

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI.**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI.  
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)



**Programme Scheme, Scheme of Examination and Syllabi**  
(From 2023-2024 Batch onwards)

## **Department of Commerce**

**UG PROGRAMME**

Approved in the Academic Council – XIV held on 31/07/2023

**Curriculum Design and Development Cell**  
**Annexure C**

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI.**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI  
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)



**Programme Scheme, Scheme of Examination and Syllabi**  
**(From 2023-2024 Batch onwards)**

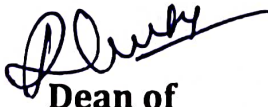
## **Department of Commerce**

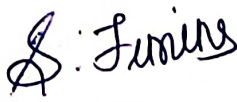
**UG PROGRAMME**

**Approved in the Academic Council – XIV held on 31/07/2023**

**Curriculum Design and Development Cell**

  
**MOD**

  
**Dean of  
Business Science**

  
**Dean of  
Academic Affairs**

  
**Principal**

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**MEMBERS OF BOARD OF STUDIES**

<b>S.No.</b>	<b>Board Members</b>	<b>Name and Designation</b>
1.	Chairman of the Board	<b>Dr. M. Gurusamy</b> Associate Professor & Head, Sri Kaliswari College (Autonomous), Sivakasi.
2.	University Nominee	<b>Dr. K. Uma</b> Assistant Professor, Department of Commerce School of Business Studies, Madurai Kamaraj University, Madurai.
3.	Academic Expert 1.	<b>Dr. M. Selva Kumar</b> Assistant Professor & Head, PG and Research Department of Commerce, Ayya Nadar Janaki Ammal College (Autonomous), Sivakasi.
4.	Academic Expert 2.	<b>Dr. K. Rajamannar</b> Assistant Professor, Department of Commerce, Manonmaniam Sundaranar University, Tirunelveli.
5.	Industrialist	<b>R. Mariganesh</b> Proprietor, Shri Ram Traders 4/545C, Pudhur Naranapuram, Near Ganesh Factory, Sivakasi.
6.	Alumna	<b>Ms. Nivathaa Jeyamaleswari Eswarababu</b> Accounting Analyst, GTBC – Ford Motor Company, Elcot Sez, Sholinganallur, Chennai.
<b>Members</b>		
7.	Dr. A. Babu Franklin	Assistant Professor of Commerce
8.	Dr. R. Geetha	Assistant Professor of Commerce
9.	Mrs. E. Kiruthika	Assistant Professor of Commerce
10.	Dr. S. Kulothunga Pandian	Assistant Professor of Commerce
11.	Mr. T. Malainambirajan	Assistant Professor of Commerce
12.	Dr. M. Rajeev Gandhi	Assistant Professor of Commerce
13.	Mrs. M. Sathya	Assistant Professor of Commerce
14.	Ms. K. Anjali	Assistant Professor of Commerce
15.	Mrs. G. Gokula Lakshmi	Assistant Professor of Commerce

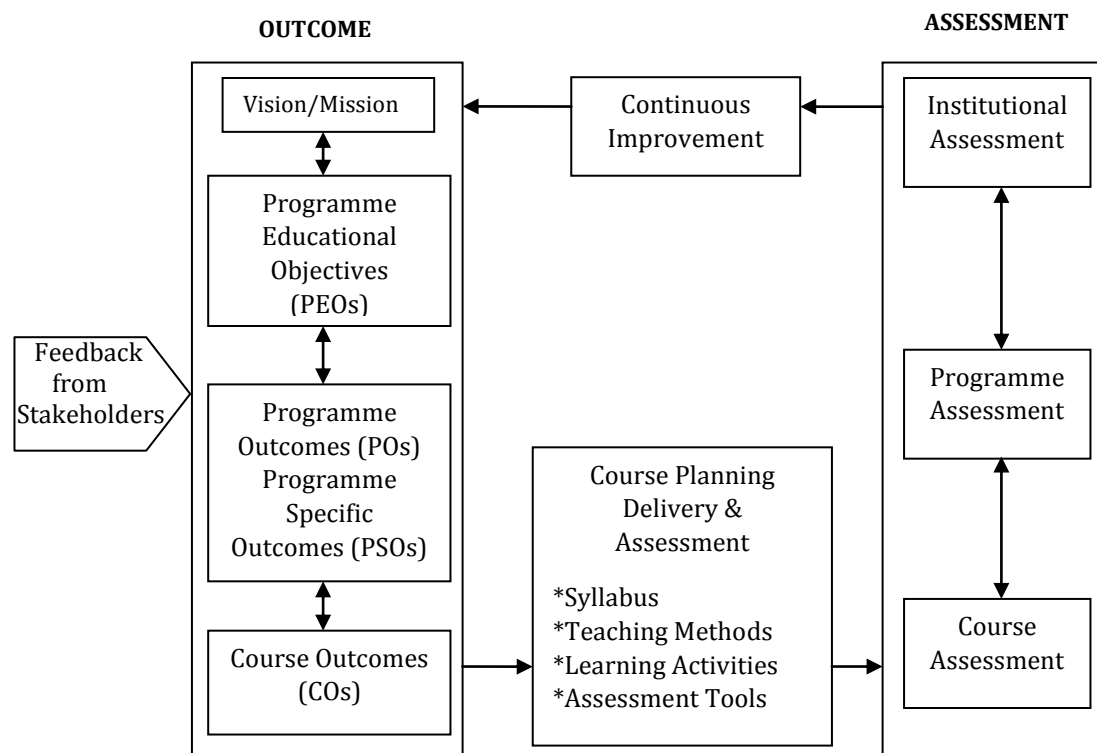
**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**GUIDELINES FOR OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**  
**(From 2023-2024 Batch onwards)**

**INTRODUCTION**

Sri Kaliswari College in its pursuit of imparting quality education has marked a remarkable growth in terms of academic excellence, infrastructure, student strength, ICT facilities, library and placement records since its establishment in 2000-2001. This institution constitutes an academic community that is committed to encourage the student community to experience and share knowledge, identify their potential, enhance the employability skills and enable them to pursue their goals. After the conferment of autonomous status in the year 2012, the college has so far gone for revision of the syllabi three times and is continually updating the syllabi to meet the needs and demands of the student community.

The institution in its success journey of imparting quality education has been Re-Accredited with A grade (CGPA 3.11) in its third cycle of accreditation by NAAC. As an added feather to its cap, the institution has taken a giant leap to embrace the Outcome-Based Education system to enable the student community to develop their knowledge, skill and attitude simultaneously through a focussed learning and help the graduates to compete with their global counterparts and prepare them for life.

**I. OUTCOME-BASED EDUCATION (OBE) FRAMEWORK**



## **II. VISION OF THE INSTITUTION**

- To impart quality higher education to produce highly talented youth capable of developing the nation

## **III. MISSION OF THE INSTITUTION**

- Ensuring quality in all aspects of the activities
- Developing the latent skills of the rural youth
- Providing value - based education to instil courage and confidence
- Nurturing the entrepreneurial skills of the rural youth
- Creating competency to meet global challenges
- Imbibing social awareness and social responsibilities

## **IV. VISION OF THE DEPARTMENT**

- To produce competent and socially responsible graduates and entrepreneurs with holistic skills, capable of developing the nation.

## **V. MISSION OF THE DEPARTMENT**

- To achieve academic excellence pertaining to the expectations in the job market.
- To provide training to develop professional, entrepreneurial and employability skills with ethical values.
- To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

## **VI. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

The Graduates will

**PEO1:** acquire sound knowledge in the fundamentals of Commerce and Finance.

**PEO2:** analyse business issues logically, make decisions and act with flexibility, adaptability and creativity.

**PEO3:** exhibit moral, ethical, professional values and team spirit and leadership skills to fulfil industry and academic requirements in Industry and Academics.

**PEO4:** excel in business contemporary knowledge and develop inclination towards lifelong learning.

**PEO5:** acquire knowledge and aptitude skills to face the competitive examinations.

## **VII. PROGRAMME OUTCOMES (POs)**

### **P01: Disciplinary knowledge**

Acquire comprehensive knowledge related to their academic disciplines that form a part of an undergraduate programme of study.

### **P02: Critical thinking, Problem solving and Analytical reasoning**

Develop students' ability of critical observation and capacity to apply their competencies and skills to identify, evaluate, analyse and solve problems related to business.

### **P03: Scientific reasoning and Research related skills**

Ability to analyze, draw conclusions from qualitative/quantitative data and critically evaluate ideas and also acquire necessary research skills to carry out an experiment or investigation

### **P04: Communication skills and Digital literacy**

Communicate effectively, write reports and documentations with the use of ICT skills.

### **P05: Ethics, Values and Multicultural competence**

Embrace moral and ethical values and apply it with a sense of responsibility in the workplace and community and acquire knowledge on multiple cultures and practise tolerance and respect differences.

### **P06: Team Work, Leadership and Employability skills**

Work effectively in groups with enhanced inter-personal skills and exhibit qualities associated with leadership to build a team and achieve the vision and show proficiency in professional, employability and soft skills required for placements and higher education.

### **P07: Self-directed and Life-long learning**

Recognize the need and have the ability to engage in independent learning and be self-motivated and acquire knowledge and skills to attain personal development needed in work place/society through self-paced and self-directed learning.

### **VIII. PROGRAMME SPECIFIC OUTCOMES (PSOs) – B.COM.**

On successful completion of B.Com., the students will

**PSO1:** acquire in-depth knowledge and utilise skills grounding in various commercial aspects and its recent trends.

**PSO2:** obtain the ability to think critically and identify, evaluate, analyse and solve problems effectively in the business world.

**PSO3:** demonstrate a broad knowledge to identify and provide solutions by applying qualitative and quantitative knowledge in their future careers in business.

**PSO4:** communicate ideas effectively in written and oral forms relating to business and obtain ability to exhibit knowledge on database management systems in day to day business affairs.

**PSO5:** apply ethical values with a sense of responsibility in workplace and community.

**PSO6:** acquire skills to develop business plans, exhibit teamwork and professional and leadership skills in business.

**PSO7:** develop the ability to pursue Post Graduate programs and professional courses such as CA, CMA and CS and adapt to new technologies in the business environment through self-directed and life-long learning.

**IX. PO-PSO Mapping Matrix – B.Com.**

<b>PO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>
<b>P01</b>	✓						
<b>P02</b>		✓					
<b>P03</b>			✓				
<b>P04</b>				✓			
<b>P05</b>					✓		
<b>P06</b>						✓	
<b>P07</b>							✓

**X. PO-PEO Mapping Matrix – B.Com.**

<b>PO \ PEO</b>	<b>PEO1</b>	<b>PEO2</b>	<b>PEO3</b>	<b>PEO4</b>	<b>PEO5</b>
<b>P01</b>	✓	✓			
<b>P02</b>	✓	✓			
<b>P03</b>	✓	✓			
<b>P04</b>	✓	✓	✓		
<b>P05</b>			✓	✓	
<b>P06</b>			✓		✓
<b>P07</b>					✓



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

**DEPARTMENT OF COMMERCE**

**UG Programme - B.COM.**

**REGULATIONS**

**Duration of the Programme** : Three years (equivalent to six semesters)

**Eligibility**

Candidate should have passed the Higher Secondary Examinations conducted by the Board of Higher Secondary Education, Government of Tamil Nadu or any other examination accepted by the Syndicate of the Madurai Kamaraj University, Madurai as its equivalent.

**Medium of Instruction** : English

**Age Limit**

Maximum age limit : 21 Years

**Age Relaxation**

SC/ SCA/ST/BC/BCM/MBC/DNC & Women : 3 years age relaxation

Differently-Abled Students : 5 years age relaxation

**Transitory Permission**

Students joined from 2023 - 2024 may be permitted to write their examinations in this pattern up to April 2031.

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SCHEME OF EXAMINATION**

For all the UG Programmes, the internal and external marks are distributed as follows:

For all Theory Courses (Part I, II, III): Internal Marks: 25; External Marks: 75

For Courses with both Theory and Practical, it will be considered as practical course and assessment will be for both Theory and Practical.

For Part-IV Courses : Internal Marks:25; External Marks: 50(Converted to 75)

For all Practical Courses, Project and Internship : Internal Marks: 25; External Marks: 75

**Internal Mark Distribution for Theory Courses**

<b>Assessment Type</b>	<b>Marks</b>	<b>Scheme of Assessment</b>
<b>Internal Test</b>	10 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
<b>Written Assignment E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios</b>	5 marks	Any two of the Assignments will be given and the average of the two will be considered
<b>Quiz</b>	5 marks	One Quiz Test will be conducted
<b>Viva/ Oral Exam/ Group Discussion/ Role Play</b>	5 marks	Test will be conducted in any one of the Oral Mode

**Internal Mark Distribution for Practical Courses**

<b>Assessment Type</b>	<b>Marks</b>	<b>Scheme of Assessment</b>
<b>Lab work /Program Execution</b>	15 marks	Two Internal Tests will be conducted and the average of the two will be considered
<b>Observation/Record Notebook</b>	5 marks	Assessment will be done during every practical class
<b>Viva -Voce / Lab Quiz</b>	5 marks	Two Lab Quiz Tests/viva-voce will be conducted and the average of the two will be considered

### External Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work/Program Execution	65 marks	End result of the Practical
Viva -Voce	10 marks	Oral Mode Test

### Internal Mark Distribution for Courses with both Theory and Practical

Assessment Type	Marks	Scheme of Assessment
Internal Test	10 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
Written Assignment E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios	5 marks	Any two of the Assignments will be given and the average of the two will be considered
Lab work /Program Execution	10 marks	Two Internal Tests will be conducted and the average of the two will be considered

### External Mark Distribution for Courses with both Theory and Practical

Assessment Type	Marks	Scheme of Assessment
External Written Test	50 marks	Two hours External Exam will be conducted for 50 marks
Lab work /Program Execution	20 marks	End result of the Practical
Viva -Voce	05 marks	Oral Mode Test

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**QUESTION PAPER PATTERN FOR PART- I, PART- II & PART-III COURSES**

**Internal Test – 30 Marks – 1 hr Duration**

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 3 questions Answer in a Word/Sentence – 3 questions	03 03
2.	Short Answer-2 questions – either or type	2x7=14
3.	Long Answer-1 question – either or type	1x10=10

**Summative Examinations – For Part- I, Part- II & Part-III Courses**  
**75 Marks -3 hrs Duration**

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 5 questions Answer in a Word/Sentence – 5 questions	05 05
2.	Short Answer - 5 questions – either or type	5x7=35
3.	Long Answer - 3 questions – either or type	3x10=30

**QUESTION PAPER PATTERN FOR PART -IV COURSES**  
**Internal Test- 30 Marks – 1 hr Duration**

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 5 questions	05
2.	Short Answer - 3 questions – either or type	3x5=15
3.	Long Answer - 1 question – either or type	01x10=10

**Summative Examinations – For Part-IV Courses 50 Marks (converted to 75)**  
**-2 hrs Duration**

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 10 questions	10
2.	Short Answer - 4 questions – either or type	4x5=20
3.	Long Answer - 2 questions – either or type	02x10=20

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**

**Attainment of Course outcomes**

Attainment of Course outcomes is computed using Direct and Indirect assessment methods. Direct Method of Assessment is based on performance of the students in the Continuous Internal Assessment Tests, Summative Examinations and supporting activities such as Seminar, Assignment, Case study, Group Discussion, Quiz, etc., and Indirect Method of Assessment is based on periodical feedback from the students at the end of each course.

Weightage of Direct and Indirect Assessment in computation of attainment of each course is 70% for Direct Assessment and 30% for Indirect Assessment.

**Direct Assessment of Course outcome attainment**

**i) Rubrics:**

Internal Assessment contributes 60% and Summative Examinations Assessment contributes 40% to the Direct Assessment of a course outcome for Theory Courses. For the Practical Courses, Internal Assessment contributes 70% and Summative Examinations Assessment contributes 30% to the Direct Assessment of a course outcome.

