

PG & RESEARCH DEPARTMENT OF COMMERCE

PREAMBLE

UG: Programme Profile and the Syllabi of Courses offered in Semester V along with III and IV Evaluation Components (with effect from 2021-2024 Batch onwards) are presented in this Booklet.

PROGRAMME PROFILE B.Com.

PROGRAM SPECIFIC OUTCOMES (PSO)

PSO No. Upon completion of these courses the students would have

PSO-1 Understood the Financial, Cost and Management concepts and convention.

PSO-2 Apply the knowledge of business correspondent in drafting business letters, circulars etc.

PSO-3 Acquired the knowledge of Tax, Investment and business consultancy skills for the societal benefits.

PSO-4 Learn to manage all the factors of production.

PSO-5 Apply the knowledge on tax laws for tax planning.

PSO-6 Create and manage business ethically through entrepreneurial skills.

PSO-7 Acquired the position of Cost and Management Accountant / Company Secretary / Bank officer.

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/ 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/ UCCM102	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 Education		Family Life Education		2	1
TOTAL						36	25/27
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

II	III	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
	IV	PE	UPEM201	Professional English II	--	6	4
		NME /(SEC)				3	2
		Internship	UCOI201/ UCCI201/ UIAI201	Internship / Field Work / Field Project			-/1
	V	Extension Activity/ Physical Education				-	1 / 2
	TOTAL					36	26/30
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 Market & Services	UCOM303	6	4
		Core IX/(DSC)	UCOM308/ UCCM308	Accounting for Non - Trading Concerns	---	4	4
	IV	Online Course		NPTEL	---	3	1 / 2
		Allied IV/(GE)	UMAA301	Business Statistics		6	4
		VE/(SEC)		Environmental Science		2	1
	TOTAL					30	22/23
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
	IV	NME/(SEC)				3	2
	IV	Internship	UCOM401/ UCCM401/ UIAM401	Internship / Field Work / Field Project			-/1
	V	Extension Activity/ Physical Education				-	0 / 2
	TOTAL					30	24/27

V	III	Core XVII / (DSC)	UCOM506/ UCCM506/ UIAM501	Company Law	UCOM503/ UCCM503	6	4
		Major Elective/ (DSE)	UCOO502	Commodities Market/ Human Resource Management	--	6	5
		Core XVIII/ (DSC)	UCOM509/ UCCM509 UIAM503	Income Tax Law & Practice I	UCOM502/ UCCM502	6	5
		Core XIX/(DSC)	UCOM512/	Accounting Package- Theory	UCOM604/ UCCM604	3	2
		Core Practical I	UCOR502/ UCCR502/ UIAR502	Accounting Package – Lab	UCOR605/ UCCR605	3	3
		Core XX/(DSC)	UCOP501/ UCCP501/ UIAP501/ UCOM511/ UCCM511 UIAM511	Project/Principles and Practice of Insurance	---	4	4
	IV	VE/(SEC)				2	1
TOTAL						30	24/24
VI	III	Core XXI/(DSC)	UCOM612/ UBAM609/ UIAM601	Women Entrepreneurship	---	5	5
		Core XXII/ (DSC)	UCOM614/ UCCM614/ UBAM610	Financial Management	UCOM613/ UCCM613/ UBAM610	6	5
		Core XXIII/ (DSC)	UCOR618/ UCCR618/ UIAR603	Industry Interface Programme III - GST Practical	UCOR615/ UCCR615	1	1
		Core XXIV/ (DSC)	UCCM616/ UCOM616/ UIAM604	Goods and Services Tax	---	6	5
		Core XXV/ (DSC)	UCOM617/ UCCM617/ UIAM605	Service Marketing	---	5	5
		Viva Voce	UCOM607/ UCCM607/ UIAM606	Comprehensive Viva	---	-	1
		Major Elective/ (DSE)	UCOO606/ UCCO606/ UIAO608	Logistics Management	UCOM602/ UCCM602	5	4
			UCOO606/ UCCO606/ UIAO608	Income Tax Law & Practice II			
			UCOO607/ UCCO607/ UIAO609	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				-	0/2
TOTAL						30	27/31
GRAND TOTAL						192	148/162

