

## PG & RESEARCH DEPARTMENT OF COMMERCE

### PREAMBLE

**UG:** Programme Profile and the Syllabi of Courses offered in Semester III and IV along with III and IV Evaluation Components (with effect from 2021-2024 Batch onwards)

**PG:** Programme Profile and the Syllabi of Courses offered in Semester III and IV along with III and IV Evaluation Components (with effect from 2021-2023 Batch onwards)

### PROGRAMME PROFILE B.Com.

#### (Learning Outcome Based Curriculum Framework (LOCF))

#### Programme Specific Outcomes (PSO)

Upon completion of the programme, the students will be able to

- Understand the Accounting Concepts and Convention.
- Analyze the Practical Tools of Finance required in Decision Making.
- Apply Contextual Knowledge to assess Societal, Health, Safety and Legal Relevant to the Professional Accounting Practice.
- Develop Accounting and Entrepreneurial skills.

Semester	Part	Category	Course Code	Course Title	Previous Course Code	Contact Hrs/ Week	Credits Min/ Max
I	I	Part I Languages/ AECC-II	UTAL107/ UTAL108/ UHIL102/ UFRL102	Basic Tamil I/ Advanced Tamil I/ Hindi I / French I	UTAL103/ UTAL104/ UHIL101/ UFRL101	5	3 / 4
	II	Part II Languages/ AECC-1	UENL109/ UENL110	English for Communication I/ English for Communication II	UENL106	5	3 / 4
	III	Core II/ (DSC)	UCOM104/UC CM102	Financial Accounting	UCOM103/ UCCM101	6	5
		Allied I/(GE)	UCEA103	Business Economics	UCEA102	6	5
		Allied II/(GE)	UMAA112	Business Mathematics	UMAA214	6	4
		PE	UPEM101	Professional English I	--	6	4
	IV	Value Edu (SEC)		Family Life Education		2	1
<b>TOTAL</b>						<b>36</b>	<b>25/27</b>
II	I	Part I Languages/ AECC-II	UTAL207/ UTAL208 UFRL202/ UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/ Hindi – II	UTAL203/ UTAL204/	5	3/ 4
	II	Part II Languages/ AECC-1	UENL209/ UENL210	English for Communication I English for Communication II	UENL206	5	3/4
	III	Core III/(DSC)	UCOM204/ UCCM203	Business Correspondence	---	5	4
		Core IV/(DSC)	UCOM206/ UCCM206	Management Accounting	UCOM507/ UCCM507/ UBAM408	5	3
		Allied III/(GE)	UCEA202	Indian Economic Development	UCEA301	6	5

		Core V	UCOR206/ UCCR206/ UIAR203	Industry Interface Programme I – Banking and Insurance	UCOR205	1	1
		PE	UPEM201	Professional English II	--	6	4
	IV	NME /(SEC)				3	2
	IV	Internship	UCOI201/ UCCI201/ UIAI201	Internship / Field Work / Field Project			-/1
	V	Extension Activity/ Physical Education				-	1 / 2
<b>TOTAL</b>						<b>36</b>	<b>26/30</b>
III	III	Core VI/(DSC)	UCOM309/ UCCM309/ UBAM310	Cost Accounting	UCOM501/ UCCM501	5	4
		Core VII/(DSC)	UCOM306/ UCCM306/ UBAM308	Marketing Management	UCOM606/ UCCM601	4	4
		Core VIII/(DSC)	UCOM307/ UBAM309	Financial Markets & Services	UCOM303	6	4
		Core IX/(DSC)	UCOM308/ UCCM308	Accounting for Non - Trading Concerns	---	4	4
	IV	Online Course	UONL301	NPTEL	---	3	1 / 2
	IV	Allied IV/(GE)	UMAA301	Business Statistics		6	4
	IV	VE/(SEC)		Environmental Science		2	1
<b>TOTAL</b>						<b>30</b>	<b>22/23</b>
IV	III	Core X/(DSC)	UCOM413	Banking Law & Practice	UCOM201	4	4
		Core XI/(DSC)	UCOM414/ UCCM414	Corporate Accounting	UCOM304/ UCCM304	5	4
		Core XII/(DSC)	UCOM409/ UCCM409	Business Law	UCOM302/ UCCM302	5	4
		Core XIV/(DSC)	UCOR413/ UCCR411 UIAR404	Industry Interface Programme II – Stock Market & Mutual Fund	UCOR411	1	1
		Core XV/(DSC)	UCOM412 / UCCM412	Security Analysis & Portfolio Management	---	4	3
		Allied V/(GE)	UCSA409	Business Analytics and Intelligence	UCSA509	3	3
		Allied Practical I/(GE)	UCSR415	Business Analytics and Intelligence using SAS – Lab	UCSR512	3	2
	IV	Soft Skills/(SEC)		Personality Development		2	1
		NME/(SEC)				3	2
		Internship	UCOM401/ UCCM401/ UIAM401	Internship / Field Work / Field Project			-/1

	V	Extension Activity Physical Education				-	0 / 2
					<b>TOTAL</b>	<b>30</b>	<b>24/27</b>
V	III	Core XVII / (DSC)	UCOM511/ UCCM511	Company Law	UCOM503/ UCCM503	6	4
		Core XVIII/ (DSC)	UCO0501	Total Quality Management / Human Resource Management	--	6	5
		Core XIX/ (DSC)	UCOM509/ UCCM509 UIAM503	Income Tax Law & Practice I	UCOM502/ UCCM502	5	4
		Core XX/ (DSC)	UCOM510/ UCCM510 UIAM504	Accounting Package	UCOM604/ UCCM604	3	2
		Core Practical I	UCOR501/ UCCR501/ UIAR501	Accounting Package – Lab	UCOR605/ UCCR605	3	3
		Core XXI/ (DSC)	UCOP501/ UCCP501/ UIAP501/ UCOM511/ UCCM511 UIAM511	Project/Principles and Practice of Insurance	---	5	5
	IV	VE/ (SEC)				2	1
					<b>TOTAL</b>	<b>30</b>	<b>24/24</b>
VI	III	Core XXII/ (DSC)	UCOM612/ UBAM609/ UIAM601	Women Entrepreneurship	---	5	5
		Core XXIII/ (DSC)	UCOM614/ UCCM614/ UBAM610	Financial Management	UCOM613/ UCCM613/ UBAM610	6	5
		Core XXIV/ (DSC)	UCOR618/ UCCR618/ UIAR603	Industry Interface Programme III - GST Practical	UCOR615/ UCCR615	1	1
		Core XXV/ (DSC)	UCCM616/ UCOM616/ UIAM604	Goods and Services Tax	---	6	5
		Core XXVI/ (DSC)	UCOM617/ UCCM617/ UIAM605	Service Marketing	---	5	5
		Viva Voce	UCOM607/ UCCM607/ UIAM606	Comprehensive Viva	---	-	1
		Major Elective/ (DSE)	UCOO606/ UCCO606/ UIAO608	1. Logistics Management	---	5	4
			UCOO606/ UCCO606/ UIAO608	2. Income Tax Law & Practice II	UCOM602/ UCCM602		

			UCOO607/ UCCO607/ UIAO609	3. Consumer Protection	---		
	IV	SS/(SEC)				2	1
		Internship	UCOI601/ UCCI601/ UIAI601	Internship / Field Work / Field Project			-/1
		Extension Activity	UROX601	Rural Outreach Programme			-/1
	V	Extension Activity				-	0/2
<b>TOTAL</b>						<b>30</b>	<b>27/31</b>
<b>GRAND TOTAL</b>						<b>192</b>	<b>148/162</b>

## DEPARTMENT OF COMMERCE WITH CA

### PREAMBLE:

**UG :** Programme Profile and Syllabi of Courses Offered in Semester III and IV along with III and IV Evaluation Components (With effect from 2021 – 2024 Batch onwards).

### PROGRAMME PROFILE: B.Com. (CA)

#### (Learning Outcome Based Curriculum Framework (LOCF))

#### Programme Specific Outcomes (PSO)

**Upon completion of the programme, the students will be able to**

- Understand the Concept of Accounting and Computer Application in Business
- Analyze latest Technologies to Solve Problems in the areas of Computer Application.
- Apply the Knowledge of Accounting Fundamentals and Accounting Specialization in Business.
- Develop Accounting and e- Entrepreneurial skills.

Semester	Part	Category	Course Code	Course Title	Previous Course Code	Contact Hrs/Week	Credit Min/Max
I	I	Part I Languages/ AECC-II	UTAL107/ UTAL108 UHIL102/ UFRL102	Basic Tamil – I/ Advanced Tamil – I/ Hindi –I/ French – I/	UTAL103/ UTAL104	5	3 / 4
	II	Part II Languages/ AECC-I	UENL109/ UENL110	English for Communication IEnglish for Communication II	UENL106	5	3 / 4
	III	Core II/(DSC)	UCCM102/ UCOM104	Financial Accounting	UCOM103/ UCCM101	6	5
		Allied I/(DSC)	UCSA105	Multimedia	UCSA303	3	3
		Allied Practical I/(GE)	UCSR111	Multimedia Lab	UCSR306	3	2
		Allied II/(GE)	UMAA112	Business Mathematics		6	4
		PE	UPEM101	Professional English I	--	6	4
	IV	Value Education/(SEC)		Family Life Education		2	1
<b>TOTAL</b>						<b>36</b>	<b>25/27</b>

II	I	Part I Languages/ AECC-1I	UTAL207/ UTAL208/ UFRL202/ UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi –II	UTAL205/ UTAL206	5	3 / 4
	II	Part II Languages/ AECC-1	UENL209/ UENL210	English for Communication I English for Communication II	UENL206	5	3 / 4
	III	Core III/(DSC)	UCCM203/ UCOM204	Business Correspondence	---	5	4
		Allied III/(GE)	UCSA205	C Programming	UCSA104	3	3
		Allied Practical II/(GE)	UCSR208	C Programming – Lab	UCSR110	3	2
		Core IV/(DSC)	UCCM206/ UCOM206/ UCCM407/ UCOM407	Management Accounting	UCOM507/ UCCM507/ UBAM408	5	3
		Core V/(DSC)	UCCR206/ UCOR206/ UIAR203	Industry Interface Programme I – Banking and Insurance	UCCR205	1	1
		PE	UPEM201	Professional English II	---	6	4
	IV	NME/(SEC)				3	2
	IV	Internship	UCOM201/ UCCM201/ UIAM201	Internship / Field Work / Field Project			-/1
	V	Extension Activity/ Physical Education				-	1 / 2
<b>TOTAL</b>						<b>36</b>	<b>26 /30</b>
III	III	Core VI/(DSC)	UCCM309/ UCOM309	Cost Accounting	UCCM501	5	4
		Core VII/(DSC)	UCCM306/ UCOM306/ UBAM308	Marketing Management	UCCM606	4	4
		Core VIII/(DSC)	UCCM308/ UCOM308	Accounting for Non - Trading Concerns	---	4	4
		Online	UONL301	NPTEL	---	3	1 / 2
		Allied IV/(GE)	UCSA306	Object Oriented Programming	UCSA204	3	3
		Allied Practical III/(GE)	UCSR310	Object Oriented Programming – Lab	UCSR207	3	2
		Allied /(GE)	UMAA309	Business Statistics	UMAA403	6	4
	IV	Value Education/(SEC)		Environmental Science		2	1
<b>TOTAL</b>						<b>30</b>	<b>23/24</b>
IV	III	Core IX/(DSC)	UCCM413	e-Banking	---	4	4
		Core X/(DSC)	UCCM414/ UCOM414	Corporate Accounting	UCCM304	5	4
		Core XI/(DSC)	UCOM409/ UCCM409	Business Law	UCCM302	5	4
		Core XII/(DSC)	UCCR411/ UCOR413/ UIAR404	Industry Interface Programme II – Stock Market and Mutual Fund	UCCR410	1	1

		Core XIII/(DSC)	UCOM412 / UCCM412	Security Analysis & Portfolio Management	---	4	3
		Allied V/(GE)	UCSA408	Fundamentals of Block Chain Technology	UCSA305	3	3
		Allied Practical IV/(GE)	UCSR414	Block Chain Technology using Solidity – Lab	UCSR309	3	2
	IV	NME/(SEC)				3	2
		Soft skills/(SEC)		Personality Development		2	1
	IV	Internship	UCOM401/ UCCM401/ UIAM401	Internship / Field Work / Field Project			-/1
	V	Extension Activity/ Physical Education				-	0 /2
<b>TOTAL</b>						<b>30</b>	<b>24/27</b>
V	III	Core XV/(DSC)	UCOM511/ UCCM511	Company Law	UCOM503/ UCCM503	6	4
		Core XVI/(DSC)	UCCM509/ UCOM509 UIAM503	Income Tax Law & Practice I	UCCM502	5	4
		Core XVII/(DSC)	UCCM510/ UCOM510/ UIAM504	Accounting Package	UCCM604	3	2
		Core Practical I	UCOR501/ UCCR501/ UIAR501	Accounting Package – Lab	UCCR605	3	3
		Allied VI/(GE)	UCSA510	Digital MarketingAnalytics	UCSA406	3	3
		Allied Practical V/(GE)	UCSR513	Web Design using Microsoft Expression web– Lab	UCSR412	3	2
		Core XVIII/(DSC)	UCOP501 UCCP501/ UIAP501/ UCOM511 UCCM511 UIAM511	Project / Research Methodology	---	5	5
	IV	ValueEducation/(SEC)				2	1
<b>TOTAL</b>						<b>30</b>	<b>24/24</b>
VI	III	Core XIX/(DSC)	UCCM615	E- Entrepreneurship	---	5	4
		Core XX/(DSC)	UCCM614/ UCOM614 UBAM610	Financial Management	UCOM613/ UCCM613/ UBAM610	6	5
		Core XII/(DSC)	UCCR618/ UCOR618/ UIAR603	Industry Interface Programme III – GST Practical	UCCR615/ UCOR615	1	1
		Core XIII/(DSC)	UCCM616/ UCOM616/ UIAM604	Goods and Services Tax	---	6	5
		Core XXI/(DSC)	UCCM617/ UCOM617/ UIAM605	Service Marketing	---	5	5

VI	III	Viva Voce	UCCM607/ U COM607/ UIAM606	Comprehensive Viva	---	-	1
		Major Elective/ (DSE)	UCOO606/ UCCO606/ UIAO608	1. Logistics Management	---	5	4
			UCCO606/ UCOO606/ UIAO608	2. Income Tax Law & Practice II	UCCM602		
			UCCO607/ UCOO607/ UIAO609	3. Consumer Protection	---		
	IV	Soft skills/(SEC)				2	1
		Internship	UCOI601/ UCCI601/ UIAI601	Internship / Field Work / Field Project			-/1
		Extension Activity	UROX601	Rural Outreach Programme			-/1
	V	Extension Activity/ Physical Education				-	0/2
	<b>TOTAL</b>					<b>30</b>	<b>26/30</b>
	<b>GRAND TOTAL</b>					<b>192</b>	<b>148/162</b>

#### UG COURSES OFFERED TO OTHER DEPARTMENTS

Semester	Category	Course Code	Department	Course Title	Contact / Week	Credit	
						Min	Max
III	Allied III/(GE)	UCOA303	BCA	Financial Accounting	6	5	5
IV	Allied IV/(GE)	UCOA403/ UCOR403	BCA	Accounting Package	2	2	2
				Accounting Package – Lab	3	3	3

#### NON MAJOR ELECTIVE

(These courses are offered to all major except B.Com. B.Com. CA,BBA and BCA)

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
II	Non Major Elective – I /(SEC)	UCOE204	Internet Banking	4	2	2
IV	Non Major Elective – II /(SEC)	UCCE402/ UCOE402 UIAE402	Individual Tax Planning	4	2	2

### EXTRA CREDIT EARNING PROVISIONS

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
IV	Core XXVII/ XXV	UCOI401/ PCOI401	Summer Internship	-	-	2

### UCOM309 / UCCM309 / UBAM310 - COST ACCOUNTING

**Semester: III**

**Category: Core VI**

**Class :II B.Com & II B Com CA**

**Course Objectives**

**Credit : 4**

**Hours/Week: 5**

**Total Hours:65**

CO No.	To enable the students
CO-1	Identify the various elements of costs.
CO-2	Understand basic concepts of Cost Accounting.
CO-3	Evaluate the various methods of ascertainment of costs.
CO-4	Apply knowledge in cost control
CO-5	Develop cost accounting skills

#### **UNIT-I INTRODUCTION**

**14 Hour**

Cost Accounting- Definition, Meaning and Objectives, Advantages and Importance – Distinction between Cost and Financial Accounting –Elements of Cost and Preparation of Cost Sheets, Tenders and Quotations.- Basic knowledge on Cost Accounting Standards.

#### **UNIT-II MATERIALS**

**13 Hour**

Materials – Stores Records – Purchase Order – Goods Received Note – Bin Cards – Stores Ledger – Inventory Control – ABC Analysis – Economic Order Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System

#### **UNIT –III LABOUR**

**13 Hour**

Labour – Importance of Labour Cost Control – Recording labour time - Treatment of “Over Time “ and “Idle Time” – Labour Turn Over-Variou Methods of Wage payments - Calculation of wages – Methods of Incentives (Bonus) Schemes.

