

SRI RAMAKRISHNA COLLEGE OF ARTS AND SCIENCE

Formerly S.N.R. Sons College (AUTONOMOUS)

(Re Accredited with 'A' Grade by NAAC & An ISO 9001:2015 Certified Institution)

(Affiliated to Bharathiar University)

(Approved by Govt., of Tamil Nadu, UGC & AICTE)

COIMBATORE - 641006

SYLLABUS

BCom



DEPARTMENT OF COMMERCE

ACADEMIC YEAR 2020 – 2021

SEMESTER IV

(2019 BATCH)



Sri Ramakrishna College of Arts and Science
(Autonomous)
(Formerly S. N. R. Sons College)
(Affiliated to Bharathiar University)
(Re-Accredited with 'A' Grade by NAAC)
(An ISO 9001:2015 Certified Institution)
Nava India, Coimbatore-641 006, Tamil Nadu, India.



“Scheme of Examination along with Distribution of Marks and Credits”

CBCS & OBE PATTERN

UNDER GRADUATE PROGRAMMES

BCOM Degree Course

(For the Students admitted during the Academic Year 2019 - 2020 and Onwards)

Part	Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
			Online	Descriptive Theory			
SEMESTER – I							
I	Language - 19T01 TAMIL – I / HINDI – I / FRENCH – I / MALAYALAM - I	30	-	-	70	100	3
II	19E01 - ENGLISH – I	30	-	-	70	100	3
III	CORE I – 19BPSC01 Fundamentals of Accounting	30	20	50	70	100	4
	19ACO101 Advanced Financial Accounting ##						
III	CORE II – 19CO102 Management Concepts	30	20	50	70	100	4
	19ACO102 Organization Management # #						
III	CORE III - 19CO103 Computer Practical I - MS Office	30	-	-	70	100	3
III	ALLIED I - 19CO104 Information Technology in Business	30	20	50	70	100	4
IV	19ES01 - Environmental Studies	100	-	-	-	100**	1
IV	19CPE01 - PACE I	-	-	-	100	100**	1
IV	19COJC1 – JOC – Multimedia	-	-	-	-	-	1 ^s

SEMESTER -II

I	Language - 19T02 TAMIL - 2 / HINDI - 2 / FRENCH - 2 / MALAYALAM - 2	30	-	-	70	100	3
II	19E02 English - II	30	-	-	70	100	3
III	CORE IV - 19CAFC01 Financial Accounting	30	20	50	70	100	4
III	19ACO201- Advanced Management Accounting # #						
III	CORE V - 19CO202 Business Environment	30	20	50	70	100	4
III	19ACO202 Financial Reporting I # #						
III	CORE VI - 19CO203 Marketing Management	30	20	50	70	100	4
III	ALLIED II - 19MATC01 Business Mathematics	30	20	50	70	100	4
IV	19VE01 - Value Education	100	-	-	-	100**	1
IV	19CPE02 - PACE II	-	-	-	100	100**	1
IV	19COJC2 - JOC- Coursera	-	-	-	-	-	1 ^s

Part	Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
			Online	Descriptive Theory			

SEMESTER III

II	CORE VII - 19CAFC02 Higher Financial Accounting	30	20	50	70	100	4
II	CORE VIII - 19CO301 Banking Theory Law and Practice	30	20	50	70	100	4
II	19ACO301 Financial Reporting II # #						
II	CORE IX - 19CO302 Computer Practical II - Tally	30	-	-	70	100	3
II	CORE X - 19CAFC03 Swayam Course- Fundamental of Insurance	30	70	-	70	100	4
II	OPEN ELECTIVE I 19COI01 - Principles of Taxation 19COI02 - Stock Market Instruments and Operations	30	20	50	70	100	3
II	ALLIED III - 19MATC08 Business Statistics	30	20	50	70	100	4

III	Skill based Subject 1 - 19CO303 E-Commerce	30	20	50	70	100	3
III	19ACO303 - Performance Management - I # #						
IV	19BCT01 - Basic Tamil I / 19AT01 - Advanced Tamil I	100	-	-	-	100**	1
IV	19CPE03 PACE - III	-	-	-	100	100**	1
IV	19COJC3 JOC -Coursera	-	-	-	-	-	1 ^s

SEMESTER IV

III	CORE XI - 19COC02 Corporate Accounting	30	20	50	70	100	4
III	CORE XII - 19CAFC05 Auditing Fundamentals	30	20	50	70	100	4
III	CORE XII - 19ACO401 Practical Auditing # #						
II	Elective - I	30	20	50	70	100	4
II	ALLIED IV - 19ECO02 Economics for Finance	30	20	50	70	100	4
II	Skill based Subject 2 - 19CO402 Business Information System	30	20	50	70	100	3
II	19ACO402 Performance Management - II # #						
V	19BCT02 - Basic Tamil II 19AT02 - Advanced Tamil II	100	-	-	-	100**	1
V	19CPE04 - PACE - IV	-	-	-	100	100**	2
V	19COJC4 - JOC	-	-	-	-	-	1 ^s

Part	Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
			Online	Descriptive Theory			

SEMESTER V

II	Core XIII - 19CO501 Higher Corporate Accounting	30	20	50	70	100	4
II	Core XIV - 19CO502 Cost Accounting	30	20	50	70	100	4
II	19ACO502 Advanced Financial Management II # #						
II	Core XV - 19CO503 Income Tax	30	20	50	70	100	4

III	Core XVI - 19CO504 Institutional Training	80	-	-	20	100	3
III	Core XVII - 19CO505 Research Methodology	30	20	50	70	100	4
III	OPEN ELECTIVE - II - 19COI03 Goods and Service Tax	30	20	50	20	100	3
III	Skill based Subject 3 - 19CO506 Business Law	30	20	50	70	100	3
IV	19CPE05 - PACE - V	-	-	-	100	100**	2
IV	19COJC5 - JOC	-	-	-	-	-	1 ^s

SEMESTER VI

III	Core XVIII - 19CO601 GST Law & Practice	30	20	50	70	100	4
III	Core XIX - 19CO602 Management Accounting	30	20	50	70	100	4
	19ACO602 - Strategic Business Leader ##						
III	CORE XX - 19CO603 Project Work	80	-	-	20	100	3
III	Elective - II	30	20	50	70	100	4
III	Skill based Subject 4 - 19CO605 Computer Practical III - Commercial Documentation	30	20	50	70	100	3
IV	Extension Activities 19NS01 - NSS / 18NC01 - NCC / 19SP01SPORTS / 19YR01YRC / 19SIOI - SIS / 19RB01 - RBC	100	-	-	-	100**	1

Extra credit courses for the candidates who opted other languages in Part - I and JOC

No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

② No Continuous Internal Assessment (CIA). Only Comprehensive Examinations.

Applicable only for ACCA opted Students

* Marks will not be included in CGPA calculations.

List of Elective papers (Can choose any one of the paper as Electives)		
Elective - I	A. Financial Management	19BPSCE01
	B. Advanced Financial Management ##	19ACOE01
	C. Consumer Behavior	19COE01
Elective - II	A. Company Law	19COE02
	B. Insurance Principles and Practice	19COE03
	C. Financial Institutions and Markets	19COE04

List of Open Elective papers offered by the Department		
Open Elective – I	A. Principles of Taxation	19COI01
	B. Stock Market Instruments and Operations	19COI02
Open Elective – II	Goods and Service Tax	19COI03

- SS 1 - E-Commerce / Performance Management I
 SS 2 - Business Information System / Performance Management II
 SS 3 - Business Law
 SS 4 - Computer Practical III - Commercial Documentation

SUMMARY							
Part	Subject	Papers	Credit	Total credits	Papers	Marks	Total Marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core	20	76	92	20	2000	2400
	Allied	4	16		4	400	
	OPEN ELECTIVES	2	3	6	2	100	200
	Electives	2	4	8	2	100	200
	Skill Based	4	3	12	4	100	400
							3600
							200**
Part IV	Lang.	2	1	2\$	2	100	200**
	PACE	3	1	3@	5	100	500**
		2	2	4@			
	EVS & VE	2	1	2#	2	100	200**
	JOC	5	1	5\$	-	-	-
Part V	@ Extension	1	1	1	1	100	100**
	Total			140			

\$ - Extra credit courses

** - NOT INCLUDED IN TOTAL MARKS

Note: Total credits may vary between 140 - 145

N. Selvakumar

Dr Selvakumar N
Course Coordinator

Approved by

Dr Jayasheela D
Member Secretary
Academic Council

Dr Nirmala Devi V
Chairperson – BOS

19BPSC01 - FUNDAMENTALS OF ACCOUNTING
(Common for BCom / BCom - BPS / BCom - AF / BCom - CA / BCom - IT /
BCom - B&I / BCom - IB / BCom - CS Programmes)

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVE

To enable the Students to learn Basic and Fundamental concepts of Accountancy.

PRE REQUISITE

Basic Accounting Concepts and Preparation of Final Accounts.

UNIT - I

Fundamentals of Book Keeping - Accounting Concepts and Conventions Accounting Standards - Introduction - Meaning & Significance - Need , Objectives - Accounting Standards in India - Relationship of Indian Accounting Standards and International Financial Reporting Standards - Indian Accounting Standards 1,2,6,10,26,24. **12 Hours**

UNIT - II

Journal - Ledger - Trial Balance - Subsidiary Books - Errors and their Rectification. **12 Hours**

UNIT - III

Preparation of Final Accounts of Sole trader - Bank Reconciliation Statement. **12 Hours**

UNIT - IV

Single Entry system of Book Keeping - Statement of Affairs - Conversion of Single Entry into Double Entry system - Account Current and Average Due Date. **12 Hours**

UNIT - V

Depreciation - Meaning - Objectives - Causes - Methods - Straight Line method - Written Down Value method - Annuity method - Sinking Fund method - Insurance Policy method - Account of Non-trading Concerns - Receipts and Payment account - Income and Expenditure account and Balance Sheet. **12 Hours**

TOTAL PERIODS - 60

***NOTE: Marks shall be distributed for Theory 20% and for Problems 80%**

TEXT BOOK:

1. S. P. Jain and K. L. Narang "Advanced Accountancy" - 18th Revised Edition, Reprint 2016, Kalyani publishers, New Delhi.

REFERENCE BOOKS:

1. K. L. Nagarajan, N. Vinayagam and P. L. Mani "Principles of Accountancy" - Reprint 2013, EURASI Publishing House.
2. T. S. Reddy & Murthy "Advanced Accountancy" - 6th Revised Edition 2016, Margham Publications, Chennai.



COURSE OUTCOMES

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL -
CO1	Identify the Concepts and Conventions of Accounting and Basic Accounting Standards.	I	L2
CO2	Describe the importance of Journal, Ledger and Trial balance and apply it to prepare the accounts.	II	L2
CO3	Prepare the Financial statements and the way to reconcile the Bank Reconciliation Statement.	III	L2
CO4	Gain working knowledge in Single Entry system of Book keeping and Account current, Average Due Date account.	IV	L1
CO4	Apply the accounts related to Depreciation and Accounting for Profit and Non-profit organization.	V	L3

Verified by



Anitha K M
Course Coordinator

Approved by



Dr Padmanabhan V
Chairman - BOS

Approved by



Dr Sentilkumar G
Member Secretary
Academic Council

19ACO101 - ADVANCED FINANCIAL ACCOUNTING

Semester	1
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

This course aims at equipping the Students with the basic principles of Financial Accounting for different types of Organisations. The Students will be exposed to the underlying concepts relating to Financial Accounting. The Course will introduce to the Double - Entry accounting with the aim of preparing & presenting various Financial Statements.

PRE REQUISITE

Basic Accounting concepts and preparation of Journal, Ledger, Trial Balance and Final Accounts.

UNIT - I PURPOSE OF FINANCIAL ACCOUNTING**12 Hours**

Define Financial Accounting – Purposes of Financial Statements for the users – Main elements of Financial Reports – Conceptual Framework – Definitions of Asset, Liability, Equity, and Income & Expenses.

UNIT - II QUALITATIVE CHARACTERISTICS OF FINANCIAL STATEMENTS**12 Hours**

Concepts of Relevance, Faithful Presentation, Materiality, Substance over form, Going Concern, Business Entity, Accruals, Consistency, Comparability, Verifiability, Understand ability and Timeliness.

UNIT - III ACCOUNTING RECORDS & DOUBLE ENTRY ACCOUNTING SYSTEM**12 Hours**

Main data sources for accounting – Different business documents such as Sales order, Purchase order, Goods Received note, Quotation, Goods Despatched note, Invoice, Credit & Debit notes, Receipt, Remittance advice, Cash vouchers – Understand the Double Entry accounting & Duality concept – Types of transactions such as Sales, Purchases, Payments & Receipts.

UNIT - IV RECORDING TRANSACTIONS**12 Hours**

Recording into Journals – Ledger accounts – Balancing of Ledger accounts – Accounting for Discounts, Sales Tax – Recording cash transactions – Accounting & Valuation of Inventories – Accruals & Prepayments – Tangible & Non-tangible assets – Depreciation & Amortisation accounting – Receivables & payables – Provisions & contingencies – Errors & Rectification – Bank Reconciliation Statements.

UNIT - V TRIAL BALANCE, FINANCIAL STATEMENTS**12 Hours**

Statements of Profit or Loss and other Comprehensive Income, Cash Flow Statements, Balance sheet – Events after reporting period – Interpretation of Financial Statements – Use of basic ratios related to Profitability, Liquidity, Activity and Resource Utilisation.

Total Periods – 60**TEXT MATERIAL**

1. Financial Accounting, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2017.

REFERENCE MATERIAL

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com




COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	List the purpose and concepts of Financial Accounting.	I	L1
CO2	Analyse the elements of financial reports and its conceptual framework.	I	L2
CO3	Comprehend the qualitative characteristics of Financial Statements.	II	L2
CO4	Assess the use of Double Entry System in recording transaction.	III	L2
CO5	Preparation of Journal, Ledger and Accounting of various transactions.	IV	L3
CO6	Evaluate and implement appropriate method for accounting of Inventories and Depreciation.	IV	L3
CO7	Preparation of Bank Reconciliation Statements and to analyse the Types of errors & rectification.	IV	L3
CO8	Preparation of Financial Statements and the interpretation thereof.	V	L3


Verified by


Dr Selvakumar N
Course Coordinator

Approved by


Dr Nirmala Devi V
Chairperson - BOS

Approved by


Dr Senthilkumar C
Member Secretary
Academic Council

19CO102 - MANAGEMENT CONCEPTS

Semester	I
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVES

- Providing conceptual understanding of Management Concepts.
- Familiarizing the Students with the Contemporary issues in Management.
- Enable them to apply the Concepts in the Management Organization.