DEPARTMENT OF COMMERCE

PREAMBLE:

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

PROGRAMME PROFILE: B.Com. (CA)

PROGRAM SPECIFIC OUTCOMES (PSO)

PSO No. **Upon completion of these courses the students would have**

- PSO-1** Understand the International Accounting and Taxation concepts and conventions
- PSO-2** Describe the knowledge of International Business correspondence in drafting business communications.
- PSO-3** Relate the knowledge on E-Banking, E-Marketing, E-Entrepreneurship and IT
- PSO-4** Demonstrate how to manage Business to Business (B2B) and Business to Customer (B2C) Businesses
- PSO-5** Apply the knowledge of Tax laws for Tax Planning.
- PSO-6** Develop E- business ethically through E-Entrepreneurial Skills
- PSO-7** Acquired position of Cost and Management Account, Accounts Executive/ Bank Officers/ Web designer and Software Developer.

Semester	Part	Category	Course Code	Course Title	Previous Course Code	Contact/ 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 I English 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
TOTAL						36	25/27
II	I	Part I Languages/ AECC-II	UTAL207/ UTAL208/ UFRL202/ UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/ Hindi –II	UTAL205/ UTAL206	5	3 / 4
	II	Part II Languages/ AECC-I	UENL209/ UENL210	English for Communication I English for Communication II	UENL206	5	3 / 4

II	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
	III	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
TOTAL						36	26 /30
III	III	Core VI/(DSC)	UCCM309/ UCOM309	Cost Accounting	UCCM501	5	4
		Core VII/(DSC)	UCCM30/ UCOM30/ UBAM308	Marketing Management	UCCM606	4	4
		Core VIII/(DSC)	UCCM308/ UCOM308	Accounting for Non - Trading Concerns	---	4	4
		Online		NPTEL/ Spoken Tutorial	---	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
TOTAL						30	23/24
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	IV	NME/(SEC)				3	2
		Soft skills/(SEC)		Personality Development		2	1
		Internship	UCOM401/	Internship / Field Work / Field			-/1
			UCCM401/ UIAM401	Project			
	V	Extension Activity				-	0/2
TOTAL						30	24/27
V	III	Core XV/(DSC)	UCOM506/ UCCM506/ UIAM501	Company Law	UCOM503/ UCCM503	6	4
		Core XVI/(DSC)	UCCM509/ UCOM509/ UIAM503	Income Tax Law & Practice I	UCCM502	6	5
		Core XVII/(DSC)	UCCM512/ UCOM512 UIAM512	Accounting Package- Theory	UCCM604	3	2
		Core Practical I	UCOR502/ UCCR502/ UIAR502	Accounting Package – Lab	UCCR605	3	3
		Allied VI/(GE)	UCSA510	Digital Marketing Analytics	UCSA406	3	3
		Allied Practical V/(GE)	UCSR513	Web Design using Microsoft Expression web4 – Lab	UCSR412	3	2
		Core XVIII/(DSC)	UCOP501 UCCP501/ UIAP501/ UCOM511 UCCM511 UIAM511	Project / Research Methodology	---	4	4
	IV	Value Education/(SEC)				2	1
TOTAL						30	24/24
	III	Core XIX/(DSC)	UCCM615	E- Entrepreneurship	---	5	4
		Core XX/(DSC)	UCCM614/ UCOM614/ UBAM610	Financial Management	UCOM613/ UCCM613/ UBAM610	6	5
		Core XXII/(DSC)	UCCR618/ UCOR618/ UIAR603	Industry Interface Programme III – GST Practical	UCCR615/ UCOR615	1	1
		Core XXIII/(DSC)	UCCM616/ UCOM616/ UIAM604	Goods and Services Tax	---	6	5
		Core XXI/(DSC)	UCCM617/ UCOM617/ UIAM605	Service Marketing	---	5	5
		Viva Voce	UCCM607/ UCOM607/ UIAM606	Comprehensive Viva	---	-	1

