discount – Pro-rata Allotment – Forfeiture and Reissue of Shares.

UNIT-II

18 Hours

Issue of Debentures – Redemption of Debentures with and without Provisions – Redemption of Preference Shares.

UNIT-III

18 Hours

Acquisition of Business – Profit Prior to Incorporation – Final Accounts (Managerial Remuneration Excluded).

UNIT-IV**18 Hours**

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded).AS 14 Accounting for amalgamations.

UNIT-V**18 Hours**

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.

NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Lecture Hours	: 75
Tutorial Hours	: 15
Total Hours	: 90

TEXT BOOKS:

1. Reddy T.S. & Dr A Murthy, Corporate Accounting (Vol I), Margham Publications, Chennai. 2013
2. S P Jain & K L Narang, Advanced Accountancy I– Kalyani Publishers. 2008

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B.COM. – GENERAL

DSC – 1 : Discipline Specific Core Courses - 1

Component : DSC 1	Subject Code : U19BGC3AC
Subject Title : Advanced Corporate Accounting	Pattern : Theory and Problem
No of Credits : 6	No of Hours : 90

Objective	:	To gain comprehensive understanding of all aspects relating to corporate accounting in conformity with the provision of the Companies Act.
Outcome	:	After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the Corporate.

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UNIT-I

18 Hours

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods.

UNIT-II

18 Hours

Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Revaluation of Assets and Liabilities – Bonus Shares – Consolidated Balance Sheet (Inter Company Investment Excluded).

UNIT-III

18 Hours

Bank Accounts: Rebate on Bills Discounted, Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non-performing Assets (NPA).

UNIT-IV**18 Hours**

Insurance Company Accounts: Life Insurance – Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method). General Insurance - Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method).

UNIT-V**18 Hours**

Inflation Accounting (Accounting for Price Level Changes) – Limitations of Historical Accounting – Current Purchasing Power Method – Current Cost Accounting Method – Hybrid Method. (Simple Problems Only).

NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Lecture Hours : 75
Tutorial Hours : 15
Total Hours : 90

TEXT BOOKS:

1. Reddy T.S. & Dr Murthy A. – Corporate Accounting II – Margam Publications, Chennai. 1999.
2. Gupta R.L. & Radhaswamy M. – Corporate Accounting II, Sultan Chand & Sons, New Delhi. 2013.
3. Jain S.P & Narang K.L – Advanced Accountancy – Kalyani Publishers. 2017.

REFERENCE BOOKS:

1. Shukla M.C, Grewal T.S, Gupta S.C. – Advanced Accounts II– S.Chand & Co. Ltd, New Delhi. 2017.

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DSC – 1 : Discipline Specific Core Courses - 1

Component : DSC 1	Subject Code : U19BGC4CM
Subject Title : Cost and Management Accounting	Pattern : Theory and Problem
No of Credits : 6	No of Hours : 90

Objective	: To acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.
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Outcome	: To keep the students conversant with the ever – enlarging frontiers of cost and management accounting knowledge.
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UNIT-I

18 Hours

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender. Management Accounting – Meaning, scope, importance and limitations – Management accounting vs. cost accounting.

UNIT-II

18 Hours

Management accounting vs. financial accounting. Material purchase control, Level, aspects, need and essentials of materials control. Stores control – stores department. EOQ – stores records – ABC analysis – VED analysis – Pricing of issue of materials – FIFO, LIFO, and HIFO. Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate.

UNIT-III

18 Hours

Process costing – Features of process costing – Process losses, wastage, scrap, normal process loss – Abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production). Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of

Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

UNIT-IV

18 Hours

Management Accounting: Definition – objectives - Functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.

Ratio Analysis : Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability ratios – Computation of Ratios from Financial Statements – Preparation of Financial Statement from Ratios.

UNIT- V

18 Hours

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3. Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.

NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Lecture Hours	: 75
Tutorial Hours	: 15
Total Hours	: 90

TEXT BOOKS:

1. Jain S.P, Narang K.L and Simmi Agrawal – Cost Accounting, Kalyani Publishers, 2017.
2. T.S.Reddy and Y Hari Prasad Reddy – Cost Accounting - Margham Publications, Chennai.2012.
3. T.S.Reddy & Hari Prasad Reddy, Management Accounting – Margham Publications, Chennai.2014.

REFERENCE:

1. Khanna B.S., Pandey I. M., Ahuja G.K., and S.C.L. Batra – Practical Costing, S.Chand,2010.
2. V. K. Saxena and C.D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, 1999.
3. Hansen/Mowen – Cornerstones of cost management, Cengage Learning, 2014.
4. Cost accounting – Dr. S N Maheshwari & S. N. Mittal, Mahavir Publications,

2012.

5. Cost accounting – CA (Dr) P.C. Tulsian & Bharat Tulsian, S Chand, 2010.

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ARTS BOARD 2019

B.COM. – GENERAL

DSC – 2: Discipline Specific Core Courses - 2

Component : DSC 2	Subject Code :
Subject Title : Fundamentals of Investment	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection
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Outcome	:	Students gain an overall understanding of Digital Marketing and consumer rights Develop insight on Current Trends – Digital and Social Statistics (Info graphics) and right of consumers.
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Unit - I

18 Hours

To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit - II

18 Hours

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit - III

18 Hours

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation

Unit - IV

18 Hours

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit - V

18 Hours

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Lecture Hours : 90

Tutorial Hours : 00

Total Hours : 90

TEXT BOOK RECOMMENDED:

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, An Introduction to Investment, Cengage Learning.

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B.COM. – GENERAL

DSC – 2: Discipline Specific Core Courses - 2

Component : DSC 2	Subject Code :
Subject Title : Consumer Protection	Pattern : Theory
No of Credits : 6	No of Hours : 90

Unit - I

18 Hours

Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction- Grievancescomplaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems

Unit - II

18 Hours

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

UNIT - III

18 Hours

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

UNIT - IV

18 Hours

Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI (an overview) v. Electricity Supply: Electricity Regulatory Commission vi. Advertising: ASCI

UNIT - V

18 Hours

Consumer Movement in India;; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

Suggested Reading

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.

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B.COM. – GENERAL

DSC – 2: Discipline Specific Core Courses - 2

Component : DSC 2	Subject Code : U19BGC7BL
Subject Title : Business Law and Company Law	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To gain an enhanced understanding of legal rules and ethical constraints in business.
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Outcome	:	To inculcate knowledge on various laws relating to business such as law of contract, law of sale of goods and law of agency.
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UNIT - I

18 Hours

Contract Act – Definition, Classification – Essentials of a Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Object. Performance of Contract – Modes of Discharge of Contract – Remedies for Breach of Contract. Law of Agency- Modes creation-Agency by Ratification-sub –Agent and Substituted Agency -Termination of Agency – Bailment - Features-Rights, Duties of Bailor and Bailee.

UNIT - II

18 Hours

Sale of Goods Act – Definition, Price, Conditions and Warranties – Transfer of Property – Performance of Contract of Sale – Rights of an Unpaid Seller. Partnership - Definition, Essentials of Partnership - Rights, Duties and Liabilities of Partners -Types of Partnership - Dissolution of Partnership.

UNIT - III**18 Hours**

Introduction: Characteristics of a Company - Lifting of Corporate Veil - Types of Companies including One Person Company, Small Company and Producer Company - Association Not For Profit - Illegal Association - Formation of company- Promoters, Their Legal Position, Pre-incorporation Contract and Provisional Contracts - Online Registration of a Company. Documents: Memorandum of Association - Articles of Association -

UNIT - IV**18 Hours**

Management: Classification of Directors, Women Directors, Independent Directors, and Small Shareholder's Director – Disqualifications – Director Identity Number (DIN) – Appointment - Legal Positions - Powers and Duties - Removal of Directors - Key Managerial Personnel - Managing Director – Manager. Meetings: Meetings of Shareholders and Board - Types of Meeting - Convening and Conduct of Meetings - Postal Ballot - Meeting Through Video Conferencing - e-voting.

UNIT - V**18 Hours**

. Miscellaneous Provisions: Books of Accounts, Registers - Online Filing of Documents - Dividend Provisions - Concept and Modes of Winding Up - National Company Law Tribunal (NCLT)- Special Courts.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

TEXT BOOKS:

1. Business law – J Jayasankar – Margham Publication. 2012
2. Legal systems in Business – Dr. T.S. Ravi – Margham Publication.
3. Business Laws – N. D. Kapoor – Sultan Chand & Sons. 2019.

REFERENCE BOOKS:

1. Principles of Mercantile Law – Eastern book co, Avtar Singh, 2008.
2. Business Law – R. S. N. Pillai & Bagavathi, S. Chand. 2007
3. Business Law – V.Balachandran & S.Thothadri, Tata Mcgraw Hill Education. 2009.
4. Elements of Mercantile Law - N.D. Kapoor, Sultan Chand & Sons. 2018
5. Principles of Mercantile Law – Allahabad Law agency, Dr. R. k. Bangia, 2017.

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B.COM. – GENERAL

DSC – 2: Discipline Specific Core Courses - 2

Component : DSC 2	Subject Code : U19BGC8DT
Subject Title : Direct and Indirect Tax	Pattern : Theory and Problem
No of Credits : 6	No of Hours : 90

Objective	:	This course aims to provide an in-depth knowledge on the provisions of Income Tax.
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Outcome	:	This course aims to provide an in-depth knowledge on the provisions of Income Tax. To familiarize the students with recent amendments in Income-tax.
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UNIT - I

18 Hours

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income. Heads of Income: Income from Salaries – Income from House Property. Profit and Gains of Business or Profession – Income from Other Sources.

UNIT-II

18 Hours

Capital Gains – Deductions from Gross Total Income. Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals. Features of Indirect Taxation - Direct Tax Vs Indirect Tax – Advantages and Disadvantages of Indirect Taxes –Introduction to Goods and Service Taxes.

UNIT-III**18 Hours**

Central Excise Duty – Meaning - Features – Bases of Excise Duty – Kinds of Excise Duty – Basic Conditions for Liability to Excise – Concept of Manufacture – Transaction Value - Valuation of Excisable Goods – Registration in Central Excise – Exemption from Registration. Customs Duty – Objectives – Definition (Baggage, Customs Area, Customs Station, Export Goods, Indian Customs Water, Smuggling) – Types of Customs Duty – Reasons for Prohibiting Imports / Exports – Customs Duty Drawback - Distinction between Customs Duty and Excise Duty.

UNIT- IV**18 Hours**

Central Sales Tax Act – Salient Features - Objectives –Important Definitions (Dealer, Declared Goods, Goods) - Types of Sales – Inter State Sales Vs Intra State Sales – Registration of Dealers – Advantages of Registration – Cancellation of Registration - Distinction between Customs Duty and Sales Tax.

UNIT-V**18 Hours**

. Value Added Tax – Meaning - Objectives – Levy of VAT – VAT Advantages and Disadvantages - Input Tax Credit – Registration – TIN – Service Tax – Features - Exemption from Service Tax.

NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Lecture Hours	: 75
Tutorial Hours	: 15
Total Hours	: 90

TEXT BOOKS:

1. Jain K.C, V.P. Gaur & D.B.Narang, Income Tax Law and Practice, Kalyani Publishers. 2017
2. T.S.Reddy, Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications. 2013

BOOKS FOR REFERENCE:

1. Dr. HC Mehrotra, “Income-Tax Law and Accounts” Sahithya Bhavan Publishers.
2. Dr. Vinod K.Singhania, Students Guide to Income Tax-Taxman Publications Pvt. Ltd.

FACULTY OF ARTS AND SCIENCE

BOARD OF STUDIES 2019

B.COM. – GENERAL

DSC – 3: Discipline Specific Core Courses -3 (Foundation Courses)

Component : DSC – 3A1	Subject Code : U19F1BT1
Subject Title : Tamil - I	Pattern : Theory
No of Credits : 6	No of Hours : 90

இளங்கலை - முதற் பருவம்

SUB : Foundation Course - i

Credit : 6

TITLE : (செய்யுள், உரைநடை, இலக்கியவரலாறு,
இலக்கணம், பயன்பாட்டுக்கல்வி)

hours : 90

SUB CODE : UG19FC1T1

SUB PATTERN : (THEORY)

பாட நோக்கம் :

தமிழ் மரபுக்கவிதை, புதுக்கவிதை முதலானவற்றை அறிமுகப்படுத்துதல்.

சிறுகதை, நாவல், கட்டுரை முதலான இலக்கிய வடிவங்களைக் கற்பித்தல்.

இக்கால இலக்கியத்தின் மீதான ஈர்ப்பை மிகுவித்தல்.

கற்றல் பயன் :

தமிழ் இலக்கியத்தின் மீதான ஆர்வம் மிகும்.

புதிய இலக்கிய வடிவங்களை அறிவர்

கவிதை, சிறுகதை ஆகியவற்றை படைக்க முயல்வர்.

அலகு – 1 மரபுக்கவிதைகள் (hours : 9)

1.பாரதியார் - புதுமைப்பெண்

2.பாரதிதாசன் - வான் (இயற்கை)

3.நாமக்கல் கவிஞர் - உலகம் வாழ்க

4.கண்ணதாசன் - காலக்கணிதம்

5.கவிஞர் சுரதா - கலப்பை

6.வல்லம் வேங்கடபதி - நெருப்பிலிடு.

7.கவிமணி தேசிய விநாயகம் பிள்ளை - கோவில் வழிபாடு

8.சரோடு தமிழன்பன் - மழை

அலகு - 2 புதுக்கவிதைகள் (hours:9)

- 1.சிற்பி - ஒரு விதையின் கதை
- 2.அறிவுமதி - நட்புக்காலம்
- 3.தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்
- 4.ஈரோடு தமிழன்பன் - ஹைக்கூ கவிதைகள் (10 கவிதைகள்)
- 5.அப்துல் ரகுமான் - ஒப்புதல் வாக்கு மூலம்
- 6.மாலதி மைத்ரி - அகதி
- 7.புதையுண்ட வாழ்க்கை - எஸ்.சுகந்தி சுப்பிரமணியம்.
- 8.கருவறை ஓலங்கள் - கவிஞர் கவிதாசன்.
- 9.அம்மா - பழமலை
- 10.காதல் உயில் - வைரமுத்து

அலகு - 3 உரைநடை (hours:9)

- 1.கவிப்பேரரசு வைரமுத்து - சிற்பியே உன்னை செதுக்குகிறேன்

அலகு - 4 இலக்கிய வரலாறு - இலக்கணம் (hours:9)

- 1.புதுக்கவிதை, ஹைக்கூ கவிதை தோற்றமும் வளர்ச்சியும்
- 2.படிமம், குறியீடு பற்றிய விளக்கங்கள்
- 3.சிறுகதையின் தோற்றமும் வளர்ச்சியும்
- 4.உரைநடையின் தோற்றமும் வளர்ச்சியும்
- 5.நாட்டுப்புறப்பாடல், காதல், தாலாட்டு, திருமணம், ஒப்பாரி பற்றிய குறிப்புகள்
- 6.இலக்கணக் குறிப்பெழுதி விளக்கம் அறிதல்
- 7.கலைச்சொல்லாக்கம், எழுத்துப்பிழை நீக்கம்
- 8.தமிழ் எண்கள்

அலகு - 5

பயன்பாட்டுக்கல்வி - மொழியியல் (hours:9)

- 1.கவிதை படைத்தல்
- 2.வினா விடை அமைத்தல்

- 3.கற்பனை சந்திப்பிற்கு உரையாடல் எழுதுதல்
- 4.சிறுகதைகள் குறித்த விமர்சனம்
- 5.பொதுப்பகுதி அலுவலகப்பகுதி ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்

6.தன்முனைப்பு படிப்பு - சிறுகதை

- 1.ஒரு காட்டில் ஒரு மான் - அம்பை
- 2.சுந்தரவனம் - தேவதேவன்
- 3.மவராசர்கள் - விந்தன்
- 4.ஒரு சிறு இசை - வண்ணதாசன்
- 5.மாத்திரை - நீலபத்மநாபன்
- 6.வார்த்தைகள் - சோ.தர்மன்
- 7.அறம் - ஜெயமோகன்

பார்வை நூல்கள்

- 1.இலக்கிய வரலாறு - முனைவர் பாக்யமேரி
- 2.இலக்கணமும் மொழிப்பயிற்சியும் - க.கோ.வேங்கடராமன்

FACULTY OF ARTS AND SCIENCE

BOARD OF STUDIES 2019

B.COM. – GENERAL

DSC – 3 : Discipline Specific Core Courses - 3 (Foundation Courses)

Component : DSC 3	Subject Code : U19F1BT2
Subject Title : Tamil - II	Pattern : Theory
No of Credits : 6	No of Hours : 90

இரண்டாம் பருவம்

SUB : Foundation Course - ii Credit : 6

TITLE : செய்யுள், உரைநடை, இலக்கியவரலாறு, hours : 90

இலக்கணம், பயன்பாட்டுக்கல்வி

SUB CODE : UG19FC1T2

SUB PATTERN : (THEORY)

பாட நோக்கம் :

தமிழ் மரபுக்கவிதை, புதுக்கவிதை முதலானவற்றை அறிமுகப்படுத்துதல்.

சிறுகதை, நாவல், கட்டுரை முதலான இலக்கிய வடிவங்களைக் கற்பித்தல்.

இக்கால இலக்கியத்தின் மீதான ஈர்ப்பை மிகுவித்தல்.

கற்றல் பயன் :

தமிழ் இலக்கியத்தின் மீதான ஆர்வம் மிகும்.

புதிய இலக்கிய வடிவங்களை அறிவர்

கவிதை, சிறுகதை ஆகியவற்றை படைக்க முயல்வர்.

அலகு – 1 – சங்க இலக்கியம் (hours: 9)

1.குறுந்தொகை

- | | |
|------------|---------------------------|
| 1.குறிஞ்சி | - கொங்குதேர் வாழ்க்கை (2) |
| 2.முல்லை | - கார் புறத்தந்த (162) |
| 3.மருதம் | - கழனி மா அத்து (8) |
| 4.நெய்தல் | - நள்ளென்றற்றே (6) |
| 5.பாலை | - ஏறும்பி அளையின் (12) |

2. ஐங்குறுநூறு - அன்னாய் வாழிப்பத்து (21)

3. புறநானூறு - பாடல் எண் : 91, 142,192,195,312.

4.நற்றிணை - பாடல் எண் : கபிலர் (முதல் ஐந்து பாடல்கள்)

அலகு - 2 நீதி இலக்கியம் (hours : 9)

- 1.திருக்குறள் - நட்பாராய்தல்
- 2.நாலடியார் - நட்பிற் பிழை பொறுத்தல்
- 3.இனியவை நாற்பது - 1,3,5,6,20
- 4.பழமொழி நானூறு - 5,27,46,73,114
- 5.முகவரை - 1,2,5,10,16,17,18,26,30

அலகு -3 - நாவல் (hours : 9)

- 1.வேரில் பழுத்த பலா - சுசமுத்திரம்
- 2.வெக்கை (நாவல்) - பூமணி

அலகு - 4 - இலக்கிய வரலாறு (hours : 9)

- 1.பதினெண் மேற்கணக்கு நூல்கள் அறிமுகம்
- 2.பதினெண் கீழ்க்கணக்கு நூல்கள் அறிமுகம்
- 3.நாவலின் தோற்றமும் வளர்ச்சியும்

அலகு - 5 - இலக்கணம் - படைப்பாற்றல் (hours : 9)

- 1.வல்லினம் மிகும், மிகா இடங்கள்
- 2.வினா, விடை வகைகள் (அறுவகை வினா, எண்வகை விடை)
- 3.தொகை நிலைத்தொடர்
- 4.தொகா நிலைத்தொடர்
- 5.அணிகள் (உவமை, உருவகம், வேற்றுமை, வஞ்சபுகழ்ச்சி
- 6.இறைச்சி, உள்ஞறை விளக்கம்
- 7.மரபுக்கவிதை புதுக்கவிதை படைத்தல்
- 8.தன்முனைப்பு படிப்பு - புதினம் - 1, புதினம் - 2
(புதினத்தேர்வு மாணவர் விருப்பத்திற்குரியது)

பார்வை நூல்கள்

- 1.இலக்கிய வரலாறு – முனைவர் பாக்யமேரி
- 2.சங்க இலக்கியம் மூலமும் உரையும் - உரையாசிரியர் முனைவர் முனைவர் விநாகராசன்
- 3.பதினெண் கீழ்க்கணக்கு நூல்கள் - உரையாசிரியர் அ.மாணிக்கனார்.
- 4.வெட்கை (நாவல்) - பூமணி
5. இலக்கணமும் மொழிப்பயிற்சியும் - க.கோ.வேங்கடராமன்

FACULTY OF ARTS AND SCIENCE

BOARD OF STUDIES 2019

B.COM. – GENERAL

DSC – 3 : Discipline Specific Core Courses – 3 (Foundation Courses)

Component : DSC 3	Subject Code : U19F2BE1
Subject Title : English I	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective:

To understand the nuances of Poetry, Short stories and Plays.

To learn the grammar, this in turn enhances reading of literature.

Learning Outcomes: On successful completion of the course,

The students to be instigated to have an eminent craves on the poem

Improved Communication Skills

Confidence to deal with real life situation.