PRE REQUISITE

Levels of Management and Functions of Management.

UNIT - I INTRODUCTION TO MANAGEMENT – PLANNING**11 Hours**

Management – Definition, Meaning and Nature – Scope and Functions - Approaches to Management – Role and Functions of Manager - Levels of Management – Management Art or Science or Profession. Planning – Meaning, Nature and Purpose of Planning - Steps in Planning – Characteristics of a Sound Plan - Types of Planning – Planning Premises – Management by Objectives (MBO).

Unit – II ORGANIZING**11 Hours**

Organization – Meaning, Nature – Principles – Functions of Organization. Different forms of Organization – Formal and Informal Organization. Delegation of Authority – Importance of Delegation - Advantages of Delegation – Problems of Delegation - Span of Management – Factors affecting Span of Management.

Unit – III STAFFING**11 Hours**

Introduction - Definition, Elements of Staffing - Functions of Staffing – Recruitment, Meaning and Definition – Sources of Recruitment – Selection, Meaning, Importance of Selection – Stages of Selection Procedure – Interview - Kinds of Interview – Principles of Interview – Process of Interview – Training, Importance & Need for Training - Types of Training – Performance Appraisal, Meaning – Kinds of Performance Appraisal.

Unit - IV DIRECTING & MOTIVATION**11 Hours**

Introduction, Definition - Nature & Scope – Essential elements of Direction - Principles of Direction – Importance of Direction – Supervision – Meaning, Types of Supervision – Motivation – Definition, Nature of Motivation – Importance of Motivation – Types of Motivation - Theories of Motivation – Theory 'X', 'Y', & 'Z' - Maslow's Hierarchy of needs.

Unit - V CONTROLLING & DECISION MAKING**11 Hours**

Meaning, Objectives of Controlling – Principles of Controlling – Importance of Controlling, Controlling Techniques – Leadership – Definition, Need & Importance of Leadership – Theories of Leadership – Functions of a Leader – Qualities of leadership – Leadership styles – Decision Making – Characteristics – Elements of Decision Making – Principles of Decision Making – Types of Decisions.

TOTAL PERIODS: 55 HOURS**TEXT BOOK:**

1. Dinker Pagare, Principles of Management – Sultan Chand Publishers, Edition 2018.

REFERENCE BOOK:

1. Natarajan. K and Ganesan. K. P, Principles of Management – Himalaya Publishing house, 7th Edition - 2018.
2. Kathiresan, Ratha. Principles of Management – Amexcel, Edition 2017.



COURSE OUTCOME:

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Explain the different concepts of Management.	I	L1
CO2	Describe the Characteristics, Steps and Types of Planning.	I	L3
CO3	Evaluate the Principles, Functions and different Types of Organizational Structure.	II	L2
CO4	Analyze the various concepts relating to Delegation of Authority and Span of Management.	II	L2
CO5	Assess the Recruitment process and Stages of Selection Procedure.	III	L3
CO6	Evaluate the concepts of Interview, Training and Performance Appraisal.	III	L3
CO7	Discuss the Elements, Principles, Importance of Delegation and Types of Supervision.	IV	L2
CO8	Analyze the Types of Motivation and Different Theories relating to Motivation.	IV	L2
CO9	Describe the Principles, Importance of Control and Steps in Control process & Process of Decision Making.	V	L3
CO10	Demonstrate the Leadership styles to achieve better results in the Organization.	V	L3

Verified by

N. Selvakumar

Dr Selva Kumar N
Course Coordinator

Approved by

[Signature]

Dr Nirmala Devi V
Chairperson - BOS

Approved by

[Signature]

Dr Senthilkumar G
Member Secretary
Academic Council

19ACO102 - ORGANIZATION MANAGEMENT

Semester	I
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVES

The Course underpins the way different types of Organisations are managed. The Students will be able to understand the Business and its environment. This Course also introduces the Students to the framework of ethics and governance and the influence they create on a Business Organisation.

PRE REQUISITE

Types of Business and Functions of Management.

UNIT - I TYPES OF ORGANISATION & STAKEHOLDER ANALYSIS**11 Hours**

Definition and common features of Business Organisation, the purpose & types of organisation and their main features such as Profit - oriented, Not-for-profit, Public sector, Co-operatives and Non-Government Organisations (NGOs), Stakeholders of an organisation – Internal & External – Objectives of Stakeholders – how an organisation should satisfy these objectives – the power & interest of Stakeholders in the organisation (use of Mendelow matrix) - Understand the functions, role and information needs of various levels of Management such as Strategic, Middle management & Operational levels – Delegation of Authority – Communication – Formal & Informal organisation.

UNIT - II EFFECT OF ENVIRONMENT ON ORGANISATION**11 Hours**

Political & legal factors – How the policy framework of political system & legal framework influence the business organisation in terms of employment, Consumer protection, Data security, Macro - Economic factors – Understanding the effect of Macro-economic policies, Inflation, Interest rates, Unemployment, Fiscal & Monetary policies, Global economic environment - Social & Demographic factors – Impact of changes in social structure, values and demographic changes. Technological factors – Information technology – Automation, Digitisation. Competitive factors – Understanding of SWOT analysis, Porter's Value Chain and Porter's Five Forces models.

UNIT - III ORGANISATION STRUCTURES & GOVERNANCE**11 Hours**

The Formal & Informal structures – Types of structures such as Entrepreneurial, Functional, Divisional, Matrix and Boundary-less organisations – Suitability and relative merits & demerits of the types of organisation, Principles of business governance – Separation of ownership from Management – Concept of Span of Control - Centralisation vs. Decentralisation of Business functions – Shared services approach – Off shoring & Outsourcing of business functions – Hierarchical levels of Business Organisation – Governance & Social responsibility of an Organisation – Role of Ethics in business.

UNIT - IV MANAGEMENT FUNCTIONS**11 Hours**

Understand the role of different functions within an Organisation such as R & D, Sales, Marketing, Production, Purchase, Administration, Finance & Accounting, Support services and Human Resources – Relationship between Accounting and other Business functions - Understand the fundamental functions of Management such as Planning, Organising, Decision-making - Communicating and Coordinating and Control – Financial systems and use of IT.

UNIT - V MANAGEMENT AND LEADERSHIP THEORIES**11 Hours**

Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker - Define Leadership – Different types of Leadership styles – Approaches to Leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – Managing teams.

TEXT BOOK**Total Periods – 55**

1. Accountant in Business, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2017.

REFERENCE BOOK

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com

COURSE OUTCOMES:

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Explain Strategic, Managerial & Operating levels of Management with regard to the Principles of Authority, Responsibility & Accountability and Communication methods.	I	L1
CO2	Analyse the impact of External environment on the organisation.	II	L2
CO2	Evaluate Management functions such as Planning, Organising, Decision-making, Communicating, Coordinating, Control and Corporate Governance.	III	L3
CO3	Analyse the role of various functions of Management such as R & D, Sales, Marketing, Production, Purchase, Administration, Finance & Accounting, Support services, and Human resources.	IV	L2
CO5	Classify the role of Leadership with regard to different leadership styles.	V	L1

Verified by

Dr. Selvakumar N

Dr Selvakumar N
Course Coordinator

Approved by

Dr. Nirmala Devi N

Dr Nirmala Devi N
Chairperson - BOS

Approved by

Dr. Senthilkumar G

Dr Senthilkumar G
Member Secretary
Academic Council

19CO103 - COMPUTER PRACTICAL – I MS OFFICE

Semester	I
Credit	3
Paper Type	Core
Max. Marks	CIA -30 CE - 70 TOT =100

COURSE OBJECTIVE

To enable the Students to work with MS Office.

MS WORD

1. Prepare a Company Letter Head using Water Mark and Insert Logo.
2. Prepare a Job Application letter along with Bio-data using resume wizard.
3. Prepare a Newsletter for College function using Text boxes and Clip arts.
4. Prepare a Shareholders meeting letter for 5 members using Mail Merge.

MS EXCEL

1. Prepare a Mark list of your Class (Minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using Arithmetic and Logical functions and Sorting.
2. Prepare a Statement of Bank Customer's Account showing Simple and Compound Interest calculations for 10 different customers using Mathematical and Logical functions.
3. Prepare a Macro which creates a Line chart using the data in the Worksheet.
4. Creating a Pivot table to analyze Sales report.

MS POWERPOINT

1. Design Presentation slides for a Product of your choice. The slides must include Name, Brand name, Type of product, Characteristics, Special features, Price, Special offer etc.
2. Design Presentation slides for Organization details for 5 levels of Hierarchy of a Company by using Organisation chart.
3. Design slides for the Headlines News of a popular TV Channel and present the slide show using Custom animation and Slide transition.
4. Design Presentation slides for the Seminar / Lecture Presentation using Animation effects and perform the following operations using Word Art:
 - a. Creation of different slides
 - b. Changing background color
 - c. Font color.

MS ACCESS

1. Create a Database and maintain the address of your Classmates with the following constraints:
 - i. Roll number should be the Primary key.
 - ii. Maintain atleast 10 address.
 - iii. Recall information according to Name, Place, City and Pin code.
2. Create an Item table with item number, item name, rate, quantity and net price and perform the following:
 - i. Find the Net price of all the records.
 - ii. Display only the item no, item name list for Net price > 10,000.
 - iii. Increase the rate by Rs.100 for all records.
 - iv. Display only the item no, item name = "pen".
 - v. Display all the details for the item no > 100 and quantity > 5.
3. Create a Database called "Bank" with tables - Deposit and loans. Perform the following:
 - i. Find all loans made at Coimbatore branch with loan amount greater than Rs. 10,000.
 - ii. Find the loans with amounts between Rs. 10,000 and Rs. 50,000.
 - iii. The deposit table should have the following fields: Account No., Branch Name, Customer Name and Balance Amount.
 - iv. The loan table should have the following fields: Loan No., Branch Name, Customer Name, Loan Amount.

TOTAL PERIOD: 36



COURSE OUTCOME

On Successful completion of the Course, the Students will be able to:

COURSE OUTCOME	DESCRIPTION	LEVEL
CO1	Compose with MS Office and its applicability in Business.	L3

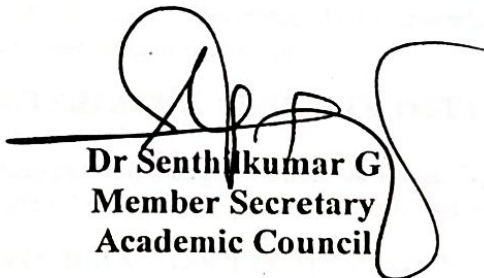
Verified by


Ms Kavipriya P
Course Coordinator

Approved by


Dr Nirmala Devi V
Chairperson - BOS

Approved by


Dr Senthil Kumar G
Member Secretary
Academic Council

19CO104 - INFORMATION TECHNOLOGY IN BUSINESS

Semester	I
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

To provide basic conceptual knowledge about the Computer systems and Information Technology.

PRE REQUISITE

Basic concepts of Computer and its Types.

UNIT – I BASIC CONCEPTS

10 Hours

Evolution of Computers, Generation of Computers, Classification of Computers, Characteristics of a Computer; Advantages of Computers; Limitations of Computers; Types of Computers; Application of Computers, Hardware, Firmware, Live ware; Software; System software: Operating system, Translators, Interpreter, Compiler; Overview of Operating system, Functions of Operating system; Application Software; General purpose Packaged software and Tailor made software.

UNIT – II OPERATING SYSTEM AND COMPUTER NETWORK

10 Hours

Operating systems: Functions of Operating Systems, Types of Operating Systems - DOS, Windows, UNIX, Windows NT, Windows 98 and Windows XP. Network: Introduction to Network, Advantages of Networking, Types of Networks - LAN, MAN, WAN, WLAN.

UNIT – III INTERNET

10 Hours

Meaning of Internet; Growth of Internet, Owner of Internet, Anatomy of Internet, Net Etiquette; Worldwide Web; Email and its uses; Internet protocols, Internet application, Usage of internet to society, Search engines; Intranet, Composition of intranet, Business application on Intranet; Extranet: Electronic Data Interchange - Components of Electronic Data Interchange - Electronic Data Interchange Communication process.

UNIT – IV DATA AND SYSTEM INTERFACE & SECURITY ISSUES

10 Hours

Database Management System; System Analysis and Design, Ethical and Security issues in Information Technology: Need for Security; Security Techniques - Firewalls – Encrypting; Cyber Terrorism and other measures preventing misuse of IT.

UNIT – V RECENT TRENDS IN INFORMATION TECHNOLOGY

10 Hours

Artificial Intelligence - Business and Artificial Intelligence - Application Areas. Emerging and Future trends in IT - Bluetooth Technology, Wi-Fi Technology, Mobile Application, User Interface and Cloud Computing.

TOTAL PERIODS – 50

TEXT BOOKS

1. Dr. R. Parameshwaran - Computer Applications in Business - S. Chand & Company Ltd, New Delhi, Revised Edition 2018.
2. R. Sarvanakumar, R. Parameshwaran and T. Jayalakshmi, A Textbook of Information Technology, Sultan Chand Publications, 2016.
3. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, Edition 2018.

REFERENCE BOOKS

1. V. Rajaraman - Introduction to Computers - Prentice, Hall of India Private Limited, New Delhi, 4th Edition Reprint 2017.
2. Sunil K. MalhotraSangitaSardana - Computer Application in Business - Kalyani Publishers, New Delhi, Reprint 2018.
3. Alexis & Leon, Introduction to Computers, Vikas Publishing House, 2018.