**ii) Setting of Target:**

50% of the maximum mark is set as target of Internal Assessment tools and the average mark of the class is set as target of Summative Examinations Assessment.

**Formula for calculating percentage attainment of each course outcome**

Based on the result of Summative Examinations and Internal Assessment tools, the number of students scoring more than the target is found out.

**For each Internal Assessment Tools,**

$$\text{Percentage attainment of each course outcome} = \frac{\text{No. of Students who scored more than the target in the concerned course outcome}}{\text{Total Number of Students}} \times 100$$

$$\text{Percentage attainment of each Course outcome for Internal} = \text{Average of percentage attainment of all Internal Assessment tools}$$

Assessment tools

**For Summative Examinations,**

$$\text{Percentage attainment of each Course outcome} = \frac{\text{No. of Students who scored more than the target in the concerned CO}}{\text{Total Number of Students}} \times 100$$

**Formula for calculating Attainment Percentage of Course outcome of a course**

$$\text{Percentage Attainment of Course outcome for Internal Assessment tools} = \text{Average of percentage attainment of all COs}$$

$$\text{Percentage Attainment of Course outcome for Summative Examinations} = \text{Average of percentage attainment of all COs}$$

**Final Direct Assessment of Course Outcome Attainment**

**For Theory Courses**

$$\begin{aligned} \text{Percentage Attainment of Course outcome through Direct Assessment} &= (0.6 \times \text{percentage attainment of CO for internal assessment tool}) + \\ & (0.4 \times \text{percentage attainment of CO for summative examinations}) \end{aligned}$$

**For Practical Courses**

$$\begin{aligned} \text{Percentage Attainment of Course outcome through Direct Assessment} &= 0.7 \times \text{percentage attainment of CO for Internal Assessment tools} + \\ & 0.3 \times \text{percentage attainment of CO for Summative Examinations} \end{aligned}$$

## Indirect Assessment of CO Attainment

The course outcome feedback is conducted at the end of every semester by distributing structured feedback questionnaire to the students. The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for indirect attainment.

**A : 10-8.5          B : 8.4-7.0          C : 6.9-5.5          D : 5.4-4.0          E : 3.9-0**

$$\text{Percentage attainment for each CO} = \frac{\text{Satisfaction Number}}{\text{Response Received}} \times 100$$

Percentage Attainment of CO of a course = Average of percentage attainment of all COs

## Final Assessment of CO attainment

**Average course attain = 0.7 x Direct assessment of CO attainment + 0.3 x Indirect assessment**

## Expected Level of Attainment for each of the Course Outcomes

Percentage of CO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory

## Assessment of PO attainment

At the end of the each programme, the Direct PO Assessment is done from the CO Attainment of all courses. The Direct PO Attainment for a particular course is determined from the attainment values obtained for each course outcome related to that PO and the CO-PO mapping values.

$$\text{Weighted contribution of the course in attainment of each PO} = \frac{\text{Weighted Percentage of contribution of the course in attainment of each PO} \times \text{average course attainment}}{100}$$

$$\text{Percentage attainment for each PO} = \frac{\text{Total weightage of all courses contributed to each PO}}{\text{Total weightage of all courses contributed to all POs}} \times 100 \times \text{weighted contribution of the course in the attainment of each PO}$$

Percentage Attainment of PO = Average of Percentage attainment of all PO

### Expected Level of Attainment for each of the Programme Outcomes

Percentage of PO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory

### Attainment of Programme Educational Objectives (PEO)

PEOs are assessed after 3 to 4 years of graduation. Attainment is measured based on the Feedback from Stakeholders

1. Alumni
2. Parents
3. Employer

The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for Indirect Attainment.

**A : 10-8.5      B : 8.4-7.0      C : 6.9-5.5      D : 5.4-4.0      E : 3.9-0**

$$\text{Percentage attainment of PEOs} = \frac{\text{Satisfaction number}}{\text{Response Received}} \times 100$$

### Expected Level of Attainment for each of the Programme Educational Objectives

Percentage of PO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI.**

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

**DEPARTMENT OF COMMERCE**

**UG Programme – B.COM.**

**CURRICULUM STRUCTURE**

**OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**

**(From 2023-2024 Batch onwards)**

Part	Courses	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Credits
<b>I</b>	Tamil / Hindi	6 (3)	6 (3)	6 (3)	6 (3)	-	-	12
<b>II</b>	English	6 (3)	6 (3)	6 (3)	6 (3)	-	-	12
<b>III</b>	Core Courses	5 (5) 5 (5)	5 (5) 5 (5)	5 (5) 5 (5)	5 (5) 5 (5)	5 (4) 5 (4) 5 (4) 5 (4) P	6 (4) 6 (4) 6 (4)	68
	Elective Courses Generic/ Discipline Specific	4 (3)	4 (3)	4 (3)	3 (3)	4 (3) 4 (3)	5 (3) 5 (3)	24
<b>IV</b>	Skill Enhancement Courses	2 (2) F 2 (2) NME	2(2) 2(2) NME	1(1) E 2 (2)	2 (2) 2 (2)	-	2 (2)	17
	Environmental Studies	-	-	1	1(2)	-	-	02
	Value Education	-	-	-	-	2 (2)	-	02
	Internship/ Industrial Training	-	-	-	-	(2)	-	02
<b>V</b>	Extension Activity	-	-	-	-	-	(1)	01
Total Hours (Per week)/ Credits		30(23)	30(23)	30(22)	30(25)	30(26)	30(21)	140 180

Self-paced Learning (Swayam Course)	-	-	-	-	-	-	1 Credit	1 Credit
--	---	---	---	---	---	---	-------------	-------------

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI.**  
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**CURRICULUM PATTERN**  
**OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**  
**(From 2023-2024 Batch onwards)**  
**PROGRAMME CODE - UCM**

Semester	Part	Course Code	Course Name	Hours	Credits	Internal Marks	External Marks
<b>I</b>	I	23UTAG11	Podhu Tamil / Hindi - I	6	3	25	75
	II	23UENL11	General English I	6	3	25	75
	III	23UCMC11	<b>Core Course - I:</b> Financial Accounting I	5	5	25	75
		23UCMC12	<b>Core Course - II:</b> Principles of Management	5	5	25	75
		23UCMA11	<b>Elective Course Generic / Discipline Specific - I:</b> Business Economics	4	3	25	75
	IV	23UCMS11	<b>Skill Enhancement Course - I:</b> <b>Foundation:</b> Principles of Commerce	2	2	25	75
		23UCMN11	<b>Skill Enhancement Course - II:</b> <b>Non Major Elective Course:</b> Business Studies	2	2	25	75
<b>Total</b>				<b>30</b>	<b>23</b>		
<b>II</b>	I	23UTAG21	Podhu Tamil / Hindi - II	6	3	25	75
	II	23UENL21	General English II	6	3	25	75
	III	23UCMC21	<b>Core Course - III:</b> Financial Accounting II	5	5	25	75
		23UCMC22	<b>Core Course - IV:</b> Business Law	5	5	25	75
		23UCMA21	<b>Elective Course Generic / Discipline Specific -II:</b> Business Environment	4	3	25	75
	IV	23UCMS2P	<b>Skill Enhancement Course - III:</b> <b>Practical:</b> E-Business	2	2	25	75
		23UCMN21	<b>Skill Enhancement Course - IV: Non Major Elective Course:</b> Business Development	2	2	25	75
<b>Total</b>				<b>30</b>	<b>23</b>		
<b>III</b>	I	23UTAG31	Podhu Tamil / Hindi - III	6	3	25	75
	II	23UENL31	General English III	6	3	25	75
	III	23UCMC31	<b>Core Course - V:</b> Corporate Accounting I	5	5	25	75
		23UCMC32	<b>Core Course - VI:</b> Company Law	5	5	25	75
		23UCMA31	<b>Elective Course Generic / Discipline Specific - III:</b> Business Mathematics and Statistics	4	3	25	75
	IV	23UCMS31	<b>Skill Enhancement Course - V:</b> Soft Skills for Business Building	1	1	25	75

		23UCMS3P	<b>Skill Enhancement Course - VI:</b> Accounting Automation	2	2	25	75
		-	<b>Environmental Studies</b>	1	-	-	-
<b>Total</b>				<b>30</b>	<b>22</b>		
<b>IV</b>	I	23UTAG41	Podhu Tamil / Hindi - IV	6	3	25	75
	II	23UENL41	General English IV	6	3	25	75
	III	23UCMC41	<b>Core Course - VII:</b> Corporate Accounting II	5	5	25	75
		23UCMC42	<b>Core Course - VIII:</b> Principles of Marketing	5	5	25	75
		23UCMA41	<b>Elective Course Generic / Discipline Specific - IV:</b> Financial Services	3	3	25	75
	IV	23UCMS41	<b>Skill Enhancement Course - VII:</b> EXIM Documentation	2	2	25	75
		23UCMS42	<b>Skill Enhancement Course - VIII:</b> Principles of Auditing	2	2	25	75
		23UESR41	<b>Environmental Studies</b>	1	2	25	75
<b>Total</b>				<b>30</b>	<b>25</b>		
<b>V</b>	III	23UCMC51	<b>Core Course - IX:</b> Cost Accounting I	5	4	25	75
		23UCMC52	<b>Core Course - X:</b> Banking Law and Practice	5	4	25	75
		23UCMC53	<b>Core Course - XI:</b> Income Tax Law and Practice I	5	4	25	75
		23UCMJ51	<b>Core Course - XII:</b> Project with Viva-Voce	5	4	25	75
		23UCM051 23UCM052	<b>Elective Courses Generic / Discipline Specific - V:</b> 1. Financial Management 2. Indirect Taxation	4	3	25	75
	23UCM053 23UCM054	<b>Elective Courses Generic / Discipline Specific - VI:</b> 1. Human Resource Management 2. Office Management and Secretarial Practice	4	3	25	75	
	IV	23UVED51	Value Education	2	2	25	75
		23UCMJ52	Internship / Industrial Training	-	2	25	75
	<b>Total</b>				<b>30</b>	<b>26</b>	
<b>VI</b>	III	23UCMC61	<b>Core Course - XIII:</b> Cost Accounting II	6	4	25	75
		23UCMC62	<b>Core Course - XIV:</b> Management Accounting	6	4	25	75
		23UCMC63	<b>Core Course - XV:</b> Income Tax Law and Practice II	6	4	25	75
		23UCM061 23UCM06P	<b>Elective Courses Generic / Discipline Specific - VII:</b> 1. Entrepreneurial Development 2. Computer Application in Business	5	3	25	75
		23UCM062	<b>Elective Courses Generic / Discipline Specific - VIII:</b> 1. Logistics and Supply Chain Management	5	3	25	75

		23UCM06Q	2. Spreadsheet for Business				
		23UCMS61	<b>Skill Enhancement Course - IX: Professional Competency Skill - General Awareness for Competitive Examinations</b>	2	2	25	75
	V	-	Extension	-	1	100	-
<b>Total</b>				<b>30</b>	<b>21</b>		

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

**DEPARTMENT OF COMMERCE**

**UG Programme – B.Com.**

**OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**

(From 2023-2024 Batch onwards)

**PROGRAMME ARTICULATION MATRIX (PAM)**

<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>
<b>I</b>	23UTAG11	<b>Podhu Tamil - I</b>	10	7	2	8	2	2	3
	23UENL11	<b>General English - I</b>	10	7	2	8	2	2	3
	23UCMC11	<b>Core Course - I:</b> Financial Accounting I	15	10	2	9	4	5	3
	23UCMC12	<b>Core Course - II:</b> Principles of Management	15	10	12	15	11	10	10
	23UCMA11	<b>Elective Course Generic/Discipline Specific- I:</b> Business Economics	15	10	13	14	10	10	10
	23UCMS11	<b>Skill Enhancement Course -I:</b> Foundation: Principles of Commerce	15	15	10	15	10	10	10
	23UCMN11	<b>Skill Enhancement Course - II:</b> Non Major Elective Course: Business Studies	9	5	0	8	0	5	5
<b>II</b>	23UTAG21	<b>Podhu Tamil - II</b>	10	8	2	8	2	2	3
	23UENL21	<b>General English - II</b>	10	8	2	8	2	2	3
	23UCMC21	<b>Core Course - III:</b> Financial Accounting II	15	10	2	9	4	5	3
	23UCMC22	<b>Core Course - IV:</b> Business Law	15	7	4	6	4	5	2
	23UCMA21	<b>Elective Course Generic/Discipline Specific- II:</b> Business Environment	14	7	4	7	5	5	3
	23UCMS2P	<b>Skill Enhancement Course -III:</b> E Business	12	5	2	10	4	6	5
	23UCMN21	<b>Skill Enhancement Course - IV:</b> Non Major Elective Course: Business Development	7	4	0	6	0	3	4

III	23UTAG31	<b>Podhu Tamil - III</b>	10	8	2	8	2	2	2
	23UENL31	<b>General English - III</b>	10	8	3	9	3	3	2
	23UCMC31	<b>Core Course - V:</b> Corporate Accounting I	15	10	2	9	4	5	4
	23UCMC32	<b>Core Course - VI:</b> Company Law	15	7	4	7	5	5	4
	23UCMA31	<b>Elective Course Generic/Discipline Specific- III:</b> Business Mathematics and Statistics	15	10	15	10	12	10	15
	23UCMS31	<b>Skill Enhancement Course- V:</b> (Entrepreneurial Skill)- Soft Skills for Business Building	14	11	5	8	2	6	7
	23UCMS3P	<b>Skill Enhancement Course - VI:</b> Accounting Automation	15	6	5	10	5	5	4
IV	23UTAG41	<b>Podhu Tamil - IV</b>	10	8	2	9	2	2	2
	23UENL41	<b>General English - IV</b>	10	9	3	8	2	3	3
	23UCMC41	<b>Core Course - VII:</b> Corporate Accounting II	15	10	2	9	4	5	4
	23UCMC42	<b>Core Course - VIII:</b> Principles of Marketing	15	7	4	7	4	5	4
	23UCMA41	<b>Elective Course Generic/Discipline Specific- IV:</b> Financial Services	15	7	5	7	5	5	3
	23UCMS41	<b>Skill Enhancement Course -VII:</b> EXIM Documentation	15	5	3	5	4	5	3
	23UCMS42	<b>Skill Enhancement Course -VIII:</b> Principles of Auditing	15	7	4	8	5	5	4
	23UESR41	Environmental Studies	8	5	1	7	8	5	5
V	23UCMC51	<b>Core Course - IX:</b> Cost Accounting I	15	11	2	8	5	5	3
	23UCMC52	<b>Core Course - X:</b> Banking Law and Practice	15	7	4	7	5	5	4
	23UCMC53	<b>Core Course - XI:</b> Income Tax Law and Practice I	15	6	4	7	5	5	5
	23UCMJ51	<b>Core Course - XII:</b> Project with Viva-Voce	13	10	10	11	4	5	3

	23UCM051	<b>Elective Courses Generic/Discipline Specific- V:</b> 1. Financial Management	15	7	3	7	5	5	4
	23UCM052	2. Indirect Taxation							
	23UCM053	<b>Elective Course- VI:</b> 1. Human Resource Management	15	7	4	7	5	5	3
	23UCM054	2. Office Management and Secretarial Practice							
	23UVED51	Value Education	8	5	1	5	9	4	7
	23UCMJ52	Internship/Industrial Training	8	12	4	7	1	5	8
<b>VI</b>	23UCMC61	<b>Core Course - XIII:</b> Cost Accounting II	15	11	2	8	5	5	3
	23UCMC62	<b>Core Course - XIV:</b> Management Accounting	15	10	2	8	5	5	4
	23UCMC63	<b>Core Course - XV:</b> Income Tax Law and Practice II	15	7	5	7	5	5	5
	23UCM061	<b>Elective Courses Generic/Discipline Specific- VII:</b> 1. Entrepreneurial Development	15	7	4	7	5	5	4
	23UCM06P	2. Computer Application in Business							
	23UCM062	<b>Elective Courses Generic/Discipline Specific- VIII:</b> 1. Logistics and Supply Chain Management	15	7	4	7	5	5	3
	23UCM06Q	2. Spreadsheet for Business							
	23UCMS61	<b>Skill Enhancement Course -XI:</b> Professional Competency Skill- General Awareness for Competitive Examinations	14	11	4	6	4	6	4
-	Extension Activity	8	2	1	7	9	8	5	
<b>Total Weightage of all courses contributing to PO</b>			<b>570</b>	<b>351</b>	<b>171</b>	<b>361</b>	<b>204</b>	<b>221</b>	<b>198</b>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