UNIT I

Hours: 18 Hours

1. Wordsworth : Solitary Reaper
2. Robert Frost : Stopping by Woods On a Snowy Evening
3. Masfield : Sea Fever
4. Shakespeare : All the World's a Stage
5. Hugh Clough : Say Not the Struggle Naught Availeth
6. Our Casuarina Tree: Toru Dutt
7. My Grandmother's House: Kamala Das

UNIT II

Hours: 18 Hours

1. Katherine Mansfield : A cup of tea
2. V.M. Basheer : The World Renowned Nose
3. R.K. Narayan : The Gateman's Gift
4. Leo Tolstoy : How Much Land Does a Man Need?
5. R.K. Narayan : An Astrologer's day
6. K. A. Abbas : Sparrows

UNIT III

Hours: 18 Hours

1. The Merchant of Venice
2. Macbeth
3. Twelfth Night
4. King Lear
5. AS You Like It

UNIT IV

Hours: 18 Hours

1. Statements and Questions
2. Determiners including Articles
3. Conjunctions and other Devices

Composition: Communication Skills For Undergraduates, Dr. T.M.Farhathulah, RBA Publications, Chennai

4. Modal verbs
5. Tenses

UNIT V

Hours: 18 Hours

1. Letter Writing
2. Telegrams
3. Writing Advertisements

REFERENCES:

1. Poetry: Harmony, ED. K.TRIPATHY – PUB. OUP, CHENNAI.
2. Grammar: Form And Function, By V.Sasikumar& V.Syamala, Emerald Publishers,Chennai-8.
3. Plays: Tales From Shakespeare Published By Madhuban Educational Books, UBS Publishers & Distributors, New Delhi.
4. Short Stories: Popular Short Stories ED. Board OF EDITORS – PUB. OUP, CHENNAI.

FACULTY OF ARTS AND SCIENCE

BOARD OF STUDIES 2019

B.COM. – GENERAL

DSC – 3 : Discipline Specific Core Courses - 3 (Foundation Courses)

Component : DSC 3	Subject Code : U19F2BE2
Subject Title : English II	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective:

To understand the nuances of Poetry, Short stories and Plays.

To learn the grammar, this in turn enhances reading of literature.

Learning Outcome

On successful completion of the course,

The students to be instigated to have an eminent craves on the poems

Improved Communication Skills

Confidence to deal with real life situation.

Unit-I

Hours: 18 Hours

- | | | |
|--------------------|---|----------------------------|
| 1. Milton | : | On His Blindness |
| 2. G.M.Hopkins | : | Thou Art Indeed Just, Lord |
| 3. Shelley | : | Ozymandias |
| 4. W.owen | : | Anthem for Doomed Youth |
| 5. Keats | : | La Belle Dame Sans Merci |
| 6. George Herbert | : | The Pulley |
| 7. A. K. Ramanujan | : | Snakes |

Unit-II

Hours: 18 Hours

- | | | |
|---------------------------|---|-----------------------|
| 1. Sir Arthur Conan Doyle | : | The Dying Detective |
| 2. Manohar Malgonkar | : | Monal Hunt |
| 3. Ernest Hemingway | : | Old Man at the Bridge |
| 4. Guy de Maupassant | : | The Necklace |

Unit-III**Hours: 18 Hours**

1. A Midsummer Night's Dream
2. Much Ado About Nothing
3. Julius Caesar
4. Tempest

Unit-IV**Hours: 18 Hours**

1. The Active and Passive Voice
2. Reported Speech
3. Conditional Clauses
4. Simple, compound and Complex sentences.

Unit-V**Hours: 18 Hours**

1. Notices
2. Designing a Resume
3. Writing a Report
4. Writing Broacher
- 5.

REFERENCES:

1. Poetry : HarmonyEd. K.Tripathy– pub. OUP, Chennai.
2. Composition: Communication Skills for Undergraduates, Dr.T.M.Farhathulah, RBA Publications, Chennai.
3. Grammar: Form and Function, By V. Sasikumar & V. Syamala, Emerald Publishers, chennai.
4. Plays: Tales from Shakespeare, published by Madhuban educational books, UBS Publishers & Distributors, New Delhi
5. Short Stories:Popular Short Storiesed. Board of editors – pub. OUP, Chennai.

FACULTY OF ARTS AND SCIENCE

ARTS BOARD 2019

II - ELECTIVE COURSE

DSC – 2 : Discipline Specific Core Courses - 2

Component : DSE 2	Subject Code :
Subject Title : Principles of Marketing	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To enable the students to understand the basics in marketing.
Outcome	:	On successful completion of this course the students should have the practical knowledge and the tactics in marketing.

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UNIT - I

18 Hours

Marketing Management – Meaning of Market, Classification – Modern Marketing Concepts – Marketing Approaches – Marketing Functions – Market Mix.

UNIT - II

18 Hours

Market Environment – Market Segmentation – Buyer Behaviour – Determinants of Buyer Behavior.

UNIT - III

18 Hours

Product Planning – Product Mix – Product Life Cycle. - Price – Objectives – Factors influencing Pricing – Methods of Pricing.

UNIT IV**18 Hours**

Promotion – Promotion Mix – Advertisements – Strength and Weakness – Media Selection – Process of Personal Selling – Publicity – Sales Promotion Features - Physical Distribution – Marketing Channels.

UNIT - V**18 Hours**

Marketing Information System and Marketing Research – Steps in Marketing Research – Marketing of Services – Service Marketing Mix.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

TEXT BOOK:

1. Marketing Management – Rajan Nair, Sultan Chand.
2. Modern Marketing – R.S.N. Pillai & Bagavathi, S. Chand. 2010.
3. Principles and Practices of Marketing – Mamoria & Joshi, kitab mahal, 2018.

BOOKS FOR REFERENCE:

1. Marketing Management – Philip T Kotler., Pearson Education, 2015.
2. Marketing Management – S A Sherlekar & T K Pany, Himalaya Publishing House, 2017.
3. Marketing management- Rajan Saxena, ata Mc Graw Hills, 2009.

FACULTY OF ARTS AND SCIENCE

ARTS BOARD 2019

B.COM. – GENERAL

II - ELECTIVE COURSE

Component : DSE –1: Discipline Specific Elective Courses	Subject Code : U19BGE2HR
Subject Title : Human Resource Management	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To familiarize the students about the different aspects of managing people in the organizations from the stage of acquisition to development and retention.
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Outcome	:	To understand the nature of human resources and its significance to the organization.
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UNIT - I

18 Hours

Nature and scope of HRM - Difference between Personnel Management and HRM Functions of HRM - Environment of HRM - Strategic HRM.

UNIT - II

18 Hours

Human Resource Planning - Recruitment - Selection - Methods of Selection –Types of tests - Interview techniques in selection - Placement.

UNIT - III

18 Hours

Induction - Training Methods - Techniques - Identification of Training needs - Training and Development. Development Methods.

UNIT - IV**18 Hours**

Performance Appraisal - Methods - Job Evaluation– Compensation – Objectives - Process.

UNIT – V**18 Hours**

Transfer - Promotion – Separation - HRM Audit - Nature - Benefits - Scope – Approaches.

Lecture Hours : 90**Tutorial Hours : 00****Total Hours : 90****TEXT BOOK:**

1. Resource Management: J.Jayashankar, Margham Publications
2. Mamoria & Mamoria CB - Personnel Management – Himalaya book house.
3. Human Resource Management (Text& Cases) – K.Aswathappa – Tata Mc Graw Hill, New Delhi, 2013

REFERENCE BOOKS:

1. Human Resource Management, Dr.Radha, Prasanna Publications, Chennai 2014
2. Human Resource Management – L.M.Prasad – Sultan Chand & sons – New Delhi, 2013
3. Human Resource Management(Text & Cases) – C.B.Gupta – Sultan Chand & Sons – New Delhi, 2013
4. Subba Rao P - Human Resource Management and Industrial Relations.

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II - ELECTIVE COURSE

Component : DSE –1: Discipline Specific Elective Courses	Subject Code : U19BGE3FF
Subject Title : Fundamentals of Financial Management	Pattern : Theory and Problems
No of Credits : 6	No of Hours : 90

Objective	:	To help students achieve better financial outcomes for businesses with which they might be associated.
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Outcome	:	This course enables the students with the knowledge about the Capital budgeting, Working capital, cash management, and better financial management techniques.
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UNIT - I

18 Hours

Financial Management – Meaning – Definition – Objectives – Importance – Functions – Organization – Structure of Financial Management – Role of a Financial Manager.

UNIT - II

18 Hours

Capital Budgeting – Ranking of Projects – Methods of Evaluating a Project Investment Proposal – Importance of Capital Budgeting (Simple Problems Only).

Leverages – Meaning - Types – Importance and Significance of Leverages (Simple Problems Only).

UNIT - III**18 Hours**

Capital Structure Theories – Net Income Approach – Net Operating Income Approach – Modigliani Miller Approach – Factors Determining Capital Structure (Theory Only).

UNIT - IV**18 Hours**

Cost of Capital – Concept of Cost Of Capital – Determinants of Cost of Capital – Simple and Weighted Average Cost of Capital (Simple Problems Only).

UNIT - V**18 Hours**

Working Capital Management – Meaning – Importance – Types – Factors Determining Working Capital - Estimation Of Working Capital (Simple Problems Only). Management of Cash – Inventory - Accounts Receivables and Accounts Payable (Theory Only).

NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Lecture Hours : 75
Tutorial Hours : 15
Total Hours : 90

TEXT BOOKS:

1. Dr. S.N. Maheswari, Principles of Financial Management, Himalaya Publishing House.
2. Dr. Murthy, Financial Management, Margham Publications. 2010
3. I.M. Pandey Financial Management – Vikas Publication.
4. Khan & Jain, Financial Management - Tata McGraw-Hill Education.2018

REFERENCE BOOKS:

1. M.C. Kuchal, Financial Management – Vikas Publication.
2. Kulkarni & Sathya Prasad, Financial Management – Himalaya Book House.
3. Dr. Srivastava - Financial Management, HPH.

FACULTY OF ARTS AND SCIENCE

ARTS BOARD 2019

B.COM. – GENERAL

II - ELECTIVE COURSE

Component : DSE –1: Discipline Specific Elective Courses	Subject Code : U19BGE4BL
Subject Title : Banking Law and Practices	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To acquaint the students with the basic knowledge of law relating to banking operation.
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Outcome	:	To enlighten the students' knowledge on Banking Regulation Acts. After the successful completion of the course the student should have a thorough knowledge on Indian Banking System and Acts pertaining to it.
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UNIT - I **18 Hours**

Banking – Meaning - Definition – Function of banking - Classification of Banks.

UNIT - II **18 Hours**

Definition of term Banker and Customer – differential relationship between Banker and Customer – General and Special relationship. Procedure of Opening and Closing of Bank Account-Ombudsman.

UNIT - III **18 Hours**

Cheques: Definition of a Cheque – Characteristics of Cheques – Marking – Honor and Dishonor of Cheques. Type of Cheques.

UNIT - IV**18 Hours**

Crossing of Cheques – Significance –Endorsement –Types. Difference between draft and cheque, cheque and bills of exchange, cheque and promissory note, bills of exchange and promissory note.