COURSE OUTCOMES

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Outline the basic knowledge of Computer systems and Information Technology in functional areas of business.	I & II	L1
CO2	Classify among Internet, Intranet and Extranet.	III	L1
CO3	Analyze the usage of EDI, Need of Cyber Security.	IV	L2
CO4	Identify the right Information System for an organization based on its business processes.	IV	L2
CO5	Interpret the recent Technology Development and Implementation of Information Systems in business.	V	L1

Verified by



Ms Kavipriya P
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Senthilkumar G
Member Secretary
Academic Council

19ES01 - ENVIRONMENTAL STUDIES

COURSE OBJECTIVES

- To recognize the major concepts of ecosystem and have in-depth understanding of environmental interactions and alternate energy resources.
- To understand the role of various environmental pollutants and its effects.
- To understand the environmental social issues and develop problem – solving skills using scientific techniques.
- To understand the Human Population growth and its variation in the environment.

Semester	I
Credit	1
Max. Marks	CIA - 100 TOT = 100

Unit I

(4)

Multidisciplinary nature of environmental studies Definition, scope and importance, Need for public awareness. Introduction to Renewable and Nonrenewable sources – Uses of alternate energy sources.

Unit II

(6)

Ecosystems - Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Food chains, food webs and ecological pyramids. Types of ecosystem - Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries). Biodiversity – Levels – Patterns – Threats – Biodiversity services.

Unit III

(5)

Environmental Pollution – Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution, Nuclear hazards. Solid waste Management : Causes, effects and control measures of urban and industrial wastes. Disaster management : floods, earthquake, cyclone and landslides.

Unit IV

(6)

Social Issues and the Environment Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Environmental Issues in Coimbatore District (Noyyal River, Dye Industries and Agricultural issues). Environmental ethics : Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents. Environment Protection Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation.

Unit V

(5)

Human Population and the Environment - Population growth, variation among nations, Population explosion – Family Welfare Programme, Environment and human health, Human Rights-Women and Child Welfare, Role of Information Technology in Environment and human health.

***Activity – Documentation about Environmental Impacts/ Socio – Environmental Issues.**

Total Periods: 26

COURSE OUTCOMES

- Ability to describe the principles of ecology and major concepts in environmental sciences. (L₁)
- Ability to interpret the key concepts in Environmental pollution that apply to air, land and water issues on a global scale and population growth. (L₂)
- Ability to investigate the polluted environment area and document the risks and formulate a design for the environmental health. (L₃)
- Ability to identify the Socio- Environmental issues and apply the related analysis for the protection of environment. (L₂)
- Ability to distinguish the human rights, women and child welfare in the environment. (L₃)



TEXT BOOK:

1. Erach Bharucha. "Textbook for Environmental Studies for Undergraduate Courses", 2nd edition, University Grants Commission, New Delhi and Bharati Vidyapeeth Institute of Environment Education and Research, Pune, University Press, 2013.

REFERENCES:

1. M P Poonia and S C Sharma "Environmental Studies - Concepts, Impacts, Mitigation and Management", 2nd edition, Khanna Book Publishing, 2019.
2. R Rajagopalan "Environmental Studies", 3rd edition, Oxford University Press, 2015.
3. Shashi Chawla "A Text Book of Environmental Studies", 1st edition, Tata McGraw Hill, 2012.



Verified and Approved by Course Coordinator
Dr D Jayasheela

Associate Professor, Department of Biotechnology
Sri Ramakrishna College of Arts and Science (Autonomous),
Coimbatore – 641006.

PERSONALITY APTITUDE AND CAREER ENHANCEMENT (PACE – I)

Subject Code: 19CPE01

Common to all the UG streams admitted from AY 2019-20 Onwards

Semester	I
Credit	1
Paper type	Skill based
Max. Marks	Total=100 (Online:50+Verbal Oral: 50)

Instruction Hours per Semester: 40

Aim

To educate and enrich the students on setting goals, career planning and lateral thinking. Equip them on techniques of reading, learning and listening skills.

Course Objectives

To enable students to,

- Assess individual communication skills.
- Plan career
- Set Goals
- Enhance their ability to build stories and situational thinking.
- Improve their language through grammar
- Enhance techniques such as listening, non-verbal communication, verbal oral& written skills etc.

Unit I

Assessment of individual levels of communication skills, aptitude and employability skills; Psychometric test, SWOT analysis; Planning on setting goals; Understanding the stand of students, College Ethics.

Unit II

Introduction to Career planning; General Motivation; Communication Skills; Goal setting – Introduction to Soft Skills - Presentation skills - Intra-personal skills.

Unit III

Reading Skills, Learning & Studying Skills, Memory Techniques, Programmed Thinking, Lateral Thinking, Creativity, Questioning & Listening Skills.



Unit IV

Initiation, Stage Fear, Lateral Thinking; Self Introduction using an Adjective & Noun – Newspaper Assessment on Nouns; Pronouns – Passage writing by replacing noun with Pronoun; Verbs - Newspaper Assessment on Verbs; Adjectives & Adverbs; Articles - Mime the profession, Assessment for Articles; Prepositions; Past, Present and Future Tense; Situational GD & Story Telling on Tenses; Simple, Compound and Complex Sentences; Active & Passive Voice; Sentence Formation and Completion.

- Unit V

Art of communication – the communication process - Word building and Role play; Exercise on English Language through symposiums and workshops.

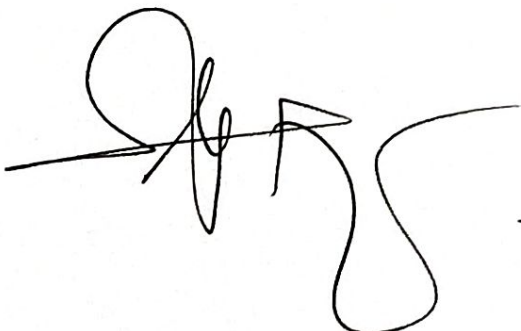
Course Outcomes

On the successful completion of the course, the student would be able to-

- Set goals
- Learn fundamentals of English grammar
- Understand individual communication skills, aptitude and skills required for employment
- Enhance their English language.
- Listen better.
- Write better and communicate effectively.

References

- 1) A Modern Approach to Verbal and Nonverbal Reasoning by Dr. R. S. Aggarwal
- 2) A Modern A Modern Approach to Verbal by Dr. R. S. Aggarwal
- 3) A Modern Approach to Nonverbal Reasoning by Dr. R. S. Aggarwal
- 4) A Practical Course in Spoken English by J.K.Gangal
- 5) Effective English Communication for you by V.Shamala
- 6) Developing Communication Skills by Krishna Mohan &MeeraBanerji
- 7) English for Competitive Exams by Bhatnagar



**Verified by
Course Coordinator**

19CAFC01 FINANCIAL ACCOUNTING
(Common to BCom-A&F/BCom/BCom-BPS/BCom-B&I)

Semester	II
Credit	4
Paper	Core
Max. Marks	CIA-30 CE -70 TOT =100

COURSE OBJECTIVE

enable the students to learn the functional aspects of accounting.

UNIT – I CONSIGNMENT & JOINT VENTURE

Accounting for consignments – Features of consignment – Differences between consignment and sale – Goods sent on Cost price- Goods sent on Invoice price – Valuation of Closing Stock- Accounting for Joint ventures – Features of joint ventures – Partnership vs. Joint venture – Co-venturers maintaining separate set of books – Co-venturers maintaining individual books – Accounting treatment.

14

UNIT – II HIRE PURCHASE ACCOUNTS

Hire purchase System-Definition –Features- Important terms used in Hire Purchase - Difference between hire purchase and Installment system- Accounting treatment of hire purchase system - Calculation of interest- Default and repossession - Partial and complete repossession - Hire purchase trading Account – Debtors method – Stock and Debtors method.

14

UNIT – III BRANCH ACCOUNTS & DEPARTMENTAL ACCOUNTING

Branch Accounts – Objects - Types of branches - Debtors system - Invoice price - Accounting for branches excluding interdependent Branches - Departmental Accounting - Features – Advantages - Apportionment of expenses -Interdepartmental transfers - Stock reserve.

14

UNIT – IV ROYALTIES ACCOUNTING

Royalties Accounting – Explanation of technical terms – Lessee Account – Lessor Account - Accounting treatment. (Excluding sub-lease).

10

UNIT – V ACCOUNTING SOFTWARE

Accounting Software – Modules – Tally.ERP – Zoho Books – Quick Books –Virtual Accounting – Divvy – Xpenditure Software – Sage Intacct – Xero Cloud Accounting

8

Total Periods: 60**COURSE OUTCOMES**

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the application of Consignment and Joint Venture accounts.	I	L1
CO2	Apply the concepts of Hire purchase and Installment.	II	L2
CO3	Prepare accounts for branch accounts and apportionment of departmental expenses.	III	L2
CO4	Explain the accounting treatment of royalties and lease accounting.	IV	L3
CO5	Analyze the uses and applications of various accounting software	V	L3

Note: The Question paper consists 20% Theory and 80% Problems

TEXT BOOK

S.P. Jain and K.L.Narang, "Advanced Accountancy-18th Revised Edition, Reprint 2014, Kalyani publishers, New Delhi.
Ashutosh Deshmukh, "Digital Accounting", IRM Press, USA.

REFERENCE BOOKS

T.S.Reddy & Murthy "Financial Accounting"-, 6th Revised Edition 2015, Margham Publications, Chennai.
R.L.Gupta & M.Radhasamy "Advanced Accountancy"-, 16th Edition, 2008, Sulthan & Chand Publications, New Delhi.
Dr.M.A.Arulanandam and Dr.K.S.Raman "Advanced Accountancy"-, Edition 2010, Himalaya Publications.

WEB REFERENCES

www.techjockey.com/blog/accounting-software-list, www.tallysolutions.com/tally-erp9, www.zoho.com > books,
books.intuit.com/in/, teamhollycpa.com/virtual-accounting-need-know-trend-taking-accounting-industry/,
getdivvy.com/ www.crunchbase.com/organization/xpenditure-1669, www.sageintacct.com,
www.xero.com > why-xero > benefits > online-accounting

Prepared by

Dr. G. AGILA
(BOS-Chairman)

Approved by


(Member Secretary)
Academic Council

19ACO201 - ADVANCED MANAGEMENT ACCOUNTING

Semester	II
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE:

To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control. To apply the cost accounting methods & techniques to various business contexts.

UNIT I INFORMATION FOR MANAGEMENT

12

Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres

UNIT II ACCOUNTING FOR COSTS

12

Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels

UNIT III ACCOUNTING FOR LABOUR

12

Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios – Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments – production overhead absorption rates – entries for accounting of material, labour & overhead costs

UNIT IV METHODS OF COSTING

12

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

UNIT V BUDGETING & STANDARD COSTS

12

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

Total Periods – 60**Text Book**

1. Management Accounting for ACCA, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2018.

Reference book

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Outline the nature and scope of managerial information and computation of cost	I	L1
CO2	Analysing the method of accounting for Material costs and Inventory	II	L2
CO3	Application of various methods of Accounting for Labour and apportionment of overheads.	III	L3
CO4	Applying different methods of costing, Budgeting and Standard costing Techniques for planning and controlling	IV & V	L3

Verified by




Dr Nirmala Devi V
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Senthilkumar G
Member Secretary
Academic Council

19CO202-BUSINESS ENVIRONMENT**COURSE OBJECTIVE**

To give the detailed knowledge about different types of Business Environment and its impact on business.

Semester	II
Credit	4
Paper type	Core
Max. Marks	CIA -30 CE -70 TOT =100

UNIT I – INTRODUCTION TO BUSINESS ENVIRONMENT

11

Business Environment-Concepts-Significance-Types of Environment-Inter Relationship between economic and non -economic environment-Impact of environment on business -Social Responsibilities of Business

UNIT II – INDUSTRIAL POLICY

11

Industrial Policies and Regulations -Industrial Policy up to1991 -New Industrial Policy -Public, Private, Joint and Co-operative Sectors -Privatization and Disinvestment -Benefits and Arguments against Privatization -Privatization in India

UNIT-III ECONOMIC AND POLITICAL ENVIRONMENT

11

Economic Systems –Meaning –Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy -Economic planning -Nature, Scope and Significance of Economic Planning in India -Achievements and Failures of Economic Planning. Political Environment –political system - functions of state.

UNIT-IV LEGAL AND TECHNOLOGICAL ENVIRONMENT –MNC's

11

Legal Environment – bases for legal system -Technological environment-Factors Governing Technological Environment-Management of Technology -Patents and Trademarks--Multinational Corporation –Meaning -Merits and Demerits -Control over MNC's-MNC in India.

UNIT-V GLOABLISATION

11

Globalisation - Meaning -Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment – Concept - Advantages, Disadvantages and Determinants-India's policy towards FDI

Total Periods: 55**Text Book**

1. Francis Cherunilam-“ Business Environment” 27th Edition 2019,Himalaya Publishing House.

Reference Books

1. Dr.C.B.Gupta –“Business Environment” -10th Edition- 2017 Sulthan Chand & Sons.
2. K. Aswathappa - Essentials of Business environment –14th Edition, 2017 - Himalaya publishing house.



COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Outline the importance and concepts of Business Environment in current scenario.	I	L1
CO2	Analyzing the new Industrial Policy and its impact on privatization	II	L2
CO3	Describe the nature and role of legal, economic, Political, technological environment and role of Multinational corporation.	III & IV	L3
CO4	Assess the impact of globalization , FDI and its importance	V	L2

Verified by



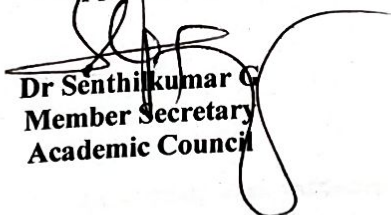
Dr Nirmala Devi V
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Senthilkumar C
Member Secretary
Academic Council

19ACO202-FINANCIAL REPORTING I

Semester	II
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

UNIT I USE OF IFRS and Ind AS**11**

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time.

UNIT II APPLICATION OF IFRS (Ind AS) FOR TRANSACTIONS**11**

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.

UNIT III PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS**11**

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 only)

UNIT IV FINANCIAL STATEMENTS ANALYSIS**11**

Statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

UNIT V ANALYSIS OF FINANCIAL STATEMENTS**11**

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average.