**DEPARTMENT OF COMMERCE**

**UG Programme – B.Com.**

**OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**

(From 2023-2024 Batch onwards)

**PROGRAMME ARTICULATION MATRIX – WEIGHTED PERCENTAGE**

Semester	Course Code	Course Name	Weighted percentage of Course contribution to POs						
			PO1	PO2	PO3	PO4	PO5	PO6	PO7
I	23UTAG11	<b>Podhu Tamil - I</b>	1.75	1.99	1.17	2.22	0.98	0.9	1.52
	23UENL11	<b>General English - I</b>	1.75	1.99	1.17	2.22	0.98	0.9	1.52
	23UCMC11	<b>Core Course - I:</b> Financial Accounting I	2.63	2.85	1.17	2.49	1.96	2.26	1.52
	23UCMC12	<b>Core Course - II:</b> Principles of Management	2.63	2.85	7.02	4.16	5.39	4.52	5.05
	23UCMA11	<b>Elective Course Generic/Discipline Specific- I:</b> Business Economics	2.63	2.85	7.6	3.88	4.9	4.52	5.05
	23UCMS11	<b>Skill Enhancement Course -I:</b> Foundation: Principles of Commerce	2.63	4.27	5.85	4.16	4.9	4.52	5.05
	23UCMN11	<b>Skill Enhancement Course - II:</b> Non Major Elective Course: Business Studies	1.58	1.42	0	2.22	0	2.26	2.53
II	23UTAG21	<b>Podhu Tamil - II</b>	1.75	2.28	1.17	2.22	0.98	0.9	1.52
	23UENL21	<b>General English - II</b>	1.75	2.28	1.17	2.22	0.98	0.9	1.52
	23UCMC21	<b>Core Course - III:</b> Financial Accounting II	2.63	2.85	1.17	2.49	1.96	2.26	1.52
	23UCMC22	<b>Core Course - IV:</b> Business Law	2.63	1.99	2.34	1.66	1.96	2.26	1.01
	23UCMA21	<b>Elective Course Generic/Discipline Specific- II:</b> Business Environment	2.46	1.99	2.34	1.94	2.45	2.26	1.52
	23UCMS2P	<b>Skill Enhancement Course -III:</b> E Business	2.11	1.42	1.17	2.77	1.96	2.71	2.53



	23UCMN21	<b>Skill Enhancement Course - IV:</b> Non Major Elective Course: Business Development	1.23	1.14	0	1.66	0	1.36	2.02
<b>III</b>	23UTAG31	<b>Podhu Tamil - III</b>	1.75	2.28	1.17	2.22	0.98	0.9	1.01
	23UENL31	<b>General English - III</b>	1.75	2.28	1.75	2.49	1.47	1.36	1.01
	23UCMC31	<b>Core Course - V:</b> Corporate Accounting I	2.63	2.85	1.17	2.49	1.96	2.26	2.02
	23UCMC32	<b>Core Course - VI:</b> Company Law	2.63	1.99	2.34	1.94	2.45	2.26	2.02
	23UCMA31	<b>Elective Course Generic/Discipline Specific- III:</b> Business Mathematics and Statistics	2.63	2.85	8.77	2.77	5.88	4.52	7.58
	23UCMS31	<b>Skill Enhancement Course- V:</b> (Entrepreneurial Skill)- Soft Skills for Business Building	2.46	3.13	2.92	2.22	0.98	2.71	3.54
	23UCMS3P	<b>Skill Enhancement Course - VI:</b> Accounting Automation	2.63	1.71	2.92	2.77	2.45	2.26	2.02
<b>IV</b>	23UTAG41	<b>Podhu Tamil - IV</b>	1.75	2.28	1.17	2.49	0.98	0.9	1.01
	23UENL41	<b>General English - IV</b>	1.75	2.56	1.75	2.22	0.98	1.36	1.52
	23UCMC41	<b>Core Course - VII:</b> Corporate Accounting II	2.63	2.85	1.17	2.49	1.96	2.26	2.02
	23UCMC42	<b>Core Course - VIII:</b> Principles of Marketing	2.63	1.99	2.34	1.94	1.96	2.26	2.02
	23UCMA41	<b>Elective Course Generic/Discipline Specific- IV:</b> Financial Services	2.63	1.99	2.92	1.94	2.45	2.26	1.52
	23UCMS41	<b>Skill Enhancement Course -VII:</b> EXIM Documentation	2.63	1.42	1.75	1.39	1.96	2.26	1.52
	23UCMS42	<b>Skill Enhancement Course -VIII:</b> Principles of Auditing	2.63	1.99	2.34	2.22	2.45	2.26	2.02
	23UESR41	Environmental Studies	1.4	1.42	0.58	1.94	3.92	2.26	2.53
<b>V</b>	23UCMC51	<b>Core Course - IX:</b>	2.63	3.13	1.17	2.22	2.45	2.26	1.52

		Cost Accounting I							
	23UCMC52	<b>Core Course - X:</b> Banking Law and Practice	2.63	1.99	2.34	1.94	2.45	2.26	2.02
	23UCMC53	<b>Core Course - XI:</b> Income Tax Law and Practice I	2.63	1.71	2.34	1.94	2.45	2.26	2.53
	23UCMJ51	<b>Core Course - XII:</b> Project with Viva-Voce	2.28	2.85	5.85	3.05	1.96	2.26	1.52
	23UCM051	<b>Elective Courses Generic/Discipline Specific- V:</b> 1. Financial Management	2.63	1.99	1.75	1.94	2.45	2.26	2.02
	23UCM052	2. Indirect Taxation							
	23UCM053	<b>Elective Course- VI:</b> 1. Human Resource Management	2.63	1.99	2.34	1.94	2.45	2.26	1.52
	23UCM054	2. Office Management and Secretarial Practice							
	23UVED51	Value Education	1.4	1.42	0.58	1.39	4.41	1.81	3.54
	23UCMJ52	Internship/Industrial Training	1.4	3.42	2.34	1.94	0.49	2.26	4.04
VI	23UCMC61	<b>Core Course - XIII:</b> Cost Accounting II	2.63	3.13	1.17	2.22	2.45	2.26	1.52
	23UCMC62	<b>Core Course - XIV:</b> Management Accounting	2.63	2.85	1.17	2.22	2.45	2.26	2.02
	23UCMC63	<b>Core Course - XV:</b> Income Tax Law and Practice II	2.63	1.99	2.92	1.94	2.45	2.26	2.53
	23UCM061	<b>Elective Courses Generic/Discipline Specific- VII:</b> 1. Entrepreneurial Development	2.63	1.99	2.34	1.94	2.45	2.26	2.02
	23UCM06P	2. Computer Application in Business							
	23UCM062	<b>Elective Courses Generic/Discipline Specific- VIII:</b> 1. Logistics and Supply Chain Management	2.63	1.99	2.34	1.94	2.45	2.26	1.52
	23UCM06Q	2. Spreadsheet for Business							

	23UCMS61	<b>Skill Enhancement Course –XI: Professional Competency Skill- General Awareness for Competitive Examinations</b>	2.46	3.13	2.34	1.66	1.96	2.71	2.02
	-	Extension Activity	1.4	0.57	0.58	1.94	4.41	3.62	2.53
<b>Total Weighted percentage of Course contribution to POs</b>			<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF TAMIL**  
**UG Programme - B.A., B.Sc., B.Com., BBA.,BCA.,**  
**SEMESTER - I**

**பொதுத்தமிழ் - I (23UTAG11)**  
**(From 2023-2024 Batch onwards)**

**HOURS / WEEK : 6**

**CREDITS : 3**

**DURATION : 90 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS: 100**

**நோக்கங்கள்**

- முதலாமாண்டு பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்.
- தற்கால இலக்கியப் போக்குகளையும் இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்.
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.

**கற்றலின் பயன்கள்**

இத்தாளை வெற்றிகரமாக முடித்தவுடன் மாணவர்கள்,

**CO1[K1]:** பாரதியார் காலந்தொட்டு தற்காலக் கவிதைகள் வரை கவிதை இலக்கியம் அறிமுகப்படுத்தப்படுவதால் அவற்றை அடையாளம் காண்பர்.

**CO2[K2]:** கவிதை வரலாற்றினை புரிந்து கொண்டு பிழை இல்லாமல் எழுதும் திறன் பெறுவர்.

**CO3[K3]:** இக்கால இலக்கிய வகைகள் மற்றும் இலக்கணம் கற்பதன் மூலம் அவற்றை தம் வாழ்நிலையோடு பொருத்திப் பார்ப்பர்.

**CO4[K4]:** மொழியறிவோடு சிந்தனைத்திறன் பெற்று இலக்கியம் மற்றும் இலக்கணங்களைப் பகுப்பாய்வர்.

**CO5[K5]:** உலகளாவிய இலக்கியங்களைக் கற்று மதிப்பீடு செய்வர்.

**CO/PO Mapping Table (Course Articulation Matrix)**

CO \ PO	PO						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	2	0	2	0	0	0
CO2[K2]	2	2	0	2	0	0	0
CO3[K3]	2	1	0	2	1	0	1
CO4[K4]	2	1	1	1	1	1	1
CO5[K5]	2	1	1	1	0	1	1
Weightage of the Course	10	07	02	08	02	02	03
Weighted percentage of Course Contribution to POs	1.75	1.99	1.17	2.22	0.98	0.9	1.52

Based on the Level of Contribution ('3' -High, '2' -Medium, '1' -Low, '-' No Correlation)

**கூறு I****(18 hrs)**

**மரபுக்கவிதை:** பெ.சுந்தரனார் - தமிழ்த் தெய்வ வணக்கம், பாரதிதாசன் - சிறுத்தையை வெளியில் வா, கவிமணி - புத்தரும் சிறுவனும், முடியரசன் - மொழி உணர்ச்சி, கண்ணதாசன் - ஆட்டனத்தி ஆதிமந்தி - ஆதிமந்திபுலம்பல், சுரதா - துறைமுகம் தொகுப்பிலிருந்து ஏதேனும் ஒருகவிதை, தமிழ் ஒளி - கடல்

**கூறு II****(18 hrs)**

**புதுக்கவிதை:** அப்துல் ரகுமான் - வீட்டுக்கொருமரம் வளர்ப்போம், ஈரோடு தமிழன்பன் - சென்னியூ கவிதைகள் (ஏதேனும் ஐந்து கவிதைகள்), வைரமுத்து - பிற்சேர்க்கை, மு.மேத்தா - வாழைமரம், அறிவுமதி - வள்ளுவம் பத்து, நா முத்துக்குமார் - ஆனந்தயாழை மீட்டுகிறாய், சுகிர்தராணி - சபிக்கப்பட்ட முத்தம், இளம் பிறை - நீ எழுத மறுக்கும் எனது அழகு.

**கூறு III****(18 hrs)**

**சிறுகதைகள் :** வாய்ச்சொற்கள் - ஜெயகாந்தன் (மாலைமயக்கம் தொகுப்பு), கடிதம் - புதுமைப்பித்தன், கரு - உமாமகேஸ்வரி, முள்முடி - தி.ஜானகிராமன், சிதறல்கள் - விழி.பா.இதயவேந்தன், காகிதஉறவு - சு.சமுத்திரம், வீட்டின் மூலையில் சமையல் அறை - அம்பை, (மொழிபெயர்ப்புக் கதை) ஆண்டன் செக்காவ் - நாயக்காரச் சீமாட்டி, சந்தியா பதிப்பகம்.

**கூறு IV****(18 hrs)**

**மரபுக்கவிதை கவிதை தோற்றம் வளர்ச்சி - புதுக்கவிதை கவிதை தோற்றம் வளர்ச்சி - சிறுகதை தோற்றம் வளர்ச்சி**

**கூறு V****(18 hrs)**

**மொழித்திறன் போட்டிதேர்வு:** பொருள் பொதிந்த சொற்றொடர் அமைத்தல், ஓர் எழுத்து ஒருமொழி, வேற்றுமை உருபுகள், திணை, பால், எண், இடம், கலைச்சொல்லாக்கம், மொழிபெயர்ப்பு. (குறிப்பு: அலகு 4, 5 ஆகியன போட்டித் தேர்வு நோக்கில் நடத்தப்பட வேண்டும்).

**பாடநூல்கள்**

1. தமிழியல் துறையினர், *தொகுப்பு நூல்*, ஸ்ரீ காளீஸ்வரி கல்லூரி (தன்னாட்சி), சிவகாசி.
2. வாசுதேவன், கா. *பன்முக நோக்கில் தமிழ் இலக்கிய வரலாறு*, தேவன் பதிப்பகம், திருச்சிராப்பள்ளி, 2017.

**பார்வை நூல்கள்**

1. சிற்பி. பாலசுப்பிரமணியன், *தமிழ் இலக்கிய வரலாறு*, கவிதா வெளியீடு, சென்னை.
2. தமிழண்ணல், *புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு*, சோலை பதிப்பகம், மதுரை
3. பாக்கியமேரி, *வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு*, பாரி நிலையம், சென்னை.

**வலைப்பதிவுகள் (Web Sources)**

1. Tamil Heritage Foundation- [www.tamilheritage.org](http://www.tamilheritage.org)  
<<http://www.tamilheritage.org>>
2. Tamil virtual University Library- [www.tamilvu.org/library](http://www.tamilvu.org/library)  
<http://www.virtualvu.org/library>
3. Project Madurai - [www.projectmadurai.org](http://www.projectmadurai.org).
4. Chennai Library- [www.chennailibrary.com](http://www.chennailibrary.com)  
<<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- [www.ulib.prg](http://www.ulib.prg) <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- [tamilebooksdownloads.blogspot.com](http://tamilebooksdownloads.blogspot.com)

7. Tamil Books on line- [books.tamil cube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress [archive.org](http://archive.org)
9. Tamil novels on line - [books.tamilcube.com](http://books.tamilcube.com)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF ENGLISH**  
**UG Programme - B.A./ B.COM/B.B.A./ B.SC./BCA**  
**SEMESTER- I**  
**GENERAL ENGLISH-I (23UENL11)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 6 (L-5, T-1)**

**CREDITS : 3**

**DURATION : 90 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS : 100**

**Course Objectives**

- To enable learners to acquire the linguistic competence necessarily required in various life situations.
- To help them understand the written text and able to use skimming, scanning skills
- To assist them in creative thinking abilities.
- To enable them become better readers and writers.
- To assist them in developing correct reading habits, silently, extensively and intensively.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** identify the use of the language skills i.e. Reading, Listening, Speaking and Writing.

**CO2[K2]:** demonstrate communicative skills by articulating simple dialogues and instructions.

**CO3[K3]:** apply knowledge of word power and grammar in framing correct sentences.

**CO4[K4]:** analyze prose, poetry and short stories to develop language skills through literature.

**CO5[K5]:** assess the linguistic competence that enables them, in the future, to present their views in various social, academic and employment situations.