#### **UNIT-IV OVERHEADS**

**13 Hour**

Overheads (Factory, Administration, Selling and Distribution) – Definition and Meaning of Overheads – Classification – Apportionment of Overheads –Redistribution (Secondary Distribution) – Absorption of Overheads including Machine Hour Rate.

#### **UNIT-V METHODS OF COST ACCCOUNTING**

**12Hour**

Methods of Cost accounting – Job Costing – Process Costing – Calculation of Inter Process Profit – Operating Costing.



### Text Books

- Reddy & Murthy, (2019) *Cost Accounting*, Margham Publications, Chennai.
- Jain & Narang, (2018) *Cost Accounting*, Kalyani Publications, Ludhiana.

### Reference Books

- Charles T. Horngren, (2018), *Cost Accounting- A Managerial Emphasis (19<sup>th</sup> Edition)* Prentice Hall Of India (P) Ltd, New Delhi.
- Maheshwari, S. N. (2019) *Cost and Management Accounts*, Sultan Chand & Sons, New Delhi.
- Iyengar, S.P. (2018) *Cost and Management Accountancy*, Sultan Chand & Sons, New Delhi.

### E-Resources:

- [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper8-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper8-Revised.pdf)
- <https://resource.cdn.icai.org/66524bos53753-ip-m1.pdf>

### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Compute various elements of costs	K1
CO 2	Apply costing techniques to control costs	K2
CO 3	Examine various methods of pricing issues	K3
CO 4	Acquire the ability to determine price of goods and service	K4
CO 5	Develop industry specific costs accounting skills	K5

## UCOM306 / UCCM306 / UBAM308 - MARKETING MANAGEMENT

Semester : III  
Category : Core VII  
Class & Major : II B.Com., II B.Com CA & II BBA

Credit : 4  
Hours/Week : 5  
Total Hours : 65

### Course Objectives

CO No.	To enable the students
CO-1	Understand the conceptual framework of Marketing.
CO-2	Apply the product and pricing policies and sales promotion techniques in the emerging Marketing scenario
CO-3	Identify factors and processes essential for designing marketing strategy
CO-4	Undertake marketing research and apply the outcome for product development.
CO-5	Develop marketing skills

### UNIT - I FUNDAMENTALS OF MARKETING

13Hour

Marketing: Meaning — Classification — Functions- approaches- Relationship of marketing with other functional areas- Various Environmental factors affecting the marketing functions— Market Mix — Meaning of marketing management

**UNIT - II PRODUCT AND PRICING****13 Hour**

Product – Characteristics – Classification- Product mix – process of New Product development - Product life cycle – Branding – Packaging- Pricing strategies -Factors influencing pricing decisions – Kinds of pricing- Pricing objectives – Pricing policies.

**UNIT - III PROMOTION****14 Hour**

Promotion mix- Advertising – Publicity – Public relations – Personal Selling – Sales Promotion Administration- Physical distribution – Importance of various kinds of distribution channels- Case studies –An overview of e-promotion.

**UNIT - IV BUYER BEHAVIOR AND SALES FORECASTING****13 Hour**

Buying motives – Buyer Behavior models – Buying Decision Process -Factors influencing Buyer behavior- Market segmentation – Need and basis of segmentation, targeting- positioning– Marketing strategy- Various methods of sales forecasting.

**UNIT - V MARKETING RESEARCH & RECENT TRENDS IN MARKETING** **12 Hour**

Meaning – Steps involved in Market Research –Marketing Information System- organization involved in marketing research in India-Case studies - Recent Trends in Marketing: Tele Marketing Initiatives and requirements - e-marketing – benefits, types and developments.

**Text Book**

- Philip Kotler, *Marketing Management*, Prentice Hall of India, New Delhi, 2015

**Reference Books**

- Varshney .L and Gupta SL, *Marketing Management*, Jain Book Agency, New Delhi, 2015
- Saxena, *Marketing Management*, Tata McGraw Hill Publication, New Delhi, 2015

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Identify the scope and significance of Marketing in Industry	K1
CO 2	Practice marketing communication skills relevant to the corporate world.	K2
CO 3	Demonstrate an understanding of fundamental concepts of marketing	K3
CO 4	Analyze global business opportunities and its implications on a firm's marketing strategy.	K3
CO 5	Integrate various elements of marketing to develop a marketing plan.	K4

## UCOM308/UCCM308 ACCOUNTING FOR NON - TRADING CONCERNS

**Semester : III**  
**Category : Core IX/VIII**  
**Class&Major: IIB.Com& IIB.ComCA**

**Credit :4**  
**Hours/Week : 4**  
**Total Hours : 52**

### Course Objectives

CO No.	To enable the students
CO 1	Understand the basic Concepts of Accounting
CO 2	Analyze Income and Expenditure of Non- trading concerns
CO 3	Develop accounting skills
CO 4	Prepare income and expenditure accountant
CO 5	Apply the knowledge of the accounting for prepare accounts non trading concerns .

### UNIT- I:INTRODUCTION

**11 Hour**

Meaning and characteristics of Non-profit organization – main sources of income – difference between NGO and Non-profit organizations – Receipts and Payments A/c- meaning – need – preparation – advantages – limitations – differences between receipts and payments A/c and cash book.

### UNIT- II RECEIPTS AND PAYMENTS ACCOUNTS

**10 Hour**

Income and expenditure account – need and preparation –differences between Receipts and Payments A/C and Income and Expenditure A/C – adjustments: outstanding, prepaid, accrual, unearned incomes, depreciation on asset – Preparation of balance sheet.

### UNIT- III ACCOUNTS FOR TRUST

**9Hour**

Treatment of peculiar items – legacy-donations –subscription – entrance fees- life membership fees – entrance fees – sale of news paper – sale of sports material- honorarium –special fund – capital fund

### UNIT- IV ACCOUNTS FOR EDUCATIONAL INSTITUTIONS

**10Hour**

Educational Institutions – registration – organization pattern – features- source of finance for running the educational Institutions – sponsorship from public – admission fees – use of term fees – recurring grants – use of grant-in-aid.

### UNIT- V ACCOUNTING FOR OTHER INSTITUTIONS

**12 Hour**

Accounting treatments for self help group – cricket association – nursing association – football federation of India – trust – charitable institutions – welfare association.

### Text Books

- Grewall, *T.S Accountancy*, S. Chand Publications, Delhi, 9th Edition, 2016.
- John H.McCarthy, Nancy E. Shelmon, John Mattie, *Financial and Accounting Guide For Non-Profit Organizations*, John Wiley and Sons Publishers ,8<sup>th</sup> Edition.
- Jain S P Narang K L, *Accounting Principles*, Kalyani Publishers, 8<sup>th</sup> Edition, 2015

**Reference Books**

- Arulanandham, M. A.& Raman K.S, *Financial Accounting*, Himalaya publishing house, New Delhi,2016
- Gupta R.L., & Gupta V.K.,*Financial Accounting*, Sultan Chand & Sons, New Delhi,2014

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Prepare receipt and payment accountant	K1
CO 2	Differentiate receipt & payment accountant and income expenditure account	K2
CO 3	Explain advantage and limitations of receipts and payment account	K3
CO 4	Evaluate sources of income for non trading concerns	K3
CO 5	Acquire the accounting knowledge for charitable institutional	K4

**UCOM413 BANKING LAW AND PRACTICE****Semester : IV****Category:Core X****Class : II B.Com****Credit : 4****Hours/ Week: 4****Total Hours : 52****Course Objectives**

CO No.	To enable the students
CO-1	Understand legal aspects of banking business
CO-2	Obtain knowledge on banking functions and services
CO-3	Understand the features of negotiable instruments
CO-4	Evaluate recent trends in banking
CO-5	Develop E- Banking skills

**UNIT-I BANKER AND CUSTOMER****11Hour**

Banker and Customer relationship – Meaning – Definition – Relationship – General and Special – Obligation to honor cheque – Obligation to maintain secrecy of customer's account – Right to charge Compound Interest.

**UNIT-II TYPES OF DEPOSIT****10Hour**

Opening of an account – Types of deposit accounts – Types of Customers (Individual, Firms, Trusts and Companies) – Customer Relations – Customer Grievances and Redressal – Ombudsman Schemes.

**UNIT-III NEGOTIABLE INSTRUMENTS****11Hour**

Negotiable Instruments – Promissory Note – Bills of exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsements – Material Alteration – Paying banker – Rights and Duties – Statutory Protection – Dishonor of Cheques – Role of Collecting Banker.

**UNIT-IV PRINCIPLES OF LENDING****10 Hour**

Principles of lending – Types of Borrowings – Precautions to be taken by a banker

**UNIT-V E-BANKING****10 Hour**

E- Banking – ATM Cards, Debit Cards, Personal Identification, Number – On Line Enquiry and Update Facility – Electronic Fund Transfer – Electronic Clearing System.

**Text Books**

- Nirmala Prasad & Paul Doss, (2020) *Banking and Financial System* Himalayan Publishing, Chennai.
- Santhanam, B, (2020) *Banking And Financial System*, Margham Publishing, Chennai

**Reference Books**

- Balu.V.,(2021)*Banking & Financial System*, Sri Venkanteswara Publishing , Chennai.
- Maheswari. S.N.,(2021)*Banking Law Theory & Practice*, Kalayani Publishing House Chennai
- Sundaram and Varshney,(2021) *Banking Theory, Law And Practice*, Sultan Chand Company, New Delhi,

**Web References:**

- [https://en.wikipedia.org/wiki/Online\\_banking](https://en.wikipedia.org/wiki/Online_banking)
- <https://www.sbi.co.in/portal/web/services/internet-banking>
- <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
- <https://www.investopedia.com/terms/m/mobile-banking.asp>
- <https://www.rbi.org.in/>, <http://www.iibf.org.in/>

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the relationship between banker and customers	K1
CO 2	Examine the role of paying and collecting bankers	K2
CO 3	Appraise electronic payment system	K3
CO 4	Apply the knowledge to solve customer grievances	K4
CO 5	Develop E- Banking skills	K5

**UCCM413 E-BANKING****Semester : IV****Credit : 4****Category : Core IX****Hours/Week: 4****Class&Major: II B. Com CA****Total Hours : 52****Course Objectives**

CO No.	To enable the students
CO-1	Understand electronic settlement and clearance system
CO-2	Identify the latest development in the field of Banking and Financial System.
CO-3	Analyze Strengths, Weaknesses, Opportunities and Threats of e-banking.
CO-4	Apply the concept of electronic banking in electronic commerce.
CO-5	Evaluate the features of bank cards

**UNIT- I DIGITAL BANKING****13 Hour**

e-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges. Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

**UNIT- II ELECTRONIC PAYMENT SYSTEM****13 Hour**

Electronic Payment System: Automatic Teller Machine -Types - Features – Benefits – Challenges - MICR Cheques – Benefits MICR Equipment – Precautions in handling MICR Instrument – Benefits and Limitations - Payment Wallets

**UNIT- III E-CASH & ELECTRONIC CLEARING****13 Hour**

e-Cash: Features – Benefits of e-cash – Limitations of Electronic Data Interchange – Electronic Fund Transfer – RBI Guidelines - NEFT and RTGS – Benefits to Banker and Customer.

**UNIT- IV BANK CARDS****13 Hour**

Benefits of Debit and Credit Cards – Smart Card, Waving Card, Contactless Card, DIP Card, RFID Card– Features – Biometric Cards – Features – Payment through Bank Network – Electronic Pass Book – Home Banking.

**UNIT- V CHALLENGES AND OPPORTUNITIES****13 Hour**

e-Banking Challenges and Opportunities – Services Offered through e-Banking – Strengths of e-Banking – Weaknesses of e-Banking – Opportunities and Threats of e-Banking.

**Text Books**

- M.K.Sharma (2020) *E-Banking and Development of Banks*, Deep and Deep Publications, New Delhi.
- Gurusamy, S.(2021) *Banking Theory Law and Practice*, Vijai Nicole Publications, Chennai.

**Reference Books**

- Jessica Keyes(2021) *Financial Services Information Systems*,Auerbach publications, USA
- Kaptan SS (2013), *E-Indian Banking In Electronic Era*, Sarup&Sons New Delhi
- Vasudeva,(2010) *E–Banking*, Common Wealth Publishers, New Delhi,
- Digital Banking,(2019), Indian Institute of Banking and Finance, Taxman Publications, New Delhi.

**Web References:**

- [https://en.wikipedia.org/wiki/Online\\_banking](https://en.wikipedia.org/wiki/Online_banking)
- <https://www.sbi.co.in/portal/web/services/internet-banking>
- <https://www.hdfcbank.com/assets/popuppages/netbanking.html>
- <https://www.investopedia.com/terms/m/mobile-banking.asp>
- <https://www.rbi.org.in/>,
- <http://www.iibf.org.in/>

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the relationship between banker and customers	K1
CO 2	Acquire knowledge on modern banking service like E-banking, M- banking, etc.,	K2
CO 3	Apply cash management techniques in an electronic interface.	K3
CO 4	Evaluate performance of digital banking	K3
CO 5	Develop e -banking skills	K4

**UCOM409/UCCM409 BUSINESS LAW****Semester : IV****Category: Core XII/ XI****Class : II B. Com & B.Com CA****Credit : 4****Hours/Week : 5****Total hours : 65****Course Objectives**

CO No.	To enable the students
CO-1	Acquire basic and expert knowledge in business laws in management. Ability to apply concepts, principles and theories to understand simple business laws.
CO-2	Understand the basic rules of Agreements and Contracts
CO-3	Gain the knowledge the formation of a contract
CO-4	Analyze legal environment in which a consumer and businesses operates.
CO-5	Evaluate ever changing procedures & practices in the field of Business Law

**UNIT-I INTRODUCTION TO NATURE OF CONTRACT****13Hour**

Nature and Kinds of Contract – Offer and Acceptance – Consideration – Capacity of parties – Free Consent – Legality of object and Consideration, Void agreement – Contingent Contracts.

**UNIT IIPERFORMANCE OF CONTRACTS****12Hour**

Performance of Contracts – Discharge of contracts – Remedies for breach including specific performance – Quasi Contracts.

**UNIT III SPECIAL CONTRACTS****13 Hour**

Indemnity & Guarantee –Features and distinctions-Extent of Surety's Liability-Rights and Discharge of Surety- Bailment & Pledge –features-difference-Rights and Duties of Bailor and Bailee Pawnee-Pledge by non-owners.

**UNIT IV SALE OF GOODS ACT****13 Hour**

Sale of Goods Act 1930-Formation of Contract-Conditions and Warranties-Transfer of Property-Performance of Contract-Rights of an unpaid seller.

**UNIT V CONTRACT OF AGENCY****14 Hour**

Contract of Agency-Definition and meaning-Creation-Ratification and Requisites-Rights of Principal and Agent-Relation of Principal with third parties-Personal liability of Agent-Termination of Agency-Irrevocable Agency.

**Text Books**

- Kapoor. N. D., *Business Laws*, New Delhi, Sultan Chand & Son.
- Sreenivasan. M. R., *Business Law*, Chennai, Margam Publication.

**Reference Books**

- Kuchhal. M. C, *Mercantile Law*, New Delhi, Vikas Publication.
- Pillai R. S. N, *Business Laws*, New Delhi, S.Chand.
- Shukla. M. C, *Mercantile Law*, New Delhi, S.Chand Co.
- Edwin J. Elton and Martin J. Gruber, “*Modern Portfolio Theory and Investment*”, John Wiley and Sons, Singapore, 2015.