Total Periods – 55**Text Book**

1. Financial Reporting for ACCA, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2018.

Reference books

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Analyse the use and application of the IFRS (and Ind AS in India).	I	L2
CO2	Evaluate the transactions using accounting standards.	II	L3
CO3	Prepare the Financial Statements of the concern.	III & IV	L3
CO4	Analyse the Financial Statements	V	L2

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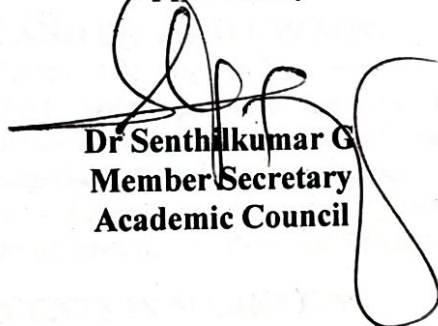
Dr Nirmala Devi V
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson – BOS

Approved by



Dr Senthilkumar G
Member Secretary
Academic Council

19CO203 - MARKETING MANAGEMENT

Semester	II
Credit	4
Paper Type	Core
Max. Marks	CIA-30 CE -70 TOT=100

COURSE OBJECTIVE

To enable the Students to have a clear understanding of the Evolution and Concepts of Marketing.

UNIT - I INTRODUCTION TO MARKETING MANAGEMENT**10 Hours**

Introduction to Marketing, Definition, Meaning, Concepts of Marketing - Nature of Marketing, Importance of Marketing - Approaches to Marketing - Functions of Marketing, Modern Marketing Concept - Evolution of Marketing Concept - Features and Importance of Modern Marketing Concept - Marketing Management, Meaning, Importance - Marketing Environment - Micro and Macro Environment - Various Environmental factors affecting Marketing functions.

UNIT- II CONSUMER BEHAVIOUR & MARKET SEGMENTATION**10 Hours**

Consumer Behavior - Introduction, Meaning, Need for understanding Consumer Behavior - Determinants of Consumer Behavior - Buying Process - Consumer buying decision process - Buying Motives- Factors influencing buying decisions - Consumer buying behavior theories - Market Segmentation, Meaning, types - Bases for Market Segmentation - Merits - Demerits of Market Segmentation.

UNIT- III PRODUCT MIX**10 Hours**

Product, Meaning, Concepts of Product- Product Policy - Elements of Product Policy - Product Mix - Factors affecting Product Mix - Product Item - Product Line - Product Standardization - Product Identification - Branding - Packaging - Labeling - Product Targeting - Product Positioning - Product Life Cycle - Meaning - Stages - Product Planning for existing products - New Product Development - Meaning of New product - Need for developing a new product - Stages in New Product Development - Product Differentiation.

UNIT - IV PRICE, PLACE MIX AND PROMOTION MIX**10 Hours**

Pricing - Meaning and Importance - Factors affecting Pricing Decisions, Pricing Objectives - Pricing Policy - Kinds of Pricing - Pricing of New product - Special problems in Pricing - Channels of Distribution - Definition, Major Channels - Factors affecting Choice of channel - Selection of channel for New product - Promotion - Meaning - Promotion Mix - Sales Promotion - Definition, Importance - Advantages and Limitations of Sales Promotion - Kinds of Sales Promotion - Advertising - Definition, Objectives - Functions - Kinds - Benefits of Advertising - Advertising Copy - Media of Advertising - Personal Selling #.

UNIT - V RECENT DEVELOPMENTS IN MARKETING**10 Hours**

Social Marketing- Internet Marketing - Benefits of Traditional Marketing vs. Internet Marketing - New trends in Internet Marketing - Direct Marketing - Services Marketing - Meaning - Nature - Characteristics of Services - Need for Service Marketing - Growth in Service Marketing - Green Marketing - Green product - Evolution of Green Marketing - Rural Marketing - Meaning - Unique features.

Total Period - 50**TEXT BOOK**

1. R. S. N. Pillai & Bagavathi, "Modern Marketing Principles and Practices" - S. Chand and Company, Reprint 2017.

REFERENCE BOOKS

1. Philip Kotler, "Marketing Management"- Prentice Hall of India, 15th Edition - 2017.
2. Rajan Saxena, "Marketing Management"-, Tata McGrawhill, 5th Edition - 2017.
3. Greg Marshall and Mark Johnston, "Marketing Management", Tata McGrawhill, 3rd Edition - 2018.

SELF STUDY PORTION - Reference Links:

http://www.pondiuni.edu.in/storage/dde/downloads/markiv_esp.pdf
<http://www.businessmanagementideas.com/advertising-2/advertising-definition-objectives-importance-types-and-functions/17994>
<http://www.businessmanagementideas.com/advertisement/advertising-media-meaning-and-types-channels-advertising/11778>
<https://accountlearning.com/personal-selling-meaning-importance-arguments-steps-methods/>
<https://www.referenceforbusiness.com/small/Op-Qu/Personal-Selling.html>

Reference Journals:

1. Indian Journal of Marketing
2. International Journal of Marketing Management Research & Development

COURSE OUTCOMES

Upon successful completion of the Course, the Students will be able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Summarise various Marketing concepts, framework, evaluation of Modern Marketing concepts and Marketing Environment.	I	L3
CO2	Analyze Consumer Behavior theories and Market Segmentation Techniques for a variety of patterns relating to Consumer Buying Behavior and Segmentation of Markets.	II	L2
CO3	Formulate a Marketing plan including Marketing objectives, Marketing mix, Strategies and Construct a suitable plan for developing a product and branding the same.	III	L3
CO4	Evaluate various concepts of pricing, advertising and selection of appropriate channel for distributing the product.	IV	L3
CO5	Analyze the recent developments in Marketing.	V	L2

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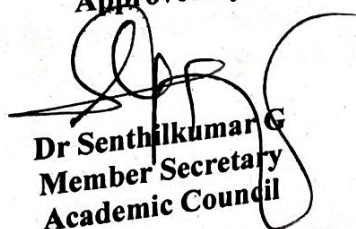
Dr Nirmala Devi V
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Senthilkumar G
Member Secretary
Academic Council

19MATC01 – BUSINESS MATHEMATICS
(Common to all branches of Commerce)

COURSE OBJECTIVE

To teach the students about set theory, Arithmetic Progression & Geometric Progression, matrices, finance, analytical geometry and fundamental & Application concepts of calculus.

Semester	II
Credit	4
Paper Allied Type	
Max. Marks	CIA -30 CE -70 TOT =100

UNIT I SET THEORY

Sets – Concepts of sets – relationship between sets – operations – Venn diagrams. Arithmetic and Geometric Progression. (Simple problems). (10)

UNIT II MATRIX ALGEBRA

Basic concepts- Addition, Subtraction, Multiplication of matrices – determinants – Inverse of a matrix – Solution of simultaneous linear equations. (12)

UNIT III DIFFERENTIATION AND INTEGRATION

Simple differentiation – Application to Simple Business problems- Successive differentiation- maxima and minima. Elementary Integral Calculus – Definite and indefinite integrals of simple functions [Excluding Trigonometric functions] – Application to Simple Business problems. (12)

UNIT IV MATHEMATICS OF FINANCE

Simple interest and compound interest. - Annuities – Present value- Sinking fund. (10)

UNIT V ANALYTICAL GEOMETRY

Straight Lines – Slopes – Parallel and Perpendicular Lines – Various forms of Equation of a straight line – Equation of circle. (11)

COURSE OUTCOMES:

On successful completion of the course, the students are able to

- C01: Gain knowledge about set theoretical concepts
- C02: Formulate on matrices
- C03: Analyze AP & GP problems
- C04: Evaluate derivatives and integrals of simple functions.
- C05: Apply Concepts of calculus in Business
- C06: Calculate interest and annuities
- C07: Gain knowledge about the Straight lines, slope and circles

Total Periods : 55

* Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOKS

1. Navnitham Pa, "Business Mathematics and Statistics (B.Com)" S.Chand & Co. Ltd., Reprint 2015 - (Unit I, II, III & IV)
2. S. P. Rajagopalan, R. Sattanathan, "Business Mathematics", The McGraw – Hill Companies, 2nd edition, 2010 - (Unit V)

REFERENCE BOOK

1. V. Sundaresan, S.D. Jeyaseelan, "An Introduction to Business Mathematics", S.Chand & Co. Ltd., 1st edition 1974, Reprint 2013.

Prepared by

Mrs. SANTHAKUMARI R

Approved by

Dr. UMAN

Sri Ramakrishna College of Arts and Science (Autonomous)
Coimbatore - 641006

VALUE EDUCATION

[One Credit Course offered during Even Semester with effect from 2019-2020 & onwards]

Syllabus :: Batch 2019-20

(Common to all UG courses)

COURSE OBJECTIVE:

- To orient about the society, social life, integrity in personal and public
- To learn the concepts of human values and respect for others
- To provide in-depth understanding about moral awareness
- To inculcate a sense of socially responsible citizens.

Semester	II
Credit	1
Max. Marks	CIA - 100 TOT - 100

UNIT - I VALUE EDUCATION & HUMAN EDUCATION

3

Value Education - Definition - relevance to present day - Concept of Human Values - Self Introspection - Self Esteem

UNIT - II SOCIETY & FAMILY VALUES

3

Structure and components of Society, Marriage and Family System - Anger Neutralization, Adjustability - Threats of family life.

UNIT - III ETHICS & LEADERSHIP QUALITIES

3

Ethical values: Ethics, Social Ethics, Public Policy - Leadership qualities: Integrity, Character, Courage - Personality development, Inter-culture Tolerance

UNIT - IV SOCIAL VALUES

3

Social Values, Faith, Service, Commitment and Decency - Fundamental Rights and Responsibilities of citizens

UNIT - V SOCIAL PROBLEMS AND ROLE OF STUDENTS

3

Social Problems: Definition - Poverty, Illiteracy, Unemployment, Exploitation, Obscenity, Immorality - Crimes and Online Crimes - Student unrest, Ragging and Peaceful Campus - Role of Students in tackling social problems

COURSE OUTCOME:

Total Periods : 15

- Understand the basic values of human society (L1)
- Develop a sense of self respect and respect for others (L2)
- Develop scientific temper and logical reasoning and to apply in day to day life (L2)
- Identification of social immediate social issues & problems and try to develop solutions (L3)
- Able to occupy one's own social space and help others live peacefully (L3)

REFERENCE BOOKS

1. Mani Jacob (Ed). 'Resource Book for Value Education', Institute for Value Education, New Delhi, 2002.
2. NCERT. "Value Education". Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
3. Daniel and Selvamony. "Value Education Today - Madras Christian College, Tambaram and ALACHE, New Delhi, 1990.
4. Ignacimuthu S. "Values for Life". Better Yourself Books, Mumbai, 1991.
5. M.M.M.Mascaronhas. Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

Prepared by:

Dr. R. Thirumoorthi
(Course Coordinator)
Dr R Thirumoorthi

Approved by:

Dr. R. Thirumoorthi
(HoD-MSW)

[Signature]
(Member Secretary)
Academic Council

PERSONALITY APTITUDE AND CAREER ENHANCEMENT (PACE-II)
Subject Code: 19CPE02

Common to all the UG streams admitted from AY 2019-20 Onwards

Semester	II
Credit	1
Paper type	Skill based
Max. Marks	Total=100 (Online:50+Verbal Oral: 50)

Instruction Hours per Semester: 40

Aim

To educate and enhance the students on English language, story building and article summarization. Equip the students on group discussion and public speaking skills.

Course Objectives

To enable students to,

- Enhance English Language and Listening Ability
- Enhance Non-Verbal Communication
- Improve their written communication through Story-Building, Article Summarization and Audio/Video Analysis.
- Enhance their group behavior and team building skills.
- Build resumes, speak in public, debate and discuss in groups

Unit I

English language enhancement- Business Idioms- Indianisms in English- Common Errors in Pronunciation - Signposts in English- Verbal ability- Phrases, clauses and modifiers - errors in tenses – prepositional errors – parallelism errors – mood, conditionals and multiple usages.

Unit II

English listening- hearing Vs. listening - Nonverbal communication – Appearance, dressing and grooming -Tips to maintain good impression at work - business etiquette – basic postures and gestures and table manners, Body language - dealing with people communication - media etiquette - telephone etiquette, email etiquette.

Unit III
Written Communication - Story Building; Article Summarization, Audio Analysis & Voice Recording; Article Summarization & Movie / Video Analysis;

Unit IV
Group discussion, interviews and presentation skills - Group behaviour – Team Work – Team building – Open and Closed group discussions. Public speaking skills – Social Phobia – Eliminating Fear - Organizing speech and effective delivery – Common etiquette of Public speaking - opening and closing of speech, audience management and styles.

Unit V
Exercises on Resume writing - Public speaking, Group discussion, debate, extempore, quiz and contemporary group play and role play.

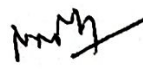
Course Outcomes

On the successful completion of the course, the student would be able to-

- Enhance their English Language
- Understand and improve their body language.
- Write better through story-building, article summarization and audio/video analysis
- Improve their group behavior and team building skills.
- Prepare resumes, speak in public, debate and discuss in groups

References

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun Sharma
5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Gangly
9. Art of Social Media by Guy Kawasaki



Verified by
Course Coordinator

19CAFC02 HIGHER FINANCIAL ACCOUNTING
(BCom-A&F/BCom/BCom-BPS/BCom-B&I)

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

AIM

To enable the students to understand the accounting procedures for various cases in Partnership.

COURSE OBJECTIVES

This course will empower the student to have thorough knowledge in accounting for Partnership.

PREREQUISITE: Financial Accounting

UNIT-I INTRODUCTION TO PARTNERSHIP

12

Partnership Fundamentals – Adjustment entries – Types of capital – Past adjustments – Profit & Loss Appropriation account – Final Accounts of Partnership Firms.

UNIT-II ADMISSION OF PARTNER

12

Admission of a partner – Profit sharing ratio and Sacrificing ratio – Treatment of Goodwill – Capital Adjustments – Methods of valuation of Goodwill.

UNIT-III RETIREMENT & DEATH OF PARTNER

12

Retirement – Accounting Treatment – Adjustment of goodwill (Capital Account) – Settlements of accounts – Death of a partner – Deceased Partner's Share of Profit – Accounting Treatment during Death of a Partner.