**CO-PO Mapping table (Course Articulation Matrix)**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	2	2	0	2	0	0	0
<b>CO2[K2]</b>	2	2	0	2	0	0	0
<b>CO3[K3]</b>	2	1	0	2	1	0	1
<b>CO4[K4]</b>	2	1	1	1	1	1	1
<b>CO5[K5]</b>	2	1	1	1	0	1	1
<b>Weightage of the course</b>	<b>10</b>	<b>07</b>	<b>02</b>	<b>08</b>	<b>02</b>	<b>02</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>1.75</b>	<b>1.99</b>	<b>1.17</b>	<b>2.22</b>	<b>0.98</b>	<b>0.9</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

<b>UNIT I - PROSE</b>		<b>(18 hrs)</b>
Jerome K Jerome	–	Uncle Podger Hangs a Picture
David Sedaris	–	Us and Them -From Dress Your Family in Corduroy and Denim
Harish Bhat	–	JRD

<b>UNIT II - POETRY</b>		<b>(18 hrs)</b>
William Ralph Emerson	–	A Nation's Strength
Paul Laurence Dunbar	–	The Sparrow
Subramania Bharati	–	A Patch of Land
Chinua Achebe	–	Love Cycle

<b>UNIT III - SHORT STORIES</b>		<b>(18 hrs)</b>
Bhabani Bhattacharya	–	The Faltering Pendulum
R.K. Laxman	–	The Gold Frame
Sudha Murthy	–	How I Taught My Grandmother to Read

<b>UNIT IV - LANGUAGE COMPETENCY</b>		<b>(18 hrs)</b>
Vocabulary: Synonyms, Antonyms, Word Formation		
Appropriate use of Articles and Parts of speech		
Error Correction		

<b>UNIT V - ENGLISH FOR WORKPLACE</b>		<b>(18 hrs)</b>
Self-Introduction, Greetings		
Introducing others		
Listening for General and Specific Information		
Listening to and Giving Instructions/Directions		

### TEXTBOOKS

1. Bhattacharya, Bhabani. *Steel Hawk and other stories*. New Delhi: Sahitya Akademi, 1967.
2. Sudha, Murthy. *How I Taught My Grandmother to Read and other Stories*, India: Penguin Books, 2004.

### REFERENCES

#### Books

1. Kumar, Vijay T & K Durga Bhavani. *English in use -A Textbook for College Students*. YL Srinivas
2. Swan, Michael. *Practical English Usage - 4th Edition*. New York: Oxford University Press, 2016.
3. Shepherd Margaret & Sharon Hogan. Penny Carter (Illustrator). *The Art of Civilized Conversation: A Guide to Expressing Yourself with Style and Grace*. Now York: Broadway Books, 2005.

#### Web Sources

1. [https://books.google.co.in/books?id=iSHvOmXuvLMC&printsec=frontcover&dq=subramania+bharati+poems&hl=en&newbks=1&newbks\\_redir=0](https://books.google.co.in/books?id=iSHvOmXuvLMC&printsec=frontcover&dq=subramania+bharati+poems&hl=en&newbks=1&newbks_redir=0)



[&source=gb\\_mobile\\_search&sa=X&redir\\_esc=y#v=onepage&q=subramania%20bharati%20poems&f=false](#)

2. <https://poets.org/poem/sparrow-0>
3. <https://poets.org/poem/nations-strength>
4. <https://www.best-poems.net/chinua-achebe/love-cycle.html>
5. <https://www.tata.com/newsroom/heritage/coffee-tea-jrd-tata-stories>
6. <https://legacy.npr.org/programs/morning/features/2004/jun/sedaris/sandthem.html>
7. <http://rosyhunt.blogspot.com/2013/01/uncle-podger-hangs-picture.html>
8. <https://fybaenglish.blogspot.com/2018/12/the-gold-frame-r-k-laxman.html>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI.**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - I**  
**CORE COURSE - I: FINANCIAL ACCOUNTING I (23UCMC11)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 5**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profits for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

**Course Outcomes (CO)**

**On successful completion of the course, the learners will be able to**

**CO1[K1]:** explain the accounting concepts and principles of accounting in business

**CO2[K2]:** describe the accumulated values, profit or loss and financial position of the business

**CO3[K3]:** determine the assets value by using different accounting methods

**CO4[K4]:** evaluate the financial performance of the business to take decision making

**CO5[K5]:** explain the financial accounting treatment and to be used in business concern

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	2	0	2	1	1	0
<b>CO3[K3]</b>	3	2	0	2	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	3	1	2	0	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>10</b>	<b>02</b>	<b>09</b>	<b>04</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>2.85</b>	<b>1.17</b>	<b>2.49</b>	<b>1.96</b>	<b>2.26</b>	<b>1.52</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

**UNIT I - FUNDAMENTALS OF FINANCIAL ACCOUNTING (15 hrs)**

**Financial Accounting:** Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts – Subsidiary Books – Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.

**UNIT II - FINAL ACCOUNTS (15 hrs)**

**Final Accounts of Sole Trading Concern:** Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

**UNIT III - DEPRECIATION AND BILLS OF EXCHANGE (15 hrs)**

**Depreciation and Bills of Exchange:** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation.

**Bills of Exchange:** Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.

**UNIT IV - ACCOUNTING FROM INCOMPLETE RECORDS (15 hrs)**

**Accounting from Incomplete Records:** Single Entry System - Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

**UNIT V - ROYALTY AND INSURANCE OF CLAIMS (15 hrs)**

**Royalty and Insurance Claims:** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

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

## **TEXTBOOKS**

1. Reddy T.S and Murthy. *Advanced Accountancy*. Vol.1 Chennai: Margham Publication.
2. Jain.S.P and Narang.K.L. *Financial Accounting- I*. New Delhi: Kalyani Publishers.
3. Maheshwari.S.N. *Financial Accounting*. Noida: Vikas Publications.
4. Shukla Grewal and Gupta. *Advanced Accounts*, volume 1. New Delhi: S.Chand and Sons.
5. Radhaswamy and Gupta.R.L. *Advanced Accounting*. New Delhi: Sultan Chand.
6. R.L. Gupta and V.K. Gupta. *Financial Accounting*. New Delhi: Sultan Chand.

## **REFERENCES**

### **Books**

1. Dr. Arulanandan and Raman. *Advanced Accountancy*. Mumbai: Himalaya Publications.
2. Tulsian. *Advanced Accounting*. Noida: Tata McGraw Hills.
3. Charumathi and Vinayagam. *Financial Accounting*. New Delhi: S.Chand and Sons.
4. Goyal and Tiwari. *Financial Accounting*. New Delhi: Taxmann Publications.
5. Robert N Anthony, David Hawkins and Kenneth A. *Merchant Accounting: Text and Cases*. Noida: McGraw-Hill Education.

### **Web Sources**

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>
4. <https://openstax.org/details/books/principles-financial-accounting?Book%20details>
5. <https://www.pdfdrive.com/principles-of-accounting-books.html>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – I**  
**CORE COURSE – II: PRINCIPLES OF MANAGEMENT (23UCMC12)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 5**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the basic management concepts and functions.
- To know the various techniques of planning and decision making.
- To familiarize with the concepts of organisation structure.
- To gain knowledge about the various components of staffing.
- To enable the students in understanding the control techniques of management.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe various functions of management

**CO2[K2]:** interpret how ethical practices are applied in Management and in life

**CO3[K3]:** explain the concept of various authorizes and responsibilities of an organization

**CO4[K4]:** identify the human skills and conceptual skills as per industry requirements about basic management skills

**CO5[K5]:** determine the most effective action to take in specific situations in an organization

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	2	2	3	3	2	2
<b>CO2[K2]</b>	3	2	3	3	2	2	2
<b>CO3[K3]</b>	3	2	2	3	2	2	2
<b>CO4[K4]</b>	3	2	2	3	2	2	2
<b>CO5[K5]</b>	3	2	3	3	2	2	2
<b>Weightage of the course</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>15</b>	<b>11</b>	<b>10</b>	<b>10</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>2.85</b>	<b>7.02</b>	<b>4.16</b>	<b>5.39</b>	<b>4.52</b>	<b>5.05</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

**UNIT I - INTRODUCTION TO MANAGEMENT (15 hrs)**

**Introduction to Management:** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

**UNIT II - PLANNING (15 hrs)**

**Planning:** Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

**UNIT III - ORGANIZING (15 hrs)**

**Organizing:** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management

**UNIT IV - STAFFING (15 hrs)**

**Staffing:** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**UNIT V - DIRECTING (15 hrs)**

**Motivation:** Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

**Co-ordination and Control:** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

## **TEXTBOOKS**

1. Gupta.C.B.. *Principles of Management*. New Delhi: L.M. Prasad, S.Chand & Sons Co. Ltd.
2. Dinkar Pagare. *Principles of Management*. New Delhi: Sultan Chand & Sons Publications.
3. Tripathi.P.C and Reddy.P.N. *Principles of Management*. Noida: Tata McGraw, Hill.
4. Prasad.L.M. *Principles of Management*. New Delhi: S.Chand & Sons Co. Ltd.
5. Sharma.R.K., Shashi.K, Gupta and Rahul Sharma. *Business Management*. New Delhi: Kalyani Publications.

## **REFERENCES**

### **Books**

1. Sundhar.K. *Principles of Management*. Chennai: Vijay Nichole Imprints Limited.
2. Harold Koontz, Heinz Weirich, *Essentials of Management*. New Delhi: McGraw Hill, Sultan Chand and Sons publications.
3. Griffffin. *Management principles and applications*. India: Cengage learning.
4. Mintzberg.H. *The Nature of Managerial Work*. New York: Harper & Row.
5. Eccles, R. G. and Nohria.N. *Beyond the Hype: Rediscovering the Essence of Management*. Boston The Harvard Business School Press, India.

### **Web Sources**

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – I**  
**ELECTIVE COURSE GENERIC / DISCIPLINE SPECIFIC – I:**  
**BUSINESS ECONOMICS (23UCMA11)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 4**  
**CREDITS : 3**  
**DURATION : 60 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- To develop the students to understand about trade enquiries.
- To make the students aware about various types of business correspondence.
- To develop the students to write business reports.
- To enable the learners to update with various types of interviews.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** relate the positive and negative approaches in economic analysis

**CO2[K2]:** explain the factors of demand forecasting

**CO3[K3]:** state the assumptions and significance of indifference curve

**CO4[K4]:** analyse the internal and external economies of scale

**CO5[K5]:** evaluate the various methods of pricing

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>
<b>CO1[K1]</b>	3	2	2	2	2	2	2
<b>CO2[K2]</b>	3	2	3	3	2	2	2
<b>CO3[K3]</b>	3	2	3	3	2	2	2
<b>CO4[K4]</b>	3	2	2	3	2	2	2
<b>CO5[K5]</b>	3	2	3	3	2	2	2
<b>Weightage of the course</b>	<b>15</b>	<b>10</b>	<b>13</b>	<b>14</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>2.85</b>	<b>7.6</b>	<b>3.88</b>	<b>4.9</b>	<b>4.52</b>	<b>5.05</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**



## **UNIT I - INTRODUCTION TO ECONOMICS (12 hrs)**

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

## **UNIT II - DEMAND & SUPPLY FUNCTIONS (12 hrs)**

**Demand & Supply Functions:** Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

## **UNIT III - CONSUMER BEHAVIOUR (12 hrs)**

**Consumer Behaviour:** Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

## **UNIT IV - THEORY OF PRODUCTION (12 hrs)**

**Theory of Production:** Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium.

## **UNIT V - MARKET STRUCTURE (12 hrs)**

**Market Structure:** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.

## **TEXTBOOKS**

1. Ahuja.H.L. *Business Economics–Micro & Macro*. New Delhi: Sultan Chand & Sons Publications.
2. Chaudhary.C.M. *Business Economic*. Jaipur-03: RBSA Publishers.
3. Aryamala.T. *Business Economics*. Chennai: Vijay Nocole.
4. Jain.T.P. *Business Economics*. Chennai: Global Publication Pvt. Ltd.
5. Mithani.D.M. *Business Economics*. Mumbai: Himalaya Publishing House.

## **REFERENCES**

### **Books**

1. Shankaran.S. *Business Economics*. Chennai: Margham Publications.
2. Mehta.P.L. *Managerial Economics–Analysis, Problems & Cases*. New Delhi: Sultan Chand & Sons Publications.
3. Peter Mitchelson and Andrew Mann. *Economics for Business*. Australia: Thomas Nelson Publications.
4. Ram singh and Vinaykumar. *Business Economics*. Chennai: Thakur Publication Pvt. Ltd.
5. Saluram and Priyanka Jindal. *Business Economics*. Chennai: CA Foundation Study material.

### **Web Sources**

1. [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVEsqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – I**  
**SKILL ENHANCEMENT COURSE - I: FOUNDATION:**  
**PRINCIPLES OF COMMERCE (23UCMS11)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 2**  
**CREDITS : 2**  
**DURATION : 30 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the concept of business.
- To know the importance of trade and commerce.
- To gain knowledge on business ethics.
- To learn the different forms of business organization.
- To enable the students to classify the different types of company

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** enumerate the basic concept of business

**CO2[K2]:** discuss the scope of effective trade and commerce

**CO3[K3]:** explain the concept of business ethics

**CO4[K4]:** distinguish the different forms of business

**CO5[K5]:** assess the operations of joint stock company

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	3	2	3	2	2	2
<b>CO2[K2]</b>	3	3	2	3	2	2	2
<b>CO3[K3]</b>	3	3	2	3	2	2	2
<b>CO4[K4]</b>	3	3	2	3	2	2	2
<b>CO5[K5]</b>	3	3	2	3	2	2	2
<b>Weightage of the course</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>4.27</b>	<b>5.85</b>	<b>4.16</b>	<b>4.9</b>	<b>4.52</b>	<b>5.05</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - INTRODUCTION TO BUSINESS (6 hrs)**

**Business:** Meaning – Definition – Classification of business activities: Economic and non economic activities – Characteristics – Objectives: Economic, Social, Human and National.

## **UNIT II - INTRODUCTION TO COMMERCE (6 hrs)**

**Commerce:** Meaning – Definition – Scope – Causes and removal of Hindrance. E-Commerce: Meaning – Requirements – Scope. Trade: Meaning – Classification – Aids to Trade – Difference between trade and commerce.

## **UNIT III - INTRODUCTION TO BUSINESS ETHICS (6 hrs)**

**Ethics:** Meaning – Definition – Characteristics. Business Ethics: Meaning – Definition – Factors influencing Business Ethics – Importance.

## **UNIT IV - FORMS OF BUSINESS (6 hrs)**

**Forms of Business Organisation:** Meaning of Business Enterprise – Types. Sole Trader: Meaning – Definition – Features – Advantages – Limitations. Partnership: Meaning – Definition – Features – Contents - Partnership deed - Advantages – Limitations.

## **UNIT V - JOINT STOCK COMPANY (6 hrs)**

**Joint Stock Company:** Meaning – Definition – Features of Joint Stock Company – Advantages – Disadvantages – Distinction between Partnership Firm and Joint Stock Company – Kinds of companies.

### **TEXTBOOK**

1. Balaji.C.D and Prasad.G. *Principles of Commerce*. Chennai: Margham Publications, 2007.

### **REFERENCES**

#### **Books**

1. Dr. Anonymous. *Principles of Commerce*. Chennai: Biblio Life Publication, 2009.
2. James Stephenson. *Principles and Practice of Commerce*. New Delhi: Chand Publication, 2010.