UNIT - V**18 Hours**

Recent trends in net banking services – Modern services of Banks – ATM, Credit Card, Debit Card, Green Card.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

TEXT BOOK RECOMMENDED:

1. Banking Theory, Law & Practice – B.Santhanam, Margham Publication. 2012.
2. Banking Theory, Law and Practice – Sundaram & Varshney, Sultan Chand & Sons, and New Delhi.

BOOKS FOR REFERENCE:

1. Banking Theory, Law and Practice – E. Gordon & K. Natarajan, Himalaya Publishing House.
2. Banking Law and Practice – P.N. Varshney, Sultan Chand & Sons, New Delhi.
3. Money, Banking, Trade and Public Finance – M.C. Vaish, New Age International (P) Limited, New Delhi.
4. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
5. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
6. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
7. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons

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B.COM. – GENERAL

II - ELECTIVE COURSE

Component : DSE –1: Discipline Specific Elective Courses	Subject Code :
Subject Title : Business Organisation and Management	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise
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Outcome	:	The course will begin with study of general organisation theory and the behavior of groups and individuals within organisations, including the processes of team work/team building, and then focus on applications to specific business contexts with particular reference to the fundamentals of management, the wider business environment and an introduction to marketing within that environment.
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Unit 1: Foundation of Indian Business

18 Hours

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises

18Hours

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership;

Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations

Unit 3: Management and Organisation

18 Hours

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

18 Hours

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit V: Functional Areas of Management

18 Hours

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Lecture Hours : 90

Tutorial Hours : 00

Total Hours : 90

Suggested Readings:

1. Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi
2. Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,
3. Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, Essentials of Management, McGraw Hill Education.
5. Basu, C. R., Business Organization and Management, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.
7. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
8. Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.

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B.COM. – GENERAL

II - ELECTIVE COURSE

Component : DSE - 2 : Discipline Specific Elective Courses	Subject Code : U19BGE5ED
Subject Title : Entrepreneurship Development	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To develop innovate ideas and create a practical entrepreneurial exposure.
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Outcome	:	On successful completion of this course, the student should be well versed in concept relating to entrepreneur, knowledge in the finance institution, project report incentives and subsidies.
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UNIT – I

18 Hours

Entrepreneur – Meaning – Characteristics of entrepreneur – classification of entrepreneur – factors influencing entrepreneurship.

UNIT – II

18 Hours

Problems of Entrepreneurs – Women entrepreneurs – Rural entrepreneurship – Entrepreneurial Development Programmes (EDP).

UNIT – III

18 Hours

Business idea generation – identification of business opportunities.

UNIT – IV

18 Hours

Feasibility – Marketing – Financial – Economic – Technical – Managerial – Project appraisal – Project report.

UNIT – V

12 Hours

Financial assistance; DIC – SIPCOT – SIDBI – TIIC – NSIC.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

TEXT BOOKS:

1. Entrepreneurial Development – Jayshree Suresh, Margam Publication.
2. Entrepreneurial Development - C.B.Gupta and Dr. N.P. Srinivasan – Sulthanchand & Sons.

REFERENCE BOOKS:

1. Entrepreneurial Development – S.S.Kanka S.Chand & Co.
2. Fundamentals of entrepreneurship - Renu Arora, S.K.Sooj, Kalyani and small business Publishers.
3. K. Ramachandran – Entrepreneurship - Tata McGraw Hill. Entrepreneurial Development- E. Gordon and K. Natarajan- Himalaya Publishing.

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B.COM. – GENERAL

II - ELECTIVE COURSE

Component : DSE - 2 : Discipline Specific Elective Courses	Subject Code : U19BGE6FS
Subject Title : Financial Services and Stock Markets	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To enable the students to gain knowledge of business financial services and stock market dealings.
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Outcome	:	Gives understanding regarding the financial players and stock market operations.
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UNIT-I

18 Hours

Meaning and Importance of Financial Services - Types of Financial Services - Financial Services and Economic Environment - Players in Financial Services Sector

UNIT-II

18 Hours

Merchant Banking – Functions - Issue Management - Managing of New Issues - Underwriting

UNIT-III

18 Hours

Leasing and Hire Purchase - Concepts and Features - Types of Lease Agreements-Factoring - Functions.

UNIT-IV**18 Hours**

Consumer Finance - Venture Capital - Mutual Funds - Credit Rating.

UNIT-V**18 Hours**

Stock Markets – Origin and Growth – Functions – Methods of Trading – Kinds of Speculative Transactions – De-mat and Re-mat -- SEBI: Powers and Functions. – BSE, NSE – NASDAQ - London Stock Exchange – New York Stock Exchange.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

TEXT BOOKS:

1. Santhanam B. - Financial Services, Margham Publications, Chennai
2. Gurusamy S. Financial Services (2014), Tata McGraw Hill, New Delhi

REFERENCE BOOKS:

1. Dr.V.Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai.
2. Dr. N. Premavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.
3. Machiraju H. R. - Indian Financial System, Vikas Publishing House, Noida.
4. Mishra M. N. - Law of Insurance (1985), Central Law Agency, Allahabad.
5. Khan M.Y. - Financial Services, Tata Mc Graw Hill, New Delhi.

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B.COM. - GENERAL

II - ELECTIVE COURSE

Component : DSE - 2 : Discipline Specific Elective Courses	Subject Code : U19BGE7EC
Subject Title : E-Commerce	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To provide adequate knowledge and understanding about E-Com practices to the students.
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Outcome	:	On Successful Completion of this subject the students should have knowledge about E-Commerce , E-Market , EDI , Business Strategies etc.,
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UNIT - I

18 Hours

What is e-commerce? – E-Commerce is not E-Business – the drivers – Myths You should know – Advantages and Issues in E-Commerce – Benefits and Limitations of the Internet – Role of E-Strategy – Integrating E-commerce – E-Commerce Business Models – Management Implications.

UNIT - II

18 Hours

Mobile-Commerce-The Business of Time: What is M-Commerce? – Why wireless? – How wireless Technology is employed? – Wireless LAN – Wireless application Protocol -Implications for Management.

UNIT - III**18 Hours**

Business-to-Business E-Commerce: What is B2B E-Commerce? – Supply chain Management and B2B – B2B Models – B2B Tools-EDI.

UNIT - IV**18 Hours**

E-Security: Security in Cyberspace – Designing for Security – How much risk you afford? –The VIRUS – Security Protection and Recovery – Role of Biometrics - How to secure your system? – Security and Terrorism.

UNIT - V**18 Hours**

Getting the Money: Real World Cash – Electronic Money – Requirements for Internet-Based Payments – How would you like to pay? – B2B and E-Payment – M-Commerce and M-Payment – General Guide to E-Payment.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

TEXT BOOKS:

1. E-Commerce- Dr. K. Abiramidevi - Margam publication, 2012.
2. E-Business & E-Commerce - Dr.P.Rizwan Ahmed - Margam publication.2015
3. E-Commerce – Strategy, Technology and Applications, David Whiteley. 2006, 13th edition, Tata McGraw Hill, New Delhi.
4. E-Commerce - Kamlesh K. Rayport & Beernaed J. Jawworski, 2003, TMH.

REFERENCE BOOK:

1. Electronic Commerce – Elias M. Awad, Pearson Publications, 2001.

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B.COM. – GENERAL

II - ELECTIVE COURSE

Component : DSE - 2 : Discipline Specific Elective Courses	Subject Code : U19BGE8IB
Subject Title : International Trade and Business	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To provide an overview of functioning of global business and foreign exchange transactions.
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Outcome	:	Helps to overcome the hindrances of international trade and business.
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UNIT - I

18 Hours

International Trade: Concept, Importance, Features of International Trade Benefits of International Trade, International Marketing versus Domestic Marketing (differences) Theory International Trade: Theory Comparative Cost, Factor Proportion Theory.

UNIT - II

18 Hours

Multinational Corporations (MNCs): Definition, Role MNCs in International Marketing.

UNIT - III**18 Hours**

International Trade Barriers: Meaning, Tariff and Non-Tariff Barriers, Impact Non-Tariff Barriers.

UNIT - IV**18 Hours**

Organizations and Agreements: WTO (functions, principles, agreements), IMF (purposes, facilities provided by IMF), World Bank (purpose, principles/policies) Foreign Trade India: Organizational Setup (autonomous bodies, attached and subordinate offices), Major Exports and Imports, Concept Export House, EXIM Policy(2002-2007) India (features and objectives the policy).

UNIT-V**18 Hours**

Foreign Exchange Market: Concept, Objectives of Exchange Control, Functions, Methods International Payment, Factors Causing Fluctuations in Exchange Rate.

Concept Balance Payment. Concept Fixed and Flexible Exchange Rate (concept) and Convertibility Rupee.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

TEXT BOOKS:

1. Dr. Radha, International Trade (Prasanna Publishers).
2. Cherunillam, F., International Business (PHI: New Delhi).

REFERENCE BOOK:

1. Varshney,R.L. and Bhattacharya, B. International Marketing Management: An Indian perspective (Sultan Chand: New Delhi).

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II - ELECTIVE COURSE

Component : DSE - 2 : Discipline Specific Elective Courses	Subject Code :
Subject Title : Business Communication	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	To enable the students to know importance of communication in commerce and trade and to draft business letters.
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Outcome	:	Upon the completion of the course student will have knowledge and skill to overcome the communication barriers and they will communicate effectively.
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UNIT - I

18 Hours

Communication – Meaning , process and Significance – Objectives – Principles – Types – Media – Barriers to Communication – Commercial Terms and Abbreviations.

UNIT - II

18 Hours

Correspondence – Need, Functions and Kinds of Business Letters – Layout of Business Letters – Enquiry and Reply – Offers and Quotations – Orders – Execution and Cancellation.

UNIT - III

18 Hours

Claims and Adjustments – Collection Letters – Sales Promotion Letters – Circular Letters.

UNIT - IV**18 Hours**

Agency Correspondence – Bank Correspondence – Import and Export Correspondence – Application Letters.

UNIT - V**18Hours**

Recommendations - Report Writing – Structure of Reports – Press Reports – Market Reports – Business Reports – Modern means of Electronic Communication – Internet–E-mail - Video Conferencing – Creating Web page – FAX.

Lecture Hours : 90
Tutorial Hours : 00
Total Hours : 90

TEXT BOOKS RECOMMENDED:

1. Effective Business English and Correspondence – M.S.RAMESH & PATTENSHETTY, R.Chand & Co.

BOOKS FOR REFERENCE:

1. Essentials of Business Communication – RAJENDRA PAL & J.S. KORLAHALLI, Sultan chand & sons.
2. Business Communication – R.C.SHARMA, KRISHNA MOHAN, Tata McGraw Hills.
3. Business Communication – URMILA RAI, Himalaya Publishing House.