UNIT-IV DISSOLUTION & INSOLVENCY

12

Dissolution of a Firm – Modes of Dissolution – Settlement of Accounts – Accounting Treatment – Application of Garner Vs Murray Rule – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

UNIT-V AMALGAMATION, CONVERSION & SALE OF FIRM

12

Amalgamation of Partnership Firms – Conversion of Firm into a Company – Revaluation Account – Sale to a Company

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the fundamentals of partnership and the importance of types of capital.	I	L1
CO2	Analyze the accounting techniques for the admission.	II	L2
CO3	Identify the techniques and procedures on retirement and death of partners	III	L2
CO4	Explain the reasons for suspending partnership and identify modes of dissolution.	IV	L3
CO5	Interpret the benefits of amalgamation and the reasons for conversion of firms	V	L3

Total Periods: 60

Note : The Question paper consists 20% Theory and 80% Problems

TEXTBOOKS

1. S.P Jain and K.L Narang - Financial Accounting Vol. I, 2016 Edition, Kalyani Publishers

REFERENCE BOOKS

1. Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy" 2016, 12th Edition, S Chand Publishing
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I" 2017, 11th Edition, Himalaya Publishing House PVT Ltd.
3. T.S.Reddy & Y. Murthy, "Financial Accounting"- 2016, 16th Edition Margham Publications, New Delhi

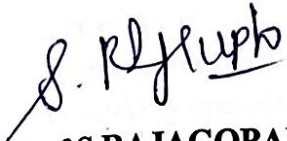
JOURNALS

Indian Journal of Accounting, Indian Accounting Review, Journal of Commerce & Accounting Research.

WEB RESOURCES

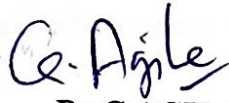
<https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-on-retirement-or-death-accounting-procedure/52380>

Prepared by



Prof S RAJAGOPALAN
(Course Coordinator)

Approved By



Dr G AGILA
(BOS Chairman)



Member Secretary
Academic Council

19CO301 - BANKING THEORY LAW AND PRACTICE

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA - 30 CE - 70 TOT = 100

COURSE OBJECTIVE

On successful completion of the Course, the Student would have sufficient knowledge on Indian Banking System and acts regulating banking operations.

PRE REQUISITE

Basic knowledge in Indian Banking System.

UNIT - I CLASSIFICATION AND NATIONALIZATION OF BANKS**12 Hours**

Banking – Introduction – Meaning – Definition - Components of Indian Banking System - Banking Regulations Act 1949 - Origin of the Act - Classification of Banks – RBI - Functions - Powers of RBI - Commercial Banks, Functions, Primary, Secondary, Agency – Credit Creation, Techniques, Limitations - Nationalization of Banks, causes & objectives - Licensing of Banking - Opening of New Branches - Business of Banking Company.

UNIT - II BANKER AND CUSTOMER**12 Hours**

Definition of a Banker and Customer - General relationship - Special relationship - Obligation of a Banker - Banker's duty to maintain secrecy - Garnishee order - Banker's rights - Deposit, Types of deposits - Special types of Customers - Minor - Married women – Illiterate – Lunatics - Trustee – Executors – Administrators - Joint account - Joint Hindu Family - Partnership firm - Joint Stock Company – Club - Societies, Charitable Institutions.

UNIT - III NEGOTIABLE INSTRUMENTS & ENDORSEMENTS**12 Hours**

Definition, features - Types of Negotiable Instrument – Significance - Holder of Instrument - Holder in Due course - Payment in Due course - Holder for value – Cheque – Meaning – features - Types of Crossing - General crossing - Special crossing, Not Negotiable, Double crossing - Payment of Cheque, Material alteration - Statutory protection to the Paying Banker.

UNIT - IV PAYING BANKER AND COLLECTING BANKER**12 Hours**

Endorsement, Legal provisions - Rules regarding forms of Endorsement - Kinds of Endorsement - Regularity of Endorsement, Liability of Endorser - Collecting Banker - Role of Collecting Banker - Duties and Responsibilities of Collecting Banker - Statutory protection to Collecting Banker – Agents for Collection – Paying Banker vs. Collecting Banker.

UNIT - V E-BANKING**12 Hours**

Electronic Banking Services – Benefits – Risk Management for E-Banking - Internet Banking – Major issues – Indian scenario – Electronic money – Categories – Mode of issue and implications – Mobile banking – Features – Security issues – Telephone Banking – Features – Facilities, Electronic Funds Transfer (EFT) system – Electronic Clearing Service (ECS) – Electronic Payment System – Process - Payment methods - ATM – Credit cards – Debit Cards – Smartcards – Features - Types. Recent trends in Banking Services.

Total Hours - 60

TEXTBOOK:

1. Banking Theory, Law & Practice - Gordon & Natarajan, 26th Edition, 2018, Himalaya Publishing House, Chennai.

REFERENCE BOOKS:

1. Banking Law and Practice - P. N. Varshney, 18th Edition 2018, Sultan Chand & Sons, New Delhi.
2. Banking Law and Practice - S. N. Maheswari, 13th Revised Edition 2010, Reprint 2014, Kalyani Publishers, Ludhiana.

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Analyze the Components of Indian Banking System and method of Credit creation & Impact of Nationalization of Banks in India.	I	L2
CO2	Create legal relationship with Banker, as a general / special customer of the bank and Evaluate the treatment of special types of customers with the bank.	II	L2
CO3	Analyze the Negotiable Instruments and Crossing of Cheque.	III	L2
CO4	Evaluating the types of Endorsement of cheque and Understanding the responsibilities of Paying banker & Collecting banker.	IV	L3
CO5	Identify the various E-Services provided by the bank.	III	L3

Prepared by


N. Selvakumar.

Dr Selvakumar N
Course Coordinator

Approved by


Dr Nirmala Devi V
Chairperson – BOS

Approved by


Dr Jayasheela D
Member Secretary
Academic Council

19ACO301 - FINANCIAL REPORTING – II

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

The Course underpins the knowledge & understanding of various accounting standards and the conceptual framework based on IFRS and Ind AS) that are applicable to Corporate entities. The Students will learn how to prepare Financial Statements for individual entities for the use of Shareholders.

PRE REQUISITE

Advanced Financial Accounting, Financial Reporting-I.

UNIT - I APPLICATION OF ACCOUNTING STANDARDS**12 Hours**

Standards related to Incomes Taxes, Cash Flows, Government Grants, Effects of Changes in Foreign Exchange Rates, Investments in Associates & Joint Ventures, Leases.

UNIT - II FINANCIAL INSTRUMENTS**12 Hours**

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 - III PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS**12 Hours**

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 Module 1.

UNIT - IV CONSOLIDATED FINANCIAL STATEMENTS**12 Hours**

Consolidated Financial Statements (excluding Group Cash Flow Statement) for a simple group with one subsidiary and one associate – Computation of Fair Value of Net Assets, Goodwill and Non-Controlling Interest (NCI) on date of acquisition.

UNIT - V GROUP FINANCIAL STATEMENTS**12 Hours**

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.

Total Hours: 60

Note: The Question paper consists 30% Theory and 70% Problems

TEXT MATERIAL

1. Financial Reporting, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2019.

REFERENCE MATERIAL

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com

COURSE OUTCOMES:

Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Apply provisions of relevant accounting standards in relation to accounting for Government grant, Foreign Exchange Rates, Investments in Associates & Joint Ventures, Leases.	I	L3
CO2	Apply the requirements of relevant accounting standards to the issue and accounting of Financial Instruments.	II	L3
CO3	Prepare an entity's Statement of Financial position and Statement of Profit or Loss and other Comprehensive Income in accordance with the Structure and Content prescribed within IFRS.	III	L3
CO4	Prepare a consolidated Statement of Financial position for a simple group dealing with an acquisition in the period and Non - Controlling interest.	IV	L3
CO5	Prepare and explain the content and purpose of consolidated financial statements.	V	L3

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Dr Selvakumar N
Course Coordinator

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Dr Nirmala Devi V
Chairperson - BOS

Approved by

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Dr Jayasheela D
Member Secretary
Academic Council

Semester	III
Credit	3
Paper Type	Core
Max. Marks	CIA: 30 CE :70

COURSE OBJECTIVES

To impart the working knowledge of Tally and its practical applications.

PROGRAMS

1. Company creation
 - a. Company Creation
 - b. Security Creation
 - c. Company Features
 - I. Accounting Features
 - II. Inventory Features
 - III. Statutory & Taxation
2. Account & Inventory Master
 - a. Group & Ledger Creation
 - i. Single & Multiple - Create / Alter of Groups & Ledger
 - ii. Chart of Accounts
 - b. Stock Group & Item Creation
 - i. Single & Multiple - Create / Alter of Stock
 - ii. Godown & Category creation
 - c. Voucher Creation
 - i. New Voucher Creation /Alteration
3. Accounting & Inventory Voucher
 - I) Accounting Transaction
 - a. Contra
 - b. Payment
 - c. Receipt
 - d. Journal
 - e. Sales
 - f. Purchase
 - II) Purchase and Sales Entries
 - a. Account Invoice
 - b. Item Invoice
 - c. Receivable and Payable management
 - a. Voucher mode
 - b. Invoice mode
 - c. With GST
4. TDS
 - a. Introduction
 - b. TDS Process
 - c. TDS in Tally
 - d. TDS Payment
5. GST
 - a. Introduction
 - b. Activation of GST
 - c. E filing
 - d. GST Reports
6. Purchase Order Cycle
 - a. Purchase order
 - b. Receipt Note
 - c. Rejection Out
 - d. Purchase Invoice
 - e. Debit Note
 - f. Payment

7. Sales Order Cycle
 - a. Sales Order
 - b. Delivery Note
 - c. Rejection In
 - d. Sales Invoice
 - e. Credit Note
 - f. Receipt
8. MIS Reports
 - a. Trial Balance
 - b. cash book
 - c. Calculation of Ratio
 - d. Stock valuation - FIFO, LIFO methods

Total periods 40+10 = 50 Hours

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	LEVEL
CO1	Create company with basic information.	L3
CO2	Demonstrate the stock maintenance and subsidiary books opening methods.	L2
CO3	Illustrate the working of purchase order cycle.	L2
CO4	Prepare GST reports using Tally.	L3
CO5	Preparation of MIS reports	L3

Verified by

N. Selvakumar.

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Course Coordinator

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Chairman – BOS

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Member Secretary
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19CAFC03 FUNDAMENTAL OF INSURANCE (SWAYAM)**(BCom/BCom-CA/BCom-PA/BCom-A&F/BCom-IB/BCom-IT/BCom-CS)**

Semester	III
Credit	4
Paper Type	Core
Max. Marks	CIA:30 + CE :70

AIM

To enable the students to understand the fundamental aspects of various insurance and policies.

COURSE OBJECTIVES

This course will empower the student to have thorough knowledge in basics of insurance.

UNIT-I INTRODUCTION TO RISK & INSURANCE**10**

Risk and Insurance - Features and Function of Insurance - Principles of Insurance - Basics of Life Insurance - Principles of Insurance for Life - Types of Policies for Life - Policy Conditions for Life Insurance

UNIT-II GENERALA INSURANCE**10**

General Insurance - Fire Insurance – Origin and Nature - Principles of Fire Insurance - Types of Fire Insurance Policies - Policy Conditions for Fire Insurance - Basics of Marine Insurance - Principles of Marine Insurance - Types of Marine Insurance Policies - Marine Insurance Clauses and Policy Conditions

UNIT-III HEALTH INSURANCE**10**

Basics of Health Insurance - Health care and Health Insurance - Health Insurance Plans - Health Insurance Policy Procedure - Health Insurance Third Party Administrators - Health Insurance Claim Procedure

UNIT-IV MOTOR INSURANCE & MISCELLANEOUS INSURANCE**10**

Motor Insurance - Miscellaneous Insurance: Business and Personal Package – Industrial Insurance – Engineering Insurance and Rural Insurance Re-insurance

UNIT-V ANNUITY, IRDAI & LEGAL FRAMEWORK**10**

Annuity and surrender value - Insurance Regulatory and Development Authority of India (IRDAI) - Legal dimensions of Insurance - Insurance Marketing - Indian insurance market

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	State the meaning, features and principles of insurance.	I	L1
CO2	Analyze the various types of fire and marine insurance.	II	L2
CO3	Identify the basics of health insurance, its classes and procedures	III	L2
CO4	Explain the various types of insurance and importance of rural insurance.	IV	L3
CO5	Interpret the regulatory framework of Insurance and insurance marketing in India.	V	L3

Total Periods: 50

BOOKS AND REFERENCES

1. Insurance Principles And Practice, M.N. Mishra & S.B. Mishra, Sultan & Chand Publications.
2. Elements of Insurance – Dr. A. Murthy, Margham Publications.
3. Banking and Insurance – E. Gordon, P.K. Gupta, Himalaya Publishing House.
4. Principle of practice of Insurance – Dr. P. Periasamy, Himalaya publishing House.
5. Insurance Principles and practice – Inderjit Singh, Rakesh katyal and Sanjay arora, Kalyani Publishers.
6. IRDA Annual Report.

JOURNALS

Journal of Risk and Insurance - Wiley Online Library, The Journal of Insurance on JSTOR, Insurance Journal - Property Casualty Insurance News

WEB RESOURCES

<https://www.insurancedekho.com/>, <https://economictimes.indiatimes.com/wealth/insure?from=mdr>,
<https://www.livemint.com/insurance>

Prepared by


Prof C POORNIMA
(Course Coordinator)


Dr G AGILA
(BOS Chairman)

Approved By


Member Secretary
Academic Council

OPEN ELECTIVE I
19COI01 - PRINCIPLES OF TAXATION

Semester	III
Credit	3
Paper Type	Open Elective
Max. Marks	CIA - 30 CE - 70 TOT = 100

COURSE OBJECTIVE:

To gain the basic knowledge about Direct Tax and Indirect Tax.

UNIT – I RESIDENTIAL STATUS & SALARY INCOME (Simple Problems Only)

9 Hours

Meaning of Tax - Income Tax – Meaning – Definitions – Basis of Charge – Residential status – Types –
 Exempted Incomes -Heads of Income – Salaries–Computation of Salary Income

UNIT – II INCOME FROM HOUSE PROPERTY & BUSINESS OR PROFESSION
 (Simple Problems Only)

9 Hours

Income from House Property – Computation of Income from House Property – Profits and Gains of Business or
 Profession – Computation of Business Income / Professional Income.