#### **Web Sources**

1. <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
2. <https://byjus.com/question-answer/differentiate-between-economic-and-non-economic-activities-1/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**

**DEPARTMENT OF COMMERCE**

**UG Programme – B.COM.**

**SEMESTER – I**

**SKILL ENHANCEMENT COURSE - II: NON MAJOR ELECTIVE COURSE:**

**BUSINESS STUDIES (23UCMN11)**

**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 2**

**CREDITS : 2**

**DURATION : 30 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS : 100**

**Course Objectives**

- To understand the concept of commerce and business.
- To know the business objectives.
- To gain knowledge about partnership firm.
- To adopt suitable forms of business organization to start their business.
- To acquire the knowledge on principles of co-operative organization.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the various terms in Business, Commerce and Trade

**CO2[K2]:** explain the scope of Commerce activities

**CO3[K3]:** determine the qualities of successful businessmen

**CO4[K4]:** classify the various form of business organization and analyse the Suitability

**CO5[K5]:** assess the Economic and Non-Economic activities

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1[K1]</b>	3	1	0	2	0	1	1
<b>CO2[K2]</b>	2	1	0	2	0	1	1
<b>CO3[K3]</b>	2	1	0	2	0	1	1
<b>CO4[K4]</b>	1	1	0	1	0	1	1
<b>CO5[K5]</b>	1	1	0	1	0	1	1
<b>Weightage of the course</b>	<b>09</b>	<b>05</b>	<b>0</b>	<b>08</b>	<b>0</b>	<b>05</b>	<b>05</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>1.58</b>	<b>1.42</b>	<b>0</b>	<b>2.22</b>	<b>0</b>	<b>2.26</b>	<b>2.53</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - INTRODUCTION TO COMMERCE (6 hrs)**

**Introduction to Commerce:** Human Activities – Non-Economic activities – Economic Activities – Classification of Economic Activities – Industry – Commerce – Scope of Commerce – Hindrance of Commerce and their Removal

**UNIT II - INTRODUCTION TO BUSINESS (6 hrs)**

**Introduction to Business:** Definition of Business – Objectives of Business – Criteria for Success in Modern Business – Qualities of Successful Businessmen – Distinction between Business, Profession and Employment – Scope of e-Commerce.

**UNIT III - SOLE TRADER AND HINDU UNDIVIDED FAMILY (6 hrs)**

**Sole Trader and Hindu Undivided Family:** Forms of Organization – Selection and Suitability of form of Business Organization – Sole Trader – Features – Advantages – Disadvantages – Introduction to Hindu Undivided Family – Characteristics of Joint Hindu Family Business.

**UNIT IV - PARTNERSHIP AND LIMITED LIABILITY PARTNERSHIP (6 hrs)**

**Partnership:** Definition - Features – Advantages – Disadvantages – Registration of Partnership Firm - Limited Liability Partnership – Meaning and Definition – Special Features Difference between LLP and Partnership Firm.

**UNIT V - CO-OPERATIVE AND JOINT STOCK COMPANY (6 hrs)**

**Co-operative Organization:** Definition – Features – Principles – Joint Stock Company – Definition - Features – Advantages – Disadvantages – Difference between Partnership and Joint Stock Company - Difference between Co-operative Organization and Joint Stock Company.

**TEXTBOOK**

1. Balaji.C.D. *Principles of Commerce*. Chennai: Margham Publications, 2005.

**REFERENCES**

**Books**

1. Gupta.C.B. *Business Organization and Management*. New Delhi: Sultan Chand and Sons, 2021.
2. Gupta.C.B. and Srinivasan.N.B. *Entrepreneurial Development*. New Delhi: Sultan Chand & Sons, 2018.
3. Bhushan.Y.K. *Fundamentals of Business Organisation and Management*. New Delhi: Sultan Chand and Sons, 2020.

**Web Source**

1. [https://www.brainkart.com/subject/Commerce-11th-std\\_339/](https://www.brainkart.com/subject/Commerce-11th-std_339/)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF TAMIL**  
**UG Programme - B.A., B.Sc., B.Com., BBA., BCA.,**  
**SEMESTER - II**

**பொதுத்தமிழ் - II (23UTAG21)**  
**(From 2023-2024 Batch onwards)**

**HOURS / WEEK : 6**

**CREDITS : 3**

**DURATION : 90 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS: 100**

**நோக்கங்கள்**

- சமய இலக்கியங்களையும் சிற்றிலக்கியங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்
- மொழித்திறனையும் சிறுகதை இலக்கிய வடிவத்தையும் மாணவர்களுக்கு உணர்த்துதல்.

**கற்றலின் பயன்கள்**

இத்தானை வெற்றிகரமாக முடித்தவுடன் மாணவர்கள்,

**CO1[K1]:** பக்தி இலக்கியங்களைக் கற்பதன் மூலம் பக்தி நெறியினையும், சமய நல்லிணக்கத்தையும் அறிவர்.

**CO2[K2]:** சமயப்பாடல்கள் மற்றும் சிற்றிலக்கியங்களின் அமைப்பினையும், நோக்கத்தினையும் தெளிவாகக் கூறுவர்.

**CO3[K3]:** தமிழில் உள்ள பக்தி இலக்கியம் மற்றும் சிற்றிலக்கியங்களின் பொருண்மைகளுடன் இலக்கணத் தெளிவையும் அடைவர்.

**CO4[K4]:** தமிழ்ச் சமூகப் பண்பாட்டு வரலாற்றினை இலக்கியங்கள் வாயிலாக அறிந்து கொண்டு பாகுபடுத்துவர்.

**CO5[K5]:** போட்டித் தேர்வுகளில் வெற்றி பெறுவதற்குத் தமிழ்ப் பாடத்தினைப் பயன்கொள்ளும் வகையில் ஏற்ற பயிற்சி பெற்று மதிப்பீடு செய்வர்.

**CO/PO Mapping Table (Course Articulation Matrix)**

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	0	1	0	0	0
CO2[K2]	2	2	0	1	1	0	1
CO3[K3]	2	2	0	2	0	1	0
CO4[K4]	2	2	1	2	1	0	1
CO5[K5]	2	1	1	2	0	1	1
<b>Weightage of the Course</b>	<b>10</b>	<b>08</b>	<b>02</b>	<b>08</b>	<b>02</b>	<b>02</b>	<b>03</b>
<b>Weighted percentage of Course Contribution to POs</b>	<b>1.75</b>	<b>2.28</b>	<b>1.17</b>	<b>2.22</b>	<b>0.98</b>	<b>0.9</b>	<b>1.52</b>

Based on the Level of Contribution ('3' -High, '2' -Medium, '1' -Low, '-' No Correlation)

**கூறு I****(18 hrs)**

**பக்தி இலக்கியம்:** திருநாவுக்கரசர் தேவாரம் - நாமார்க்கும் குடியெல்லாம் எனத் தொடங்கும் பதிகம் (10 பாடல்கள்), ஆண்டாள் - திருப்பாவை (முதல் 10 பாசரம்)

**கூறு II****(18 hrs)**

வள்ளலார் - அருள் விளக்கமாலை (முதல் 10 பாடல்), எச்.ஏ.கிருட்டிணப் பிள்ளை - இரட்சணியமனோகரம் - பாலயபிரார்த்தனை, குணங்குடி மஸ்தான் சாகிபு - பராபரக்கண்ணி (முதல் 10 கண்ணி)

**கூறு III****(18 hrs)**

**சிறுநிலக்கியங்கள்:** தமிழ்விடு தூது (முதல் 20 கண்ணி), திருக்குற்றாலக் குறவஞ்சி - குறத்தி மலைவளம் கூறுதல், முக்கூடல் பள்ளு - நாட்டு வளம்

**கூறு IV****(18 hrs)**

பாடம் தழுவிய இலக்கிய வரலாறு (பல்லவர் காலம், நாயக்கர் காலம்)

**கூறு V****(18 hrs)**

**மொழித்திறன் போட்டித்தேர்வுத்திறன்:** தொடர் வகைகள், மரபுத்தொடர், பழமொழிகள், பிறமொழிச் சொற்களைக் களைதல், வழச்சொற்கள் நீக்குதல், இலக்கணக் குறிப்பு அறிதல். (குறிப்பு: அலகு 4, 5 ஆகியன போட்டித் தேர்வு நோக்கில் நடத்தப் பட வேண்டும்).

**பாடநூல்கள்**

1. தமிழியல் துறையினர், *தொகுப்பு நூல்*, ஸ்ரீ காளீஸ்வரி கல்லூரி (தன்னாட்சி), சிவகாசி.
2. வாசுதேவன், கா. *பன்முக நோக்கில் தமிழ் இலக்கிய வரலாறு*, தேவன் பதிப்பகம், திருச்சிராப்பள்ளி, 2017.

**பார்வை நூல்கள்**

1. சிற்பி. பாலசுப்பிரமணியன், *தமிழ் இலக்கிய வரலாறு*, கவிதா வெளியீடு, சென்னை.
2. தமிழண்ணல், *புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு*, சோலை பதிப்பகம், மதுரை
3. பாக்கியமேரி, *வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு*, பாரி நிலையம், சென்னை.

**வலைப்பதிவுகள் (Web Sources)**

1. Tamil Heritage Foundation- [www.tamilheritage.org](http://www.tamilheritage.org)  
<<http://www.tamilheritage.org>>
2. Tamil virtual University Library- [www.tamilvu.org/library](http://www.tamilvu.org/library)  
<http://www.virtualvu.org/library>
3. Project Madurai - [www.projectmadurai.org](http://www.projectmadurai.org).
4. Chennai Library- [www.chennaiLibrary.com](http://www.chennaiLibrary.com)  
<<http://www.chennaiLibrary.com>>.
5. Tamil Universal Digital Library- [www.ulib.prg](http://www.ulib.prg) <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- [tamilebooksdownloads.blogspot.com](http://tamilebooksdownloads.blogspot.com)
7. Tamil Books on line- [books.tamilcube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - [books.tamilcube.com](http://books.tamilcube.com)



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF ENGLISH**  
**UG Programme - B.A./ B.COM/B.B.A./ B.SC./BCA**  
**SEMESTER- II**  
**GENERAL ENGLISH-II (23UENL21)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 6(L-5, T-1)**

**CREDITS : 3**

**DURATION : 90 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS: 100**

**Course Objectives**

- To introduce learners to the essential skills of communication in English.
- To enable them use these skills effectively in academic and non-academic contexts.
- To help them identify and eliminate common mistakes in writing and speaking.
- To enable them use various business communication strategies and to use advanced vocabulary.
- To familiarize them in writing descriptive essays and respond to arguments orally and in writing.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1 [K1]:** identify appropriate literary terms such as diction, tone, imagery, figures of speech, motif etc.,

**CO2 [K2]:** define verbs, tenses and concord and its role in speaking and writing effectively.

**CO3 [K3]:** apply the knowledge of language competency at workplace and day-to-day life

**CO4 [K4]:** analyze prose, poetry and short stories to develop language skills through literature.

**CO5 [K6]:** construct grammatically correct and meaningful sentences by choosing apt words.

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	2	1	0	1	0	0	0
<b>CO2[K2]</b>	2	2	0	1	1	0	1
<b>CO3[K3]</b>	2	2	0	2	0	1	0
<b>CO4[K4]</b>	2	2	1	2	1	0	1
<b>CO5[K6]</b>	2	1	1	2	0	1	1
<b>Weightage of the course</b>	<b>10</b>	<b>08</b>	<b>02</b>	<b>08</b>	<b>02</b>	<b>02</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>1.75</b>	<b>2.28</b>	<b>1.17</b>	<b>2.22</b>	<b>0.98</b>	<b>0.9</b>	<b>1.52</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

**UNIT I- PROSE (18 hrs)**

W.R. Inge	-	The Spoon-Fed Age
Dale Carnegie	-	If You Are Wrong. Admit it
Shashi Tharoor	-	Kindly Adjust to our English

**UNIT II- POETRY (18 hrs)**

Alfred Lord Tennyson	-	The Flower
Nissim Ezekiel	-	Very Indian Poem in Indian English
Maya Angelou	-	Still I Rise
Dr. Gieve Patel	-	On Killing a Tree

**UNIT III- FICTION (18 hrs)**

Paulo Coelho	-	The Alchemist
--------------	---	---------------

**UNIT IV- LANGUAGE COMPETENCY (18 hrs)**

Homonyms, Homophones, Homographs, Portmanteau words  
Verbs and Tenses, Subject Verb Agreement, Error correction

**UNIT V- ENGLISH IN THE WORKPLACE (18 hrs)**

Reading for General and Specific information [charts, tables, schedules, graphs etc]  
Reading news and weather reports  
Writing paragraphs  
Taking and making notes

**TEXTBOOKS**

1. Coelho, Paulo. *The Alchemist*. New York: Harper, 2005.
2. Pillai, Radhakrishna. *Emerald English Grammar and Composition*. Chennai: Emerald Publishers, 2016.

**REFERENCES**

**Books**

1. Hewings, Martin. *Advanced English Grammar*. Cambridge University Press, 2000.
2. SP Bakshi, Richa Sharma. *Descriptive English*. India: Arihant Publications Ltd, 2019.
3. Sheena Cameron, Louise Dempsey. *The Reading Book: A Complete Guide to Teaching Reading*. London: S & L. Publishing, 2019.
4. Sherman, Barbara. *Skimming and Scanning Techniques*. Virginia: Liberty University Press, 2014.
5. Chambers, Phil. *Brilliant Speed Reading: Whatever you need to read, However You want to Read it-Twice as Quickly*, India: Pearson, 2013.
6. Coelho, Paulo. *The Archer*. New York: Penguin Viking, 2020.

**Web Sources**

1. [http://econtent.in/pacc.in/admin/contents/40 %20 202010300110271 4.pdf](http://econtent.in/pacc.in/admin/contents/40%202020103001102714.pdf)

2. <https://www.poetryfoundation.org/poems/46446/still-i-rise>
3. <https://www.poemhunter.com/poem/the-flower-2/>
4. <https://www.poemhunter.com/poem/on-killing-a-tree/>
5. <https://www.tbr.fun/if-youre-wrong-admit-it/>
6. <https://www.theweek.in/columns/shashi-tharoor/2018/05/25/kindly-adjust-to-our-english.html?fbclid=IwAR3lhtdXqvuV4ySECn9S7SA6HmCEYISyd1QHd3BlwKgiNKKwdkeSg3qWp-U/>
7. <https://docplayer.net/217945876-The-spoon-fed-age-1-by-the-very-reverend-w-r-inge.html>
8. <https://www.youtube.com/watch?v=lxBYpmxjeDU>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - II**  
**CORE COURSE - III: FINANCIAL ACCOUNTING II (23UCMC21)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 5**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To prepare different kinds of accounts like Hire Purchase and Installment System.
- To understand the allocation of expenses under departmental accounts.
- To gain an understanding about partnership accounts relating to Admission and retirement.
- To provide knowledge to the learners regarding Partnership accounts relating to dissolution of firm.
- To know the requirements of international accounting standards.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the suitable accounting methods for ascertaining profits in business

**CO2[K2]:** explain accounting standards to meet the challenges of business activities

**CO3[K3]:** apply the various accounting principles and concepts for ensure the accuracy in business

**CO4[K4]:** outline the various adjustment required in partnership accounting

**CO5[K5]:** evaluate the different methods of interest on capital at all level of Business

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	2	0	2	1	1	0
<b>CO3[K3]</b>	3	2	0	2	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	3	1	2	0	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>10</b>	<b>02</b>	<b>09</b>	<b>04</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>2.85</b>	<b>1.17</b>	<b>2.49</b>	<b>1.96</b>	<b>2.26</b>	<b>1.52</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

**UNIT I – HIRE PURCHASE AND INSTALMENT SYSTEM (15 hrs)**

**Hire Purchase System:** Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit.

**UNIT II – BRANCH AND DEPARTMENTAL ACCOUNTS (15 hrs)**

**Branch - Dependent Branches:** Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - **Departmental Accounts:** Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

**UNIT III – PARTNERSHIP ACCOUNTS I (15 hrs)**

**Partnership Accounts:** Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.

**UNIT IV – PARTNERSHIP ACCOUNTS II (15 hrs)**

**Dissolution of Partnership:** Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

**UNIT V – ACCOUNTING STANDARDS FOR FINANCIAL REPORTING (THEORY ONLY) (15 hrs)**

**Accounting Standards for financial reporting:** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India. Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

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

**TEXTBOOKS**

1. Radhaswamy and Gupta R.L. *Advanced Accounting*. New Delhi: Sultan Chand.
2. Shukla M.C., Grewal T.S. and Gupta S.C. *Advance Accounts*. New Delhi: S Chand Publishing.
3. Gupta R.L. and Gupta V.K. *Financial Accounting*. New Delhi: Sultan Chand.
4. Jain S.P. and Narang K.L. *Financial Accounting- I*. New Delhi: Kalyani Publishers.
5. Reddy T.S. and Murthy A. *Financial Accounting*. Chennai: Margham Publications.