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B.COM. - GENERAL

DSE - 3 : Discipline Specific Elective Courses

Component : DSE - 3 : Discipline Specific Elective	Subject Code : U19BGE9PW
Subject Title : Project Work - Dissertation – (Institutional Training) - Compulsory	Pattern : Project Report cum Viva-Voce
No of Credits : 6	No of Hours : 90

Objective	:	To give practical exposure regarding the Secretarial Functions relating to a Corporate Organization.
Outcome	:	Project-based learning is simply learning through projects. What is being learned and how that learning is being measured isn't strictly dictated by the project and any products or artifacts within that project.

Supervised Institutional Training shall be an integral part of B.Com – General Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship / Managerial Skills so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented. The duration of the training shall be for a period of 45 days during the third year. The training shall broadly relate to (a) Office Management (b) Secretarial Practice. (Including HR) The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship. 2. Study of layout, working conditions, office maintenance, safety and sanitary conditions. 3. Study of the Secretarial service, communication, equipments, postal and mailing services and equipments. 4. Acquaintance with office machines and equipments and accounting, machines. 5. Acquaintance with filing department, sales, purchases, sales accounts, salary, administration and personnel departments.

The training pertaining to Secretarial Practice shall be on all aspects of the, functions of a corporate secretary, including other managerial personnel.

The following types of organizations may be selected for the training:

1. Public Limited Companies (Both Industrial and Commercial).
2. Statutory bodies, Public Enterprises and Public Utilities like L.I.C., Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and banks.
3. Office Equipment Marketing Organizations.
4. Office of a Practicing Chartered Accountant, Cost Accountant or Company Secretary.

In view of the objective of the course to prepare the students to become professionals like Chartered Accountants, Cost Accountants and Company Secretaries, it is proposed to give on the job training with Practicing Chartered Accountants, Cost Accountants or Company Secretaries. For Institutional training the students may either select to go to a company or to a practicing professional.

The paper on Institutional Training shall carry hundred marks and Internal and External Viva - Voce based on a report submitted by the candidate, under the guidance of the faculty member of the respective colleges assisted by the training officers of the Institutions providing training.

The students undergoing training in Chartered Accountant / Cost Accountant / Company Secretary's office shall prepare a report on any Public Ltd Company Listed in BSE or NSE. The Report shall include information about the profile products, projects, milestones, performance specifically analysis of financial performance for the past 5 years of the selected company.

The report shall be around 50 typed pages, excluding tables, figures, bibliographies and appendices. The department shall value the report. The marks shall be sent to the University after

viva-voce university exam conducted at VI semester in the Third year. A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit this report to the department and the marks after valuation shall be forwarded to the University after the commencement of the examination.

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

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B.COM. - GENERAL

DSE - 3 : Discipline Specific Elective Courses

Component : DSE - 3 : Discipline Specific Elective	Subject Code :
Subject Title Office Management and Secretarial Practice	Pattern : Theory
No of Credits : 6	No of Hours : 90

Objective	:	The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office
Outcome	:	

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UNIT - I

18 Hours

Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

UNIT - II

18 Hours

Mail and Mailing Procedures: Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward

and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

UNIT - III

18 Hours

Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

UNIT - IV

18 Hours

Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

UNIT - V

18 Hours

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..

Suggested Reading:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi..
2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

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B.COM. – GENERAL

Component : DSE - 3 : Discipline Specific Elective Courses (Inter- Disciplinary)	Subject Code : U19BGE10BM
Subject Title : Business Mathematics and Statistics	Pattern : Theory and Problem
No of Credits : 6	No of Hours : 90

Objective	:	To enable the students to learn the Statistical methods and their applications in commerce.
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Outcome	:	Students will have the versatility to work effectively in a broad range of analytic, scientific, government, health and other positions.
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UNIT - I

18 Hours

Statistics - Definition - Scope and Limitation - Presentation of Data - Diagrammatic and Graphical Representation of Data.

UNIT - II

18 Hours

Measures of Central Tendency - Mean - Median and Mode - GM and HM - their Limitations.

UNIT - III

18 Hours

Measures of Dispersion - Range - Mean Deviation - Quartile Deviation - Standard Deviation - Coefficient Variation - Lorenz Curve - Measures of Skewness - Karl Pearson and Bowley's methods.

UNIT - IV

18 Hours

Mathematics for Finance - Simple and Compound Interest Annuities - Sinking Funds - Discounts and Present values.

UNIT - V**18 Hours**

Basic Calculus - Rules for Differentiation - Maxima and Minima and their Applications to Business.

NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Lecture Hours : 75
Tutorial Hours : 15
Total Hours : 90

TEXT BOOKS:

1. Dr. P.R.Vittal –“ Business Statistics and Mathematics”-Margam Publications, 2012.
2. Mritunjay Kumar,” Business Mathematics” – Vikas Publishing House Pvt Ltd.2017.

BOOKS FOR REFERENCE:

1. J.K. Sharma - Business Statistics - Vikas Publishing House Pvt Ltd,
2. P. Navaneetham - Business Statistics and Mathematics.

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B.COM. – GENERAL

II - ELECTIVE COURSE

Component : DSE - 3 : Discipline Specific Elective Courses (Inter- Disciplinary)	Subject Code : U19BGE11IL
Subject Title : Information Technology In Business - Lab	Pattern : Practical
No of Credits : 6	No of Hours : 90

Objective	:	Focuses on the practical application of computing to business problem-solving.
Outcome	:	The students know about the Application of computers and internet to store, retrieve, transmit, and manipulate data, or information.”

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UNIT – I

18 HOURS

1) Starting MS-word, creating saving, printing (with options) closing and exiting. b) Study of word Menu/Tool Bars.

2) Drawing a flow chart using drawing tool bar, inserting picture and setting.

UNIT – II

18 HOURS

3) Mark sheet preparation using table in MS word.

4) Mail Merging in MS-Word.

UNIT – III

18 HOURS

5) Slide show presentation for a seminar in frames using MS Power Point.

6) Slide show presentation for an invitation in MS Power Point.

UNIT – IV**18 HOURS**

- 7) Creating an organization chart in Power point.
- 8) Drawing a graph (Bar, Pie, Line) using own data in MS-Excel.

UNIT – V**18 HOURS**

- 9) Create a Worksheet, moving/copying/inserting/dating rows and columns.
- 10) Maths functions in MS-Excel i. SUM, COUNT, and AVERAGE ii. MAX, MIN iii. MOD, ROUND, SQRT.

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

Lecture Hours	: 60
Practical Hours	: 30
Total Hours	: 90

TEXT BOOKS AND REFERENCES

1. Computer application in Business: R. Parameswarwn, S.Chand & Company ltd., Fifth Edition 2006.
2. Sanjay Saxena: “MS OFFICE 2000 for every one” Rikas Publishing house Pvt Ltd.
3. Computer application in Business - Dr. P. Rizwan Ahmed - Margham Publications.

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III - ELECTIVE COURSE

Component : DSE - 3 : Discipline Specific Elective Courses (Inter- Disciplinary)	Subject Code :
Subject Title : Auditing and Corporate Governance	Pattern : Practical
No of Credits : 6	No of Hours : 90

Objective :	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility
Outcome :	Auditing with In fluid and development corporate governance space, which provides guarantees regarding internal control quality and financial statement.

L	T	P	C
6	0	0	6

Unit 1: Introduction

18 HOURS

Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: Audit of Companies

18 HOURS

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.

Unit 3: Special Areas of Audit

18 HOURS

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;

Unit 4: Corporate Governance

18 HOURS

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Unit 5: Business Ethics

18 HOURS

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement.

Lecture Hours : 90
Practical Hours : 00
Total Hours : 90

Suggested Readings

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot. (Publishers). (Relevant Chapters)
6. KV Bhanumurthy and Usha Krishna, Politics, Ethics and Social Responsibility of Business, Pearson Education
7. N Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education
8. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education
9. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education.

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B.COM. – GENERAL

II - ELECTIVE COURSE

Component : DSE - 3 : Discipline Specific Elective Courses (Inter- Disciplinary)	Subject Code :
Subject Title : Principles of Micro Economics	Pattern : Practical
No of Credits : 6	No of Hours : 90

Objective	:	
Outcome	:	

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Unit 1: Introduction

18 HOURS

(a). Demand and Supply: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination. (b). Elasticity of demand and supply. (c). Application of demand and supply.

Unit 2: Consumer Theory

18 HOURS

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit 3: Production and Cost

18 HOURS

(a). Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.

(b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit 4: Market Structure

18 HOURS

(a). Perfect Competition: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition.

Unit 5: Income Distribution and Factor Pricing

18 HOURS

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education Koutsiyannis, Modern Micro Economic Theory.
6. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning

FACULTY OF ARTS AND SCIENCE

BOARD OF STUDIES 2019

B.COM. – GENERAL

1. AECC Ability Enhancement Compulsory Course

Component : Ability Enhancement Compulsory Course - I	Subject Code : U19AE1ES
Subject Title : Environmental Science	Pattern : Theory
No of Credits : 4	No of Hours : 60

INSTRUCTIONAL OBJECTIVES

- To expand awareness on the significance of natural resources and energy.
- To comprehend the structure and function of an ecosystem
- To understand an aesthetic value with respect to biodiversity, aware of the threats and its conservation and realize the concept of interdependence
- To identify with the source of kind of pollution and disaster management

Outcome: Students will understand key concepts in the life and physical sciences, and will apply them to environmental issues.

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Unit I

4 Hours

The multidisciplinary nature of environmental studies. Definition, scope and importance need for public awareness

Unit II Natural resources

8 Hours

Renewable and non-renewable resources: natural resources and associated problems.

- Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effect on forests and tribal people.
- Water resources: use and over utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems

- c) Mineral resources: use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer- pesticide problems, water logging, salinity, case studies.
- e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- f) Land resources: land as a resource, land degradation, man induced landslides, soil erosion and desertification.
Role of individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles

Unit III: Ecosystems

8 Hours

Concept of an ecosystem – structure and function of an ecosystem – producers, consumers and decomposers – energy flow in the ecosystem – ecological succession – food chains, food webs and ecological pyramids – introduction, types, characteristic features, structure and function of the following ecosystem:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)

Unit IV: Bio-diversity and its conservation

8 Hours

Introduction – definition: genetic, species and ecosystem biodiversity – biogeographical classification of India – value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and optional values – biodiversity at global, national and local levels.

India as a mega diversity nation – hot-spots of biodiversity – threats to biodiversity: Habitat loss, poaching of wild life, man – wildlife conflicts – endangered and endemic species of India – conservation of biodiversity: in situ and Ex-situ conservation of biodiversity.

Unit V: Environmental pollution

8 Hours

Definition, causes, effects and control measures of;

- a) Air pollution
- b) Water pollution
- c) Soil pollution
- d) Marine pollution
- e) Noise pollution
- f) Thermal pollution
- g) Nuclear hazards

Solid waste management: causes, effects and control measures of urban and industrial wastes – role of an individual in prevention of pollution – pollution case studies – disaster management: floods, earthquake, cyclone and landslides.