UNIT – III CAPITAL GAINS & INCOME FROM OTHER SOURCES (Theory Only)

9 Hours

Income from Capital Gains – Short Term Capital Gains – Long Term Capital Gains - Income from other Sources

UNIT – IV INDIRECT TAX (Theory Only)

9 Hours

Indirect Tax – Meaning – Definition – Difference between Direct and Indirect Tax - Goods and Service Tax –
 Meaning –Nature – Importance – Advantages – Disadvantages – Rates of Tax.

UNIT – V CUSTOMS ACT (Theory Only)

9 Hours

Customs Act, 1962: Definition -Types of Customs Duties –Detection of illegally imported goods - Exemptions
 from Customs Duties.

Total Hours: 45

Note: The Question paper consists 30% Problems and 70% Theory Only.

TEXTBOOKS:

1. V. P Gaur & D. B. Narang -“Income Tax – Law and Practice “– Kalyani Publishers - 46th Revised Edition, 2019.
2. V. Balachandran - “Indirect Taxation” – Sultan Chand & Sons - 17th edition – 2016.

REFERENCE BOOKS:

1. V. S. Datey -“Indirect Taxes”-Taxmann Publications - 35th edition – 2015.

COURSE OUTCOMES:

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Determination of Residential status. and Computation of Income from Salaries	I	L2
CO2	Compute Income from House Property, Profits and Gains of Business or Profession – Computation of Business Income/Professional Income.	II	L3
CO3	Compute income from Capital Gains and other sources.	III	L3
CO4	Identify the features of Indirect Tax & Differentiate Direct and Indirect Tax in India and Apply the provisions of GST for different categories of Goods and Services.	IV	L2
CO5	Explain the application of Customs Act in India.	V	L3

Prepared by

N. Selvakumar

Dr Selvakumar N
Course Coordinator

Approved by

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Dr Nirmala Devi V
Chairperson - BOS

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Member Secretary
Academic Council

OPEN ELECTIVE I
19COI02 - STOCK MARKET INSTRUMENTS AND OPERATIONS

Semester	III
Credit	3
Paper Type	Open Elective
Max. Marks	CIA - 30 CE - 70 Total = 100

COURSE OBJECTIVE

To enable the Students to learn the basic concepts of Stock Market and its operations.

UNIT - I HISTORY OF STOCK MARKET

Meaning - History - Significance of Stock Markets - Benefits - Stock Market in India and Abroad -
 Glossary of terms used in Stock Market - Securities dealt in Stock Market. **9 Hours**

UNIT - II LISTING & TRADING

Listing of Securities - Meaning and Procedure for Listing - Condition to be fulfilled for listing of securities. Initial public offer of companies - Listing - Trading in Stock Exchange - Settlement Procedure. **9 Hours**

UNIT - III FUTURES AND OPTIONS

Futures and Options - Meaning of Future and Option Trading - Significances - Forward Exchange transactions - Swaps and Derivatives, Future, Options and Derivatives market in India. **9 Hours**

UNIT - IV REGULATIONS OF STOCK EXCHANGES

SENSEX - NIFTY - OTCEI - Indexing - CRISIL Rating - Other Rating Agencies - Regulations of Stock Exchanges in India. **9 Hours**

UNIT - V INVESTOR EDUCATION IMPORTANCE

Investor's Education - Need and Importance - Methods of Investment Analysis (Theory only) **9 Hours**

Total Hours - 45

TEXT BOOK

1. Preeti Singh - "Investment Management" - Himalaya Publishing House, 20th Edition - 2019.

REFERENCE BOOK

1. Bhole L. M - "Investment Management", Sulthan Chand & Sons, 15th Edition 2015.
2. Punithavathi Pandiyan - "Security Analysis and Portfolio Management", Vikas Publishing House; 2nd edition - 2012.

COURSE OUTCOMES:

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Illustrate the Features of Stock Market.	I	L1
CO2	Apply the procedure for Listing of securities in stock exchange	II	L2
CO3	Develop an idea about Future and Forward trading.	III	L3
CO4	Identify the Credit Rating Agencies.	IV	L2
CO5	Application of various methods of Investment Analysis in Investment Decision.	V	L3

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N. Selvakumar

Dr Selvakumar N
Course Coordinator

Approved by

N
Dr Nirmala Devi V
Chairperson - BOS

Approved by

J
Dr Jayasheela D
Member Secretary
Academic Council

19MATC02 –BUSINESS STATISTICS (B Com)

Semester	III
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOTAL =100

COURSE OBJECTIVES

To Familiarize Students with the Basic Statistical tools used to Summarize and Analyze Quantitative information for Decision Making.

UNIT I STATISTICS

Introduction – Definition – Scope & Uses-Limitations-Collection of Primary and Secondary Data-Classification and Tabulation-Diagrammatic Representation –Bar Diagram – Pie Diagram – Graphical Representation – Histogram – Frequency Polygon – Frequency Curve – Ogives. (10)

UNIT II AVERAGES AND MEASURES OF DISPERSION

Measures of Central tendency- Arithmetic Mean – Median – Mode – Geometric Mean and Harmonic Mean – Properties and Uses – Simple Problems (12)

Measures of Dispersion – Mean Deviation – Standard Deviation and Co- efficient of Variation – Simple Problems.

UNIT III CORRELATION AND REGRESSION

Meaning and definition – Scatter Diagram – Karl Pearsons's Correlation Co-efficient – Computation and Interpretation – Rank Correlation. – Simple Problems (11)

Meaning of Regression and Linear Prediction – Regression in two variables – Uses of regression – Simple Problems.

UNIT IV TIME SERIES AND INDEX NUMBERS

Time Series - Basic concepts-Models- Semi Average Method – Moving Average Method and Least Square Method. (10)

Index Numbers – Methods- Uses- Laspeyr's, Paasche's and Fisher Index- Time and Factor Reversal test.

UNIT V STATISTICS WITH R PROGRAMMING

Introduction to R- Basics – Variables - Functions – Data Types – Operators – Vectors and Data Frames- Data Structures in R-Diagrammatic Representation using R – Simple , Multiple bar & Pie Chart- Problem Solving Using R- Mean, Median, Mode, Standard Deviation, Correlation and Regression. (12)

COURSE OUTCOMES

After the completion of the course the students will be able to

- Gain knowledge about basis of Statistics.
- Solve problems on Averages and Dispersion.
- Analyze using Correlation and Regression.
- Solve Problems on Time Series and Index Numbers.
- Apply the R Programming to the concepts learnt.

Total Periods : 55


* Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOK

1. Navnitham Pa, "Business Mathematics and Statistics (B.Com)" S.Chand & Co. Ltd reprint 2017.
2. Dr Mark Gardener, "Beginning R the Statistical Programming Language" John Wiley and Sons-24-May-2012.
3. <https://nptel.ac.in/courses/110/107/110107114/> - NPTEL – Business Statistics
4. <https://nptel.ac.in/courses/111/104/111104100/> - NPTEL – Introduction to R Software

REFERENCE BOOKS

1. R. S. N. Pillai & V. Bagavathi "Statistics" S.Chand & Co. Ltd, 1st edition 1984, Reprint 2016.
2. S.P.Gupta: "Statistical Methods" 1st Edition 1969, Reprint 2017.


Mani N
(Course Coordinator)


Dr Uma N
(BOS Chairperson)

Skill Based Course – 1
19CO303 - E-COMMERCE

Semester	III
Credit	3
Paper Type	Skill Based
Max. Marks	CIA-30 CE-70 TOT=100

COURSE OBJECTIVE

After the successful completion of the Course, the Students must be aware of Techniques in the Application of E-Commerce.

PRE REQUISITE

Principles of Marketing, Introduction to Information Technology.

UNIT - I E – COMMERCE

9 Hours

Introduction, Meaning, Advantages and Disadvantages, Emergence of Internet - World Wide Web, EDI, E-Commerce Opportunities for Industries, Business Models for E-Commerce, E-Business Models: Business to Consumer, Business to Business, Business models in emerging E-commerce areas.

UNIT - II E-MARKETING

9 Hours

Meaning and Definition, Traditional Marketing Vs. E-Marketing, Online Marketing, E-Advertising, Internet Marketing Trends, E-Branding, E-Supply Chain Management, M-Banking, M-Commerce, M-Marketing.

UNIT - III E-PAYMENT SYSTEM

9 Hours

Meaning, Digital Payment Requirements, Digital Token based E-Payment System, Classification of New Payment System, Properties of E-Cash, Cheque Payment System on Internet, Risk and E-Payment System, Designing E-Payment System, Digital Signature, ECS, Virtual System.

UNIT - IV E-COMMUNICATION

9 Hours

E-Business Communication - Importance of E-Technology - E-Business Conferencing - Audio Conferencing - Tele Conferencing - Video Conferencing - Advantages and Disadvantages of Types of Conferencing - Need for Electronic Mail – Meaning – Nature - Application and uses of E-mail.

UNIT - V SECURITY IN E – COMMERCE

9 Hours

Digital Signatures, Network Security, Data Encryption, Secret Keys and Public Keys, Mobile Commerce, Technologies for Mobile Commerce, Intelligent Web Design, Requirements and Setting Web site goals and objectives, IT Security.

Total Hours: 45

TEXT BOOKS:

1. E – Commerce - A Managerial Perspective, Joseph, Prentice. P. T. (2015), Hall of India, New Delhi.
2. E- Commerce Management, Krishna Moorthy, (2016), Vikas Publications House, New Delhi.

REFERENCE BOOKS:

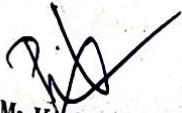
1. E-Commerce (concepts , Models, Strategies), C. S. V, Murthy (2016), Himalaya Publishing House, New Delhi.
2. E- Commerce: Strategy, Technologies and Application. David Whiteley (2017), Tata McGraw Hill, New Delhi.
3. E-Commerce and E-Business, Dr. C. S. Rayudu (2016), Himalaya publishing house, New Delhi.

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Outline with Electronic means of conducting business	I	L1
CO2	Analyze various modes of Electronic Delivery Channels	III	L2
CO3	Experiment with e-marketing techniques in business.	II	L2
CO4	Adapt the information through e-communication mechanism.	IV	L3
CO5	Identify the procedures against security threats	V	L2

Prepared by



Ms Kavipriya P
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Jayasheela D
Member Secretary
Academic Council

19ACO303 - PERFORMANCE MANAGEMENT I

Semester	III
Credit	3
Paper Type	Skill Based
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

This paper underpins the knowledge and skills in the area of Management Accounting and applies the same to evaluate the performance of an entity. The aim is to set out Performance Measurement in the context of Business objectives.

PRE REQUISITE

Business Economics, Business Environment

UNIT - I ACTIVITY BASED COSTING**9 Hours**

Activity Based costing – Use of appropriate cost drivers – Calculation of costs per driver & per unit – Comparing the ABC and Traditional Absorption Costing; Target costing – Derive a Target cost in Manufacturing & Service Industry – Suggest how a target cost gap can be reduced.

UNIT – II LIFE CYCLE COSTING**9 Hours**

Life cycle costing – Costs involved at different stages of Life cycle – Benefits & Application of Life Cycle costing; Throughput accounting – Theory of constraints – Calculation & Interpretation of Throughput Accounting Ratio (TPAR) – Application in a Multi-product entity; and Environmental accounting – Management of Environmental costs – Accounting for Environment costs.

UNIT - III COST VOLUME PROFIT ANALYSIS**9 Hours**

Understand & apply the concept of Relevant costs – Determination of relevance with regard to a contextual decision – Opportunity costs – Cost-Volume-Profit (CVP) relationship – Calculate & Interpret Break-Even Point and Margin of Safety.

UNIT - IV DECISION MAKING TECHNIQUE**9 Hours**

Estimation of Target profit in Single & Multi-product scenario – Resource optimisation in light of limiting factors – Single or Multiple factors – Make or Buy decisions.

UNIT - V PRICING DECISIONS AND RISK ANALYSIS**9 Hours**

Factors affecting pricing of product or services – Price Elasticity of Demand – Demand equation – Calculate Optimum Selling Price with $MR = MC$ equation – Pricing strategies such as Skimming, Penetration, Differential, Cost-plus pricing – Apply techniques of Maximax, Maximin and Minimax regret – Use of expected value technique – Decision tree – Value of Perfect & Imperfect information.

Total Hours: 45

NOTE : 30% Theory and & 70% Problems Only

TEXT BOOK:

1. Performance Management, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2019.

REFERENCE MATERIALS:

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com

COURSE OUTCOMES:

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Apply the Activity Based Costing Technique for computing cost per unit of a product and Differentiate ABC costing and absorption.	I	L3
CO2	Application of Target Costing Technique in different types of industries.	I	L3
CO3	Application of Life Cycle Costing Techniques in decision making process.	II	L3
CO4	Computation of Profit- Volume ratio, Break - Even Point and Margin of Safety for a given situation.	III	L3
CO5	Apply Decision Making Techniques in the context of Resource optimisation, Risk mitigation, Promote efficiency.	IV,V	L3

Prepared by

N. Selvakumar .

Dr Selvakumar N
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Jayasheela D
Member Secretary
Academic Council

PERSONALITY, APTITUDE AND CAREER ENHANCEMENT (PACE – III)

Subject Code: 19CPE03

Common to all the UG streams Common to all the UG streams admitted from AY 2016-17

AIM:

- To help students in order to understand basics concepts of Quantitative and Reasoning Ability. Inculcate higher level of Emotional Intelligence to help them following up with the concepts learnt in PACE 1 and PACE 2. To equip the students with self-assessment tools to track their progress in Linguistic Development, especially in Writing and Speaking.

Course Objectives

To introduce students,

- To understand basics concepts of Quantitative and Reasoning Ability and make the students understand the importance of Quants and Reasoning in Recruitment Process.
- To make the students understand the application of linguistic concepts learnt in PACE 1 and PACE 2 with relevance to Placement.
- To introduce and inculcate higher level of Emotional Intelligence to help them cope with their life ahead, following up with the concepts learnt in PACE 1 and PACE 2.
- To equip the students with self-assessment tools to track their progress in Linguistic Development, especially in Writing and Speaking.
- To introduce basic level Interview Questions.