VI	IV	Major Elective/ (DSE)	UCCO606/ UCCO606/ UIAO608	1. Logistics Management	---	5	4	
			UCCO606/ UCCO606/ UIAO608	2.Income Tax Law & Practice II	UCCM602			
			UCCO607/ UCCO607/ UIAO609	3. Consumer Protection	---			
		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					-	0/2
	TOTAL						30	26/30
GRAND TOTAL						192	148/162	

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 -Theory	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)	UCCE202/ UCOE202 UIAE202	Individual Tax Planning	3	2
IV	Non Major Elective – II /(SEC)	UCOE401/ UCCE401 UIAE401	Women Entrepreneurial Development	3	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

SELF STUDY

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

EXPERIENTIAL LEARNING

(Only for Interested Students)

Semester	Category	Course Title	Contact/ hours	Credit	
				Min	Max
II	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 UCOM510/UCCM510/ UCOM203/ UCCM202	ICAT Tally Training Institution, Pondicherry	5 Days	February	ICAT Tally Training Institute, Pondicherry	Written Test

COMPANY LAW
UCOM506/UCCM506/ UIAM501

Semester	: V	Credit	: 4
Category	: Core XVII/XV	Total Hrs	: 6
Class & Major	: III B.Com. / B.Com CA / B.Com (IAT)	Total hours	: 78

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	Analyze 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 INCORPORATION OF A COMPANY UNDER COMPANIES ACT, 1956 & 2013 12 Hrs

Company – Definition –Characteristics-Corporate Veil- Kinds of Companies – Incorporation – Memorandum of Association – Ultra vires – Alteration of Memorandum.

UNIT- II REGISTRATION DOCUMENTS 14 Hours

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

UNIT- III ISSUE OF SHARES 14 Hours

Shares – Kinds of Shares-Equity-Preference shares-Allotment of Shares-Minimum Subscription-Share Certificate -Share Warrant – Issue of Shares on Premium and discount – Redemption of Preference shares- Forfeiture of shares.

UNIT-IV TRANSFER OF SHARES 13 Hours

Membership of Companies – Transfer and Transmission of Shares – Blank transfer – Forged transfer.

UNIT-V MANAGEMENT OF COMPANIES 12 Hours

Management of Companies – Board of Directors –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, Bose P.K., (2019). *Company Law*, Sultan Chand, New Delhi.

e-Resources

- www.indianlawjournal.org
- www.icsi.edu
- 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 ability to manage issue and transfer of shares.	K3
CO 4	Summarise the procedure for issues of shares.	K3
CO 5	Write the agenda of the company meetings	K4

INCOME TAX LAW AND PRACTICE – I
UCOM509/UCCM509/UIAM503

Semester : V**Credit : 5****Category : Core XIX/ XVI****Total Hrs : 6****Class & Major: III B.Com. / B.Com CA / B.Com (IAT)****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 INTRODUCTION**15 Hours**

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 Hours**

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

UNIT-III COMPUTATION OF INCOME FROM HOUSE PROPERTY**16 Hours**

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 Hours**

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

UNIT- V COMPUTATION OF INCOME FROM OTHER SOURCES**16 Hours**

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.
- Dr. N. Hariharan, (2022-23). *Income Tax*, Vijay Nichole Imprint Pvt. Ltd, Chennai.