Unit VI: Social issues and environment:

8 Hours

From unsustainable to sustainable development – urban problems related to energy – water conservation, rain water harvesting, watershed management – resettlement and rehabilitation of people: its problems and concerns – case studies – environmental ethics: issues and possible solutions - climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies.

Wasteland reclamation – consumerism and waste products - environmental protection act – Air (prevention and control of pollution) act – water (prevention and control of pollution) act-wildlife protection act- forest conservation act – issues involved in enforcement of environmental legislation -public awareness.

Unit VII: Human population and environment:

8 Hours

Population growth, variation among nations – population explosion – family welfare programme – environmental and human health -human rights – value education HIV/AIDS -women and child welfare – role of information technology in environment and human health – case studies.

Unit VIII: Field Works:

8 Hours

Visit to local area to document environmental assets – rivers/ forest/ grassland/ hill/ mountain – visit to local polluted site – urban/ rural/ industrial/ agricultural – study of common plants, insects, birds – study of simple ecosystems – pond, river, hill, slopes etc. (Field work equal to 5 lecture works)

Lecture Hours : 60
Tutorial Hours : 00
Total Hours : 60

Recommended Books.

1. Text Book of Environmental Studies for under gradute courses By Erach Bharucha Reprinted in 2006, Orient Longman Private Limited /Universities Press India Pvt. Ltd.

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BOARD OF STUDIES 2019

B.COM. – GENERAL

1. AECC Ability Enhancement Compulsory Course – II

Component : Ability Enhancement Compulsory Course - II	Subject Code : U19AE2EC
Subject Title : English Communication - Lab	Pattern : Practical
No of Credits : 4	No of Hours : 60

Objective:

To make the students comfortable in using English Language.

To help the students gain confidence in English.

To enhance the four skills of Language.

Outcome:

After completion of the course the students will be

1. Able to understand how to use English Language comfortably
2. Able to gain confidence in English
3. Able to learn the four skills of the language

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UNIT I- Introduction:

12 Hours

Theory of Communication, Types and modes of Communication

UNIT II- Language of Communication:

12 Hours

Verbal and Non-verbal

(Spoken and Written)

Personal, Social and Business

Barriers and Strategies

Intra-personal, Inter-personal and Group communication

UNIT III- Speaking Skills: **12 Hours**
Monologue
Dialogue
Group Discussion
Effective Communication/ Mis- Communication
Interview
Public Speech

UNIT IV- Reading and Understanding **12 Hours**
Close Reading
Comprehension
Summary Paraphrasing
Analysis and Interpretation
Translation(from Indian language to English and vice-versa) Literary/Knowledge
Texts

UNIT V- Writing Skills **12 Hours**
Documenting
Report Writing
Making notes
Letter writing

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

Lecture Hours : 30
Practical Hours : 30
Total Hours : 60

Reference:

1. Fluency in English - Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Blackswan, 2013.
4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

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BOARD OF STUDIES 2019

B.COM. – GENERAL

1. AECC Ability Enhancement Compulsory Course

Component : Ability Enhancement Compulsory Course - II	Subject Code :U19AE2BT
Subject Title : Basic Tamil	Pattern : Theory
No of Credits : 4	No of Hours : 60

நோக்கம்:

மாணவர்களுக்கு அடிப்படை தமிழைப் பயிற்றுவித்து மொழி அறிவை வளர்த்தல்.

பிற மொழி மாணவர்கள் தமிழை படிக்க எழுத பயிற்றுவித்தல்.

கற்றல் பயன்கள் :

மாணவர்கள் அடிப்படைத்தமிழை அறிவர்.

மொழி வளம் உணர்ந்து பிற மொழி மாணவர்கள் கற்று தமிழ் மொழியை அறிவர்.

அலகு 1 hours:12

எழுத்துக்கள்

1.உயிர் எழுத்துக்கள்

2.மெய் எழுத்துக்கள்

3.உயிர்மெய் எழுத்துக்கள்

அலகு 2 hours:12

சொற்களை அமைத்தல்

அலகு 3 hours:12

பெயர்ச்சொற்கள்

அலகு 4 hours:12

வினைச்சொற்கள்

அலகு 5 hours:12

வாய்மொழிப்பயிற்சி : பாடல்கள்

பார்வை நூல்கள் :

1.அடிப்படை இலக்கணம் - குமரன் சந்தியா பதிப்பகம் சென்னை.

2.நற்றமிழ் இலக்கணம் - டாக்டர்.சொபரமசிவம்.

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BOARD OF STUDIES 2019

B.COM. – GENERAL

2. SEC: SKILL ENHANCEMENT COURSE

Component : Skill Enhancement Course	Subject Code : U19SE1YL
Subject Title : Yoga and Meditation – Lab	Pattern : Practical
No of Credits : 4	No of Hours : 60

Objective	:	To know the practical yoga and meditation.
Outcomes	:	Incorporating it into your routine can help enhance your health, increase strength and flexibility and reduce symptoms of stress, depression and anxiety.

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UNIT – I

12 Hours

Surya Namaskar and Asanas: Surya namaskar, Padmasana, Vajrasana, Bhujangasana, Tadasana, Konasana, Uttakatasana, Nindra Eka Padhasana, Pirai Asana, Padha Hasthasana, Savasana.

UNIT – II

12 Hours

Pranayama: Surya pranayama, Chandra Pranayama, Anulom Vilom, Sheetal, Sheetkari.

UNIT – III

12 Hours

Mudra: Chin mudra, Rughi mudra, Yoga mudra, Maha mudra, Shanmukhi mudra.

UNIT – IV

12 Hours

Kriya: Kapalabathi, Bhastrika.

UNIT – V**12 Hours**

Meditation: Simple, Vibrational, Mantra, Yoga Nitra.

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

Lecture Hours : 30
Practical Hours : 30
Total Hours : 60

REFERENCES:

1. Dr.V.Krishnamoorthy, Simple Yoga for Health, Sri Mathi Nilayam, 2012.
2. Dr.Ananda Balayogi Bhavanani, A Primer of Yoga Theory, Dhivyananda Creations, 2008.
3. Dr.S.Hema, Easy Yoga for Beginners, Tara yoga Publications, 2008.
4. Dr.Asana Andiappan, Ashtanga Yoga, Asana Publications, 2009.
5. Yogacharya Sundaram, Sundra Yoga Therapy, Asana Publications, 2009 Dr.John B.Nayagam, Mudumaikku Mutrupulli Vaikkum Muthiraigal, Saaru Prabha Publications, 2010.

FACULTY OF ARTS AND SCIENCE

ARTS BOARD 2019

B.COM. – GENERAL

2. SEC: SKILL ENHANCEMENT COURSE

Component : Skill Enhancement Course	Subject Code : U19SE2S1
Subject Title : Soft Skills Lab – I	Pattern : Practical
No of Credits : 4	No of Hours : 60

Objective	:	To enhance holistic development of students and improve their employability skills.
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Outcome	:	Students will develop their social and work-life skills, as well as their personal and emotional well-being, life learning skills., etc.,
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UNIT - I

12 Hours

SWOT Analysis - Who am I – Attributes - Importance of Self Confidence - Self Esteem.

Creativity - Out of box thinking - Lateral Thinking. Factors influencing Attitude - Challenges and lessons from Attitude - Etiquette.

UNIT - II

12 Hours

Factors of motivation - Self-talk - Intrinsic & Extrinsic Motivators. Skills for a good Leader - Assessment of Leadership Skills.

INTERPERSONAL SKILLS - Gratitude Understanding the relationship between Leadership Networking & Team work. Assessing Interpersonal Skills Situation description of Interpersonal Skill. Team Work.

UNIT - III

12 Hours

Goal Setting - Wish List, SMART Goals - Blue print for success - Short Term, Long Term - Life Time Goals. Career and Life Planning. Time Management Value of time, Diagnosing Time Management, Weekly Planner to do list, Prioritizing work.

UNIT - IV

12 Hours

International English Language Testing System (IELTS) – Test of English as a Foreign Language (TOEFL) – Graduate Record Examination (GRE) – Civil Service (Language related) – Verbal ability.

UNIT - V

12 Hours

STRESS MANAGEMENT: Causes of Stress and its impact, how to manage & distress, Circle of control, Stress Busters. Emotional Intelligence - What is Emotional Intelligence, emotional quotient why Emotional Intelligence matters, Emotion Scales. Managing Emotions.

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

Lecture Hours	: 30
Practical Hours	: 30
Total Hours	: 60

TEXT BOOK:

1. SOFT SKILLS, 2015, Career Development Centre, Green Pearl Publications.

REFERENCE:

1. Thomas A Harris, I am ok, you are ok, New York-Harper and Row, 1972.
2. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006.
3. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz.
4. Personality Development and Soft skills , Oxford University Press by Barun K. Mitra
5. The Time Trap : the Classic book on Time Management by R. Alec Mackenzie.

6. Robert M Sherfield and et al. “Developing Soft Skills” 4th edition, New Delhi: Pearson Education, 2009.

WEB SOURCES:

1. <http://www.slideshare.net/rohitjsh/presentation-on-group-discussion> http://www.washington.edu/doing/TeamN/present_tips.html
2. <http://www.oxforddictionaries.com/words/writing-job-applications> <http://www.kent.ac.uk/careers/cv/coveringletters.htm>
3. http://www.mindtools.com/pages/article/newCDV_34.htm
Interactive Multimedia Programs on Managing Time and Stress.

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B.COM. – GENERAL
2. SEC: SKILL ENHANCEMENT COURSE

Component : Skill Enhancement Course	Subject Code : U19SE3S2
Subject Title : Soft Skills Lab – II	Pattern : Practical
No of Credits : 4	No of Hours : 60

Objective	:	To enhance holistic development of students and improve their employability skills.
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Outcome	:	Students will develop their social and work-life skills, as well as their personal and emotional well-being, life learning skills., etc.,
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Unit-I

12 Hours

Team Building / Coordination Skills, Team Building Practices through group exercises, team task / role play, Ability to mixing & accommodation, Ability to work together.

Unit II

12 Hours

LISTENING AND SPEAKING SKILLS:

Conversational skills (formal and informal) – group discussion and interview skills – making presentations. Listening to lectures, discussions, talk shows, news programmes, dialogues from TV/radio/Ted talk/Podcast – Debate - watching videos on interesting events on You tube

Unit III**12 Hours**

Personality - Definition – Elements – Determinants. Personal Grooming - Personal Hygiene - Social Effectiveness - Business Etiquettes (Power Dressing). Body Language - Non-Verbal Communication - Types of Body Language - Functions of Body Language - Role of Body Language – Proxemics.

Unit IV**12 Hours**

Interpersonal Effectiveness Managing anxiety and fear – Breathing – an antidote to stress – progressive muscle relaxation – understanding your shyness – building one’ self-esteem – avoiding self-blame – taking risks, tolerating failure, persisting and celebrating success – self talk.