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Understand the legal and fiscal structure of different forms of business organizations and their responsibilities as an employer.	K1
CO 2	Apply the global business laws to current business environment	K2
CO 3	Analyze the principle of international business and strategies adopted by firms to expand globally	K3
CO 4	Identify the fundamental legal principles behind contractual agreements	K3
CO 5	Explain the basic elements of forming enforceable contract and agreement	K4

**UCOR413/UCCR411 UIAR404**  
**INDUSTRY INTERFACE PROGRAMME II – STOCK MARKET & MUTUAL FUND**

**Semester : IV****Category : Core XIV/(DSC)****Class : II B.Com., B.Com CA, B.Com. IAT****Credit : 1****Hours/Week : 1****Total hours : 13****Course Objectives**

CO No.	To enable the students
CO-1	Identify the various forms used in bank and Insurance companies
CO-2	Acquire Knowledge on Documentation Procedure.
CO-3	Obtain knowledge on Filling up of Bank Challans s and forms
CO-4	Develop online processing skills relating to Banking and Insurance
CO-5	Explain the procedure for availing e banking service

During II Semester Training will be given to fill up the following forms used in Stock Market & Mutual Fund:

- 1) Application form for Equity / Preference Share
- 2) Share Certificate
- 3) Share Warrant



- 4) Application form for Bond / Debentures
- 5) Debenture Certificate
- 6) Scheme Information Document
- 7) Statement of Additional Information
- 8) Key Information Memorandum (KIM)
- 9) Mutual Fund Applications
- 10) Dematerialization Request Form – CSDL/NSDL
- 11) Rematerialisation Request Form
- 12) Securities Transfer Form
- 13) Form for Transmission of Mutual Fund Units

### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Identify appropriate Banking and insurance schemes	K1
CO 2	Apply the knowledge to Deposit, and avail loan from banks and insurance Companies	K2
CO 3	Explain the procedure for Electronic fund transfer	K3
CO 4	Discuss the functions of Banks, NBFC's and Insurance Companies	K3
CO 5	Develop documentation Skills	K4
CO 6	Acquire practical Exposure on Banking and insurance	K5

### Evaluation Pattern for Industry Interface programme

#### CIA

60

#### Marks

Daily Practical Assessment	: 30 Marks
Test I	: 10 Marks
Viva I	: 05 Marks
Test II	: 10 Marks
Viva II	: 05 Marks

#### ESE

40

#### Marks

Record	: 10 Marks
Practical Exam	: 20 Marks
Viva voce	: 10 Marks

(Students will be given blank forms to fill-up)

**Total**

**100 Marks**

## UCOM412 / UCCM412 SECURITY ANALYSIS & PORTFOLIOMANAGEMENT

**Semester : IV**  
**Category : Core XII / XIII**  
**Class & Major: II B. Com & II B.Com CA**

**Credit : 4**  
**Hours/Week : 4**  
**Total Hours : 52**

### Course Objectives

CO No.	To enable the students
CO 1	Identify financial instruments traded in stock market
CO 2	Understand the characteristics of security market
CO 3	Analyze risk and return of securities
CO 4	Manage portfolio of investments.
CO 5	Apply the knowledge of security analysis for making investment decisions

### UNIT- I INTRODUCTION TO SECURITIES

**10Hour**

Meaning, Definition, Types of securities – equity based and debt based – derivatives – mutual funds – Concepts of risk and return – valuation of securities – bond and equity valuation – different approaches to valuation – Estimation of net asset value of mutual funds – valuation of option.

### UNIT- II SECURITY MARKETS

**11 Hour**

Security market – legal framework of security markets – organized stock exchanges – listing of securities – trading and operational mechanism of stock exchanges – settlement and clearing – online trading – Dematerialization – Depositories and Depository participants – Internet trading and WAP enabled trading online surveillance – Trading practices on NSE and BSE.

### UNIT- III FUNDAMENTAL ANALYSIS

**9 Hour**

Security Market Analysis – Fundamental Analysis – Economy Analysis - Industry Analysis and Company Analysis.

### UNIT- IV TECHNICAL ANALYSIS

**10 Hour**

Technical analysis – Methods of technical analysis – trends – indicators and patterns – advance decline line – market indices and moving averages – Dow Theory.

### UNIT- V PORTFOLIO ANALYSIS, SELECTION AND MANAGEMENT

**12 Hour**

Portfolio Management – selection of portfolio – Markowitz portfolio selection model – Sharpe's single Index Model and optimal portfolio construction – Capital Asset Pricing Model (CAPM) – Portfolio performance evaluation: Measures of Returns, Formula Plans, Sharpe and Treynor Measures – Portfolio revision

**Proportion: 80% Theory; 20% Problem**

### Text Books

- Preeti Singh, *Investment Management*, Himalaya Publications, Mumbai, 9th Edition, 2015.
- Bhalla V.K., *Investment Management: Security Analysis and Portfolio Management*, Sultan Chand and Sons, New Delhi, sixth edition 2014.

### Reference Books

- Fischer, Donald E. and Ronald J. Jordan, *Securities Analysis and Portfolio Management*, Prentice Hall of India, New Delhi, 2015
- Edwin J. Elton and Martin J. Gruber, *Modern Portfolio Theory and Investment*, John Wiley and Sons, Singapore, 2015, Margham publication Reddy and Murthy.
- Dr.Ranganatham, *Securities Analysis and Portfolio Management*, pretence hall of India Newdelhi

### Course Outcomes

CO No.	Course Outcomes The student will be able to	Cognitive Level
CO 1	Compute risk and return of securities	K1
CO 2	Apply the knowledge of fundamental analysis for making investment decisions	K2
CO 3	Apply the knowledge of technical analysis for making investment decisions	K3
CO 4	Explain trading and operational mechanism of stock exchanges	K3
CO 5	Evaluate portfolio performance	K4

### UCOM414/UCCM414 CORPORATE ACCOUNTING

Semester: IV

Credit :4

Category: Core X IX

Hours/Week:5

Class : II B. Com & B.Com CA

Total hours:65

### Course Objectives

CONo.	To enable the students
CO-1	Obtain knowledge on issue of shares and debentures.
CO-2	Develop skills in the preparation of company accounting statements
CO-3	Apply the knowledge in the preparation of Bank and Insurance Company Accounts.
CO-4	Acquire knowledge and skills in accounting for changes in corporate structure.
CO-5	Develop corporate accounting skills.

### UNIT- I ACCOUNTING FOR SHARE CAPITAL & DEBENTURES

13 Hour

Issue of Shares; Forfeiture and Reissue of Shares, Redemption of Preference Shares; Issue of Debentures, Redemption of Debentures and Conversion of Debentures into Shares .

### UNIT –II FINAL ACCOUNTS, VALUATION OF SHARES & GOODWILL 12 Hour

Preparation of Companies Final Accounts – Computation of Managerial Remuneration- Basic Knowledge on Accounting Standards; Valuation of Goodwill and Valuation of Shares – Methods.

**UNIT- III CONSOLIDATION OF ACCOUNTS AS PER COMPANIES ACT 12Hour**

Accounts of Holding Companies – Minority Interest – Cost of Control – Unrealized Profits – Revaluation of Assets and Liabilities – Consolidated Balance Sheet.

**UNIT-IV BANK ACCOUNTS AND LIQUIDATIONS 15 Hour**

Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet With Relevant Schedule – Liquidation Accounting – Order of Payments Banking – Preferential Payments – Liquidators Final Statements of Account – Remuneration – Statements of Affairs & Deficiency Accounts.

**UNIT-V INSURANCE COMPANIES ACCOUNT 13Hour**

Insurance Company Accounts: Life Insurance & Fire Insurance only.

**Proportion: Theory : 20 Problems: 80**

**Text Books**

- Shukla, M.C. & Grewal, T.S. (2019) Corporate Accounting, S.Chand & Co. Publications, New Delhi.
- Jain, P & Narang, K.L. (2019) *Advanced Accountancy*-Kalyani Publishers, Ludhiana.

**Reference Books.**

- Gupta, R.L. & Radhaswamy, M. (2021) *Advanced Accounts*-Sultan Chand & Sons, New Delhi.
- Iyengar, S.P (2020) *Advanced Accounting*- Sultan Chand & Sons, New Delhi.
- Reddy, T.S. & Murthy, A. (2021) *Corporate Accounting*, Margham Publications.

**E-Resources:**

- [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper12-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf)
- [https://www.icsi.edu/media/webmodules/02122021\\_Final\\_CMA.pdf](https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf).

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the accounting aspects of Redemption of Preference shares	K1
CO 2	Examine the Restructuring of capital structure of Public Company	K2
CO 3	Discuss the procedure involved in Amalgamation of companies	K3
CO 4	Develop corporate accounting skills	K4
CO 5	Evaluate financial statements of company within the framework of Ind AS	K3

## UCOA303 FINANCIAL ACCOUNTING

**Semester : III**  
**Category : Allied III**  
**Class & Major: II BCA & II ISM**

**Credit : 5**  
**Hours/Week : 5**  
**Total Hours : 65**

### Course Objectives

CO No.	To enable the students
CO 1	Understand the basic rules of accounting and accounting principles.
CO 2	Convert single entry system into systematic accounting.
CO 3	Maintain accounts for different types of organizations, branch and departments
CO 4	Analyze the defects of single entry system.
CO 5	Apply the knowledge of accounting concepts and conversion in maintaining in the books of accounts.

### UNIT- I INTRODUCTION TO ACCOUNTING

**12 Hour**

Meaning and scope of accounting, Basic Accounting concepts and conventions – objectives of Accounting - Accounting Transactions - Double Entry System of Book Keeping - Journal, Ledger and Trail Balance.

### UNIT- II SUBSIDIARY BOOKS OF ACCOUNTS

**11 Hour**

Subsidiary Books - Preparation of Individual Subsidiary Books- Purchase Book- Sales Book- Purchase Return Book – Sales Return Book- Cash Book- Simple Cash Book – Petty Cash Book

### UNIT- III FINAL ACCOUNTS

**13 Hour**

Introduction- Manufacturing Account- Trading Account- Profit and Loss Account- Balance sheet- Adjustments

### UNIT- IV BRANCH & DEPARTMENTAL ACCOUNTS

**15 Hour**

Branch Accounts – Dependent Branches – Debtors system – stock & Debtors systems – Independent branch (Excluding Foreign Branch) Departmental Accounting – Basis for allocation of Expenses – inter-departmental transfer at cost or selling price – Treatment of Expenses which cannot be allocated.

### UNIT- V FINANCIAL STATEMENTS ANALYSIS

**14 Hour**

Comparative Statements, Common Size Statements, Trend analysis – Ratio analysis: Liquidity, Operating and Turnover ratios

**Proportion: Problem: 80%, Theory: 20%**

#### Text Books

- Gupta R.L.& Gupta.V.K., *Financial Accounting*, Sultan Chand Publication, New Delhi, 2015.
- Reddy T.S. & Murthy.A, *Financial Accounting*, Margham Publication, Chennai, 2015.

#### Reference Books

- Gupta R.L & Radhaswamy, *Advanced Accounting*, Volume – I, Sultan Chand, New Delhi, 2015.
- Jain & Narang, *Financial Accounting*, Kalyani Publishers, Chennai, 2015
- Shukla & Grewal, *Advanced Accounting*, S.Chand Publications, New Delhi, 2015.

CO No.	Course Outcomes The student will be able to	Cognitive Level
CO 1	Prepare Trading, Profit & Loss Account and Balance Sheet.	K1
CO 2	Compute Branch Accounts, Departmental Accounts and Partnership Accounts	K2
CO 3	Apply the knowledge of accounting concepts and conversion in preparation of final accounts.	K3
CO 4	Explain the differences between single and Double entry system	K3
CO 5	Examine hire purchase system	K4

### UCOA403 ACCOUNTING PACKAGE - THEORY

**Semester : IV**  
**Category : Allied IV**  
**Class & Major : II BCA**  
**Course Objectives:**

**Credit : 2**  
**Hours/Week : 2**  
**Total hours : 26**

CO No.	To enable the students
CO 1	Identify various vouchers used in Tally
CO 2	Understand the basic knowledge in computerized accounting
CO 3	Apply knowledge to prepare Final Accounts
CO 4	Analyze various cost categories and cost centre
CO 5	Develop knowledge on Accounting Package

#### UNIT-I INTRODUCTION TO COMPUTERIZED ACCOUNTING

**5 Hour**

Meaning of Computerized Accounting – Meaning of Computers – Importance of Computerized Accounting – Computerized Accounting Vs Manual Accounting- Introduction to Architecture of Tally – Creation of Company – Creation of Groups – Various Kinds of Groups – Multiple & Single – Creation of Ledgers – Various Kinds of Ledgers.

#### UNIT-II CREATION OF VOUCHERS

**5 Hour**

Entering Vouchers – Journal Voucher, Purchase Voucher, Sales Voucher, Receipt Voucher, Payment Voucher – Role and the importance of Function Keys.

#### UNIT-III PREPARATION OF FINAL ACCOUNTS

**5 Hour**

Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet – Simple Sums with and without Adjustments – Alter-Select –Edit - Delete –Selection of Company.

#### UNIT-IV CREATION OF INVENTORY

**5 Hour**

Introduction to Inventories – Creation of Stock Category – Stock Groups – Stock Items – Editing and Deletion of Stock items – Usage of Stock in Voucher Entry – Stock Voucher or Purchase Orders – Sales Orders - Customer and Supply Analysis – Extracting simple Reports and Graphs.

## UNIT- V CREATION OF COST CENTRE

**6 Hour**

Introduction to Cost – Creation of Cost Category – Cost Center Category – Editing and Deleting Cost Centre –Usage of Cost Category and Cost Centers in Voucher Entry –Budget Control – Creation of Budgets – Editing and Deleting Budgets – Reports.

**Proportion: Problem: 80%, Theory: 20%**

### Text Books

- Nadhani A.K. and Nadhani K.K , *Implementing Tally*, BPB Publications, New Delhi, 2015.
- Palanivel. S, *Tally Accounting Software*, Margham Publications, Chennai, 2015.

### Reference Books

- Vishnu Priya Singh , *Quick Learn Tally*, Computech Publication Pvt., New Delhi, 2015.
- Srinivasa Valaban, *Computer applications in Business*, Sultan Chand & Sons, 2015.

### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the various kinds of stock groups in Tally	K1
CO 2	Apply the knowledge in creating vouchers	K2
CO 3	Examine the ability to prepare final accounts .	K3
CO 4	Discuss the importance of computerized accounting.	K5
CO 5	Acquire knowledge on the creation of cost centre	K4

## UCOR403 ACCOUNTING PACKAGE– PRACTICAL

**Semester : IV**

**Credit : 3**

**Category : Allied IV - Practical**

**Hours/Week : 3**

**Class & Major : II BCA**

**Total hours : 39**

### Course Objectives:

CO No.	To enable the students
CO 1	Identify various vouchers used in Tally
CO 2	Understand basic concepts in computerized accounting
CO 3	Apply knowledge to prepare Final Accounts
CO 4	Analyze various cost categories and cost centre
CO 5	Develop knowledge on Accounting Package

### Practical

1. Creation of Company, alteration and deletion
2. Creation of groups, single and multiple
3. Vouchers and Journals

4. Entering values and preparation of Trial balance, Trading account and Balance Sheet
5. Use of function keys and entering various journals to understand adjustments
6. Preparation of final accounts with adjustments
7. Creation of stock groups, stock category and stock store
8. Entering data in stock groups of a departmental store
9. Multiple stock group
10. Cost Centre

#### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the various kinds of stock groups in Tally	K1
CO 2	Apply the knowledge in creating vouchers	K2
CO 3	Examine the ability to prepare final accounts .	K3
CO 4	Discuss the importance of computerized accounting.	K5
CO 5	Acquire knowledge on the creation of cost centre	K4

### UCOE204 INTERNET BANKING

**Semester: III**

**Category: Non Major Elective II**

**Class & Major : I UG**

**Credit : 2**

**Hours/Week : 4**

**Total Hours : 52**

#### Course Objectives

CO No.	To enable the students
CO-1	Understand legal aspects of banking business
CO-2	Obtain knowledge on banking functions and services
CO-3	Understand the features of negotiable instruments
CO-4	Evaluate recent trends in banking
CO-5	Develop E- Banking skills

#### UNIT – I INTRODUCTION

**9 Hour**

Introduction – Definition - History of Banking-Kinds of Bank

#### UNIT – II FUNCTIONS OF A BANKING

**8 Hour**

Functions – Structure - Importance of Banking

#### UNIT – III E-BANKING

**14 Hour**

E-Banking-ATM Cards- Debit Cards- Personal Identification- Gold Card, Smart Card, Petro Cards, Kissan Card

#### UNIT – IV ELECTRONIC FUND TRANSFER

**9 Hour**

Electronic Fund Transfer- On line Enquiry & update facility- Electronic Clearing System



## UNIT – V E-BANKING FACILITIES

**12 Hour**

Facilities - Booking of Tickets - Account Statement–Mails – Mobile Banking - Home Banking, Tele Banking.

### Text Books

- Nirmala Prasad & Chandradass ,*Banking and Financial System*, Himalaya Publications, Chennai, 2007

### Course Objectives:

- Natarajan and Gordon, *Banking And Financial System*, Margham Publications, Chennai, 2002

### Reference Books

- Balu.V.,*Banking& Financial System*, Sri VenkanteswaraPublication,Chennai, 2003
- Maheswari. S.N., *Banking Law Theory & Practice*, Kalayani Publications,Ludhiana, 2003
- Sundaram And Varshney, *Banking Theory, Law And Practice*,SultanChand Company, New Delhi, 2005
- Tandon., *Banking Law Theory & Practice*, S.Chand Publications, New Delhi, 2002

### Course Outcomes

CO No.	The student will be able to	CognitiveLevel
CO 1	Explain the relationship between banker and customers	K1
CO 2	Examine the role of paying and collecting bankers	K2
CO 3	Appraise electronic payment system	K3
CO 4	Apply the knowledge to solve customer grievances	K4
CO 5	Develop E- Banking skills	K5

## INDIVIDUAL TAX PLANNING

**UCOE402**

**Semester: IV**

**Category: Non-Major Elective I/(SEC)**

**Class : II UG**

**Credit : 2**

**Hours/Week : 4**

**Total Hours : 52**

### COURSE OBJECTIVES

CO No.	To enable the students
CO 1	Identify the various sources of Income of a person
CO 2	Understand the Principles and Practice of Income Tax Act
CO 3	Analyze the various residential status of a person
CO 4	Compute Income from all the five heads of income
CO 5	Evaluate head wise deductions

**UNIT-I INTRODUCTION TO INCOME TAX****10 Hour**

Basic Concepts – Person-Assessment Year – Previous Year – Permanent Account Number – Basis of Charge – Schedules of rates of Tax – Exempted Incomes.