Semester	III
Credit	1
Paper Type	Skill based
Max. Marks	100

Unit I – Quantitative Ability – I

Number Properties – Divisibility rules, Unit digit, BODMAS, HCF and LCM. Averages AP and GP – Percentage – Increase and decrease concepts. Profit and Loss – Interest Calculation- Simple interest and compound interest.

Unit II – Arithmetic Reasoning – I

Data Arrangements – Linear and Circular arrangement. Data Interpretation – Alpha & Numeric series – Odd man out. Coding & Decoding

Unit III – Verbal Ability – I

Vocabulary – Etymology, Root words, Verbal Analogy. Workshop on Reading – Sub-skills of Reading, Techniques of Reading, Jumbled Paragraphs and Jumbled Essays. Application of Grammar concepts – Sentence Construction

Unit IV – Linguistic Ability

Writing & Speaking Skills – Parts of Speech, Modal Verbs, Tenses, Active and Passive Voice, Degrees, Articles, Contextual usage of words – Conversational English

Unit V – Emotional Intelligence – Level 2

Time Management – Conflict Resolution – Stress & Anger Management – Online presence & researching online – Mind maps – Negotiation & Persuasion – Level 1 & 2 Interview Questions

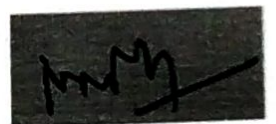
Course Outcomes

On the successful completion of PACE 3, the students would be able to

- Solve questions on basic Quants, Verbal and Reasoning Ability
- Inter-relate all the linguistic concepts learnt and apply them while solving questions on Verbal Ability
- Develop the habit of Reading
- Understand the relevance and application of Emotional Intelligence in the Recruitment Process
- Answer basic level Interview Questions

References

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun sharma
5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Ganguly
9. Art of Social Media by Guy Kawasaki



19COC02 - CORPORATE ACCOUNTING
(Common to BCom / BCom-A&F / BCom-BPS/BCom-B&I)

Semester	IV
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

To learn different concepts relating to Company accounts.

UNIT -I ISSUES OF SHARES AND UNDERWRITING

12 Hours

Company accounts – Issue of shares at premium and discount – Journal entry – Oversubscription of shares –Allotment of shares - Forfeiture and reissue of shares – Underwriting-types of underwriting – Payment of underwriting commission– Determining the liability of underwriters.

UNIT- II REDEMPTION OF PREFERENCE SHARES AND PROFIT PRIOR TO IN-CORPORATION

12Hours

Redemption of preference shares – Procedure – Journal entries – Profit prior to in-incorporation – Ascertainment of profit or loss prior to in-incorporation – Calculation of sales ratio – Calculation of weighted ratio – Calculation of time ratio.

UNIT- III FINAL ACCOUNTS OF THE COMPANY

12 Hours

Preparation and presentation of Statement of Profit and Loss account – Balance sheet –Cash flow statement in accordance with schedule 3 of Companies Act 2013.

UNIT – IV VALUATION OF GOODWILL AND SHARES

12 Hours

Valuation of Goodwill and shares – Nature of goodwill – Features of goodwill – Types of goodwill – Methods of valuing goodwill – Capitalization method – Purchase of past average profit- Super profit – Purchase of super profit – Annuity method – Capitalization of super profit method – Valuation of shares –Methods of valuation– Net assets method – Yield method – Fair value method.

UNIT -V LIQUIDATION OF COMPANIES

12 Hours

Liquidation of companies – Meaning – Difference between insolvency and liquidation – Modes of liquidation –Order of payment – Statement of affairs – Form of statement of affairs – Procedure of preparation of statement of affairs – Deficiency account - Liquidator's final statement of accounts - Liquidator's remuneration.

Total Hours: 60

Note: Marks shall be distributed for theory 20% and for problems 80%.

TEXT BOOK

1. Advanced Accountancy - S.P. Jain and K.L .Narang –20th Revised Edition, 2019, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

1. Corporate accounting-T.S.Reddy & Dr.A.Murthy- 6th Edition, Reprint 2018,Margham publications, Chennai.
2. Advanced Accountancy –R.L. Gupta & Radhasamy – 17th Edition, 2014, Sultan chand and Sons New Delhi.

COURSE OUTCOMES:

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Evaluate the procedure relating to issue of shares and underwriting.	I	L3
CO2	Analyze and compute profit prior to incorporation and post incorporation and procedure for redemption of preference shares.	II	L2
CO3	Evaluate the financial position of the company	III	L3
CO4	Compute various methods of goodwill and shares of the company	IV	L3
CO5	Apply the procedure for liquidation of companies.	V	L3

Verified by

N. Selvakumar

Dr Selvakumar N
Course Coordinator

Approved by

[Signature]
Dr Nirmala Devi V
Chairperson – BOS

Approved by

[Signature]
Dr Jayasheela D
Member Secretary
Academic Council

19CAFC05 AUDITING FUNDAMENTALS (Common to BCom/BCom-A&F)

COURSE OBJECTIVES

- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed
- To apply them in audit and attestation engagements.

Semester	IV
Credit	4
Paper	Core
Max. Marks	CIA -30 CE - 70 TOT =100

UNIT – I AUDITING IN GENERAL

12

Auditing – Origin – Definition – Objectives –Importance–Types – Advantages and Limitations – Qualities of an Auditor –Basic Principles governing an audit – Ethical principle – Concept of Auditor's Independence– Relationship of auditing with other disciplines.

UNIT – II AUDITING AND ASSURANCE

12

Auditing and Assurance Standards: Overview – Standard setting process – Role of International Auditing and Assurance Standards Board – Auditing and Assurance Standards Board in India– Audit planning– Audit programme –Control of quality of audit work – Audit working papers– Audit files–Permanent audit & current audit files – Ownership of working papers – Custody of working papers.

UNIT – III INTERNAL AUDIT

12

Internal Control – Elements of internal control–Review and documentation–Evaluation of internal control system–Internal control questionnaire–Internal control check list–Tests of control–Application of concept of materiality and audit risk–Concept of internal audit– Valuation of Assets and Liabilities – Auditor's position regarding the valuation – Vouching - Concept – Importance-Verifications of Assets and Liabilities.

UNIT – IV AUDIT OF JOINT STOCK COMPANIES

12

Auditor of Joint Stock Companies – Qualification – Disqualifications – Various modes of Appointment of Company Auditor – Rights –Duties – Liabilities of a Company Auditor – Share Capital audit – Share Transfer audit – Audit Report – Contents – Types and Case studies.

UNIT – V INVESTIGATION & E-AUDITING

12

Investigation: Objectives of Investigation – Types – Audit of Computerized Accounts: Electronic Auditing – Investigation under the provisions of Companies Act – Audit Report – Qualifications – Disclaimers – Adverse opinion – Disclosures – Reports and certificates – Fraud and Risk – Technology and software used in detection of frauds - Role of Forensic Accounting in Auditing.

Total Periods: 60

COURSE OUTCOMES

On successful completion of this course, the student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Identify the scope of audit including external audits.	I	L1
CO2	Interpret the nature of internal audit its role in overall performance.	II	L2
CO3	Obtain audit opinion free from fraud or other irregularities	III	L2
CO4	Analyze information system and internal controls to communicate.	IV	L3
CO5	Justify the evidence required to meet the objectives of e-audit engagements	V	L3

TEXT BOOKS

B. N Tandon, Practical Auditing , Revised Edition–S Chand Company Ltd, New Delhi :2016

REFERENCE BOOKS

Clifford Gomez, Auditing and Assurance, Edition– PHI learning PVT. Ltd., New Delhi: 2016 B.S.Raman, Auditing– 9 th Edition, United Publishers, Mangalore: 2016

JOURNALS

International journal of Auditing.

WEBSITES

<https://www.journalofaccountancy.com/topics/auditing.html>

Prepared by
S. Rajagopalan

Prof S RAJAGOPALAN
(Course Coordinator)

G. Agila
Dr G AGILA
(BOS–Chairman)

Approved by

[Signature]
(Member Secretary)
Academic Council

19ACO401 – PRACTICAL AUDITING

Semester	IV
Credit	4
Subject Type	Core
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

UNIT - I AUDIT FRAMEWORK & REGULATION**12 Hours**

Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit - governance & audit.

UNIT - II AUDIT PLANNING & RISK ASSESSMENT**12 Hours**

Obtaining & planning for audit assignments – 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**12 Hours**

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 - I**12 Hours**

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit.

UNIT - V AUDIT EVIDENCE & REPORTING - II**12 Hours**

Evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations – auditor's report contents & opinion.

Total Hours – 60**TEXT BOOK**

1. Audit and Assurance for ACCA, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2018.

REFERENCE BOOK

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com

19BPSCE01 - FINANCIAL MANAGEMENT

(Common for B Com/B Com CA/ B Com PA/ B Com BPS/ B Com IT/ BCom CS)

Semester	IV
Credit	4
Paper Type	Elective
Max. Marks	CIA:30 CE :70 Total: 100

COURSE OBJECTIVES

This course will empower the student should be well versed to identify sources from where funds can be raised and the techniques to be employed for investing in funds.

UNIT - I

Finance function Introduction - Finance function and its importance in business - Aim of finance function - Types of Finance - E-Finance - Scope of Financial management - Role of finance manager - Goals of financial management - Introduction to Global perspective of financial management. 8

UNIT - II

Capital Structure Introduction - Objectives - Assumptions of Capital structure - Capital structure decision - EBIT - EBT analysis - Factors affecting capital structure - Leverage, types of Leverages - Operating and Financial - Composite Leverage. 10

UNIT - III

Cost of Capital Introduction - Importance of cost of capital - Cost of Capital and Risk - Cost of Equity - Dividend valuation model - Preference shares - Cost of Debt - Cost of retained earnings - Weighted average cost of capital. 13

UNIT - IV

Capital Budgeting Definition - Capital Budgeting Significance - Steps in Capital Budgeting - Techniques of capital budgeting - Payback Period - Return on Investment - Net Present Value (NPV) - Profitability Index - Internal Rate of Return (IRR) - Investment appraisal technique. 13

UNIT - V

Working Capital Introduction - Components of working capital - Kinds of working capital - Importance of working capital Management - Working capital financing - Cash operating cycle - Cash management models - Working capital policies - Factors affecting working capital - Calculation of working capital requirements. 11

Note: 60% Problems and 40% Theory

Total Periods: 55

TEXTBOOKS

1. R.K. Sharma and Sashi K. Gupta "Financial Management"- Revised Edition 2018- Kalyani Publishers, Chennai.
2. I.M Pandey "Financial Management"- Revised Edition 2018- Vikas Publishing House Pvt Limited.

REFERENCE BOOKS

1. Dr.S.N.Maheswari "Financial Management Principles and Practice"- Revised Edition 2017- Sultan Chand & Sons, New Delhi.
2. V.K.Bhalla "Financial Management Text and Cases"- Revised Edition 2017- S. Chand & Company Pvt. Ltd, New Delhi.
3. Prasanna Chandra "Fundamental of Financial Management – Revised Edition 2017- Tata McGraw-Hill Education Pvt. Ltd.

COURSE OUTCOMES


Upon successful completion of the course a student will be able to:

COs	DESCRIPTION	UNIT	LEVEL
CO1	Familiarized with various sources of finance, which a business house can mobilize and effective management of finance.	I	L1
CO2	Develop the ability to measure the capital structure and leverage analysis of a firm.	II	L2
CO3	Ability to describe the importance and various forms of cost of capital.	III	L2
CO4	Capability to analyse and implement investment decision, the process and methods of evaluation of various investment proposals	IV	L3
CO5	Ability to describe and analyse the concept of working capital and calculation of working capital requirements.	V	L1

Prepared by

Approved By


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Dr JAYASHEELA D
Member Secretary
Academic Council


Dr PADMANABHAN V
(BoS-Chairman)

19ACOE01 - ADVANCED FINANCIAL MANAGEMENT-I

Semester	IV
Credit	4
Subject Type	Elective
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE:

This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation. The paper expects the students to understand different functions of a financial manager in a globalised environment.

UNIT - I ROLE & PURPOSE OF FINANCE FUNCTION**10 Hours**

Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation

UNIT – II FINANCIAL MANAGEMENT ENVIRONMENT**10 Hours**

Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives

UNIT - III WORKING CAPITAL MANAGEMENT - I**10 Hours**

Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques

UNIT - IV WORKING CAPITAL MANAGEMENT - II**10 Hours**

Management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts – managing cash using Baumol's model and Millar-Orr model – working capital financing strategies

UNIT – V INVESTMENT APPRAISAL**10 Hours**

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis – lease v/s buy decision – replacement cycle decision – single period capital rationing – risk adjusted discount rates

Total Hours – 50**TEXT BOOK**

1. Financial Management for ACCA, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2020.

REFERENCE BOOK

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Analyse the role and purpose of finance function in an organisation.	I	L2
CO2	Evaluate the impact of economic environment on financial management.	II	L3
CO3	Estimate the working capital by adopting different techniques.	III & IV	L3
CO4	Select the appropriate project by using Investment appraisal methods.	V	L3

Verified by

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Dr Selvakumar N
Course Coordinator

Approved by

[Signature]

Dr Nirmala Devi V
Chairperson – BOS

Approved by

[Signature]

Dr Jayasheela D
Member Secretary
Academic Council

19COE01 - CONSUMER BEHAVIOUR

Semester	IV
Credit	4
Paper Type	Elective
Max. Marks	CIA - 30 CE - 70 TOT =100

Objective:

The gain knowledge of various consumer behavior role models, theories of motivation, learning, attitude, perception.