Unit V**12 Hours**

Interview Preparation - Introduction – Group Discussion (GD) - Role Play - Writing job applications – Cover Letter – Resume – Emails - Resume Writing - Dress Code - Mock-Interview - How to be Successful in an Interview. Telephonic Interview and Video Conferencing.

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

Lecture Hours : 30
Practical Hours : 30
Total Hours : 60

TEXT BOOK:

1. Soft skills: Personality development for life success-Prashant Sharma,BPB Publications, 2018.

REFERENCE BOOKS:

1. The 16 personality types – Dr. A.J. Drenth, Andrew Drenth publishers, 2017.
2. Soft Skills training: A workbook to develop skills for employment – Frederick H. Wentz, create space independent publishing platform, 2012.
3. Robert M Sherfield and et al. “Developing Soft Skills” 4th edition, New Delhi: Pearson Education, 2009.
4. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz.
5. Personality Development and Soft skills , Oxford University Press by Barun K. Mitra
6. The Time Trap : the Classic book on Time Management by R. Alec Mackenzie.

WEB SOURCES:

1. <http://www.slideshare.net/rohitjsh/presentation-on-group-discussion> http://www.washington.edu/doi/TeamN/present_tips.html
2. <http://www.oxforddictionaries.com/words/writing-job-applications> <http://www.kent.ac.uk/careers/cv/coveringletters.htm>
3. http://www.mindtools.com/pages/article/newCDV_34.htm
4. Interactive Multimedia Programs on Managing Time and Stress.

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B.COM. – GENERAL

2. SEC: SKILL ENHANCEMENT COURSE

Component : Skill Enhancement Course	Subject Code : U19SE4TL
Subject Title : Tally Lab	Pattern : Practical
No of Credits : 4	No of Hours : 60

Objective	:	To develop the skills of students to prepare accounting statements using accounting software.
Outcome	:	Students knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts

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UNIT - I

12 Hours

Tally Basics - Master creations

This is inclusive of ledger, items, units and go down. This important step to input the entries in tally - Purchase and sales entries – All Entries.

UNIT - II

12 Hours

Payment and receipt entries

UNIT - III

12 Hours

Sales returns and purchased returns

UNIT - IV

12 Hours

Contra entries (cash deposit, cash withdrawals, bank to bank transfer etc.)

UNIT - V

12 Hours

Journal

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

Lecture Hours : 30
Practical Hours : 30
Total Hours : 60

TEXT BOOKS RECOMMENDED

1. Tally – Accounting software S. Palanivel – Marghan Publications 2015
2. Computer Applications in Business – Dr. Rajkumar-2009.

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ARTS BOARD 2019

B.COM. – GENERAL

2. SEC: SKILL ENHANCEMENT COURSE

Component : Skill Enhancement Course	Subject Code :
Subject Title : Personal Selling and Salesmanship	Pattern : Theory
No of Credits : 4	No of Hours : 60

Objective :	The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.
Outcome :	

L	T	P	C
2	0	2	4

UNIT – I

12 HOURS

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling,

UNIT – II

12 HOURS

Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

UNIT – III

12 HOURS

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation;

UNIT – IV

12 HOURS

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities

UNIT – V

12 HOURS

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

Lecture Hours : 60
Practical Hours : 00
Total Hours : 60

TEXT BOOKS AND REFERENCES

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,

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ARTS BOARD 2019

B.COM. – GENERAL

2. SEC: SKILL ENHANCEMENT COURSE

Component : Skill Enhancement Course	Subject Code : U19SE6CL
Subject Title : Indian Economy	Pattern : Theory
No of Credits : 4	No of Hours : 60

Objective :	This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.
Outcome :	

L	T	P	C
4	0	0	4

UNIT - I

12 Hours

Concept and Measures of Development and Underdevelopment; Human Development;

Composition of national income and occupational structure

UNIT – II

12 Hours

a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy

UNIT - III

12 Hours

a).The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. e) Demographic Constraints: Interaction between population change and economic development.

UNTI - IV

12 Hours

Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security. b) Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital. c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

UNIT -V

12 Hours

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

Lecture Hours : 60
Practical Hours : 00
Total Hours : 60

Reference

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economy, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.

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ARTS BOARD 2019

B.COM. – GENERAL

2. SEC: SKILL ENHANCEMENT COURSE

Component : Skill Enhancement Course	Subject Code : U19SE6CL
Subject Title : Fundamentals of Investment	Pattern : Theory
No of Credits : 4	No of Hours : 60

Objective	: To develop an understanding of the basic concepts of SHGS.
Outcome	: Understood the role of Govt. & NGO's for the development of SHGS

L	T	P	C
4	0	0	4

UNIT - I

12 Hours

The investment decision process, Types of Investments Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

UNIT - II

12 Hours

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

UNIT - III

12 Hours

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

UNIT - IV

12 Hours

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

UNIT - V

12 Hours

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Lecture Hours : 60
Practical Hours : 00
Total Hours : 60

Reading books

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th ed.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, An Introduction to Investment, Cengage Learning.



FACULTY OF ARTS AND SCIENCE

BOARD OF STUDIES 2019

B.COM. – GENERAL

VALUE ADDED COURSE

Component : Value Added Course	Subject Code : U19VA1WS
Subject Title : Women Studies	Pattern : Theory
No of Credits : 2	No of Hours : 30

Objectives:

1. This paper aims to familiarize students with key concepts, issues, and debates in Women's Studies
2. To make them aware of the Women's exclusion from knowledge and need for Women's Studies
3. As an academic discipline. It deliberates on the prevailing strategies of the growth of Women's Studies in India and abroad

Course Outcomes:

Upon successful completion of this course, students should be able to:

1. Understand and engage with central debates in the field of Women's and Gender Studies.
2. Define and apply basic terms and concepts central to this field.
3. Apply a variety of methods of analyzing gender in society, drawing upon both primary and secondary sources.
4. Apply concepts and theories of Women's and Gender Studies to life experiences and historical events and processes.

5. Communicate effectively about gender issues in both writing and speech, drawing upon Women's and Gender Studies scholarship and addressing a public audience.

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Unit I – Introduction to Women’s Studies

6 Hours

Key concepts in Gender studies.

Need, Scope and challenges of Women’s Studies – Women’s Studies as an academic discipline. Women’s Studies to Gender Studies, Need for Gender Sensitization.

Women’s Movements – global and local: Pre-independence, Post-independence and Contemporary Debates.

National Committees and Commissions for Women.

Unit II – Women and Health

6 Hours

Life Cycle Approach to Women’s Health – Health status of women in India, factors influencing health and Nutritional status.

Maternal and Child Health (MCH) to Reproductive and Child health approaches.

Issues of declining Child Sex Ratio, Widowhood and old age.

Occupational and mental health.

Health, Hygiene and Sanitation.

National Health and Population Policies and Programmes.

Unit III – Women Empowerment and Development

6 Hours

Theories of Development, Alternative approaches – Women in Development (WID), Women and Development (WAD) and Gender and Development (GAD).

Empowerment- Concept and indices: Gender Development Index (GDI), Gender Inequality Index (GII), Global Gender Gap Index (GGGI).

Women Development approaches in Indian Five – Year Plans.

Women and leadership– Panchayati Raj and Role of NGOs and Women Development.
Sustainable Development Goals, Policies and Programmes.

Unit IV – Women Law and Governance

6 Hours

Rights: Gender Equality, Gender Discrimination, Women’s Rights as Human Rights.

Constitutional provisions for Women in India.

Personal laws, Labour Laws, Family Courts, Enforcement machinery – Police and
Judiciary.

Crime against Women and Child: Child Abuse, Violence, Human Trafficking, Sexual
Harassment at Workplace Act, 2013 – Legal protection

International Conventions and Legislations Related to Women’s Rights.

Unit V – Gender and Media

6 Hours

Discourse on Women and Media Studies- Mainstream Media, Feminist Media.

Coverage of Women’s issues and issues of women in Mass Media and Media

Organizations (Audio-Visual and Print media).

Digital Media and legal protection.

Alternative Media – Folk Art, Street Play and Theatre.

Indecent Representation of Women (Prohibition) Act, 1986, Impact of media on women.

Lecture Hours : 30
Tutorial Hours : 00
Total Hours : 30

Text Books

1. Khullar, Mala. Writing the Women’s Movement: A Reader ed. New Delhi: Zubaan, 2005.
2. Jain, Devaki and Pam Rajput. Narratives from the Women’s Studies Family: Recreating knowledge. New Delhi: Sage, 1942.
3. Programme of Women’s Studies. New Delhi: ICSSR, 1977. Desai, Neera and Maithrey Krishnaraj. Women and Society in India. Delhi: Ajantha, 1987.

Reference Books

1. Women in Contemporary India. Ed. Alfred De Souza Delhi: Ajanta, 1987.
2. Mies, Maria Indian Women and Patriarchy. Delhi: Concept, 1980. Nanda, B.R. Indian Women: From Purdah to Modernity. Delhi: Vikas, 1976.
3. Women's Studies in India: A Reader. Ed. Mary John. Penguin: New Delhi, 2008.

FACULTY OF ARTS AND SCIENCE

BOARD OF STUDIES 2019

B.COM. – GENERAL

VALUE ADDED COURSE

Component : Value Added Course	Subject Code : U19VA2IC
Subject Title : Indian Constitution – Configurable Structure	Pattern : Theory
No of Credits : 2	No of Hours : 30

Objective	:	To provide the basic knowledge of the development and of principles enshrined in the Constitution of India
Outcome	:	It frames fundamental political principles, procedures, practices, rights, powers, and duties of the government

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Unit – I

6 Hours

Introduction: Significance of the Constitution; Making of the Constitution- Role of the Constituent Assembly, Salient features, the preamble, Citizenship, procedure for amendment of the Constitution.

Unit – II

6 Hours

Fundamental Rights: Right to Equality, the Right to Freedom, the Right against Exploitation, the Right to Freedom of Religion, Cultural and Educational Rights and Right to Constitutional Remedies.

Unit – III

6 Hours

Nature of the Directive principles of State Policy: Difference between of Fundamental Rights and Directive Principles of State Policy – Implementation of Directive Principles of State Policy, Fundamental Duties.

Unit – IV

6 Hours

Union Government – Powers and Functions of the President, the Prime Minister, Council of Ministers. Composition, Powers and functions of the Parliament, Organisation of Judiciary, The Supreme Court: Powers and Functions. Lok Sabha and Rajya Sabha - Powers and Functions.

Unit – V

6 Hours

State Government – Powers and Functions of Governor, Chief Minister, Council of Minister. Composition, Powers and functions of state Legislature, Local Government and the Constitution, Relation between the Union and the States. The High Court: Powers and Functions.