**UNIT –II INCOME FROM SALARY, INCOME FROM HOUSE PROPERTY 10 Hour**

Computation of Salary – Types of Allowances – Types of Perquisites – Profit in lieu of Salary – Deductions. - Computation of Income from House Property.

**UNIT –III PROFITS & GAINS OF BUSINESS OR PROFESSION, CAPITAL GAINS 11 Hour**

Computation of Profits and Gains of Business or Profession - Computation of Short Term Capital Gains – Long Term Capital Gains – Deductions.

**UNIT –IV INCOME FROM OTHER SOURCES, TAX DEDUCTIONS****11 Hour**

Computation of Income from Other Sources -Tax Saving – Deduction u/s 80- Computation of Taxable Income and Tax Liability.

**UNIT -V TAX PLANNING****10 Hour**

Tax Planning – Tax Evasion – Tax Avoidance – Types of Assessment – Filing of Income Tax- Returns– Penalty – Appeal.

**Note: Theory 20% and Problem 80%**

**Text Books**

- Gaur, V.P. and Narang, D.B. (2020). *Income Tax Law & Practice*. Kalyani Publishers. Ludhiana.
- Hariharan, T.(2020). *Income Tax*. Vijay Nichole Imprint Pvt. Ltd. Chennai.

**Reference Books**

- Singhania, V.K. (2020) *Students Guide to Income Tax*. Taxmann Publication Pvt. Ltd. New Delhi.
- Dinkar and Pagre.(2020). *Income Tax Law & Practice*. Sultan Chand & Sons. New Delhi.

**E-Resources:**

- <https://incometaxindia.gov.in>
- <https://www.taxmann.com › research › direct-tax-laws>

**COURSE OUTCOMES**

CO No.	The student will be able to	Cognitive Level
CO 1	Identify the head-wise taxable income	K1
CO 2	Apply income tax provisions for tax planning.	K2
CO 3	Acquire knowledge on canons of taxation.	K3
CO 4	Explain the head-wise deductions allowed.	K3
CO 5	Examine the allowed and disallowed business expenses.	K4

## DEPARTMENT OF COMMERCE

### PREAMBLE

**UG:** Programme Profile and Syllabi of Courses Offered in Semester V and VI along with III and IV Evaluation Components (With effect from 2021 – 2024 batches onwards) are presented in this Booklet.

### PROGRAMME PROFILE: B.Com. International Accounting and Taxation (Learning Outcome Based Curriculum Framework (LOCF))

#### Programme Specific Outcomes (PSO)

**Upon completion of the programme, the students will be able to**

- Understand the prevailing International Accounting and Taxation Systems.
- Analyze the practical tools of finance required in decision making.
- Discuss International Financial Reporting Standards, why there is a need for convergence and the Status of these Standards Worldwide.
- Develop Accounting, Taxation, Entrepreneurial and Financial Management Skills.

Semester	Part	Category	Course Code	Course Title	Contact Hours/ Week	Credits Min/ Max
I	I	Part I Languages/ AECC-II	UTAL107/ UTAL108 UHIL102/ UFRL102	Basic Tamil – I/ Advanced Tamil – I/ French – I/ Hindi – I	5	3 / 4
	II	Part II Languages/ AECC-1	UENL109/ UENL110	English for Communication I English for Communication II	5	3 / 4
	III	Core I/(DSC)	UIAM101	Organization Management/F1 – I	4	4
		Core II/(DSC)	UIAM102	Basics of Financial Accounting – F3	4	4
		Core III/(DSC)	UIAM103	International Accounting	4	4
		Allied/(GE)	UMAA112	Business Mathematics	6	4
		PE	UPEM101	Professional English I	6	4
	IV	Value Education/(SEC)		Family Life Education	2	0/1
	<b>TOTAL</b>				<b>36</b>	<b>26/29</b>
II	I	Part I Languages/ AECC-II	UTAL207/ UTAL208/ UFRL202/ UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi – II	5	3 / 4
	II	Part II Languages/ AECC-1	UENL209/ UENL210	English for Communication IEnglish for Communication II	5	3 / 4
	III	Core IV/(DSC)	UIAM201	Principles of Management–F1-II	5	4
		Core V/(DSC)	UIAM202	Basics of Cost Accounting/F2	5	3
		Allied/(GE)	UCEA202	Indian Economic Development	6	4
		Core VI/(DSC)	UIAR203/ UCOR206 UCCR206	Industry Interface Programme I- Banking and Insurance	1	1
		PE	UPEM201	Professional English II	6	4

II	IV	Non-Major Elective/(SEC)			3	2
		Internship	UCOI201/ UCCI201/ UIAI201	Internship / Field Work / Field Project		-/1
	V	Extension Activity/ Physical Education			-	1 / 2
				<b>TOTAL</b>	<b>36</b>	<b>25/29</b>
III	III	Core VII/(DSC)	UIAM301	Management Accounting – I/F5I	5	4
		Core VIII/(DSC)	UIAM302	International Marketing	5	4
		Core IX/(DSC)	UIAM303	International Banking and Global Financial Markets	5	4
		Core X/(DSC)	UIAM304	International Taxation	4	4
		Online course	UONL301	NPTEL	3	1
		Allied/(GE)	UMAA301	Business Statistics	6	4
		VE /(SEC)		Environmental Science	2	1
				<b>TOTAL</b>	<b>30</b>	<b>22/22</b>
IV	III	Core XI/(DSC)	UIAM401	Financial Reporting – I/F7- I	5	4
		Core XII/(DSC)	UIAM402	Management Accounting –II / F5 – II	5	4
		Core XIII/(DSC)	UIAM403	Business Law/F4	4	4
		Core XIV/(DSC)	UIAR404/ UCOR413 /UCCR411	Industry Interface Programme II – Stock Market & Mutual Fund	1	1
		Core XV/(DSC)	UIAM405	Financial Management – I/F9 I	4	3
		Allied/(GE)	UCSA409	Business Analytics and Intelligence	3	3
		Allied/(GE)	UCSR415	Business Analytics and Intelligence using SAS –Lab	3	2
	IV	Non Major Elective/(SEC)			3	2
		Soft Skills/(SEC)		Personality Development	2	1
		Internship	UCOI401/ UCCI401/ UIAI401	Internship / Field Work / Field Project		-/1
	V	Extension Activity Physical Education			-	-/2
				<b>TOTAL</b>	<b>30</b>	<b>24/27</b>
V	III	Core XVII/(DSC)	UCOP501 UCCP501/ UIAP501/ UCOM511 UCCM511/ UIAM501	Project / Company Law	6	4
		Core XVIII/(DSC)	UIAM502	Financial Management –II/ F9 II	6	5
		Core XIX/(DSC)	UIAM503/ UCOM509/ UCCM509	Income Tax Law & Practice - I/F6	5	4
		Core XX/(DSC)	UIAM504/ UCOM510/	Accounting Package	3	2

V			UCCM510			
		Core XXI/(DSC)	UIAR501/ UCOR501/ UCCR501	Accounting Package – Lab	3	3
		Core XXII/(DSC)	UIAM505	Financial Reporting - II / F7 II	5	5
	V	Value Education/(SEC)			2	1
<b>TOTAL</b>					<b>30</b>	<b>24/24</b>
VI	III	Core XXIII/(DSC)	UIAM601/ UCOM612 UBAM609	Women Entrepreneurship	5	5
		Core XXIV/(DSC)	UIAM602	Audit & Assurance/ F8	6	5
		Core XXV/(DSC)	UIAR603/ UCOR618/ UCCR618	Industry Interface Programme III – GST practical	1	1
		Core XXVI/(DSC)	UIAM604/ UCCM616/ UCOM616	Goods and Services Tax//F6	6	5
		Core XXVII/(DSC)	UIAM605/ UCOM617/ UCCM617	Service Marketing	5	5
		Viva Voce	UIAM606/ UCCM607/ UCOM607	Comprehensive Viva	-	1
		Major Elective/(DSE)	UCCO606/ UCCO606/ UIAO608	1. Logistics Management	5	4
			UIAO608/ UCCO606/ UCCO606	2. Income Tax Law & Practice II//F6		
			UIAO609/ UCCO607/ UCCO607	3. Consumer Protection		
	IV	Soft skills/(SEC)			2	1
		Internship	UCOI601/ UCCI601/ UIAI601	Internship / Field Work / Field Project		-/1
		Extension Activity	UROX601	Rural Outreach Programme		-/1
	V	Extension Activity/ Physical Education			-	0/2
<b>TOTAL</b>					<b>30</b>	<b>27/31</b>
<b>GRAND TOTAL</b>					<b>192</b>	<b>148/162</b>

#### EXTRA CREDIT EARNING PROVISIONS

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
IV	Core XXVII/ XXV/(DSC)	UCOI401/ PCOI401	Summer Internship	-	-	2

#### Experiential Learning (only for Interested Students)

Semester	Category	Course Title	Contact Hours	Credit	
				Min	Max
II/IV/V	Core XXVIII/ XXVI/(DSC)	Accounting Package	-	1	1

Related Paper / Course Code	Work Experience			Collaborating Agency	Mode of Evaluation
	Nature of Institution	Proposed Duration of Training	Proposed Period		
Accounting Package UCOM203/ UCCM202/ UCOA403/UCOM510/ UCCM510	Tally Training Institution	5 Days	February	ICAT Tally Training Institute, Puducherry	Written Test

### SELF STUDY

Semester	Course code	Course Title	Contact / hours	Credit	
V	UCOS501/ UCCS501	Business Ethics and Corporate Governance	-	Min	Max
	UCOS502/ UCCS502	Business Analysis			1

### PROJECT UCOP501/UCCP501/UIAP501

**Semester : IV&V**  
**Category : Core XXI/XVIII**  
**Class & Major: III B.Com. & III &B.Com.CA**

**Credit :4**  
**Hours/Week : 4**  
**Total Hours : 52**

#### Guidelines

- This course is offered as group project.
- No of students is limited to 5 to 6 in a group.

#### Research Area

- Finance
- Marketing and
- Banking

#### Evaluation Pattern for the project (Internal -60, External -40)

S. No.	Components	CIA	ESE
1	Title of the Topic & Research Design	10	
2	Review of Literature	10	
3	Collection of Data	10	
4	Analysis and Interpretation	10	
5	Viva voce	10	10
6	Project Report	10	30
	<b>Total</b>	<b>60</b>	<b>40</b>

## UIAM501 / UCOM511/ UCCM511 - COMPANY LAW

<b>Semester</b>	<b>: V</b>	<b>Credit</b>	<b>:4</b>
<b>Category</b>	<b>: Core XVII/XV</b>	<b>Hours/Week</b>	<b>:6</b>
<b>Class &amp;Major:</b>	<b>III B.Com. (IAT)</b>	<b>Total hours</b>	<b>: 78</b>

### Course Objectives

CO No.	To enable the students
CO 1	Understand the Provisions of Company law.
CO 2	Develop the knowledge on incorporation of a Company.
CO 3	Obtain knowledge on procedure for issue and transfer of shares
CO 4	Analyze various company registration documents
CO 5	Apply the knowledge of company law in company Management

### UNIT- I COMPANY FORMATION & CONVERSION 16 Hour

Incorporation of a Company – Definition –Characteristics-Corporate Veil- Kinds of Companies (including OPC)– Incorporation – Memorandum of Association – Ultra Vires – Alteration of Memorandum – Conversion/ Re-conversion of One Form of Business Entity into another.

### UNIT- II REGISTRATION DOCUMENTS 15 Hour

Articles of Association – Contents – Alteration – Doctrine of Constructive Notice – Indoor Management – Prospectus-Contents-Consequences for Misstatement in Prospectus.

### UNIT- III ISSUE OF SHARES 15 Hour

Shares – Kinds of Shares-Equity-Preference Shares-Allotment of Shares-Minimum Subscription-Share Certificate –Share Warrant – Issue of Shares at par/premium – Rights Issue, Bonus issue and ESOP – Redemption of Preference Shares- Forfeiture of Shares.

### UNIT-IV TRANSFER OF SHARES 16 Hour

Membership of Companies – Transfer, Transmission and Transposition– Dematerialization/ Rematerialisation of Shares – Blank Transfer – Forged Transfer.

### UNIT-V MANAGEMENT OF COMPANIES 16 Hour

Management of Companies – Board of Directors –DIN/DSC – Appointment-Duties and Powers of the Board- Managing Director –Manager-Appointment-Duties and Powers- Company Meetings – Notice, Quorum ,Proxy, Minutes, Resolution.

### Text Books

- Kapoor, N.D. (2019) *Company Law*, Sultan Chand, New Delhi.
- Avatar Singh. (2019) *Company Law*, Book Well Publishers, New Delhi.

### Reference Books

- Kathiresan, and Radha. (2020) *Company Law*, Prasanna Publishers, Chennai.
- Balanchandran, B.Boose P.K. (2019) *Company Law*, Sultan Chand, New Delhi.

## E – Resources

- [www.indianlawjournal.org](http://www.indianlawjournal.org)
- [www.icsi.edu](http://www.icsi.edu).
- [www.clioindia.com](http://www.clioindia.com).

## Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Identify different kinds of companies	K1
CO 2	Apply the knowledge of company law for preparing registration documents.	K2
CO 3	Explain the procedure for dematerialization	K3
CO 4	Discuss the agenda of the company meetings	K4
CO 5	Appraise the performance of the companies	K5

## UIAM502 FINANCIAL MANAGEMENT II

(This course is offered by ACCA, UK)

**Semester: V**

**Category: Core XVIII/(DSC)**

**Class & Major: II B.COM IAT**

**Credit :5**

**Hours/Weeks : 6**

**Total Hours : 78**

## Course Objectives

CO No.	To enable the students
CO-1	Identify appropriate source of finance for an organisation.
CO-2	Understand the function of financial management in the context of financing and distribution decisions, business valuation and financial risk management
CO-3	Evaluate various theories of capital structure
CO-4	Analyze capital Budgeting Techniques
CO-5	Apply the knowledge of Financial Management to hedge risk

## UNIT-I BUSINESS FINANCE AND SOURCES OF FUNDS

**16 Hour**

Understand & Evaluate Various Short & Long Term Sources of Finance such as Equity and Debt – Methods of Raising Equity such as Rights Issue, Initial Public Offer (IPO) – Sources of Islamic Financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – Sources of Finance for SME Sector Including Venture Capital, Crowd Funding and Angel Financing.

## UNIT-II CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL

**16Hour**

Estimating Cost of Equity Using Dividend Growth Model (DGM), Capital Asset Pricing Model (CAPM), Concept of Systematic & Unsystematic Risk – Estimating Cost of Debt (irredeemable & redeemable), Convertible Debt – Estimating Weighted Average Cost of Capital (WACC) Using Book Value and Market Value Weightages – Capital Structure Theories Including Traditional View and Modigliani-Millar View (without & with tax) – Pecking Order Theory.

## UNIT-III BUSINESS VALUATIONS

**15Hour**

Purpose of Business Valuation – Various Situations which Demand Business Valuation – Models for Valuation of Equity using Dividend Model, Net Asset Method, Cash Flow Approach, Earning Method (using PE ratio), Earnings Yield Method – Valuation of Debt.



**UNIT-IV FINANCIAL RISK MANAGEMENT****15 Hour**

Sources of & Factors Influencing Foreign Currency Risks – Types of Currency Risks such as Transaction Risk, Translation Risk, & Economic Risks – Causes of Currency Rate Fluctuations Including Balance of Payments, Purchasing Power Parity (PPP), Interest Rate Parity (IRP), Fischer Equation – Centralised & Decentralised Treasury Function.

**UNIT-V RISK MANAGEMENT TOOLS– CURRENCY & INTEREST RATE RISKS 15 Hour**

Tools of Managing Currency Risks such as Internal Tools (Currency of Invoice, Netting, Leading & Lagging) and External Tools (Forwards, Futures, Options & Swaps, Money Market Hedging) – Causes of Interest Rate Fluctuations – Managing Interest Rate Risks through Internal Tools (Matching and Smoothing, Asset & Liability Management, Forward Rate Agreements (FRA)).

**Text Books**

- Pondey, I.M. (2020), *Financial Management*, Vikas Publications, New Delhi.
- Prasanna Chandra. (2020) *Financial Management*, Tata McGraw Hill publications.

**Reference Books**

- Khan, M. Y, and Jain, M.K, (2021) *Financial Management*, Kalyani Publications, Chennai.
- Ravikishore, M, (2020) *Financial Management*, Taxman Publisher, New Delhi.
- Rochard, A. Pradyan and Stewart, C. Mrges. (2020) *Principles of corporate Finance*, Tata McGraw Hill.