Reference Books

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

e-Resources:

- www.incometaxindia.gov.in
- www.incometaxindiaefiling.gov.in
- www.onlineservices.tin.egov-nsdl.com
- www.cleartax.in

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

ACCOUNTING PACKAGE-THEORY**UCOM512/UCCM512/UIAM512****Semester : V****Credit : 2****Category : Core XX/XVII****Total Hrs : 3****Class & Major : III B.Com. / B.Com CA / B.Com (IAT)****Total hours :39****Course Objectives:**

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 and GST

UNIT-I INTRODUCTION TO COMPUTERIZED ACCOUNTING 7 Hours

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 AND PREPARATION OF FINAL ACCOUNTS 8 Hours

Entering Vouchers – Journal Voucher, Purchase Voucher, Sales Voucher, Receipt Voucher, Payment Voucher – Role and the importance of Function Keys. Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet – Simple Sums with and without Adjustments

UNIT-III CREATION OF INVENTORY & CREATION OF COST CENTRE 8 Hours

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 - 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

UNIT – IV GOODS AND SERVICES TAX (GST) 8 Hours

Activating Tally In GST - Setting Up GST (Company Level, Ledger Level Or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters In Tally, Purchase Voucher With GST: Updating GST Number For Suppliers -Intra-State Purchase Entry In GST (SGST + CGST) - Inter-State Purchase Entry In GST (IGST).

UNIT -V REVERSE CHARGE MECHANISM ENTRY FOR GST IN TALLY, SALES VOUCHER WITH GST 8 Hours

Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 and 2 in Tally.

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

e-Resources

- <https://tallysolutions.com/learning-hub/>
- <https://tallysolutions.com/>

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

ACCOUNTING PACKAGE-LAB UCOR502/UCCR502/UIAR502

Semester : V

Category : Core Practical I

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

Credit : 3

Total Hrs : 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 centre
CO 5	Develop knowledge on Accounting Package and GST

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
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.	K4
CO 5	Compute GST Liability and prepare GST Return in Tally	K5

COMMODITIES MARKET**UCOO502****Semester : V****Credit : 5****Category : Major Elective****Total Hrs : 6****Class & Major : III B.Com.****Total hours :78****Course Objectives:**

CO No.	To enable the students
CO 1	Identify the various commodities traded in markets
CO 2	Understand trading and settlement system
CO 3	Analyze the performance of commodity markets
CO 4	Examine the derivative contracts
CO 5	Evaluate the risks involved in derivative markets

UNIT I: INTRODUCTION TO COMMODITY MARKETS**15 Hours**

History of Commodity Trading-Spot and Derivatives Trading in Commodities-Major Commodities Traded in Derivatives Exchanges in India - Participants in Commodity Derivatives Markets-Commodities Trading vis-à-vis Trading in Other Financial Assets-Commodity Markets Ecosystem-Commodity Market Indices-Factors Impacting the Commodity Prices

UNIT II: COMMODITY FUTURES**16 Hours**

Introduction to Futures-Distinction between Forwards and Futures-Cost-of-Carry-Convergence-Fair Value of a Futures Contract-Convenience Yield-Commodity Futures and Commodity Forwards-Pay-off profile for Futures Contracts-Spot Price Polling

UNIT III: COMMODITY OPTIONS**15 Hours**

Introduction to Options-Option Terminology-Pay off Profiles of Options Contracts-Determinants of Option Premium-Options on Commodity Futures

UNIT IV: USES OF COMMODITY DERIVATIVES**16 Hours**

Hedging-Long Hedge and Short Hedge Strategy: Using Futures-Speculation-Arbitrage- Spread Trading-Basis-Option Trading Strategies.

UNIT V: CLEARING SETTLEMENT AND RISK MANAGEMENT OF COMMODITY DERIVATIVES 16Hours

Clearing and Settlement-Delivery Process-Entities Involved in the Clearing and Settlement Process-Premium/Discount-Penalty for Delivery Default by the Seller-Deliveries in the Case of Physical Delivery-Risk Management for Exchange Traded Commodity Derivatives Markets-Position Limits and Computation of Open Position-Salient Features of Risk Containment Measures-Margin Mechanism.