## **REFERENCES**

### **Books**

1. Maheswari.S.N. *Financial Accounting*. Noida: Vikas Publications.
2. Venkataraman and others (7 lecturers). *Financial Accounting*. Chennai: VBH.
3. Arulanandan and Raman. *Advanced Accountancy*. Mumbai: Himalaya publications.
4. Tulsian. *Advanced Accounting*. India: Tata MC. Graw hills.
5. Charumathi and Vinayagam. *Financial Accounting*. New Delhi: S.Chand and sons.

### **Web Sources**

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - II**  
**CORE COURSE –IV: BUSINESS LAW (23UCMC22)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 5**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To know the nature and objectives of mercantile law and the essentials of valid contract.
- To gain knowledge on performance contracts.
- To be acquainted with the rules of Indemnity and Guarantee.
- To make aware of the essentials of Bailment and pledge.
- To understand the provisions relating to sale of goods.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the Objectives and significance of Mercantile law

**CO2[K2]:** summarize the clauses and exceptions of Indian Contract Act

**CO3[K3]:** apply concepts on performance, breach and discharge of contract

**CO4[K4]:** analyze the essentials of contract of indemnity and guarantee

**CO5[K5]:** evaluate the various provisions of Sale of Goods Act 1930

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1[K1]</b>	3	2	1	1	0	1	1
<b>CO2[K2]</b>	3	1	-	1	1	1	0
<b>CO3[K3]</b>	3	1	1	1	1	1	0
<b>CO4[K4]</b>	3	1	1	1	1	1	0
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>06</b>	<b>04</b>	<b>05</b>	<b>02</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.66</b>	<b>1.96</b>	<b>2.26</b>	<b>1.01</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I – ELEMENTS OF CONTRACT (15 hrs)**

**Elements of Contract: Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

**UNIT II – PERFORMANCE CONTRACT (15 hrs)**

**Performance:** Meaning, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

**UNIT III – CONTRACT OF INDEMNITY AND GUARANTEE (15 hrs)**

**Contract of Indemnity and Contract of Guarantee** Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

**UNIT IV – BAILMENT AND PLEDGE (15 hrs)**

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

**UNIT V – SALE OF GOODS ACT 1930 (15 hrs)**

**Contract of Sale:** Definition – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.

**TEXTBOOKS**

1. Kapoor.N.D. *Business Laws*. New Delhi: Sultan Chand and Sons.
2. Pillai.R.S.N. *Business Law*. New Delhi: S.Chand.
3. Kuchhal.M.C. and Vivek Kuchhal. *Business law*. New Delhi: S. Chand Publishing.
4. Dhandapani.M.V. *Business Laws*. New Delhi: Sultan Chand and Sons.
5. Shusma Aurora. *Business Law*. New Delhi: Taxmann.

**REFERENCES**

**Books**

1. Preethi Agarwal. *Business Law*. Chennai: CA foundation study material.
2. Saravanel, Sumathi and Anu. *Business Law*. Mumbai: Himalaya Publications.
3. Kavya and Vidhyasagar. *Business Law*. New Delhi: Nithya Publication.
4. Geet.D. *Business Law*. Pune: Nirali Prakashan Publication.
5. Sreenivasan.M.R. *Business Laws*. Chennai: Margham Publications.

**Web Sources**

1. [www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – II**  
**ELECTIVE COURSE GENERIC / DISCIPLINE SPECIFIC – II:**  
**BUSINESS ENVIRONMENT (23UCMA21)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 4**  
**CREDITS : 3**  
**DURATION : 60 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the nexus between environment and business.
- To know the Political Environment in which the businesses operate.
- To gain an insight into Social and Cultural Environment.
- To familiarize the concepts of an Economic Environment.
- To learn the trends in Global Environment / Technological Environment

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** recall the relationship between environment and business

**CO2[K2]:** describe the concept of Political Environment in business

**CO3[K3]:** identify various aspects of Social Environment

**CO4[K4]:** examine the parameters in Economic Environment

**CO5[K5]:** appraise the technological environment of business to operate globally

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	2	1	1	1	1	0
<b>CO3[K3]</b>	3	2	1	1	1	1	1
<b>CO4[K4]</b>	2	1	1	2	1	1	1
<b>CO5[K5]</b>	3	1	1	2	1	1	1
<b>Weightage of the course</b>	<b>14</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.46</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I – AN INTRODUCTION (12 hrs)**

**The Concept of Business Environment:** Its Nature and Significance – Elements of Environment - Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

**UNIT II – POLITICAL ENVIRONMENT (12 hrs)**

**Political Environment:** Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

**UNIT III – SOCIAL AND CULTURAL ENVIRONMENT (12 hrs)**

**Social and Cultural Environment:** Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.

**UNIT IV – ECONOMIC ENVIRONMENT (12hrs)**

**Economic Environment:** Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

**UNIT V – TECHNOLOGICAL ENVIRONMENT (12 hrs)**

**Technological Environment:** Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.

**TEXTBOOKS**

1. Gupta.C.B.. *Business Environment*. New Delhi: Sultan Chand and Sons.
2. Francis Cherunilam. *Business Environment*. Mumbai: Himalaya Publishing House.
3. Sinha.V.C. *Business Environment*. UP: SBPD Publishing House.
4. Aswathappa.K. *Essentials of Business Environment*. Mumbai: Himalaya Publishing House.
5. Rosy Joshi, Sangam Kapoor and Priya Mahajan: *Business Environment*. New Delhi: Kalyani Publications.

**REFERENCES**

**Books**

1. Veenakeshavpailwar. *Business Environment*. New Delhi: PHI Learning Pvt Ltd.
2. Shaikhsaleem. *Business Environment*. New Delhi: Pearson.
3. S.Sankaran. *Business Environment*. Chennai: Margham Publications.
4. Namitha Gopal. *Business Environment*. Chennai: Vijay Nicole Imprints Ltd.

5. Ian Worthington, Chris Britton, Ed Thompson. *The Business Environment*. New Jersey: F T Prentice Hall.

**Web Sources**

1. [www.mbaofficial.com](http://www.mbaofficial.com)
2. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
3. [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – II**  
**SKILL ENHANCEMENT COURSE - III: PRACTICAL: E-BUSINESS (23UCMS2P)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDITS : 2**  
**DURATION : 30 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To provide an overview of E-Business activities.
- To understand the different types of electronic payments system in E-Business.
- To highlights the benefits and challenges of E-Business.
- To gain the knowledge about the function of the key players in the E-Business.
- To provide an understanding of the web creation for business.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K2]:** illustrate the mechanism of e-commerce activities and its applications

**CO2(K3):** apply the basic web surfing procedure and modern computing  
 Infrastructure

**CO3(K4):** analyze the best online payment gateway options

**CO4(K5):** use the appropriate markup language for processing, identifying and  
 presenting of information in web pages

**CO5(K6):** develop the website for their business

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K2]	2	1	0	2	0	1	1
CO2[K3]	2	1	0	2	1	1	1
CO3[K4]	2	1	0	2	1	1	1
CO4[K5]	3	1	1	2	1	1	1
CO5[K6]	3	1	1	2	1	2	1
Weightage of the course	12	05	02	10	04	06	05
Weighted percentage of Course contribution to POs	2.11	1.42	1.17	2.77	1.96	2.71	2.53

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **LIST OF PRACTICALS:**

1. Basic Web Surfing Procedure
2. Data Entry Operations
  - i) Online Application for Competitive Examinations
  - ii) Booking E- Ticket (Bus, Train)
3. E-Commerce Applications in Various Industries (Banking, Insurance, etc.)
  - i) Procedure for Filling Up Online Account Opening form in Banks
  - ii) Procedure for Filling Up Online Application Form for PAN Cards
  - iii) Procedure for Filling Up Online Application Form for Pass Port
  - iv) Online Services (location map, renewal of employment card)
  - v) E-Auctions
  - vi) Online Learning
  - vii) E-Publishing
4. Electronic Payment System
  - i) EB Bill
  - ii) LIC Premium
  - iii) Electronic Cash (Paytm, Gpay, paypal)
  - iv) Smart Cards
  - v) Mobile Wallets
  - vi) RTGS/NEFT Payment
5. Security and Legal Aspects
  - i) E-Customer Relation Management
  - ii) Attacking Methods like Hacking, Sniffing and Cyber Vandalism
  - iii) Digital Signature
6. Other Online Services
  - i) Accessing Online Newspaper (Subscribe and Free Downloading)
  - ii) Accessing Online Selling (OLX, Quikr)
  - iii) Online Recharge Procedure
  - iv) Online Shopping
7. Website Creation Using HTML/CSS Tags and Attributes.
  - i) Text Formatting, Fonts
  - ii) Hyper Links, tables, Images, Lists
  - iii) Forms, Cascading Style Sheets

## **NOTES**

1. Practical Exam only.
2. Internal and External Practical Exam Conducted by Department itself.
3. Course Teacher act as an Internal Examiner and Head of the Department act as an External Examiner.
4. Internal Practical 25 Marks and External Practical 75 Marks.

## **Web Sources**

1. <https://g.co/kgs/7zHt1o>
2. <https://www.investopedia.com/terms/e/ecommerce.asp>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – II**  
**SKILL ENHANCEMENT COURSE - IV: NON MAJOR ELECTIVE COURSE:**  
**BUSINESS DEVELOPMENT (23UCMN21)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 2**  
**CREDITS : 2**  
**DURATION : 30 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To describe business ideas to setup the business.
- To indicate the importance of project identification.
- To know the institutional support to startup of business.
- To appraise the feasibilities of a project.
- To familiarize the preparation of project report.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** outline the business ideas and opportunities

**CO2[K2]:** explain the business proposal

**CO3[K3]:** identify a well-conceived Business Plan

**CO4[K4]:** compare various government schemes for getting financial assistance

**CO5[K5]:** assess entrepreneurial skill by starting up of new business

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1[K1]</b>	2	1	0	1	0	2	1
<b>CO2[K2]</b>	2	1	0	1	0	1	1
<b>CO3[K3]</b>	2	1	0	2	0	0	1
<b>CO4[K4]</b>	1	1	0	2	0	0	1
<b>CO5[K5]</b>	2	1	0	2	0	2	1
<b>Weightage of the course</b>	<b>07</b>	<b>04</b>	<b>0</b>	<b>06</b>	<b>0</b>	<b>03</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>1.23</b>	<b>1.14</b>	<b>0</b>	<b>1.66</b>	<b>0</b>	<b>1.36</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - BUSINESS IDEA (6 hrs)**

**Business Idea:** Preparation of Preliminary Project Report - Apply For Registration- Procurement of Raw Material - Recruiting and Training of Staff- Establishing Distribution Network - Trial Runs - Commencement of Commercial Production a Preview

**UNIT II - PROJECT IDENTIFICATION (6 hrs)**

**Project Identification:** Meaning of Project - Identification of Project Project Classification – Product Life Cycle - Project Identification.

**UNIT III - STARTUP STRATEGIES (6 hrs)**

**Startup:** Meaning - Startup Initiatives by the Government - Strategies for Successful Startup - Institutional and Financial Support – DIC – SIPCOT – TIIC – SIDBI – MUDRA.

**UNIT IV - PROJECT APPRAISAL (6 hrs)**

**Project Appraisal:** Meaning – Definition - Market Feasibility - Technical Feasibility - Financial Feasibility

**UNIT V - PROJECT REPORT (6 hrs)**

**Project Report:** Meaning – Contents - Importance - Preparation.

**TEXTBOOK**

1. Gordon.E, Natarajan.K. *Entrepreneurship Development*. New Delhi: Himalaya Publishing House, 2020.

**REFERENCES**

**Books**

1. KuratkoD.F. and Rao.T.V. *Entrepreneurship A South-Asian Perspective*. Boston: Cengage Learning, 2012.
2. Barringer.B.R, and Ireland.R.D. *Entrepreneurship Successfully Launching New Ventures*. London: Pearson, 2015.
3. Vasant Desai. *Dynamics of Entrepreneurship Development and Management*. Bombay: Himalaya Publishing House, 2000.
4. Jeyashree Suresh. *Entrepreneurial Development*. Chennai: Margham Publications, 2003.

**Web Sources**

1. <https://www.investopedia.com/terms/b/business-plan.asp><https://www.investopedia.com/terms/b/business-plan.asp>
2. <https://www.chron.com>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**

**DEPARTMENT OF TAMIL**

**UG Programme - B.A., B.Sc., B.Com., BBA., BCA.,**

**SEMESTER - III**

**பொதுத்தமிழ் - III (23UTAG31)**

**(From 2023-2024 Batch onwards)**

**HOURS / WEEK : 6**

**CREDITS : 3**

**DURATION : 90 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS: 100**

**நோக்கங்கள்**

- இலக்கியங்களின் சிறப்பினை உணர்த்துதல்.
- காலந்தோறும் எழுந்த காப்பியங்களின் போக்கையும், புதினத்தின் இலக்கிய வடிவத்தையும் யாப்பு, அணி போன்ற இலக்கிய வகைகளையும் மொழிபெயர்ப்புத் திறனையும் மாணவர்கள் உணருமாறு செய்தல்.
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.

**கற்றலின் பயன்கள்**

இத்தானை வெற்றிகரமாக முடித்தவுடன் மாணவர்கள்,

**CO1[K1]:** இலக்கியங்களின் வழி வாழ்வியல் சிந்தனைகள் பற்றி அறிவர்.

**CO2[K2]:** காப்பிய சமயக் கருத்துக்களையும் நோக்கங்களையும் அடையாளம் காண்பர்.

**CO3[K3]:** தமிழ் புதினங்களின் வழி சமகாலப் படைப்புகளின் வாழ்க்கை முறையின் ஆற்றலைப் பெறுவர்.

**CO4[K4]:** காப்பியங்கள் மற்றும் புதினங்களின் வரலாற்றினைப் பாகுபடுத்துவர்.

**CO5[K5]:** இலக்கிய இலக்கணங்களை கற்று அவற்றை மதிப்பீடு செய்வர்.

**CO/PO Mapping Table (Course Articulation Matrix)**

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	0	1	0	0	0
CO2[K2]	2	1	0	1	0	0	0
CO3[K3]	2	2	0	2	1	0	0
CO4[K4]	2	2	1	2	0	1	1
CO5[K5]	2	2	1	2	1	1	1
Weightage of the Course	10	08	02	08	02	02	02
Weighted percentage of Course Contribution to Pos	1.75	2.28	1.17	2.22	0.98	0.9	1.01

**Based on the Level of Contribution ('3' -High, '2' -Medium, '1' -Low, '-' No Correlation)**



**கூறு I (18 hrs)**  
**பெருங்காப்பியங்கள்:** சிலப்பதிகாரம் - வழக்குரை காதை - இளங்கோவடிகள், மணிமேகலை ஆதிரை பிச்சையிட்ட காதை - சீத்தலைச்சாத்தனார், சீவகசிந்தாமணி - பூமகள் இலம்பகம் - திருத்தக்கதேவர், வளையாபதி - நாதகுந்தனார்.