**E-Resources:**

- [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper12-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf)
- <https://resource.cdn.icai.org/66683bos53808-mod1-ip.pdf>

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Understand the sources of business finance with their relative merits & demerits	K1
CO 2	Evaluate the tools & techniques of financial risk management in the context of foreign currency risks & interest rate risks.	K3
CO 3	Apply the concepts of business evaluation for financial Management.	K3
CO 4	Examine various risk management tools	K4
CO 5	Explain the various treasury functions	K5

## INCOME TAX LAW AND PRACTICE – I

UIAM503/UCOM509/UCCM509

<b>Semester</b>	<b>: V</b>	<b>Credit</b>	<b>: 4</b>
<b>Category</b>	<b>: Core XIX/ XVI</b>	<b>Hours/Week</b>	<b>: 5</b>
<b>Class &amp; Major</b>	<b>: III B.Com.(IA&amp;T)</b>	<b>Total Hours</b>	<b>:78</b>

### Course Objectives

CO No.	To enable the students
CO 1	Identify the various sources of income of a person.
CO 2	Understand the Principles and Practice of Income Tax Act.
CO 3	Analyze the various residential status of a person.
CO 4	Compute income from salary and house property income.
CO 5	Examine the allowed and disallowed business expenses.

### UNIT-I INTRODUCTION 15 Hour

Meaning of Income – Canons of Taxation – Important Definitions Under the Income Tax Act – Scope of Total Income – Residential Status – Incomes Exempt from Tax.

### UNIT- II COMPUTATION OF INCOME FROM SALARIES 16 Hour

Income from Salaries – Scope of Salary Income – Deductions from Salary Income.

### UNIT-III COMPUTATION OF INCOME FROM HOUSE PROPERTY 16 Hour

Income from House Property – Deductions- Profit and Gains of Business or Profession – Deemed Business Profits – Allowed and Disallowed Expenses.

### UNIT- IV COMPUTATION OF CAPITAL GAIN 15 Hour

Capital Gain – Short Term and Long Term Capital Gain – Exempted Capital Gain.

### UNIT- V COMPUTATION OF INCOME FROM OTHER SOURCES 16 Hour

Income from Other Sources – Deductions.

**Note: Theory 20% and Problem 80%**

#### Text Books

- Gaur, V.P. & Narang, D.B., (2022-23), *Income Tax Law & Practice*, Kalyani Publishers, Ludhiana.
- Hariharan. (2022-23), *Income Tax*, Vijay Nichole Imprint Pvt. Ltd, Chennai.

#### Reference Books

- Vinod Singhania, (2022-23), *Students Guide to Income Tax*, Taxman Publication Pvt. Ltd., New Delhi.
- Dinkar Pagare, (2022-23), *Income Tax Law & Practice*, Sultan Chand & Sons, New Delhi.

#### E-Resources:

- [www.taxmann.com](http://www.taxmann.com)
- <https://www.incometax.gov.in>
- <https://resource.cdn.icai.org/65958bos53217mod1ip.pdf>

### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Identify the head-wise taxable income and exempted incomes	K1
CO 2	Apply income tax provisions for tax planning.	K2
CO 3	Acquire knowledge on canons of taxation.	K3
CO 4	Explain the head-wise deductions allowed.	K3
CO 5	Examine allowed and disallowed business expenses.	K4
CO 6	Compute the head wise taxable income	K5

### ACCOUNTING PACKAGE-THEORY UIAM504/UCOM510/UCCM510

**Semester : V**

**Category : Core XX/XVII**

**Class & Major : III B.Com.(IAT)**

**Credit : 2**

**Hours/Week : 3**

**Total hours :39**

#### Course Objectives

CO No.	To enable the students
CO 1	Identify various vouchers used in Tally
CO 2	Understand basic concepts in computerized accounting
CO 3	Apply knowledge to prepare final accounts
CO 4	Analyze various cost categories and cost centres
CO 5	Develop knowledge on accounting package and GST

#### UNIT-I INTRODUCTION TOCOMPUTERIZEDACCOUNTING

**8 Hour**

Meaning of Computerized Accounting – Meaning of Computers – Importance of Computerized Accounting – Computerized Accounting Vs Manual Accounting- Introduction to Architecture of Tally – Creation of Company – Creation of Groups – Various Kinds of Groups – Multiple & Single – Creation of Ledgers – Various Kinds of Ledgers.

#### UNIT-II CREATIONOFVOUCHERS

**8 Hour**

Entering Vouchers – Journal Voucher, Purchase Voucher, Sales Voucher, Receipt Voucher, Payment Voucher – Role and the importance of Function Keys.

#### UNIT-III PREPARATION OF FINALACCOUNTS

**8 Hour**

Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet – Simple Sums with and without Adjustments.

#### UNIT-IV CREATIONOFINVENTORY

**8 Hour**

Introduction to Inventories – Creation of Stock Category – Stock Groups – Stock Items– Editing and Deletion of Stock items – Usage of Stock in Voucher Entry – Stock Voucher or Purchase Orders – Sales Orders – Customer and Supply Analysis – Extracting simple Reports and Graphs.

## UNIT- V CREATION OF COST CENTRE

**7 Hour**

Introduction to Cost – Creation of Cost Category – Cost Center Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centers in Voucher Entry – Budget Control – Creation of Budgets – Editing and Deleting Budgets – Reports.

**Proportion: Problem: 80%, Theory: 20%**

### Text Books

- Nadhani, A.K. (2020), *Implementing Tally*, BPB Publications, New Delhi.
- Palanivel, S. (2020), *Tally Accounting Software*, Margham Publications, Chennai.

### Reference Books

- Vishnu Priya Singh, (2019) *Quick Learn Tally*, Computech Publication Pvt., New Delhi
- Srinivasa Valaban. (2019) *Computer Applications in Business*, Sultan Chand & Sons

### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the various kinds of stock groups in Tally	K1
CO 2	Apply the knowledge in creating vouchers	K2
CO 3	Discuss the importance of computerized accounting.	K3
CO 4	Acquire knowledge on the creation of cost centre	K4
CO 5	Compute GST Liability and prepare GST Return in Tally	K5

## ACCOUNTING PACKAGE-LAB UIAR501

**Semester : V**  
**Category : Core Practical II**  
**Class & Major: III B.Com.(IAT)**  
**Course Objectives**

**Credit : 3**  
**Hours/Week : 3**  
**Total hours : 39**

CO No.	To enable the students
CO 1	Identify various vouchers used in Tally
CO 2	Understand basic concepts in computerized accounting
CO 3	Apply knowledge to prepare Final Accounts
CO 4	Analyze various cost categories and cost centre
CO 5	Develop knowledge on Accounting Package and GST

### List of the Practical's

1. Creation of Company, Alteration and Deletion
2. Creation of Groups, Single and Multiple
3. Vouchers and Journals
4. Entering Values and Preparation of Trial Balance, Trading Account and Balance Sheet
5. Use of Function Keys and Entering Various Journals to Understand Adjustments
6. Preparation of Final Accounts with Adjustments

7. Creation of Stock Groups, Stock Category and Stock Store
8. Entering Data in Stock Groups of a Departmental Store
9. Multiple Stock Group
10. Cost Centre
11. Tax Invoice
12. GSTR -1
13. GSTR -2

### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the various kinds of stock groups in Tally	K1
CO 2	Apply the knowledge in creating vouchers	K2
CO 3	Examine the ability to prepare final accounts.	K3
CO 4	Discuss the importance of computerized accounting.	K3
CO 5	Acquire knowledge on the creation of cost centre	K4
CO 6	Compute GST Liability and prepare GST Return in Tally	K5

## FINANCIAL REPORTING II UIAM505

(This course is offered by ACCA, UK)

<b>Semester</b>	<b>: V</b>	<b>Credit</b>	<b>: 05</b>
<b>Category</b>	<b>: Core XXII/(DSC)</b>	<b>Hours/Week</b>	<b>: 05</b>
<b>Class &amp; Major</b>	<b>: III B.Com.(IAT)</b>	<b>Total hours</b>	<b>: 65</b>
<b>Course Objectives</b>			

CO No.	To enable the students
CO 1	Understand various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities.
CO 2	Analyse financial statements for individual entities for the use of shareholders.
CO 3	Identify the procedure for preparation of Consolidated financial statements
CO 4	Examine cash flows of an organization
CO 5	Apply current development in financial accounting

### UNIT I : APPLICATION OF ACCOUNTING STANDARDS 10Hour

Standards related to Incomes Taxes, Cash Flows, Government Grants, Effects of Changes in Foreign Exchange Rates, Investments in Associates & Joint Ventures, Leases, Financial Instruments (Excluding Hedge Accounting & Impairment of Financial Assets), Earnings Per Share, Investment Property, Non-Current Assets held for Sale and Fair Value Measurement

### UNIT II : PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS 13Hour

Preparation of Statement of Changes to Equity and Cash Flow Statements for a Single Entity, Statement of Profit or Loss and Balance Sheet with Adjustments Pertaining to the Standards Covered in Unit 1)

**UNIT III : GROUP ACCOUNTS – BASICS****14 Hour**

Concept of Group – Concepts of Parent, Subsidiary & Associate – Concept of Control of Parent Over Subsidiary – Concept of Non-Controlling Interest – Basics of Consolidation – Identify which Entity Should Prepare Consolidated Financial Statements.

**UNIT IV: PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS 14Hour**

Consolidated Financial Statements (excluding group cash flow statement) for a Simple Group With One Subsidiary and/or One Associate – Computation of Fair Value of Net Assets, Goodwill and Non-Controlling Interest (NCI) on Date of Acquisition –Computation of Group Reserves on Date of Consolidation – Fair Value Adjustments on Consolidation – Effects of Intra-Group Trading on Consolidation – Effect of Disposal of Parent's Investment in Subsidiary in Parent's Individual Financial Statements and in Consolidated Financial Statements.

**UNIT V : CURRENT DEVELOPMENTS IN FINANCIAL ACCOUNTING 14 Hour**

Concept of Integrated Reporting – Use of Integrated Reporting by Companies – Types of Capital Used in Integrated Reporting – Principles of Integrated Reporting.

**Text Books**

1. Jawaharlal. (2018) Financial Reporting and Analysis, Himalaya Publishing House, New Delhi.
2. Parveen Sharma, (2020) Financial Reporting, Taxmann Publication, New Delhi.

**Reference Books**

1. Ravi KanthMiriya, (2021) Financial Reporting, Commercial Law Publishers, New Delhi.
2. Agarwal M.R, (2020) Financial Reporting, Garima publications, Rajasthan.

**E-Resources**

- <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-17-21082019.pdf>
- <https://img.gaodun.cn/uploads/201301/2012%20ACCA%20f7.pdf>
- <https://resource.cdn.icai.org/67240bos54140init-mod1.pdf>

**Course Outcomes**

CO No.	The student will be able to	CognitiveLevel
CO 1	Apply the knowledge of the IFRS (and Ind AS in India) to various business contexts	K1
CO 2	Prepare of single entity financial statement and simple group financial statements	K2
CO 3	Acquire knowledge on group accounts	K3
CO 4	Compute fair value of Net Assets, Goodwill and Reserves	K3
CO 5	Explain the steps involved in preparation of consolidated financial Statements	K4

**WOMEN ENTREPRENEURSHIP**  
**UIAM601/UCOM612**

**Semester: VI**

**Category : Core XXII/XIX**

**Class/Major : III B.Com(IAT)**

**Credit : 05**

**Hours/Week : 05**

**Total hours : 65**

**Course Objectives**

CO No.	To enable the students
CO 1	Understand the role of women entrepreneurship in different facets of society.
CO 2	Identify the appropriate Project and financial assistance offered by various financial Institutions
CO 3	Analyze the of various developmental schemes supporting women entrepreneurship
CO 4	Develop a small business
CO 5	Evaluate project finance by banks and other financial institutions

**UNIT – I INTRODUCTION TO ENTREPRENEURSHIP**

**10 Hour**

Entrepreneur and Entrepreneurship – Concept- Characteristics, Functions and Types of Entrepreneur; Intrapreneurship, Homepreneur ship. Growth of Entrepreneurship in India - Theories of Entrepreneurship

**UNIT – II PROJECT IDENTIFICATION**

**13Hour**

Search for a Business Idea- Product, Process identification – Sources and Selection – Project Classification and Identification – Constraints – Project Life Cycle-Project Formulation–Need, Concept, Significance and Elements of Project Formulation – Feasibility Analysis – Project Report – Methods of Project Appraisal – Plant Layout- Business Ideas, Plan, Layout Presentation.

**UNIT – III GOVERNMENT POLICIES**

**14Hour**

Concept and Growth of Women Entrepreneur-Problems and Prospects of Women Entrepreneurship-Government Policies-Financial Assistance – Government Schemes for Women Entrepreneurship-Tamil Nādu Industrial Corporation for Development –Women Entrepreneurship in India-Successful Women Entrepreneurs.

**UNIT – IV PROJECT FINANCE**

**14Hour**

Need and Importance – Institutional Finance to Entrepreneurs – Commercial Banks and Development Banks – SIDBI, TIIC, IDBI–Institutional Support to Entrepreneurs.

**UNIT – V ESTABLISHMENT OF SMALL BUSINESS**

**14Hour**

Steps for Starting a Small Industries – Selection of Organizations – Preparation of Project Proposal- Procedure and Formalities for Registration- Government Policy for Small and Medium Scale Enterprises – Taxation Benefits to Small-scale industry.

**Text Books**

- Gupta, C.B.& Srinivasan N.P, (2019), *Entrepreneurial Development*, Sultan Chand &Co, New Delhi.
- Charan S, (2020), *Entrepreneurial Development & Small BusinessEnterprise*, Pearson Education., NewDelhi.

### Reference Books

- Jayshree Suresh. (2019), *Entrepreneurial Development*, Margham Publications, Chennai.
- Sujata, V. (2019), *Entrepreneurial Development*, Cauvery Publications, Trichy.
- Prasanna Chandra. (2020), *Entrepreneurship Development*, Tata McGraw Hill, New Delhi.

### E-Resources

- <https://www.wegate.eu/list-e-learning-materials-tools>
- [www.adam-europe.eu/prj/6726/project\\_6726\\_en.pdf](http://www.adam-europe.eu/prj/6726/project_6726_en.pdf)
- [www.uwcc.wisc.edu/info/women/escap2468.pdf](http://www.uwcc.wisc.edu/info/women/escap2468.pdf)
- <https://www.startupindia.gov.in/>

### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the importance, functions and types of Entrepreneurship.	K1
CO 2	Identify appropriate product and process	K2
CO 3	Evaluate Institutional Finance to entrepreneurs	K3
CO 4	Draft a business proposal	K4
CO 5	Develop a small business unit.	K5

### AUDIT & ASSURANCE

#### UIAM602

(This course is offered by ACCA, UK)

Semester : VI

Category : Core XXIV/(DSC)

Class/Major : III B.Com.(IAT)

Credit : 05

Hours/Week: 06

Total hours : 65

### Course Objectives

CO No.	To enable the students
CO 1	Understand the concept of audit & assurance and the functions of audit
CO 2	Develop the knowledge and skills required to carry out an audit and assurance assignment.
CO 3	Acquire Knowledge of the audit process and standards of auditing.
CO 4	Evaluate internal control techniques
CO 5	Analyze data using appropriate automated tools and techniques

### UNIT I: AUDIT FRAMEWORK & REGULATION

10 Hour

Concept of Audit & Assurance – Professional Ethics of an Auditor – Scope of Internal & External Audit – Governance & Audit. Ethical Threats & Safeguards – Discuss the Importance and Purpose of Engagement Letters and their Contents.

### UNIT II: AUDIT PLANNING & RISK ASSESSMENT

13 Hour

Obtaining & Planning for Audit Assignments – Identify and Explain the Need for, Benefits of and Importance of Planning an Audit Understanding the Entity & its Environment – Assessing Audit Risk – Fraud Risk – Interim Audit and Impact of Work Performed – Audit Planning & Documentation – Audit Evidence, Documentation, Working Papers.



**UNIT III: INTERNAL CONTROL & AUDIT TESTS****14 Hour**

Internal Control System Assessment – Control Environment, Risk Assessment Procedures, Monitoring of Controls – Evaluation of Internal Control System by Auditor – Test of Control – Communication on Internal Controls.

**UNIT IV: AUDIT EVIDENCE & REPORTING****14 Hour**

Techniques of Collecting Audit Evidence such as Inspection, Observation, External Confirmation, Recalculation, Analytical Procedures, and Enquiry – Quality & Quantity of Audit Evidence – Audit Sampling – Computer Assisted Auditing Techniques–Explain the Use of Automated Tools and Techniques in the Context of an Audit Including the Use of Audit Software, Test Data and Other Data Analytics Tools – Discuss and Provide Relevant Examples of the Use of Automated Tools and Techniques – Review Procedures Including Subsequent Events, Going Concern, Written Representations – Auditor's Report Contents & Opinion.

**UNIT V: AUDIT OF SPECIFIC ITEMS****14 Hour**

Audit of Receivables, Inventory, Payables & Accruals, Bank & Cash, Tangible & Intangible Assets, Share Capital & Reserves, Directors' Remuneration – Details of Audit Checks for these items and Reporting thereof – Use of Management Representation.