Text Books:

- Kul Karni B, (2020). *Commodities Markets*, Vikash Publishing House New Delhi
- Gowriya khaoon,(2020). *Stock and Commodities Markets*, Vikash Publishing House New Delhi
- Venkaramana K, (2021). *Stock and Commodities Markets*, Himalaya Publishing House New Delhi

Reference Books

- *Commodity Derivatives*, (2020) Indian Institute of Banking and Finance, MacMillan Publishers India limited,1st edition.
- *Derivatives: Valuation and Risk Management* (2020), David.A.Dubofsky and Thomas W.Miller, JR. Oxford University Press, First Indian edition.

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- www.nseindia.com
- www.mcxindia.com
- www.bseindia.com

Course Outcomes:

CO No.	The student will be able to	Cognitive Level
CO 1	Explain the determinants of price of commodity markets	K1
CO 2	Apply the principles of commodity markets to trade.	K2
CO 3	Examine clearing settlement and delivery process	K3
CO 4	Appraise the characteristics of commodity trading	K3
CO 5	Discuss the functions of commodity exchanges	K4
CO 6	Develop commodity trading skills	K5

HUMAN RESOURCE MANAGEMENT

UCOO502

Semester : V
Category : Major Elective
Class & Major : III B.Com.

Credit : 5
Total Hrs : 6
Total hours :78

Course Objectives:

CO No.	To enable the students
CO-1	Understand the HR Management and system at various levels in general and in certain specific industries or organizations
CO-2	Analyze the issues and strategies to develop manpower resources
CO-3	Identify the skills necessary for application related to HR issues
CO-4	Evaluate various techniques of performance appraisal
CO-5	Analyze the strategic issues and strategies required to select and develop manpower resources.

UNIT I: INTRODUCTION

15 Hours

Human Resource Management: Concept and Functions, Role HR Manager, HR Policies, Evolution of HRM. HRM vs. HRD. Emerging Challenges of Human Resource Management; workforce diversity, empowerment, Downsizing; VRS and other challenges;

UNIT II: ACQUISITION OF HUMAN RESOURCE

16 Hours

Human Resource Planning; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement induction.

UNIT III: TRAINING AND DEVELOPMENT

16 Hours

Training and Development; Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role Specific and Competency Based Training; Evaluating Training Effectiveness; Training Process Outsourcing.

UNIT IV: PERFORMANCE APPRAISAL

15 Hours

Nature and objectives and importance; Modern Techniques of performance appraisal; job changes -transfers and promotions.

UNIT V: HUMAN RESOURCES AUDIT

16 Hours

Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Text Books:

- Prasad, L M. (2020). *Human Resource Management*, Himalaya Publishing House New Delhi
- Satapathy, S K. (2021). *Human Resource Management*, Himalaya Publishing House New Delhi.
- Gary Dessler, A. (2021). *Framework for Human Resource Management*. Pearson. Publishing House USA

- DeCenzo, D.A. and S.P. Robbins, (2020). “*Personnel/Human Resource Management*”, Prentice Hall of India, New Delhi.

Reference Books

- Bohlander and Snell (2020), *Principles of Human Resource Management*, Cengage Learning, Australia
- Ivancevich, John M. (2020), *Human Resource Management*, McGraw Hill, Chennai.
- Wreather and Davis. (2020), *Human Resource Management*, Pearson Education, House USA

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- https://www.researchgateElectronic_Human_Resources_Management
- <https://canvas.santarosa.edu/courses/18506/assignments/syllabus>
HRM_Adoption_Studies_Past_and_Future_

Course Outcomes:

CO No.	On completion of the course the student will be able to	Bloom's Level
CO-1	Explain the employment relationship, and responsibility among the employers, management, human resources specialists, and employees.	K2
CO-2	Evaluate the human resource needs of an organization or department.	K2
CO-3	Examine the procedures and practices used for recruiting and selecting suitable employees	K3
CO-4	Appraise the job description from job analysis.	K4
CO-5	Develop the skills and concepts needed to resolve actual human resource management problems or issues	K6