Lecture Hours : 30
Tutorial Hours : 00
Total Hours : 30

Text Books

1. M. V. Pylee – An Introduction to Constitution of India, Vikas Publications, New Delhi-2005.
2. Subhash C. Kashyap – Our Constitution: An Introduction to India's Constitution & Constitutional Law, National Book Trust, New Delhi-2000.
3. Durga Das Basu – Introduction to the Constitution of India, PHI, New Delhi-2001.
4. D. C. Gupta – Indian Government & Politics, Vikas Publications, New Delhi-1994, VIII Edition.
5. J. C. Johari – Indian Government & Politics, Sterling Publishers, Delhi-2004.

Reference Books

1. V. D. Mahajan – Constitutional Development & National Movement in India, S. Chand & Company, New Delhi.
2. Constituent Assembly Debates, Lok-Sabha Secretariat, New Delhi-1989.
3. Granville Austin – Working of a Democratic Constitution: The Indian Experience, Oxford University Press, New Delhi-1999.
4. A. P. Avasthi – Indian Government & Politics, Naveen Agarwal, Agra-2004.
5. S. A. Palekar – Indian Constitution, Serials Publication, New Delhi-2003.

FACULTY OF ARTS AND SCIENCE

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B.COM. – GENERAL

VALUE ADDED COURSE

Component : Value Added Course	Subject Code : *U19VA3BL
Subject Title : Basic Life Support and First Aid (Demonstration)	Pattern : (Demonstration)
No of Credits : 2	No of Hours : 30

Course Description

This course is designed to help students develop and understanding of community emergencies and be able to render first aid services as and when need arises.

General Objectives

Upon completion of this course, the students shall be able to:

1. Describe the rules of first aid.
2. Demonstrate skills in rendering first aid in case of emergencies.

Unit	Learning Objectives	Content	Hr.	Teaching learning activities	Assessment methods
I	Describe the importance and principle of first aid	Introduction a) Definition, Aims and Importance of first aid b) Rules/ General principles of First Aid c) Concept of emergency	2	Lecture cum discussions	Short answer Objective type
II	Demonstrate skill in first aid techniques	Procedures and Techniques in First Aid a) Preparation of First Aid kit. b) Dressing, bandaging and splinting (spiral, reverse spiral, figure of 8 spica, shoulder, hip, ankle, thumb, finger, stump, single and double eye, single and double ear, breast, jaw, capelin), triangle	8	Lecture cum discussions Demonstration Videos Simulation exercises.	Short answer Objective type Return demonstration

		bandage uses, abdominal binder and bandage, breast binder, T and many tail bandage, knots reef, clove. c) Transportation of the injured d) CPR : Mouth to mouth, Sylvester, Schafer, External cardiac massage			
III	Describe first aid in common emergencies	First Aid in emergencies a) Asphyxia, drowning, shock b) Wounds and Bleeding c) Injuries to the Bones, Joints and Muscle – fractures, sprains, strains, hanging, falls d) Burns and scalds e) Poisoning - ingestion, inhalation, bites and stings f) Foreign body in eye, ear, nose and throat.	6	Lecture cum discussions. Videos Demonstration	Short answer Objective type Return demonstration
IV	List various community emergencies and community resources.	Community Emergencies & Community Resources a) Fire, explosion, floods, earthquakes, famines etc b) Role of nurses in disaster management c) Rehabilitation d) Community Resources – Police, Ambulance services – Voluntary agencies–local, state national and international	4	Lecture cum discussions. Videos Mock drill Simulation exercise Videos Field visit to voluntary agencies.	Short answer Objective type Essay type

**FACULTY OF ARTS AND SCIENCE
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VALUE ADDED COURSE**

Component : Value Added Course	Subject Code : *U19VA4FS
Subject Title : Fire Safety (Demonstration)	Pattern : (Demonstration)
No of Credits : 2	No of Hours : 30

INSTRUCTIONAL OBJECTIVES

- To expand awareness on the fire accidents.
- To know the minimum requirement of the industrial establishment
- To identify the sources of fire accidents in various places

SUBJECT OUTCOMES

- Understand basic fire safety and what to do in the event of an emergency.
- Understand the values of fire risk control.
- Understand the generic necessities of a Fire Marshal
- Have the skills to initiate emergency processes and promote a positive answer from others
- Be able to detect fire safety hazards and risks in the workplace and public sector.
- Be able to ensure the availability and usage of fire safety equipment's.
- Know how to establish alternative evacuations and fire movements in the workplace and report on their effectiveness

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UNIT – I INTRODUCTION ABOUT FIRE SOURCES

6 HOURS

Fire reasons and sources in institutions, shopping mall, theatres, industries, electrical and forest, types of fuels, fire safety symbols

UNIT – II IMPACT OF FIRE ACCIDENTS**6 HOURS**

Various impact of fire accidents in industries, petrol bunk and public sector places (Economic loss, resettlement, and reconstruction)

UNIT – III FIRE SAFETY RULES**6 HOURS**

Fire safety rules for machinery industries, schools, vehicles, commercial places, and petrochemical industries.

UNIT – IV FIRE ACCIDENTS CONTROL METHODS**6 HOURS**

First aid for Industrial fire accidents, petrol bunk accidents, vehicle fire accidents, school fire accidents, complex fire accidents, and forest fire accidents

UNIT – V FIRE SAFETY LAWS**6 HOURS**

Various fire safety laws for establishing academic institutions, industries, and public sector places.

Lecture Hours: 15**Practical Hours: 15****Total Hours : 30****Text Book**

1. Manual of Fire Safety, Sessa prakash, cbs publishers and distributors pvt ltd.
2. Fire Safety in Buildings 2nd Edition (English, Hardcover, Shri V. K. Jain), Publisher: New Age International, ISBN: 9788122430837, 812243083X, Edition: 2ndEdition, 2010, Pages: 652.
3. Fire Safety Management Handbook, 3rd Edition, Daniel E. Della-Giustina, CRC Press, Published February 7, 2014, Reference - 279 Pages - 40 B/W, Illustrations, ISBN 9781482221220.

Reference Books

1. Evaluation of Fire Safety, Author(s): D. Rasbash, G. Ramachandran, B. Kandola, J. Watts, M. Law Publisher: Wiley, Year: 2004, ISBN: 9780471493822, 0471493821.
2. Fire Risk: Fire Safety Law and Its Practical Application, Author(s): Allan Grice, Publisher: Thorood Publishing, Year: 2009, ISBN: 1854186035, 9781854186034.
3. Introduction to Fire Safety Management: The handbook for students on NEBOSH and other fire safety courses, Author(s): Andrew Furness, Martin Muckett, Year: 2007, ISBN: 0750680687, 9780750680684, 9780080 551 791.

FACULTY OF ARTS AND SCIENCE

BOARD OF STUDIES 2019

B.COM. – GENERAL

VALUE ADDED COURSE

Component : Value Added Course	Subject Code : U19VA5IS
Subject Title : Industrial Safety	Pattern : Theory
No of Credits : 2	No of Hours : 30

INSTRUCTIONAL OBJECTIVES

- To enable students to conduct safety audit reports effectively.
- To have awareness about sources of information for safety promotion and training.
- To train students with estimation of safety performance.
- To know about the different kinds of industries and their operations.
- To know the minimum requirement of the industry establishment
- To identify the sources of accidents in various places.
- To achieve and understand the principles of safety management.

SUBJECT OUTCOMES

- Design, Establish, and Implement the industrial system to improve safety.
- Manner of investigations on unwanted incidents or accidents using root cause analysis
- Achieve the comfort of industry, worker and machine safety.
- Develop communication system effectively on health and safety among the employees and with society at large.
- Demonstrate sensitivity of the safety, and legal issues regarding accidents.
- Understand the impact of Fire safety and environment safety while the productivity for society at large.

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UNIT – I CONCEPTS AND TECHNIQUES

6 HOURS

Types of industries (construction, machinery, chemical, petrochemical, textile, and cracker), Evolution of modern safety concept- Safety policy - Safety Organization - line and staff

functions for safety- Safety Committee. Incident Recall Technique (IRT), safety survey, safety inspection, safety sampling, evaluation of performance of supervisors on safety.

UNIT – II INDUSTRIAL SAFETY EDUCATION AND TRAINING 6 HOURS

Safety training, needs of Training methods – programme, seminars, conferences, competitions – method of promoting safe practice - motivation – communication - role of government agencies and private consulting agencies in safety training – creating awareness, awards, celebrations, safety posters, safety displays, safety pledge, safety incentive

UNIT – III HAZARDOUS WASTE MANAGEMENT 6 HOURS

Hazardous waste management in India-waste identification, characterization and classification-technological options for collection, treatment and disposal of hazardous waste, Health hazards-toxic and radioactive wastes-incineration and verification.

UNIT – IV POLLUTION CONTROL IN PROCESS INDUSTRIES 6 HOURS

Pollution control in process industries like cement, paper, petroleum-petroleum products-textile-tanneries-thermal power plants – dyeing and pigment industries - eco-friendly energy

UNIT – V INDUSTRIAL FIRE PROTECTION SYSTEMS 6 HOURS

Sprinkler – hydrants - special fire suppression systems like deluge and emulsifier, selection criteria of the above installations and maintenance – alarm and detection systems. Other suppression systems – CO₂ system, foam system, Dry chemical powder (DCP) system, halon system – need for halon replacement – smoke venting.

Lecture Hours: 15
Practical Hours: 15
Total Hours : 30

Text Book

1. Dan Petersen, “Techniques of Safety Management”, McGraw-Hill Company, Tokyo, 1981.
2. Relevant Indian Standards and Specifications, BIS, New Delhi.
3. “Safety and Good House Keeping”, N.P.C., New Delhi, 1985.
4. T Miller, Environmental Science: Working with the Earth, 11th Edition, Wadsworth Publishing Co., Belmont, CA, 2006
5. M.J Hammer,, and M.J Hammer,, Jr., Water and Wastewater Technology, Pearson Prentice Hall, 2006
6. Rao, CS, “Environmental pollution engineering” Wiley Eastern Limited, New Delhi, 1992.
7. S. P. Mahajan, “Pollution control in process industries”, Tata McGraw Hill Publishing Company, New Delhi, 1993.
8. V., Subramanian. The Factories Act 1948 with Tamilnadu factories rules 1950, Madras, Book Agency, 21st ed., Chennai, 2000.
9. C.Ray Asfahl , Industrial Safety and Health management, Pearson Prentice Hall,2003.
10. N.V Krishnan. Safety Management in Industry Jaico Publishing House, Bombay, 1997
11. R.S.Gupta., Hand Book of Fire Technology, Orient Blackswan, 2010

Reference Books

1. “Accident Prevention Manual for Industrial Operations”, N.S.C.Chicago, 1982.
2. Blake R.B., “Industrial Safety” Prentice Hall, Inc., New Jersey, 1973.
3. Heinrich H.W. “Industrial Accident Prevention” McGraw-Hill Company, New York, 1980
4. John Ridley, “Safety at Work”, Butterworth and Co., London, 1983