**Text Books**

- Tandon, B.N, Sudharsanam, S. and Sundharabahu, S. (2020) *Handbook of Practical Auditing*, S.Chand & Co.Ltd. New Delhi.
- Dinkar Pagare. (2021) *Principles and Practice of Auditing*, Sultan Chand & Sons. New Delhi.

**Reference Books**

- Tandon, B.N. (2020) *Auditing*, S.Chand & Co., New Delhi.
- Spicer & Pegler. (2021) *Auditing*, Macmillan Publishers, New Delhi.
- Ghatalaia, Spicer, and Pegler's, (2021) *Practical Auditing*, S.Chand & Co. New Delhi.

**E-Resources:**

- [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper12-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf)
- <https://resource.cdn.icai.org/66595bos53774-ip-mod1.pdf>
- <https://www.icsi.edu/media/webmodules>

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Examine audit assignments and audit risks	K1
CO 2	Evaluate internal controls techniques & audit tests	K2
CO 3	Appraise audit evidence, review and reporting	K3
CO 4	Examine audit of specific item	K4
CO 5	Develop auditing skills	K5

## UIAR603 INDUSTRY INTERFACE PROGRAMME III – GST PRACTICAL

Semester :VI  
Category :Core XXIV/XXII  
Class/Major : III B.Com.(IAT)

Credit : 1  
Hours/Week: 1  
Total hours :13

### Course Objectives

CO No.	To enable the students
CO 1	Identify appropriate GST Return to be submitted
CO 2	Understand the concept of GST Policy and Procedure
CO 3	Apply principles for practicing GST in the firm.
CO 4	Develop knowledge on filing monthly, quarterly and annual GST returns.
CO 5	Apply Knowledge on GST for Tax planning

### List of the GST Practical

1. GSTR – I
2. GSTR – 2A
3. GSTR – 2
4. GSTR -3
5. GSTR- 3 B
6. GSTR – 4/CMP - 08
7. GSTR-5
8. GSTR-6
9. GSTR-7
10. GSTR-8
11. GSTR9
12. E way Bill
13. Tax Invoice

### Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Acquire working knowledge on GST and application of the same in the organizations.	K1
CO 2	Apply the knowledge of GST rules in Tax planning.	K2
CO 3	Compute GST liability and File monthly, quarterly and annual GST returns.	K3
CO 4	Explain the features of GST Returns	K3
CO 5	Develop taxation skills	K4
CO 6	Identify and file appropriate GST Return	K5

**Evaluation Pattern for Industry Interface Programme****CIA 60Marks**

Daily Practical

Assessment : 30 Marks Test I : 10Marks

Viva I : 05Marks

Test II : 10Marks

Viva II : 05Marks

**ESE 40Marks**

Record : 10 Marks

Exam : 20 Marks

(Students will be given blank Challans and forms to fill-up)

Viva voce :10Marks

**100Marks****GOODS AND SERVICES TAX (GST)****UIAM604****Semester :VI****Category: CoreXXV/XXIII****Class & Major: III B.Com.(IAT)****Credit : 5****Hours/Week: 6****Total Hours:78****Course Objectives**

CO No.	To enable the students
CO 1	Understand the concept of GST Policy and Procedure
CO 2	Apply principles for practicing GST in the firm.
CO 3	Obtain knowledge on registration procedure, levy and collection of GST
CO 4	Identify appropriate GST payable
CO 5	Develop taxation skills

**UNIT – I INTRODUCTION TO GST****16Hour**

GST – scope – Benefits – Salient Features – GST Council – Important Terms – Minimal Interface– Input Tax Credit – Refund – Demands – Alternate Dispute Resolution Mechanism.

**UNIT – II GST ACT****16Hour**

GST Act – CGST Act – SGST Act – IGST Act – UTGST Act.

**UNIT – III COMPUTATION PROCEDURES FOR GST****16Hour**

GST – Levy &amp; Collection of Tax – Time and Value of Supply – Input Tax Credit – Registration-Tax Invoice – Debit and Credit Notes.

**UNIT – IV AUDIT AND ACCOUNTS RELATED TO GST****14Hour**

Administration – GST Accounts and Records – Returns – Payment of Tax – Refunds- Assessment – Audit – Inspection.

**UNIT – V APPEALS AND PENALTYING GST****16Hour**

Demand and Recovery – Liability to Pay Tax – Advance Ruling- Seizure and Arrest –

Appeals and Revisions – Offences and Penalties.

### Text Books

- Datey, V.S. (2022), *All About GST*, Taxmann Publications, New Delhi.
- Balachandran v, (2022), *text book of GST & Customs law* Sultan Chand & Sons, New Delhi.
- Vinod K Singania, (2022), *.GST & Custom Law*, Taxman Publications, New Delhi.

### Reference Books

- Bimal Jain, & Isha Bansal, (2022), *GST Law and Analysis with Conceptual Procedures*, Young Global Publications, New Delhi.
- Arpit Haldia, C.A, (2022), *GST Made Easy-Answers to All Your Queries on GST*, Taxman Publications, New Delhi.

### E-Resources

- [www.legalserviceindia.com](http://www.legalserviceindia.com)
- [www.indiacorporateadvisor.com](http://www.indiacorporateadvisor.com)
- <https://resource.cdn.icai.org/67617bos54308.pdf>
- [www.cbit.gov.in](http://www.cbit.gov.in)
- [www.aces.gov.in](http://www.aces.gov.in)

### Course Outcomes

CO No.	The student will be able to	Bloom's Level
CO 1	Acquire working knowledge on GST and application of the same in the organizations.	K1
CO 2	Apply GST rules in Tax planning.	K2
CO 3	Compute CGST, SGST, IGST and UTGST liability and Filing of returns	K3
CO 4	Explain the benefits of GST	K3
CO 5	Examine accounts & records related to GST	K4

## SERVICE MARKETING

UIAM605

Semester : VI  
Category : Core XXVI/XXI  
Class & Major: III B.Com.(IAT)

Credits : 5  
Hours/Week: 5  
Total Hours : 65

### Course Objectives

CO No.	To enable the students
CO 1	Understand the nature and concepts of service.
CO 2	Analyze the different types of marketing of services
CO 3	Apply the concept of CRM in Service Marketing
CO 4	Evaluate elements of marketing mix in service marketing
CO 5	Develop service marketing skills

**UNIT-I INTRODUCTION****13 Hour**

Growth of the Service Sector – Nature and Concept of Service – Classification of Services – Characteristics of Services and their Marketing Implications.

**UNIT-II SERVICE MARKETING PROCESS****13 Hour**

Marketing Strategies for Service Firms with Special Reference to Information, Communication, Consultancy, Advertising, Professional Services, After Sales Service, Recruitment Training and Tourism. Essential Elements of Marketing Mix in Service Marketing.

**UNIT-III SERVICE MARKETING MIX****13 Hour**

Product Support Services – Pricing of Services – Problems of Service Quality Management – Customer Expectations – Innovation in Services.

**UNIT-IV – EXTENDED SERVICE MARKETING MIX****13 Hour**

People, Process, and Physical Evidence – Nature – Types – Marketing of Insurance – Mutual Fund – Marketing for Non – Profit Firms – Growth of Financial Services in India.

**UNIT-V - CRM INSERVICEMARKETING****13 Hour**

CRM – Identifying and Satisfying Customer Needs – Relationship Marketing – Customer Satisfaction – Managing Service Brands.

**Text Books**

- Helen Wood Ruffe, (2020), *Services Marketing*, Macmillan India, NewDelhi.
- Balaji B, (2019), *Services Marketing and Management*, S.Chand & Co., NewDelhi.

**Reference Books**

- Christopher Lovelock, (2018) *Services Marketing*, Pearson Education. NewDelhi.
- Bateson E.G. (2018) *Managing Service Marketing – Text and Readings*, Dryden press, Hinsdale, NewYork.
- Philip Kotler. (2019), *Marketing Professional Services*, Prentice Hall, New Jersey, USA.
- Payne. (2019), *The Essence of Service Marketing*, Prentice Hall, NewDelhi.

**Course Outcomes**

CO No.	The student will be able to	CognitiveLevel
CO 1	Acquire knowledge with regard to management of service marketing,	K1
CO 2	Analyze the different types of marketing of services	K2
CO 3	Apply the knowledge with regard to CRM in service marketing	K3
CO 4	Explain extended service marketing mix	K3
CO 5	Examine Marketing of Insurance and Mutual Fund	K4
CO 6	Develop Service Marketing Skills	K5

## **LOGISTICS MANAGEMENT**

### **UIAO608**

**Semester : VI**  
**Category : CoreXXVI/XXI**  
**Class & Major: III B.Com.(IAT)**

**Credit : 4**  
**Hours/Week: 5**  
**Total Hours:65**

#### **Course Objectives**

<b>CO No.</b>	<b>To enable the students</b>
CO 1	Understand the basic Knowledge of Logistics.
CO 2	Apply the knowledge of Supply Chain Management in Logistics.
CO 3	Examine the comprehensive nature of logistics management.
CO 4	Evaluate different types of Logistics
CO 5	Analyze role of supply change in E -Business

#### **UNIT – I Logistics Management and Supply Chain Management 13Hour**

Definition, Evolution, Importance. The Concepts of Logistics. Logistics Relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization – Logistics in different industries

#### **UNIT – II Logistics Activities 13Hour**

Functions, Objectives, Solution. Customer Service, Warehousing and Material Storage, Material Handling, Order Processing, Information Handling and Procurement Transportation and Packaging. Third Party and Fourth Party Logistics – Reverse Logistics – Global Logistics

#### **Unit – III Fundamentals of Supply Chain 13Hour**

Importance, Development of SCM Concepts and Definitions Supply Chain Strategy, Strategic Supply Chain Management and Key Components. Drivers of Supply Chain Performance – Key Decision Areas – External Drivers of Change.

#### **Unit – IV Modeling Logistics Systems 13Hour**

Modeling Logistics Systems-Simulation of Logistic Systems – Dimensions of Logistics & SCM – The Macro Perspective and the Macro Dimension – Logistic System Analysis Strategy, Logistical Operations Integration and Customer Service – Supply Chain Relationships.

#### **Unit – V Framework and Role of Supply Chain 13 Hour**

Framework and Role of Supply Chain in e-Business and B2B Practices. Value of Information in Logistics & SCM – E-Logistics, E-Supply Chains – International and Global Issues in Logistics – Role of Government in International Logistics and Principal Characteristics of Logistics in Various Countries and Regions.

#### **Test Books:**

- Altekhar Rahul V, (2021) Supply Chain Management-Concept and Cases, Prentice Hall India.
- Bowersox Donald, J. (2021) Logistical Management – The Integrated Supply Chain Process” Tata McGraw Hill.
- 3. Donald, J. Bowersox, David J. Closs and M. Bixby Cooper, (2021) “Supply Chain Logistics Management”, Tata McGraw Hill.

**Reference Books:**

- NarayaRangaraj, G. Raghuram, Mandyam M. Srinivasan, (2009) “Supply Chain Management for Competitive Advantage – Concepts and Cases”, Tata McGraw Hill.
- Sunil Chopra and Peter Meindl, (2021) Supply Chain Management-Strategy Planning and Operation, Prentice Hall.
- Reguram, G, Rangaraj, N. (2020). Logistics and Supply Chain Management Cases and Concepts: Macmillan India Ltd., New Delhi.
- Sahay, B. S, (2021). Supply Chain Management for Global Competitiveness: Macmillan India Ltd., New Delhi.

**Course Outcomes**

CO No.	The student will be able to	CognitiveLevel
CO 1	Explain logistics and reverse logistics concepts and basic activities	K1
CO 2	Appraise logistics activities with other business activities	K2
CO 3	Evaluate the role of Supply Chain in e-business and b2b practices	K3
CO 4	Examine dimensions of logistics and SCM	K3
CO 5	Discuss global issues in Logistics	K4
CO 6	Develop logistics management Skills	K5

**INCOME TAX LAW & PRACTICE II****UIAO608**

**Semester : VI**  
**Category :Major Elective**  
**Class & Major: III B.Com.(IAT)**  
**Course Objectives**

**Credit : 4**  
**Hours/Week: 5**  
**Total Hours:65**

CO No.	To enable the students
CO 1	Identify the assessment procedures to be followed.
CO 2	Evaluate tax savings schemes
CO 3	Apply set off and carry forward provisions to determine taxable income &tax liability
CO 4	Understand the structure of IT Department
CO 5	Analyze consequences of non-filing of returns

**UNIT- I COMPUTATION OF GROSS TOTAL INCOME****14 Hour**

Clubbing of Income – Set Off – Carry Forward & Set Off – Permissible Deductions from Gross Total Income (Sec 80C to 80U).

**UNIT- II COMPUTATION OF TAX LIABILITY****13 Hour**

Schedule of Rates of Tax – Computation of Tax Liability – Assessment of Individuals- Assessment of Agricultural Income

**UNIT-III ASSESSMENT OF FIRMS****13 Hour**

Assessment of Firms – Assessment of Companies

**UNIT –IV STRUCTURE OF INCOME****13 Hour**

Income Tax Authorities – Structure of Income-Tax Department-CBDT- Powers of Tax Authorities

**UNIT-V PROCEDURE FOR FILING OF INCOME TAX RETURNS****12Hour**

Filing of Income Tax Returns-PAN- Assessment-Types of Assessment-Self Assessment- Best Judgments Assessment- Income Escaping Assessment – E-filing of Returns-Consequences of Non – Filing of returns- Procedure for Assessment.

**Note: Theory 20% and Problem 80%****Text Books**

- Gaur and Narang. (2022-23), *Income Tax Law & Practice*, Kalyani Publication, Chennai.
- Reddy & Murthy.(2022-23), *Income Tax Law & Practice*, Margham Publication,Chennai.

**Reference Books**

- Vinod K. Singhania&KapilSinghania, (2022-23), *Direct Taxes Law & Practice*,Taxmann, New Delhi.
- Vinod K. Singhania& Monica Singhania, (2022-23), *Corporate Tax Planning & Business Tax Procedures*, Taxmann Publications, NewDelhi.

**E-Resources**

- [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
- [www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)

**Course Outcomes**

CO No.	The student will be able to	Bloom`s Level
CO 1	Compute the total income and tax liability of individual, firms& company	K1
CO 2	Explain permissible deductions from gross total income	K2
CO 3	Apply the knowledge for Filing return of income tax	K3
CO 4	Acquire provisions of clubbing of income	K3
CO 5	Discuss the various powers of Income Tax Authorities	K4
CO 6	Develop taxation skills.	K5



## UIAO609 CONSUMER PROTECTION

Semester : VI  
Category : Major Elective  
Class & Major: III B.Com.(IAT)  
Course Objectives

Credit : 4  
Hours/Week: 5  
Total Hours :65

CO No.	To enable the students
CO 1	Understand the rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.
CO 2	Obtain knowledge about organizational setup under the Consumer Protection Act.
CO 3	Evaluate Indian Consumer Markets
CO 4	Analyze the concept of price in retail markets
CO 5	Apply the knowledge for filing a complaint and making appeal

### UNIT – I CONSUMER AND MARKETS

**13 Hour**

Concept of Consumer, Nature of Markets: Liberalization and Globalization of Markets with Special Reference to Indian Consumer Markets, E Commerce with Reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, Labeling and Packaging along with Relevant Laws, Legal Metrology.

### UNIT – II CONSUMER PROTECTION LAW IN INDIA

**13 Hour**

Consumer Rights and UN Guidelines on Consumer Protection, Consumer Goods, Defect in Goods, Spurious Goods and Services, Service, Deficiency in Service, Unfair Trade Practice, and Restrictive Trade Practice.

### UNIT – III ORGANIZATIONAL SET UP UNDER THE CONSUMER PROTECTION ACT

**13 Hour**

Advisory Bodies: Consumer Protection Councils at the Central, State, and District levels: Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

### UNIT – IV GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW

**15 Hour**

Grounds of Filing a Complaint: Limitation Period: Procedure for Filing and Hearing of a Complaint: Disposal of Cases, Relief/Remedy Available: Temporary Injunction, Enforcement of Order, Appeal, Frivolous and Vexatious Complaints; Offences and Penalties.

### Role of Industry Regulators in Consumer Protection

Banking: RBI and Banking Ombudsman – IRDA and Insurance Ombudsman – Telecommunication: TRAI – Food Products: FSSAI – Electricity Supply, Electricity Regulatory Commission – Real Estate Regulatory Authority

**UNIT – V CONTEMPORARY ISSUES IN CONSUMER AFFAIRS****13 Hour**

Evolution of Consumer Movement in India, Formation of Consumer Organization and their Role in Consumer Protections, Misleading Advertisements and Sustainable Consumption, National Consumer Helping, Comparative Product Testing Sustainable Consumption and Energy Ratings. Quality and Standardization: Voluntary and Mandatory Standards: Role of BIS, Indian Standards Mark (ISI), Agemark, Hallmarking, Licensing and Surveillance: Role of International Standards : ISO an Overview.

**Text Books**

- Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and Aswathi, (2019), *Consumer Affairs*, Universities Press, New Delhi.
- Choudhary, Ram Naresh Prasad, (2019), *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt, Ltd., New Delhi.
- Ganesan and Sumathy, (2020), *Consumer Protection in India: Issues and Challenges*, Regal Publications, New Delhi.