**கூறு II (18 hrs)**  
**சமயக் காப்பியங்கள்:** பெரியபுராணம் - பூசலார் நாயனார் புராணம் - சேக்கிழார், கம்பராமாயணம் - மந்தரை சூழ்ச்சிப் படலம் - கம்பர், வில்லிபாரதம் - மற்போர் சருக்கம் - வில்லிப்புத்தூராழ்வார், சீராப்புராணம் - புலி வசனித்த படலம் - உமறுப்புலவர்.

**கூறு III (18 hrs)**  
**புதினம்:** வஞ்சிமாநகரம் (வரலாற்றுப் புதினம்) - நா.பார்த்தசாரதி.

**கூறு IV (18 hrs)**  
**காப்பியத்தின் தோற்றமும் வளர்ச்சியும் - புதினத்தின் தோற்றமும் வளர்ச்சியும்**

**கூறு V (18 hrs)**  
**மொழித்திறன்:** நூல் மதிப்புரை, திறனாய்வு செய்தல், கடிதம் வரைதல், விண்ணப்பம் எழுதுதல்.

#### பாடநூல்கள்

1. தமிழியல் துறையினர், *தொகுப்பு நூல்*, ஸ்ரீ காளீஸ்வரி கல்லூரி (தன்னாட்சி), சிவகாசி.
2. வாசுதேவன், கா. *பன்முக நோக்கில் தமிழ் இலக்கிய வரலாறு*, தேவன் பதிப்பகம், திருச்சிராப்பள்ளி, 2017.
3. நா.பார்த்தசாரதி, வஞ்சி மாநகரம், கவிதா வெளியீடு, சென்னை, 600017

#### பார்வை நூல்கள்

1. சிற்பி. பாலசுப்பிரமணியன், *தமிழ் இலக்கிய வரலாறு*, கவிதா வெளியீடு, சென்னை.
2. தமிழண்ணல், *புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு*, சோலை பதிப்பகம், மதுரை
3. பாக்கியமேரி, *வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு*, பாரி நிலையம், சென்னை.

#### வலைப்பதிவுகள் (Web Sources)

1. Tamil Heritage Foundation- [www.tamilheritage.org](http://www.tamilheritage.org)
2. Tamil virtual University Library- [www.tamilvu.org/library](http://www.tamilvu.org/library)
3. Project Madurai - [www.projectmadurai.org](http://www.projectmadurai.org)
4. Chennai Library- [www.chennailibrary.com](http://www.chennailibrary.com)
5. Tamil Universal Digital Library- [www.ulib.prg](http://www.ulib.prg)
6. Tamil E-Books Downloads- [tamilebooksdownloads.blogspot.com](http://tamilebooksdownloads.blogspot.com)
7. Tamil Books on line- [books.tamilcube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress [archive.org](http://archive.org)
9. Tamil novels on line - [books.tamilcube.com](http://books.tamilcube.com)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF ENGLISH**  
**UG Programme - B.A./ B.COM/B.B.A./ B.SC./BCA**  
**SEMESTER- III**  
**GENERAL ENGLISH - III (23UENL31)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 6 (L- 5, T-1)**

**CREDITS : 3**

**DURATION : 90 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS : 100**

**Course Objectives**

- To enhance the level of literary and aesthetic experience of students and to help them respond creatively.
- To sensitize them to the major issues in the society and the world.
- To provide them with an ability to build and enrich their communication skills.
- To equip them to utilize the digital knowledge resources effectively for their chosen fields of study.
- To help them think and write imaginatively and critically.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1 [K1]:** relate and state ideas by reading simple poems and scenes from Shakespearean plays.

**CO2 [K2]:** demonstrate effective speaking skills by listening to speeches of famous personalities and express it in day-to-day life.

**CO3 [K3]:** apply the knowledge of language competency in writing letters, emails and display social etiquettes in everyday life.

**CO4 [K4]:** analyse data interpretation, meeting etiquettes, organizing and participating in a meeting.

**CO5 [K5]:** develop language skills through literature and assess the knowledge of English in the workplace.

**CO-PO Mapping table (Course Articulation Matrix)**

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1[K1]</b>	2	1	0	2	0	0	0
<b>CO2[K2]</b>	2	2	0	2	1	1	0
<b>CO3[K3]</b>	2	2	1	2	1	1	0
<b>CO4[K4]</b>	2	2	1	2	0	0	1
<b>CO5[K5]</b>	2	1	1	1	1	1	1
<b>Weightage of the course</b>	<b>10</b>	<b>08</b>	<b>03</b>	<b>09</b>	<b>03</b>	<b>03</b>	<b>02</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>1.75</b>	<b>2.28</b>	<b>1.75</b>	<b>2.49</b>	<b>1.47</b>	<b>1.36</b>	<b>1.01</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - SPEECHES OF FAMOUS PERSONALITIES (18 hrs)**

Jawaharlal Nehru	-	Tryst with Destiny
Steve Jobs	-	You've got to Find What You Love
Barack Obama	-	Yes, We Can

**UNIT II- POETRY (18 hrs)**

Christina Rossetti	-	In an Artist's Studio
Toru Dutt	-	Sita
Oodgeroo Noonuccal	-	A Song of Hope
Mamang Dai	-	The Voice of the Mountains

**UNIT III - SCENES FROM SHAKESPEARE (18 hrs)**

Romeo & Juliet	-	The Balcony Scene
Macbeth	-	Banquet Scene
Julius Caesar	-	Murder Scene

**UNIT IV - LANGUAGE COMPETENCY (18 hrs)**

Writing letters and emails  
Writing and messaging in social media platforms [blogs, twitter, Instagram, facebook]  
Learning netiquette, email etiquette

**UNIT V - ENGLISH FOR WORK PLACE (18 hrs)**

Data Interpretation and Reporting  
Data Presentation and analysis  
Meeting Etiquettes - language, dress code, voice modulation  
Online Meetings - Terms and expressions used  
Conducting and participating in a meeting

**TEXTBOOK**

1. Arden Shakespeare: *Complete works of William Shakespeare*. Bloomsbury, 2011.

**REFERENCES**

**Books**

1. Wells, Stanley. *The Shakespeare Book: Big Ideas Simply Explained*, et al. DK Publishing, 2015.
2. Gandhi, Mahatma. *Famous Speeches by Mahatma Gandhi*, Create space Independent Publishing Platform, 2016.
3. Bernish, Jeanne Kelly. *How to Build a Professional Digital Profile* Kindle Edition, Bernish Communications Associates, LLC; 1st edition (May 29, 2012).
4. Folse, Keith.S. *Keys to Teaching Grammar to English Language Learners*, Second Ed.: A Practical Handbook, Michigan Teacher Training, 2016.
5. Yardley, Krysia.M. *Role Play- Theory and Practice*. Matwiejczuk, SAGE publications ltd, 1997.

**Web Sources**

1. <https://www.scribd.com/document/558838656/>
2. <http://www.wordslikethis.com.au/>

3. <https://www.poetryfoundation.org/poems/146804/in-an-artist39s-studio>
4. <https://www.poetrynook.com/poem/s%E2%94%9C%C2%ABta>
5. <https://www.cam.ac.uk/files/a-tryst-with-destiny/index.html#:~:text=Jawaharlal%20Nehru%2C%20delivering%20his%20Tryst%20with%20Destiny%20speech.&text=%22Long%20years%20ago%20we%20made,awake%20to%20life%20and%20freedom>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - III**  
**CORE COURSE- V: CORPORATE ACCOUNTING I (23UCMC31)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 5**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS: 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To understand about the pro-rata allotment and Underwriting of Shares.
- To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures.
- To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013.
- To examine the various methods of valuation of Goodwill and shares.
- To identify the Significance of International financial reporting standard (IFRS).

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the accounting procedure for Issue of shares, debentures, underwriting of shares and debentures.

**CO2[K2]:** explain the methods of redemption of preference shares, debentures, valuation of goodwill, valuation of shares.

**CO3[K3]:** apply the accounting knowledge in preparation of Financial statements of various sectors

**CO4[K4]:** analyse the various process to solve the problem of capital issues

**CO5[K5]:** assess the need and importance of accounting standards

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	0	0	0
<b>CO2[K2]</b>	3	2	0	2	1	1	1
<b>CO3[K3]</b>	3	2	0	2	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	3	1	2	1	2	1
<b>Weightage of the course</b>	<b>15</b>	<b>10</b>	<b>02</b>	<b>09</b>	<b>04</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>2.85</b>	<b>1.17</b>	<b>2.49</b>	<b>1.96</b>	<b>2.26</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - ISSUE OF SHARES (15 hrs)**

**Issue of Shares:** Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

**UNIT II – ISSUE AND REDEMPTION OF PREFERENCE SHARES & DEBENTURES (15 hrs)**

**Redemption of Preference Shares:** Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.

**Debentures:** Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

**UNIT III - FINAL ACCOUNTS (15 hrs)**

**Final Accounts:** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.

**UNIT IV - VALUATION OF GOODWILL & SHARES (15 hrs)**

**Valuation of Goodwill:** Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.

**Valuation of Shares:** Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

**UNIT V - INDIAN ACCOUNTING STANDARDS (15 hrs)**

**International Financial Reporting Standard (IFRS):** Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only).

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

**TEXTBOOKS**

1. Jain.S.P. and Narang.N.L. *Advanced Accounting Vol I*. New Delhi: Kalyani Publication.
2. Gupta.R.L. and Radha swamy.M *Advanced Accounts Vol I*. New Delhi: Sultan

- Chand.
3. Broman. *Corporate Accounting*. New Delhi: Taxmann.
  4. Shukla and Grewal, Gupta. *Advanced Accounts*. New Delhi: Vohra, S.Chand.
  5. Shukla.M.C. *Advanced accounting Vol I*. New Delhi: S.Chand.

## **REFERENCES**

### **Books**

1. Reddy.T.S. and Murthy.A *Corporate Accounting*. Chennai: Margham Publication.
2. Rawat.D.S. and Nozer Shroff. *Students Guide To Accounting Standards*. New Delhi: Taxmann.
3. Prof. Mukeshbramhbut, Devi. *Corporate Accounting I*. Madhya Pradesh: Ahilya Publication.
4. Anil Kumar, Rajesh kumar. *Corporate accounting I*. Mumbai: Himalaya Publishing house.
5. Prasanth Athma. *Corporate Accounting I*. Mumbai: Himalaya Publishing house.

### **Web Sources**

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - III**  
**CORE COURSE - VI: COMPANY LAW (23UCMC32)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 5**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To know Company Law 1956 and Companies Act 2013.
- To have an understanding on the formation of a company.
- To understand the requisites of meeting and resolution.
- To gain knowledge on the procedure to appoint and remove Directors.
- To familiarize with the various modes of winding up.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** recall the classification of companies under the Companies Act 2013

**CO2[K2]:** explain the contents of the Memorandum of Association and Articles of Association

**CO3[K3]:** describe the qualification and disqualification of Auditors

**CO4[K4]:** outline the workings of National Company Law Appellate Tribunal (NCLAT)

**CO5[K5]:** appraise the modes of winding up

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	1
<b>CO3[K3]</b>	3	2	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	1	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)



## **UNIT I - INTRODUCTION TO COMPANY LAW (15 hrs)**

**Companies Act 2013:** Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

## **UNIT II - FORMATION OF COMPANY (15 hrs)**

**Formation of a Company:** Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

## **UNIT III - MEETING AND RESOLUTION (15 hrs)**

**Meeting and Resolution:** Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.

## **UNIT IV - MANAGEMENT & ADMINISTRATION (15 hrs)**

**Management & Administration:** Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

## **UNIT V - WINDING UP (15 hrs)**

**Winding up:** Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

### **TEXTBOOKS**

1. Kapoor.N.D. *Business Laws*. Chennai: Sultan Chand and Sons.
2. Pillai.R.S.N. *Business Law*. New Delhi: S.Chand.
3. Dhandapani.M.V. *Business Laws*. Chennai: Sultan Chand and Sons.
4. Shusma Aurora. *Business Law*. New Delhi: Taxmann.
5. Kuchal.M.C. *Business Law*. Noida: VikasPublication.

### **REFERENCES**

#### **Books**

1. Gaffoor and Thothadri. *Company Law*. Chennai: Vijay Nichole Imprints Limited.
2. Sreenivasan.M.R. *Business Laws*. Chennai: Margham Publications.
3. Kavya and Vidhyasagar. *Business Law*. Bhopal: Nithya Publication

4. Geet.S.D. *Business Law*. Pune: Nirali Prakashan Publication.
5. Preethi Agarwal. *Business Law*. CA foundation study material

**Web Sources**

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - III**  
**ELECTIVE COURSE GENERIC / DISCIPLINE SPECIFIC - III:**  
**BUSINESS MATHEMATICS AND STATISTICS (23UCMA31)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 4**  
**CREDITS : 3**  
**DURATION : 60 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To impart knowledge on the basics of ratio, proportion, indices and proportions.
- To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- To familiarise with the measures of central tendency.
- To conceptualise with correlation co-efficient.
- To gain knowledge on time series analysis.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** identify the basic operations of ratio, variation, indices and logarithm

**CO2[K2]:** explain the basic concepts of statistics and mathematics

**CO3[K3]:** compare arithmetic and geometric progression

**CO4[K4]:** analyse the relationship between the variables

**CO5[K5]:** predict the trend by using time series and test the adequacy of index number

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	2	3	2	2	2	3
<b>CO2[K2]</b>	3	2	3	2	3	2	3
<b>CO3[K3]</b>	3	2	3	2	3	2	3
<b>CO4[K4]</b>	3	2	3	2	2	2	3
<b>CO5[K5]</b>	3	2	3	2	2	2	3
<b>Weightage of the course</b>	<b>15</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>15</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>2.85</b>	<b>8.77</b>	<b>2.77</b>	<b>5.88</b>	<b>4.52</b>	<b>7.58</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - RATIO (12 hrs)**

**Ratio:** Proportion and Variations, Indices and Logarithms.

**UNIT II - INTEREST AND ANNUITY (12 hrs)**

**Interest and Annuity:** Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

**UNIT III - BUSINESS STATISTICS MEASURES OF CENTRAL TENDENCY (12 hrs)**

**Business Statistics:** Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

**UNIT IV - CORRELATION AND REGRESSION (12 hrs)**

**Correlation:** Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

**UNIT V - TIME SERIES ANALYSIS AND INDEX NUMBERS (12 hrs)**

**Time Series Analysis:** Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

**TEXTBOOKS**

1. Dr.Gupta.B.N. *Business Mathematics & Statistics*. Chennai: Shashi bhawan publishing house.
2. Asim Kumar Manna. *Business Mathematics & Statistics*. Nodia: McGraw hill education.
3. Rayarikar.A.V. and Dr. Dixit.P.G. *Business Mathematics & Statistics*. Pune: Nirali Prakashan Publishing.
4. Dr.Sachdeva.S. *Business Mathematics & Statistics*. Agra: Lakshmi Narain Agarwal.
5. Vittal.P.R. *Business Mathematics & Statistics*. Chennai: Margham Publications.

**REFERENCES**

**Books**

1. Sharma.J.K. *Fundamentals of business statistics*. Noida: Vikas publishing.
2. Peter Waxman. *Business Mathematics & Statistics*. New York: Prentice Hall.
3. Andre Francis. *Business Mathematics & Statistics*. Andover: Cengage Learning EMEA.
4. Aggarwal.B.M.. *Business Mathematics & Statistics*. New Delhi: Ane Book Pvt. Ltd.
5. Bhardwaj.R.S. *Business Mathematics & Statistics*. New Delhi: Excel Books Publisher.