PROJECT

UCOP501/UCCP501

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

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

- 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
	Total	60	40

PRINCIPLES AND PRACTICE OF INSURANCE

UCOM511/UCCM511

Semester : IV & V

Category : Core XXI/XVIII

Class & Major : III B.Com & III B.Com CA

Credit : 4

Hours/Week: 6 (2+4)

Total hours : 78

Course Objectives:

CO No.	To enable the students
CO 1	Understand the principles and practices of insurance
CO 2	Identify nature of insurances
CO 3	Examine the business and personal risk
CO 4	Evaluate the performance of insurances companies
CO 5	Analyze the importance of life and general insurance market in India

UNIT- I INTRODUCTION TO INSURANCE

10 Hours

Insurance – Meaning – Functions– Nature and Principles of Insurance – Growth of insurance business in India – Insurance regulation and IRDAI – Insurance organizations.

UNIT- II LIFE INSURANCE

16 Hours

Life Insurance: Meaning – Overview of the Indian life insurance market – Types of life insurance – Personal financial planning and life insurance – Insurance agents and their functions– Investment of Funds – Surrender Value –Bonus Option – Policy Condition – Annuity Contracts.

UNIT- III GENERAL INSURANCE

16 Hours

General Insurance: Meaning – Overview of Indian general insurance market – Types of general insurance – General insurance companies in India – Insurance broking firms.

UNIT- IV MARINE &FIRE INSURANCE

18 Hours

Contract of Marine Insurance – Elements of Marine Insurance –Clause in a Marine Insurance Policy –Marine losses – Fire Insurance – Features of a Fire Insurance – Kinds of Policies – Policy Conditions– Payment of Claims – Reinsurance.

UNIT–V HEALTH & MISCELLANEOUS INSURANCE

18 Hours

Health Insurance: Meaning and Importance of Health insurance and Mediclaim policies – Types of health insurance policies – Miscellaneous Insurance – Motor insurance – Agricultural insurance – Personal Accident Insurance.

Note: Unit I & II under IV semester, Remaining III unit to V unit under Vth semester

Text Books

- Mishra M.N., (2019), *Insurance Principles and Practice*, S.Chand & Co, New Delhi.
- Srinivasan, (2019), *Principles of Insurance Law*, Ramanujam Publisher, Bangalore.

Reference Books

- Varadharajan B, (2019), *Insurance Vol.1 and 2*, Tamilnadu Text Book Society, Chennai.
- Sharma R.S, (2019), *Insurance: Principles and Practice*, S.Chand & Co, New Delhi.
- Ye-Sho Chen, (2019), *E-Entrepreneurship and Innovation in Franchising*, Louisiana State University, Baton Rouge, USA.

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- <https://www.insuranceinstituteofindia.com/downloads/Forms/III/Professional%20Exams/SYLLABUS/Syllabus%20.pdf>
- <https://www.libertyinsurance.in/Docx/IC-38.pdf>

Course Outcomes

CO No.	The student will be able to	Cognitive Level
CO 1	Evaluate the growth of Insurance business in India	K1
CO 2	Apply the knowledge to protect themselves from the business risk	K2
CO 3	Examine the knowledge to protect them selves from the personal risk.	K3
CO 4	Appraise marine and fire insurance	K3
CO 5	Discuss the importance of life and general insurance	K4
CO 6	Explain the insurance regulations.	K5

III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
V	Core XV/(DSC)	UCOM506/ UCCM506/ UIAM501	Company Law	Case study	Seminar
	Core XVI/(DSC)	UCOM509/ UCCM509 UIAM503	Income Tax Law and Practice- I	Case Study	Seminar
	Major	UCOM512/ UCCM512 UIAM512	Accounting Package-Theory	Poster Presentation	Seminar
	Major Elective	UCOO502	Commodities Markets	Assignment	Case Study
		UCOO502	Human Resource Management	Assignment	Case Study