**Reference Books**

- Suresh Misra and Sapna Chadah, (2019) *Consumer Protection in India: Issues and Concern*, S. Chand, New Delhi.
- Rajalaxmi Rao, (2018) *Consumer is King*, Universal Law Publishing Company, New Delhi.
- Grimaji and Pushpa, (2019) *Consumer Rights for Everyone*, Penguin Books, UK.

**E-Resources**

- [www.Consumereducation.in](http://www.Consumereducation.in)
- [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
- [www.bis.org](http://www.bis.org)

**Course Outcomes**

CO No.	The student will be able to	Bloom`s Level
CO 1	Explain the procedure of redressal of consumer complaints and the role of different agencies establishing product and service standards.	K1
CO 2	Examine the business firms' interface with consumers and the consumer related regulatory and business environment.	K2
CO 3	Acquire knowledge on Consumer protection law in India	K3
CO 4	Discuss contemporary issues in Consumers Affairs	K3
CO 5	Evaluate role of BIS, ISI in Consumer Protections	K4
CO 6	Appraise the role of industry regulators in Consumer Protection	K5

### III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
V	XVII/XV	UCOM506/ UCCM506/ UIAM501	Company Law	Case study	Seminar
VI	XXV/ XXIII	UCOM616/ UCCM616/ UIAM604	Goods and Service Tax	Hands on training to fill ITR	Problem solving
VI	XXVI/ XXI	UCOM617/ UCCM617/ UIAM605	Service Marketing	Case Study	Seminar
VI	XXIV/DSC	UIAM602	Audit & Assurance	Poster Presentation	Seminar
V	XXII/DSC	UIAM505	Financial Reporting II	Assignment	Seminar
V	XVII/DSC	UIAM502	Financial Management -II	Assignment	Seminar
VI	Major Elective	UCOO607/ UCCO607/ UIAO609	Consumer Protection	Poster Presentation	Seminar

**PROGRAMME PROFILE: M.Com.**  
**(Learning Outcome Based Curriculum Framework (LOCF))**

**PREAMBLE**

**PG :**Programme profile and the syllabi of Courses Offered in Semester 1 and II along with III and IV Evaluation Components (with effect from 2021-2023 Batch onwards)

**Programme Specific Outcomes (PSO)**

Upon completion of the programme, the students will be able to

- Identify and use of practical tools of Finance required in Decision Making.
- Assess Global Opportunities and Challenges for Business Growth.
- Analyzes Ethical Implications of Business Practices using Advanced levels of Ethical Reasoning and Legal Implications
- Investigate effectively the Research Tools, Apply appropriate Tools and draw Conclusion.

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
I	Core I/(DSC)	PCOM102	Business Environment & Policy	6	4	4
	Core II/(DSC)	PCOM104	Financial Policies and Decision Making	6	4	4
	Core III/(DSC)	PCOM105	Strategic Management	6	4	4
	Core IV/(DSC)	PCOM308	Computerized Accounting	2	2	2
	Core V/(DSC)	PCOR309	Computerized Accounting – Lab	3	2	2
	Core VI/(DSC)	PCOM107	Corporate Governance & Business Ethics	6	4	4
	Library			1	-	-
<b>TOTAL</b>				<b>30</b>	<b>20</b>	<b>20</b>
II	Core VII/(DSC)	PCOM202	Global Marketing	6	4	4
	Core VIII/(DSC)	PCOM207	Operation Research Methods	6	4	4
	Core IX/(DSC)	PCOM208	Advanced Accounting	6	4	4
	Core X/(DSC)	PCOM210	Derivatives and Risk Management	6	4	4
	NME– II/SEC			5	4	4
	Library			1	-	-
	Service Learning	PCOX201	Service Learning – Banking Practices	-	1	1
IV		PCOM201	Internship		-	1
<b>TOTAL</b>				<b>30</b>	<b>21</b>	<b>22</b>
III	Core XI/(DSC)	PCOM309	Service Marketing	6	5	5
	Core XII/(DSC)	PCOM305	Income Tax & International Taxation	6	6	6
	Core XIII/(DSC)	PCOM306	Contemporary Business Legislations	6	5	5
	Core XIV/AECC	PRMC301	Research Methodology in Commerce	5	4	4
	Core XV/GE	PCID302	E- Commerce	5	4	4
	Project		Project	2		
<b>TOTAL</b>				<b>30</b>	<b>24</b>	<b>24</b>
IV	Core XVI/(DSC)	PCOM411	Human Resource Development	6	4	4

	Core XVII/(DSC)	PCOM410	Logistics Management	6	4	4
	Core XVIII/(DSC)	PCOM408	Goods and Service Tax (GST)	5	5	5
	Core XIX/(DSC)	PCOM409	Advanced Cost & Management Accounting	6	5	5
	Core XX/(DSC)	PCOR409	Accounting Package in GST	2	1	1
	Project	PCOP401	Project	4	6	6
	Library			1		
IV	Internship	PCOI401	Internship Field Work		-	1
	Extension	PROX601	Rural Outreach Programme		-	1
	TOTAL			30	25	27
	GRAND TOTAL			120	90	93

Minimum one MOOCs (Compulsory Audit Course) to be completed during first semester

### PCOM309 SERVICE MARKETING

**Semester : III**

**Credit : 5**

**Category : Core X**

**Hours/Week : 6**

**Class & Major: II M.Com**

**Total Hours : 78**

#### Course Objectives

CO No.	On completion of the course the student will be able to
CO-1	Identify the differences between goods and services
CO-2	Understand the importance of service marketing
CO-3	Analyze seven P's of service marketing
CO-4	Evaluate consumer behavior in service marketing
CO-5	Apply the knowledge in marketing of financial services

#### UNIT I-INTRODUCTION

**16 Hour**

Service Marketing - Introduction to Services – Meaning, Need, Services and Technology, Differences between Goods and Services.

#### UNIT II - SERVICE MARKETING MIX

**16 Hour**

Product – Product Concept –Price – Pricing Objectives – Promotion – Promotion Mix – Physical Distribution, People, Process, and Physical Evidence.

#### UNIT III- CONSUMER BEHAVIOUR

**15 Hour**

Consumer Behavior – Meaning - features – Consumer Benefits and Market Segmentation - Customer Perception – Customer Expectation.

#### UNIT IV- CUSTOMER RELATIONSHIP MANAGEMENT

**15 Hour**

Customer Relationship Management – Identifying Customer Needs – Relationship Marketing – Customer – Customer Satisfaction.

#### UNIT V- TYPES OF SERVICE MARKETING

**16 Hour**

Marketing of Financial Services – Nature-Types – Marketing of Insurance – Mutual Fund Growth of Financial Services.

**Text Books:**

- Jay D. Lindquist, (2020) Consumer Behaviour, Atomic Dog Publishing, USA.
- Natarajan . L, (2020) Service Marketing, Chennai Margham Publishing House.

**Reference Books:**

- David, L. Kurtz Kenneth, C. Clow, (2021) Services Marketing, John Wiley & son  
Christopher Love Lock, Services Marketing People, Technology, strategy, Pearson Education Asia.
- Reddy, P.N Appamaiah. H.R. S, Anil Kumar, Nirmala, (2020) Service Marketing, Himalaya Publishing House.
- Philip Kotler, & Powl, M. Bloom, (2020) Marketing Professional services, Prentice Hall

**Course Outcomes**

CO No.	On completion of the course the student will be able to	Bloom's Level
CO-1	Examine the nature of services, and distinguish between products and services.	K1
CO-2	Identify the major elements needed to improve the marketing of services	K2
CO-3	Develop an understanding of the roles of relationship marketing and customer service in adding value to the customer's perception of a service.	K3
CO-4	Explain the different types of service marketing.	K4
CO-5	Evaluate marketing of financial services.	K4

**PCOM305 INCOME TAX & INTERNATIONAL TAXATION****Semester : III****Category : Core XI****Class & Major : II M.Com****Credit : 5****Hours/Week : 6****Total Hours : 78****Course Objectives**

CO No.	To enable the students
CO 1	Identify the various sources of Income of a person
CO 2	Understand the Principles and Practice of Income Tax Act
CO 3	Analyze the various residential status of a person
CO 4	Compute Income from Salary and House Property
CO 5	Evaluate head wise deductions

**UNIT -I BASIC CONCEPTS****15 Hour**

Basic concepts – Definitions – Assesses – Assessment Year – Previous Year – Income – Residential Status – Scope of Total Income – Capital income and expenditure – Revenue income and expenditure.

**UNIT- II COMPUTATION OF INCOME FROM SALARIES, HOUSE PROPERTY, BUSINESS OR PROFESSION****16 Hour**

Heads of income – Income from salaries – Income from House Property – Income from Business or Profession.

**UNIT- III COMPUTATION OF CAPITAL GAINS AND OTHER SOURCES****16 Hour**

Income under the head Capital Gains – Income from other sources – Deductions from Total Income – Set off and carry forward of losses.

**UNIT- IV COMPUTATION OF TOTAL INCOME****15 Hour**

Computation of total income – Individual – Firm – Companies – MAT – Tax Deducted at source – Advance tax – PAN – Rates of Tax. - Assessment Procedure – Income Tax Authorities – Penalties – e-filing.

**UNIT –V INTERNATIONAL TAXATION AND TRANSFER PRICING****16 Hour**

Basic concepts: Residency issues, source of income, tax heavens, withholding tax, unilateral relief, double taxation avoidance agreements - Transfer Pricing- concepts, meaning of International transactions and specified domestic transactions - Computation of Arm's length Price – methods - Reference to Companies (Cost Records and Audit) Rules, 2014 in assessment of arm's length price.

**Proportion: Problem: 60%, Theory: 40%**

**Text Books**

- Vinod K. Singania, Direct Taxes, Taxmann Publication, New Delhi.
- Guar V.P. and Narang K.L., Income Tax Law & Practice, Kalyani Publishers, Chennai.

**Reference Books:**

- Dinkar Pagare, Income Tax Law & Practice, Sultan Chand, New Delhi.
- Mehrotra H.C. and Goyal S.P., Income Tax Law & Practice, Sahitya Bhawan Publications, Agra

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Identify the head-wise taxable income	K1
CO 2	Apply income tax provisions for tax planning.	K2
CO 3	Acquire knowledge on canons of taxation.	K3
CO 4	Explain the head-wise deductions allowed.	K3
CO 5	Examine the allowed and disallowed business expenses.	K4

## PCOM306 CONTEMPORARY BUSINESS LEGISLATIONS

Semester : III

Category : Core XII

Class & Major : II M.Com

Credit : 5

Hours/Week : 6

Total Hours : 78

### Course Objectives

CO No.	On completion of the course the student will be able to
CO-1	Understand the commercial and economic laws
CO-2	Develop foreign exchange management skills
CO-3	Acquire knowledge on consumer protection
CO-4	Analyze the environmental issues
CO-5	Apply the knowledge of IPR in business

### UNIT- I INTRODUCTION TO ECONOMIC LAWS

16 Hour

Objectives – Economic development- Industrial policy – Industrial policy 1991 – Policy measures for Small, Tiny, Handloom and Village industries. –SME sector – initiatives by Government.

### UNIT- II FOREIGN EXCHANGE MANAGEMENT ACT, 1999

15 Hour

Objectives of FEMA – scope and coverage of FEMA – Key definitions – Management of foreign exchange - current and capital account transactions – Authorized person – Export of goods and services – Directorate of Enforcement – penal provisions – Adjudication and appeals.

### UNIT - III COMPETITION ACT, 2002

15 Hour

Objectives of the Act – scope and coverage – Key definitions under Competition Law – Prohibition of Agreements – Anti –competitive agreements – prohibition of abuse of dominant position – combination – regulation of combination – Competition Commission of India (CCI) – composition, powers and duties – Enquiries and proceedings of CCI.

### UNIT -IV ENVIRONMENT AND CONSUMER PROTECTION

16 Hour

Objects of the Environment (Protection) Act, 1986 – Key definitions used in the Act – General powers of the Central Government – prevention, control and abatement of Environmental pollution – Environmental Labs – penalty provisions - Environment Audit (ii) Consumer Protection Act, 1986 – objects of the Act – rights of consumers – Key definitions used in the Act – consumer protection councils – Redressal machinery under the Act – Nature and scope of remedies under the CPA – Right to Information Act 2005.

### UNIT- V INTELLECTUAL PROPERTY RIGHTS

16 Hour

Intellectual property – features – Need for IPR - Types of IPR – Designs, Trademarks – Copyright – Geographical indications – Trade secrets – Patents – Layout designs of integrated circuits

### Text Books

- Kapoor, G.K, *Economic and other legislations*, Sultan Chand & Sons, New Delhi. 2015.
- Balachandran V, *Economic and other legislations*, Vijay Nicole Imprints, Chennai, 2015.
- Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow, 2015

### Reference Books

- Datey V.S., *Economic Laws*, Taxmann Publications, New Delhi, 2015.
- Kapoor N.D., *Mercantile Law*, Sultan Chand, New Delhi. 2015
- Sharma J. P and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd, New Delhi, 2015



## Course Outcomes

CO No.	On completion of the course the student will be able to	Cognitive Level
CO-1	Identify factors influencing economic development	K1
CO-2	Apply the knowledge of FEMA in the Management foreign exchange	K2
CO-3	Examine powers and duties of CCI	K3
CO-4	Explain the importance of environment and consumer production	K3
CO-5	Discuss various types of IPR	K4

## E- COMMERCE PCID302

**Semester : III**

**Category :Core XV**

**Class & Major: II M.Com**

**Credit : 4**

**Hours/Week : 5**

**Total Hours : 65**

### Course Objectives

CO No.	The student will be able to
CO-1	Understand the theories and concepts underlying e-Commerce
CO-2	Obtain knowledge about e -commerce and its various components.
CO-3	Evaluate challenges of E- Commerce
CO-4	Analyze web marketing strategies
CO-5	Apply knowledge of cyber law in E- Commerce

### UNIT- I INTRODUCTION

**14 Hour**

Introduction to e – Commerce – Meaning – Working of e – Commerce – Electronic Business – Categories of e – Commerce Application – Global Trading Environment and Adoption of e – Commerce – Product suitability – Comparison between Traditional and Electronic Commerce – Advantages and Disadvantages of e– Commerce.

### UNIT - II BUSINESS MODELS

**14 Hour**

Business Models of e – Commerce – Major challenges of B2C e Commerce – Meaning of B2B Exchanges – Development of B2B e – Commerce – Types of B2B Markets – Difference between B2C and B2B Commerce.

### UNIT- III WEB MARKETING STRATEGIES

**13 Hour**

Different Types of Marketing Strategies (Product Based and Customer Based) – Communicating with Different Market Segments–Advertising on the Web.

### UNIT - IV ELECTRONIC DATA INTERCHANGE

**12 Hour**

Introduction on EDI, EDI on Internet Supply Chain Management– its software– online payment– Payment Cards– Advantages and Disadvantages of Payment Cards.

### UNIT - V INTERNET SECURITY

**12 Hour**

Computer Security its Types–Threats– Hackers–Classification of Computer

**Text Books:**

- Srinivasa Vallabhan. S.V , (2021) *E-Commerce*, Vijay Nicole Imprints Private Ltd.
- Gary P. Schnider, (2021) *Electronics Commerce*, fourth annual edition, California state university.

**Reference Book :**

- Marilyn Greenstein and Todd M. Feinman, (2021) *Electronic Commerce*, Mc – Graw Hill Europe
- Kamlesh K. Bajaj and Debjani Nag, (2021) *E-Commerce*, Tata Mc – Graw Hill Europe

**Course Outcomes**

CO No.	On completion of the course the student will be able to	Bloom's Level
CO-1	Evaluate the major types of E-commerce.	K1
CO-2	Explain the process that should be followed in building an E-commerce presence	K2
CO-3	Identify the key security threats in the E-commerce environment.	K3
CO-4	Examine how procurement and supply chains relate to B2B E-commerce	K3
CO-5	Appraise different types of marketing strategies	K4
CO-6	Develop E- Commerce Business	K4

**RESEARCH METHODOLOGY IN COMMERCE**  
**PRMC301**

**Semester : III**  
**Category : Core XIV**  
**Class & Major : IIM.COM**  
**Course Objectives**

**Credit : 4**  
**Hours/Week : 5**  
**Total Hours : 65**

CO.No.	To enable the students
CO-1	Understand the Basic Concepts of Research using various Methodologies
CO-2	Identify Appropriate Research Topics
CO-3	Select appropriate Research Problem and Parameters
CO-4	Prepare a Project Proposal (To Undertake a Project)
CO-5	Organize and Conduct Research (Advanced Project) in a more appropriate Manner and write a Research Report.

**UNIT I INTRODUCTION TO RESEARCH METHODOLOGY****7 Hour**

Meaning of research – Objective of Research – Motivation in Research – Types of Research – Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical – Research Approaches – Significance of Research – Research Methods versus Methodology – Research and Scientific Methods – Importance of Knowing How Research is Done – Research Process – Criteria for Good Research.