Unit-I Introduction

Definition and scope of Consumer Behavior -Role of Consumer Behavior in Marketing-Development of Consumer Behavior field, Consumer behavioral models-Howard-Sheth model of Buying Behavior. 10

Unit-II Consumer Needs and Motivation

Meaning of Motivation- Needs and Goals - Dynamic Nature of Motivation-Types & Systems of Needs- Maslow's Hierarchy of needs-McClelland's Theory of Need Achievement-Vroom's Expectancy theory-Freud's Psychoanalytical theory. 10

Unit-III Group dynamics & Reference groups

Group dynamics & Reference groups- Meaning of reference groups- The Family – Concept and functions of family- Importance of family in Indian context- Social Class and Consumer Behavior- Meaning and measurement of Social Class- Lifestyle profiles of social classes- Culture and Consumer Behavior – Meaning and characteristics of culture- Measurement of culture and Values. 10

Unit-IV Leadership

Personal influence & Opinion leadership Process-Meaning, dynamics and measurement of opinion leadership – A profile of the Opinion leader- Interpersonal flow of communication- Opinion leadership and firm's promotional strategy – Diffusion of Innovations- Types of Innovations-The Diffusion process- consumer and industrial. 10

Unit-V Consumerism and Public Policy

Consumerism and Public Policy- Meaning- Rights of Consumers-Institutions and their role- Ethical-safety and environmental issues-Consumer protection acts- Consumer Behavior and E-business- On line buyer Behavior- Consumer decision making process on the Net. 10

Text Book:**Total Periods: 50 Hours**

- Suja,R.N-Consumer Behaviour In Indian Perspective- Himalaya Publishing House, 2nd Edition- 2014

Reference Book:

- Schiffman -Consumer Behavior- Person publication , Edition- 2013
- Ramneek Kapoor-Consumer Behavior- Tata Graw Hill, Edition- 2012

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Outline the concepts relating to consumer behavior	I	L1
CO2	Analyse the consumer needs and theories of motivation relating to consumer behaviour	II	L2
CO3	Evaluation of group Group dynamics & Reference groups behavior	III	L3
CO4	Analyse the qualities of the leader and importance of leadership	IV	L2
CO5	Evaluate the concepts relating to consumerism and public policy	V	L3

Verified by

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Course Coordinator

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Chairperson – BOS

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Member Secretary
Academic Council

19ECO02 - ECONOMICS FOR FINANCE
(COMMON TO BCOM, BCOM ACCA, BCOM CA, BCOM PA,
BCOM A& F, BCOM BPS)

Semester	III/IV
Credit	4
Paper Type	Allied
Max. Marks	CIA - 30 CE - 70 TOTAL= 100

COURSE OBJECTIVE

- To develop an understanding of the concepts and theories of economics in the context of finance and acquire the ability to address application oriented issues

UNIT I-DETERMINATION OF NATIONAL INCOME

11 Hrs

Introduction to National Income – Meaning and Definition of National Income – Concepts of National income – Measurement of National Income – Difficulties to Measurement of National Income - Significance of National Income estimates - Circular Flow of income – Two Sector Model – Three Sector Model -The Aggregate Demand Function – The Investment Multiplier - Keynesian Theory of Determination of Equilibrium Income.

UNIT II - MONETARY ECONOMICS

11 Hrs

Meaning of Money – Types and Functions of Money – Demand for Money – Determinants of Demand for Money - The Supply of money - Measurement of money supply – Determinants of money supply – RBI – Role and Functions of RBI - Monetary Policy- Objectives of Monetary Policy – Instruments of Monetary Policy – Demonetization – Impact of Demonetization in the Indian Economy.

UNIT III - PUBLIC FINANCE

11 Hrs

Introduction - Nature and Scope of Public Finance – Functions of Public finance – Importance of Public finance in the Economy –Meaning of Fiscal Policy – Objectives of Fiscal Policy – Instruments of fiscal Policy – Types of Fiscal Policy – Fiscal Policy for the Reduction of Inequalities of Income and Wealth – Limitations of Fiscal Policy -Introduction to Market Failure - Concepts of Market Failure - Government Interventions to Correct Market Failure.

UNIT IV – INTERNATIONAL TRADE

11 Hrs

Introduction to International trade – Theories of International Trade – Theory of Absolute Advantage – Theory of Comparative Advantage – H-O Theory – New Trade Theory - Free Trade – Protection – Trade Barriers - Instruments of Trade Policy – WTO – Objectives – Functions – Trade Negotiations - Exchange Rate - Devaluation vs Depreciation – Global Economic Slowdown due to Covid-19.

UNIT V – INTERNATIONAL CAPITAL MOVEMENTS

11 Hrs

Introduction – Types of Foreign Capital – Foreign Direct Investment (FDI) – Types of FDI – Benefits of FDI – Disadvantages of FDI - Foreign Portfolio Investment (FPI) – Foreign Institutional Investor (FII)- Difference between FDI, FPI and FII - Foreign Exchange Regulation Act (FERA) – Foreign Exchange Management Act (FEMA) – Recent Developments in Foreign Capital Inflows in India.

Total Hrs: 55

Note : The Question paper consists 100% Theory

COURSE OUTCOMES

Upon successful completion of the course a student will be able to:

- Explain the different methods of measurement of National Income and illustrate the determination of equilibrium level of income. (L2)
- Analyse the functions and determinants of money and can get insight into the execution of monetary policy and able to compare the functions of commercial banks with central bank. (L2)
- Interpret and justify the role of public economics or the application of fiscal policy in achieving the equitable distribution of income. (L3)

- Identify the major recent developments in the world trading system and able to critically evaluate the functions of WTO and the implication of GATT. (L3)
- Identify the significance of International Capital Movements and distinguish the features of FDI and FPI and the role of FERA and FEMA in Indian Economy. (L2)

TEXT BOOKS

1. Vinodkumar Agarwal, Economics for Finance, A.S. Foundation, Pune, 1st edition, 2018.
2. Bhupesh Anand, Economic for Finance, www.bhubeshanandclasses.com, 2018

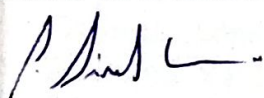
REFERENCE BOOKS

1. Ahuja H.L, Macro Economic Theory and Policy, S.Chand Publishing, New Delhi, 20th Edition, 2019
2. Bhatia H.L., Public Finance, Vikas Publishing House, 29th Edition, Noida, 2018.
3. Rakesh Kumar, Banking and Economic Awareness, The Masters Publication, Haryana, 2nd Edition, 2017.
4. Jhingan M.L., Money, Banking, International Trade and Public Finance, Vrinda publications, 8th Edition, 2018.

WEB RESOURCES

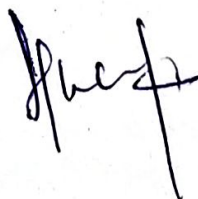
1. <https://library.upei.ca/econ/web>
2. <https://www.economicsonline.co.uk/>
3. <https://library.law.yale.edu/news/75-sources-economic-data-statistics-reports-and-commentary>
4. <https://ndl.iitkgp.ac.in/>
5. <https://www.asfoundation.co.in/intermediate-economics-for-finance-new-syllabus-regular>

Verified by
Course Coordinator)


Dinesh Kumar P

Approved by
(BOS Chairperson)


Dr Manimalathi P



Skill based Subject - 2

19CO402 - BUSINESS INFORMATION SYSTEM

Semester	IV
Credit	3
Subject Type	Skill based
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE:

The objective of Business Information System (BIS) is to make students aware about how information systems work in different functional areas and provide information according to the needs of different management levels. This course covers basic concepts and its understanding would help students to learn most recent variants of the information systems. They will learn about security issues and ethics related to the information systems.

UNIT - I FOUNDATION CONCEPTS OF INFORMATION SYSTEM**9 Hours**

Concept of Business Information System, Components of Information System, Types of Information systems (Classification), Information System Activities, Strategic use of Information System, Business Process Reengineering

UNIT - II APPLICATIONS OF BUSINESS INFORMATION SYSTEM IN FUNCTIONAL AREAS**9 Hours**

Marketing Information Systems – Manufacturing Information Systems – Human Resource Information Systems, Financial Information Systems, MRP, Enterprise Resource Planning, Supply Chain Management Information System (Emphasis should be given on management oriented problems and cases as compared to technical problems)

UNIT - III MODELS OF DECISION MAKING**9 Hours**

Classical, Administrative and Political Decision making Model and Herbert Simon's Models - Structured Vs Unstructured Decisions, Formal Vs. Informal Systems, Types of Data, Types of Information

UNIT - IV DECISION SUPPORT SYSTEMS**9 Hours**

Types of Decision Support Systems, Group Decision Support Systems – Executive Information Systems - Executive Support Systems - Expert Systems and Knowledge Based Expert Systems - Artificial Intelligence

UNIT - V DEVELOPMENT OF BUSINESS INFORMATION SYSTEM& ITS MANAGEMENT ISSUES**9 Hours**

Overview of Information System and Development Methods, Requirement Analysis & Design of Information Systems Development, System Development Life Cycle, Software Testing, Implementation & Evaluation. Management Issues-Information Security and Control – Quality Assurance -Ethical and Social Dimensions - Intellectual Property Rights as related to IT Services / IT Products - Managing Global Information Systems, Disaster Management System

Total Periods – 45

TEXT BOOK

1. Kenneth C. Laudon and Jane Price Laudon, Management Information Systems – Managing the digital firm, PHI Learning / Pearson Education, PHI, Asia, 2017.
2. Decision Support Systems and Intelligent Systems, Turban and Aronson, Pearson Education Asia, 2011.

REFERENCE BOOK

1. Murthy, C.S.V. Management Information System: Text and Applications. Mumbai: Himalaya Publishing House (2017).
2. Management of Information Systems By Waman S. Jawadekar, 4th Edition, Tata McGraw-Hill (2017)

REFERENCE LINKS

1. <https://shodhganga.inflibnet.ac.in>
2. <https://www.guru99.com/mis-types-information-system.html>
3. <https://www.managementstudyguide.com>
4. <http://www.umsl.edu/~joshik/msis480/chapt12.htm>
5. <https://www.w3computing.com/systemsanalysis/types-systems/>

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Outline the basic concepts in information system and the benefits with these systems in modern society	I	L1
CO2	Explain the systems definition, systems requirements, and information needed for decision maker	II & III	L1
CO3	Identify several methods to enhance and develop information systems and to manage the information system resources	IV	L2
CO4	Analyze several ethical issues in information system.	V	L2
CO5	Formulate the application of Business Information System.	V	L3

Verified by



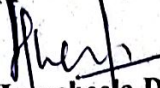
Kavipriya P
Course Coordinator

Approved by



Dr. Nirmala Devi V
Chairperson – BOS

Approved by



Dr. Jayasheela D
Member Secretary
Academic Council

Skill Based Subject -2**19ACO402 - PERFORMANCE MANAGEMENT – II**

Semester	IV
Credit	3
Subject Type	Skill Based
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE:

This paper aims at providing the tools of budgetary control and standard costing to evaluate the performance of a company. Additionally, the students will be introduced to the use of performance measurement models that help analysing financial and non-financial performance of an entity

Unit - I ADVANCED BUDGETARY CONTROL AND STANDARD COSTING 9 Hours

Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets – preparation of flexed budgets – beyond budgeting model – employee participation in budgetary system.

Unit - II ADVANCED BUDGETARY CONTROL AND STANDARD COSTING-II 9 Hours

Quantitative analysis using high-low method, applying learning curve model – advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances

Unit - III PERFORMANCE ANALYSIS MODELS 9 Hours

Understand & apply financial & non-financial performance indicators (KPIs) – using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach.

Unit - IV DIVISIONAL PERFORMANCE 9 Hours

Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices.

Unit - V BEHAVIOURAL CONSIDERATIONS 9 Hours

Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact – illustrate how behavioural aspects affect the performance of an organisation

Total Hours – 45**TEXT BOOK**

1. Performance Management for ACCA, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2019.

REFERENCE BOOK

1. www.accaglobal.com
2. www.accastudymaterial.com
3. www.bpp.com
4. www.accountancywall.com

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Apply advanced budgetary control system and standard costing system.	I & II	L2
CO2	Apply tools for performance management & control in private sector and not-for-profit organisation.	III	L3
CO3	Evaluate Divisional performance and transfer pricing.	IV	L3
CO4	Illustrate the Behavioural considerations in performance management.	V	L3

Verified by

N. Selvakumar

Dr Selvakumar N
Course Coordinator

Approved by

[Signature]
Dr. Nirmala Devi V
Chairperson – BOS

Approved by

[Signature]
Dr. Jayasheela D
Member Secretary
Academic Council

PERSONALITY APTITUDE AND CAREER ENHANCEMENT (PACE-IV)

Subject Code: 19CPE04

Common to all the UG streams admitted from AY 2019-20 Onwards

Semester	IV
Credit	2
Paper type	Skill based
Max. Marks	Total=100 (Online:50+Verbal Oral: 50)

Instruction Hours per Semester: 40

Aim

To educate and enrich the students on quantitative ability, reasoning ability and verbal ability.
Equip the students on group discussion and interview skills.

Course Objectives

To enable students to,

- Improve their quantitative ability.
- Improve their reasoning ability.
- Enhance their verbal ability through vocabulary building and grammar
- Equip with creative thinking, problem solving and leadership skills
- Build resumes, speak in public, and attend interviews better.

Unit - 1

Quantitative Ability – II

Ratios & Proportions, Clocks & Calendars, Partnerships, Pipes and Cisterns, Surds & Indices,
Problems on Trains, Height and Distance, Races and Games

Unit – 2

Reasoning Ability – II

Mathematical Operations, Cubes & Cuboids, Passage and Inference, Venn Diagrams,
Flowchart & Logical Gates

Unit-3

Verbal Ability – II

Synonyms, Sentence Completion, Antonyms, Selecting Words, Spotting Errors, Sentence Correction, Reading Comprehension, Jumbled Sentences, Theme Detection, Sentence Selection

Unit 4

Group Discussion Skills

Creative Thinking – Problem Solving – Dealing with criticism – Leadership skills – Team Playing skills – Presentation skills – Spontaneity – Empathy – Perseverance – Decision Making

Unit – 5

Interview Skills

Resume Writing Techniques – Types of Resume – Understanding Key Words – JD Mapping.
Interview Techniques – Reiteration of SWOT and Goal Setting – Level 3 Interview
Questions – Importance of Grooming and Non-verbal Communication

Course Outcomes

On the successful completion of the course, the student would be able to-

- Enhance their ability to deal with quantities
- Understand and improve arithmetic reasoning.
- Build better vocabulary and grammar
- Enhance their creative thinking, problem solving and leadership skills
- Prepare resumes, speak in public and attend interviews better.

References

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun sharma
5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Ganguly
9. Art of Social Media by Guy Kawasaki



**Verified by
Course Coordinator**