**UNIT II RESEARCH PROBLEM AND RESEARCH DESIGN****15 Hour**

Research Problem – Selecting Research Problem – Necessity of Defining A Problem – Techniques of Defining Problem – Formulation of Research Problem, Objectives of Research Problem. Meaning of Research Design – Need for Research Design – Important Concept Related to Research Design – Different Research Designs – Basic Principles of Experimental Design; Important Experimental Design.

### **UNIT III SAMPLING DESIGN, DATA COLLECTION AND ANALYSIS**

**18 Hour**

Census And Sample Surveys – Characteristics of Good Sample Design – Different Types of Sample Designs – Techniques of Selecting a Random Sample-Accepts of Method Validation – Observation and Collection of Data – Methods of Data Collection – Sampling Methods – Data Processing and Analysis Strategies and Tools – Data Analysis with Statically Package (Sigma STAT,SPSS For Student T-Test, ANOVA, Etc.), Hypothesis Testing.

### **UNIT IV INTERPRETAION, REPORT WRITING, RESEARCH ETHICS AND IPR 15Hour**

Interpretation and Report Writing – Meaning of Interpretation; Techniques of Interpretation; Precautions in Interpretation; Significance of Report Writing, Layout of Research Report, Types of Reports; Presentation of Research Work-Oral, Poster and Writing Research Paper; Precautions for Writing Research Report, Conclusion.

Ethics-Ethical Issues, Related to Research, IPR-Intellectual Property Rights in Research and Development-Patents and Patent Laws: Objectives of the Patent System - Basic, Principles and General Requirements of Patent Law.

### **UNIT V TOOLS FOR ANALYSIS**

**10 Hour**

Statistical Tools- Descriptive Statistics- Mean, Medium, Mode and Standard Deviation – Chi- Square , T-Test, ANOVA (One way), Correlation, Simple regression(Simple Problems).

#### **Text books**

- Kothari, C. R. (1980). Research Methodology: Research and techniques, New Delhi: New Age International Publishers
- Carlos,C.M.,2000.Intellectual property rights. the WTO and developing countries: the TRIPS agreement and policy options. ZedBooks, New York.
- Beier F.K, Crespi R.S and Straus T. Biotechnology and Patent protection, Oxford and IBH Publishing Co. New Delhi.
- Darren George and Paul Mallery – SPSS for Windows, Pearson Education

#### **References**

- Singh, Y. K. (2006). Fundamental of Research Methodology and Statistics. New Delhi. New International (P) Limited, Publishers.
- Wallinman, N. (2006). Your Research Project: A step-by-step guide for the first-time researcher. London: Sage Publications
- Senthil Kumar Sadasivam and Mohammed Jaabir M. S. (2008). IPR, Biosafety andBiotechnology Management, Jasen Publications, India.
- Martin J. Erickson and Donald Bindner, A Student's Guide to the Study, Practice, and Tools of Modern Mathematics, CRC Press, Boca Raton, FL, 2011.

#### **E-Books**

- [http:// www.ptt.ed/-super7/430114401/4391.ptt/](http://www.ptt.ed/-super7/430114401/4391.ptt/).
- <https://www.heacademy.ac.uk/system/files/msor.3.Is.pdf>
- 164.100.133.129.81/econtent/uploads/research-methods.pdf

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Discuss research articles and papers.	K1
CO 2	Sketch a literature review.	K2
CO 3	Organize research questions to do better research.	K3
CO 4	Appraise a research proposal or industry project plan.	K4
CO 5	Design the collection methods and ethics proposals.	K4

**HUMAN RESOURCE DEVELOPMENT**  
**PCOM411**

**Semester : IV**  
**Category : Core XVI/(DSC)**  
**Class & Major: II M.Com**  
**Course Objectives**

**Credit : 4**  
**Hours/Week: 6**  
**Total Hours : 78**

CO No.	The student will be able to
CO-1	Understand the interface of the Human Resources function with Operations, Marketing, and Finance functions.
CO-2	Evaluate the Human Resources function as a potential career option,
CO-3	Analyze training and development programmes
CO-4	Apply Appropriate training method for HRD
CO-5	Develop HRD Skills

**UNIT – I HRD-MACRO PERSPECTIVE : 15 Hour**

HRD Concept, Origin and Need, HRD as a Total System; Approaches to HRD; Human Development and HRD; HRD at Macro and Micro Climate.

**UNIT -II HRD–MICRO PERSPECTIVE: 15 Hour**

Areas of HRD; HRD Interventions Performance Appraisal, Potential Appraisal, Feedback and Performance Coaching, Training, Career Planning, OD or Systems Development, Rewards, Employee Welfare and Quality of Work Life and Human Resource Information; Staffing for HRD: Roles of HR Developer; Physical and Financial Resources for HRD; HR Accounting; HRD Audit, Strategic HRD

**UNIT –III INSTRUCTIONAL TECHNOLOGY FOR HRD : 16 Hour**

Learning and HRD; Models and Curriculum; Principles of Learning; Group and Individual Learning; Transactional Analysis; Assessment Centre; Behavior Modeling and Self Directed Learning; Evaluating the HRD

**UNIT – IV HUMAN RESOURCE TRAINING AND DEVELOPMENT: 16 Hour**

Concept and Importance; Assessing Training Needs; Designing and Evaluating T&D Programmes; Role, Responsibilities and Challenges to Training Managers.

**UNIT – V TRAINING METHODS: 16 Hour**

Training with in Industry (TWI): On the Job & Off the Job Training; Management Development: Lecture Method; Role Play; In-basket Exercise; Simulation; Vestibule Training; Management Games; Case Study; Programmed Instruction; Team Development; Sensitivity Training; Globalization challenges and Strategies of Training Program, Review on T&D Programmes in India.

**Text Books :**

- Nadler, Leonard. Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York
- Rao, T.V and Pareek, Udai, (2021) Designing and Managing Human Resource Systems, Oxford IBH Pub.
- Rao, T.V.(2020) Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi.
- Viramani, B.R and Seth, Parmila (2021) Evaluating Management Development, Vision Books, New Delhi .

**Reference Books:**

- Rao, T.V.(et.al) (2021) HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi
- Rao, T.V: (2021) HRD Audit, Sage Publications, New Delhi .
- ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York .
- Rao, T.V(2021) Human Resource Development, Sage Publications, New Delhi .
- Kapur, Sashi(2021) Human Resource Development and Training in Practice, Beacon Books, New Delhi

**Course Outcomes .**

CO No.	On completion of the course the student will be able to	CognitiveLevel
CO-1	Appraise the performance of employees	K1
CO-2	Develop Ability to handle employee issues	K2
CO-3	Evaluate the new trends in HRD	K3
CO-4	Explain HRD from micro and macro perspectives	K4
CO-5	Discuss importance of HR Training and Development	K5

**LOGISTICS MANAGEMENT**  
**PCOM410**

**Semester : IV**  
**Category : Core XVII**  
**Class & Major : II M.Com**

**Credit : 4**  
**Hours/Week : 6**  
**Total Hours : 78**

**Course Objectives**

CO No.	The student will be able to
CO-1	Understand the comprehensive nature of logistics management.
CO-2	Obtain knowledge on Scope and functions of Logistics.
CO-3	Evaluate the role of Logistics in Supply Chain Management
CO-4	Analyze the legal provisions applicable under Motor Vehicle Act.
CO-5	Develop Logistics and supply chain management skills

**UNIT –I INTRODUCTION TO LOGISTICS****15 Hour**

Logistics: Definition – Scope – Functions – Objectives of Logistics Management – Customer Service and Logistics.

**UNIT -II SUPPLY CHAIN MANAGEMENT****15 Hour**

Supply Chain: Supply Chain - Components – Role of Logistics in Supply Chain – Warehousing – Functions – Types – Warehouse Layout – Material Handling and Logistics – Inventory Management.

**UNIT- III TRANSPORTATION****16 Hour**

Transportation – Infrastructure – Freight Management – Transportation Network – Route Planning – Containerization

**UNIT- IV LOGISTICS OUTSOURCING****16 Hour**

Logistics Packaging – Logistics Information Needs – Logistics Design for Distribution channels – Logistics outsourcing.

**UNIT- V GOVERNMENT POLICIES AND REGULATIONS****16 Hour**

Government policies and regulations – Motor Vehicles Act, Carriage by Air, Sea Multimodal Transportation etc. Documentation – Air way Bill Railway Receipt, Lorry Receipt, Bill of Lading etc. – E-Logistics: Benefits and Challenges.

**Test Books:**

- SatisC.Ailawadi, Rakesh Singh ,(2021) Logistics Management, Prentice Hall of India.
- Vinod V.Spole, (2021), Logistics Management, Pearson Education.

**Reference Books:**

- Ronal H.Ballou, (2021) Business Logistics/Supply Chain Management, , Pearson Education Prentice Hall, New Delhi
- Sunil Choper& Peter Meindi,(2020), Supply Chain Management / Strategy planning and operation, Pearson Education Asia, New Delhi.

**Course Outcomes**

<b>CO No.</b>	<b>On completion of the course the student will be able to</b>	<b>Cognitive Level</b>
CO-1	Explain the role of logistics in supply chain management	K1
CO-2	Examine the different types warehouses and transportations	K2
CO-3	Analyze benefits and challenges of E- Logistics	K3
CO-4	Evaluate government policies for logistics	K4
CO-5	Develop Logistics and supply chain management skills	K5

## **GOODS AND SERVICES TAX (GST)**

### **PCOM408**

**Semester : IV**  
**Category : Core XVIII**  
**Class & Major: II M.Com.**

**Credit : 5**  
**Hours/Week : 5**  
**Total Hours : 65**

#### **Course Objectives**

<b>CO No.</b>	<b>The student will be able to</b>
CO-1	Understand the concept of Goods and Services Tax
CO-2	Determine GST Liability
CO-3	Analyze advantages and disadvantages of GST
CO-4	Apply the knowledge of GST for tax planning
CO-5	Develop taxation skills

#### **UNIT - I INTRODUCTION**

**14 Hour**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

#### **UNIT - II LEVY AND COLLECTION OF GST**

**13 Hour**

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

#### **UNIT - III INPUT TAX CREDIT**

**14 Hour**

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

#### **UNIT- IV PROCEDURES**

**12 Hour**

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

#### **UNIT- V SPECIAL PROVISIONS**

**12 Hour**

Taxability of E-Commerce, Anti-Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals

#### **Text Book:**

- Mehrotra HC and Agarwal Vp, *Goods and Services Tax GST*, 4<sup>th</sup> edition, Sahitya bhawan Publication, Agara 2019.
- Viond K Singhanian, *Students Guide to GST & customs Law*, 3<sup>rd</sup> Edition, Taxman Publications, New Delhi, 2019

**Reference Books:**

- Halakandhi, S., *G.S.T ( Vastu and Sevakar) (Hindi) Vol-1*, 2017
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017

**COURSE OUTCOMES**

CO No.	On completion of the course the student will be able to	Cognitive Level
CO-1	Acquire knowledge on GST	K1
CO-2	Develop taxation skills	K2
CO-3	Evaluate various types of GST	K3
CO-4	Explain advantages and disadvantages of GST	K3
CO-5	Discuss the procedures under GST Act	K4
CO-6	Examine Special Provisions under GST	K4

**ADVANCED COST & MANAGEMENT ACCOUNTING**  
**PCOM409**

**Semester : IV****Category : Core XIX****Class & Major : II M.Com****Credit : 5****Hours/Week : 6****Total Hours : 78****Course Objectives**

CO No.	On completion of the course the student will be able to
CO-1	Understand cost accounting techniques
CO-2	Develop cost and management accounting skills
CO-3	Acquire the knowledge various methods of costing
CO-4	Analyze financial performance using financial ratio
CO-5	Apply marginal costing for cost control

**UNIT- I INTRODUCTION TO COST & MANAGEMENT ACCOUNTING****15 Hour**

Concepts of cost and Management Accounting, Relevant and irrelevant costs for decision making – Cost sheet – Methods of costing Unit costing.

**UNIT- II COSTING METHODS****16 Hour**

Process Costing – Joint Products- Treatment of Equivalent Units – Inter-Process Profit. Overheads – Collection, classification, allocation, apportionment- absorption – Over and under absorption- machine hour rate.

**UNIT -III BUDGETARY CONTROL & COST REDUCTION & COST CONTROL****16 Hour**

Budgetary Control – Functional Budgets – Production, Sales, Cash, Flexible Budgets– Master Budget - ZBB– Cost reduction and cost control – Various Techniques of cost reduction - work study, Time study & Motion study.

**UNIT- IV MARGINAL COSTING****15 Hour**

Marginal Costing – Break-Even Analysis – Cost– Volume – Profit Analysis – Break-Even Charts – Application of Marginal Costing – Differential costing– Direct Costing– Standard Costing.



**UNIT-V INTRODUCTION TO ADVANCED MANAGEMENT ACCOUNTING****16 Hour**

Introduction – Meaning of ratios – Advantages of ratio – Classification of ratio – Profitability ratio – turnover ratio - Solvency Ratio – re arrangement of Financial statements – concept of fund flow statement – changes in working capital – applications and sources of funds – Meaning and importance of cash flow statements – Difference between fund flow and cash flow statement.

**(Proportion: 40% Theory and 60% Problems)**

**Text Book**

- Jain S.P. and Narang K.L., *Advanced Cost Accounting*, Kalyani Publishers, Chennai, 2015.
- Reddy T.S. and Reddy Y.H., *Cost & Management Accounting*, Margam Publications, Chennai, 2015.

**Reference Books**

- Horngren C.T, *Cost Accounting*, Pearson Education, New Delhi, 2015.
- Saxena V. K. and Vashist C. D., *Cost Management*, Sultan Chand & Sons, New Delhi, 2015.

**Course Outcomes**

CO No.	On completion of the course the student will be able to	Cognitive Level
CO-1	Identify relevant and irrelevant cost for decision making	K1
CO-2	Apply appropriate methods of costing for cost reduction	K2
CO-3	Examine various methods of budgetary control	K3
CO-4	Explain the breakeven analysis	K3
CO-5	Discuss the importance of fund flow and cash flow statement	K4

**ACCOUNTING PACKAGE IN GST  
PCOR409**

**Semester : IV**  
**Category : Core XX**  
**Class & Major : II M.Com**

**Credit : 1**  
**Hours/Week : 2**  
**Total Hours : 26**

**Course Objectives**

CO No.	To enable the students
CO 1	Identify various vouchers used in Tally
CO 2	Understand basic concepts in computerized accounting
CO 3	Apply knowledge to prepare Final Accounts
CO 4	Analyze various cost categories and cost centre
CO 5	Develop knowledge on Accounting Package and GST

**Exercises**

1. Creation of company, Create Company and Activate GST in Company Level
2. Creating Master and Set GST – Rates .

3. Creating Tax Ledgers -Transferring.
4. Creating GST Taxes & Invoices
5. Creating GST Number for Suppliers
6. Creating GST Number for Customers
7. Creating Intra -State Purchase Entry in GST (SGST + CGST)
8. Creating Inter-State Purchase Entry in GST (IGST)
9. Creating Intra- State Sales Entry in GST (SGST + CGST)
10. Creating Inter-State Sales Entry in GST (IGST)
11. Applications for Registration for GST
12. GST - Return Filing
13. GST Computation Report

**Text Book:**

- Mehrotra HC and Agarwal Vp, *Goods and Services Tax GST*, 4<sup>th</sup> edition, Sahitya bhawan Publication, Agara 2019.
- Dr. Rajescheda, *Learn tally ERP-9 with GST*, Ahc's students Edition.

**Course Outcomes**

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the various kinds of stock groups in Tally	K1
CO 2	Apply the knowledge in creating vouchers	K2
CO 3	Examine the ability to prepare final accounts.	K3
CO 4	Discuss the importance of computerized accounting.	K4
CO 5	Compute GST Liability and prepare GST Return in Tally	K5

**Evaluation Pattern for Project**

Internal Assessment	
Component	Maximum Marks
CIA I	10
CIA II	10
Daily Practical Assessment(DPA)	30
Viva Voce	10
<b>Total</b>	<b>60</b>
External Assessment	
Component	Maximum Marks
Record	20
Viva Voce	10
Result	10
<b>Total</b>	<b>40</b>

### III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
III	Core X	PCOM309	Service Marketing	Assignment	Seminar
	Core XI	PCOM305	Income Tax and International Taxation	Filling up of IT Forms	Seminar
	Core XII	PCOM306	Contemporary Business Legislations	Assignment	Open Book Quiz
	Core IV	PRMC301	Research Methodology	Assignment	Problem solving
	Core XV	PCID302	E- Commerce	Assignment	Seminar
IV	Core XVI	PCOM405	Export Import Financing	Case study	Seminar
	Core XVII	PCOM410	Logistics Management	Open Book Quiz	Seminar
	Core XVIII	PCOM408	Goods and Service Tax	Filling up of GST Forms	GST Return
	Core XIX	PCOM409	Advanced cost and Management Accounting	Assignment	Problem solving
	Core XX	PCOR409	Accounting Package in GST	Assignment	Problem solving