**Web Sources**

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – III**  
**SKILL ENHANCEMENT COURSE - V:**  
**SOFT SKILLS FOR BUSINESS BUILDING (23UCMS31)**  
**(From 2023-2024 Batch onwards)**

**HOURLY/WEEK: 1**  
**CREDIT : 1**  
**DURATION : 15 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To introduce the practical aspects of business.
- To impart knowledge on the different forms of business entities.
- To highlight the importance of innovation and creativity.
- To gain basic knowledge on intellectual property rights.
- To create awareness about national and state level entrepreneurial ecosystem.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** recall the basics of business skills

**CO2[K2]:** explain the concepts of entrepreneurship, creativity, modern skills, IPR and entrepreneurial ecosystem

**CO3[K3]:** apply the skills, innovation and entrepreneurial ecosystem in building the business

**CO4[K4]:** analyze the entrepreneurial process to build a successful business

**CO5[K5]:** evaluate the entrepreneurial skills, IPR policy, Start up policy and soft skills for entrepreneur

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	2	2	1	1	0	1	2
<b>CO2[K2]</b>	3	2	1	1	1	1	1
<b>CO3[K3]</b>	3	2	1	2	1	1	1
<b>CO4[K4]</b>	3	2	1	2	0	1	1
<b>CO5[K5]</b>	3	3	1	2	0	2	2
<b>Weightage of the course</b>	<b>14</b>	<b>11</b>	<b>05</b>	<b>08</b>	<b>02</b>	<b>06</b>	<b>07</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.46</b>	<b>3.13</b>	<b>2.92</b>	<b>2.22</b>	<b>0.98</b>	<b>2.71</b>	<b>3.54</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - BUSINESS (3 hrs)**

**Business:** Meaning - Definition of Entrepreneurship - Entrepreneur- Power of Entrepreneurship - Advantages of being an entrepreneur.

**UNIT II - INVENTION VS. INNOVATION (3 hrs)**

**Invention Vs. Innovation:** Meaning of Creativity, Invention Vs. Innovation - Innovation and Technology - Need for Protecting the Innovations and Inventions.

**UNIT III - MODERN SKILLS FOR BUSINESS (3 hrs)**

**Modern Skills for Business:** - Digital Skills - Presentation Skills - Branding Skills - Art of Sustaining in the Business - Developing Relevant Knowledge.

**UNIT IV - IPR (3 hrs)**

**IPR:** Introduction - Kinds of IPR - Patents - Trademarks - Copyrights - Geographical Indications (Basics Only).

**UNIT V – SOFT SKILL FOR ENTREPRENEUR (3 hrs)**

**Soft Skill:** Meaning. **Hard Skill:** Meaning – Importance of Soft Skill – Attributes – Stress Management Techniques – Qualities of Good Leader. Improving Soft Skill: Social Thinking – Negotiating Soft Skill – Practicing Soft Skill.

**TEXTBOOKS**

1. Reddy. *Entrepreneurship- Text & Cases*. New Delhi: Cengage,
2. Kuratkorao. *Entrepreneurship A south Asian perspective*. New Delhi: Cengage,
3. Leach and Melicher. *Entrepreneurial Finance*. New Delhi: Cengage,
4. Sundar.K. *Entrepreneurship Development*. Chennai: Vijay Nicole Imprints Private Limited
5. Khanka. S.S. *Entrepreneurial Development*. New Delhi: S. Chand & Co. Ltd, 2001.
6. Sangeeta Sharma. *Entrepreneurship Development*. New Delhi: PHI Learning Pvt. Ltd, 2016.
7. Rajeev Gandhi.M and Babu Franklin.A. *Soft Skills*. Chennai: Charulatha Publication, 2022.

**REFERENCES**

**Books**

1. Barringer.B. *Entrepreneurship Successfully Launching New Ventures*. New Delhi: Pearson, 3<sup>rd</sup> Edition, 2011.

2. Bessant.J and Tidd.J. *Innovation and Entrepreneurship*. John Wiley & Sons, 2nd Edition, 2011.
3. Vasant Desai. *Small Scale Industries and Entrepreneurship*. Mumbai: Himalaya Publishing House, 2011.
4. Donal.F.K. *Entrepreneurship-Theory Process and Practice*. New Delhi: Cengage Learning, 9<sup>th</sup> Edition, 2014.
5. Hirsch.R.D., Peters.M and Shepherd.D. *Entrepreneurship*. Noida: Tata McGraw Hill Education Pvt. Ltd, 6<sup>th</sup> Edition, 2006.

### **Web Sources**

1. <https://www.msde.gov.in/>
2. <http://inventors.about.com/od/entrepreneur/>
3. <http://learnthat.com/tag/entrepreneurship/>
4. [www.managementstudyguide.com](http://www.managementstudyguide.com)
5. [www.quintcareers.com](http://www.quintcareers.com)
6. [www.entrepreneur.com](http://www.entrepreneur.com)
7. [www.makeinindia.com](http://www.makeinindia.com)
8. <https://aatmanirbharbharat.mygov.in>
9. [https://onlinecourses.nptel.ac.in/noc22\\_mg98/preview](https://onlinecourses.nptel.ac.in/noc22_mg98/preview)



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – III**  
**SKILL ENHANCEMENT COURSE – VI:**  
**ACCOUNTING AUTOMATION (23UCMS3P)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDITS : 2**  
**DURATION : 30 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To outline the accounting procedures.
- To apply the basic procedure for voucher entries.
- To examine the bill wise procedure.
- To assess the accounting with GST procedures.
- To prepare budget in accounting package.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K2]:** illustrate the mechanism of accounting procedures

**CO2(K3):** apply the basic procedure for various voucher entries, sale orders and purchase orders

**CO3(K4):** analyze the bill wise procedure and various price list

**CO4(K5):** assess the accounting with GST procedure

**CO5(K6):** prepare the inventory account and budget in accounting package

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K2]</b>	3	1	1	2	0	1	0
<b>CO2[K3]</b>	3	1	1	2	1	1	1
<b>CO3[K4]</b>	3	2	1	2	1	1	1
<b>CO4[K5]</b>	3	1	1	2	2	1	1
<b>CO5[K6]</b>	3	1	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>06</b>	<b>05</b>	<b>10</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.71</b>	<b>2.92</b>	<b>2.77</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

## **LIST OF PRACTICALS:**

1. Company Creation:
  - (a) Creating of Company
  - (b) Altering of Company
  - (c) Deleting Company with Accounts only in Tally:
2. Creating Ledgers in Tally.
  - (A) Single Ledger Creation
  - (B) Multiple Ledger Creation
3. Entering Accounting Transaction Through Voucher Entry:
4. Altering Voucher Entries:
5. Displaying Various Account Reports.
6. Activation of Debit Note and Credit Note.
7. Creating And Working With: (a) Debit Note (b) Credit Note
8. Activation and Working with Bill Wise Detail
9. Creating Party Wise, Bill Wise Report and Outstanding Report.
10. Cost Center Creation and Creating Ledger With Cost Category.
11. Voucher Entry Using Cost Center Class in Tally.
12. Creating and Working With Budget Option in Tally.
13. Creating Company with Inventory Detail and Creating, Altering Inventory Ledger.
14. Preparing Invoice with Inventory Details.
15. Generating and Displaying Stock Reports.
16. Creating, Altering Godown in Tally.
17. Generating and Displaying Various Godown Reports.
18. GST Activation and GST Ledger Creation.
19. Invoice Entry with GST, Generating and Displaying GST Report.

## **NOTE**

1. Practical Exam only.
2. Internal and External Practical Exam Conducted by Department itself.
3. Course Teacher act as an Internal Examiner and Head of the Department act as an External Examiner.
4. Internal Practical 25 Marks and External Practical 75 Marks.

## **TEXTBOOK**

1. Nadhani.A.K. *Implementing Tally-ERP 9.0*. New Delhi: BPB Publications, 2010.

## **REFERENCES**

### **Books**

1. Namrata . *Tally 9*. New Delhi: Dreamtech Press, 2008.
2. Dr.Rizwan Ahmed.P. *Tally ERP 9*. Chennai: Margham Publications, 2016.

### **Web Sources**

1. <https://tallysolutions.com/accounting/shortcut-keys-in-tally-erp-9/>
2. [http://saintangelos.com/studentdesk/Download/Tally\\_Assignment.pdf](http://saintangelos.com/studentdesk/Download/Tally_Assignment.pdf)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF TAMIL**  
**UG Programme - B.A., B.Sc., B.Com., BBA., BCA.,**  
**SEMESTER - IV**

**பொதுத்தமிழ் - IV (23UTAG41)**  
**(From 2023-2024 Batch onwards)**

<b>HOURS / WEEK</b>	: 6	<b>INT. MARKS</b>	: 25
<b>CREDITS</b>	: 3	<b>EXT. MARKS</b>	: 75
<b>DURATION</b>	: 90 hrs	<b>MAX. MARKS</b>	: 100

**நோக்கங்கள்**

- இலக்கியங்களின் சிறப்பினை உணர்த்துதல்.
- சங்க இலக்கியத்தின் சிறப்பையும், நாடகம் என்னும் இலக்கிய வகையின் தன்மையையும் அகபுற இலக்கணங்களையும் மாணவர்களுக்கு அறிமுகப்படுத்துதல்.
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்.

**கற்றலின் பயன்கள்**

இத்தானை வெற்றிகரமாக முடித்தவுடன் மாணவர்கள்,

**C01[K1]:** சங்க இலக்கியத்தில் காணப்பெறும் அறக்கருத்துக்களை அறிந்து கொள்வர்.

**C02[K2]:** சங்க இலக்கியங்கள் மற்றும் நாடக இலக்கியம் வாயிலாக மக்களின் வாழ்க்கை முறையினை எடுத்துரைப்பர்.

**C03[K3]:** நாடக இலக்கியம் மூலம் நடிப்பாற்றலையும், கலைத்தன்மையையும், படலப்பாற்றலையும் கற்பர். மேலும் மொழிபெயர்ப்பு ஆற்றலையும் பெறுவர்.

**C04[K4]:** கலைச்சொற்களைக் கண்டறிந்து அவற்றோடு தொடர்புடைய சொல்லைப் பகுப்பர்.

**C05[K5]:** சங்க இலக்கியம் மற்றும் நாடக இலக்கியங்களை மதிப்பீடு செய்வர்.

**CO/PO Mapping Table (Course Articulation Matrix)**

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>C01[K1]</b>	2	1	0	1	0	0	0
<b>C02[K2]</b>	2	1	0	2	0	0	0
<b>C03[K3]</b>	2	2	0	2	1	0	1
<b>C04[K4]</b>	2	2	1	2	1	1	0
<b>C05[K5]</b>	2	2	1	2	0	1	1
<b>Weightage of the Course</b>	<b>10</b>	<b>08</b>	<b>02</b>	<b>09</b>	<b>02</b>	<b>02</b>	<b>02</b>
<b>Weighted percentage of Course Contribution to POs</b>	<b>1.75</b>	<b>2.28</b>	<b>1.17</b>	<b>2.49</b>	<b>0.98</b>	<b>0.9</b>	<b>1.01</b>

Based on the Level of Contribution ('3' -High, '2' -Medium, '1' -Low, '-' No Correlation)

**கூறு I (18 hrs)**  
**எட்டுத்தொகை:** நற்றிணை (10,14,16பாடல்கள்), குறுந்தொகை (16,17,19,20,25,29,38,440), கலித்தொகை (38,51), அகநானூறு (15,33,55), புறநானூறு (37,86,112), பரிபாடல் (55)

**கூறு II (18 hrs)**  
**பத்துப்பாட்டு:** நெடுநல்வாடை - நக்கீரர்

**கூறு III (18 hrs)**  
**நாடகம்:** சபாபதி - பம்மல் சம்பந்த முதலியார்

**கூறு IV (18 hrs)**  
**சங்க இலக்கியம் தோற்றம் வளர்ச்சி - நாடகத்தின் தோற்றம் வளர்ச்சி**

**கூறு V (18 hrs)**  
**மொழித்திறன்:** மொழிபெயர்ப்பு - கலைச்சொற்கள், கொடுக்கப்பட்டுள்ள ஆங்கிலப் பகுதியைத் தமிழில் மொழிபெயர்தல், அலுவலகக் கடிதம் - தமிழில் மொழிபெயர்த்தல்.

#### **பாடநூல்கள்**

1. தமிழியல் துறையினர், *தொகுப்பு நூல்*, ஸ்ரீ காளீஸ்வரி கல்லூரி (தன்னாட்சி), சிவகாசி.
2. வாசுதேவன், கா. *பன்முக நோக்கில் தமிழ் இலக்கிய வரலாறு*, தேவன் பதிப்பகம், திருச்சிராப்பள்ளி, 2017.
3. சபாபதி, *பம்மல் சம்பந்த முதலியார்*, கௌரா பதிப்பகக் குழுமம், சென்னை

#### **பார்வை நூல்கள்**

1. சிற்பி. பாலசுப்பிரமணியன், *தமிழ் இலக்கிய வரலாறு*, கவிதா வெளியீடு, சென்னை.
2. தமிழண்ணல், *புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு*, சோலை பதிப்பகம், மதுரை
3. பாக்கியமேரி, *வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு*, பாரி நிலையம், சென்னை.

#### **வலைப்பதிவுகள் (Web Sources)**

1. Tamil Heritage Foundation- [www.tamilheritage.org](http://www.tamilheritage.org)  
<<http://www.tamilheritage.org>>
2. Tamil virtual University Library- [www.tamilvu.org/library](http://www.tamilvu.org/library)  
<http://www.virtualvu.org/library>
3. Project Madurai - [www.projectmadurai.org](http://www.projectmadurai.org).
4. Chennai Library- [www.chennailibrary.com](http://www.chennailibrary.com)  
<<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- [www.ulib.prg](http://www.ulib.prg) <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- [tamilebooksdownloads.blogspot.com](http://tamilebooksdownloads.blogspot.com)
7. Tamil Books on line- [books.tamilcube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress [archive.org](http://archive.org)
9. Tamil novels on line - [books.tamilcube.com](http://books.tamilcube.com)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF ENGLISH**  
**UG Programme - B.A./ B.COM/B.B.A./ B.SC./BCA**  
**SEMESTER- IV**  
**GENERAL ENGLISH –IV (23UENL41)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 6 (L-5, T-1)**

**CREDITS : 3**

**DURATION : 90 hrs**

**INT. MARKS : 25**

**EXT. MARKS: 75**

**MAX. MARKS: 100**

**Course Objectives**

- To help learners imbibe the rules of language unconsciously and tune to deduce language structure and usage.
- To use receptive skills through reading and listening to acquire good exposure to language and literature.
- To develop language skill for effective communication.
- To provide exposure to plays, autobiographies and expose them to value based ideas.
- To enhance the learner’s language skills especially in the areas of grammar and pronunciation.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1 [K1]:** state ideas effectively and appropriately in real life situations.

**CO2 [K2]:** demonstrate speaking skills in appreciating literature.

**CO3 [K3]:** use grammar and pronunciation effectively and appropriately.

**CO4 [K4]:** examine the literary works to develop language skills.

**CO5 [K6]:** construct grammatically correct and meaning full sentences.

**CO-PO Mapping table (Course Articulation Matrix)**

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	2	1	0	1	0	0	0
<b>CO2[K2]</b>	2	1	0	1	0	0	0
<b>CO3[K3]</b>	2	2	1	2	1	1	1
<b>CO4[K4]</b>	2	2	1	2	1	1	1
<b>CO5[K6]</b>	2	3	1	2	0	1	1
<b>Weightage of the course</b>	<b>10</b>	<b>09</b>	<b>03</b>	<b>08</b>	<b>02</b>	<b>03</b>	<b>03</b>
<b>Weighted percentage of Course contribution to Pos</b>	<b>1.75</b>	<b>2.56</b>	<b>1.75</b>	<b>2.22</b>	<b>0.98</b>	<b>1.36</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - LIFE WRITING (18 hrs)**

- Malala Yousafzai - I am Malala - Chapter 1  
Nikola Tesla - My Inventions - Chapter 2

**UNIT II - ONE ACT PLAYS (18 hrs)**

- Edward Albee - The Zoo Story  
Anton Chekhov - The Proposal

**UNIT III - INTERVIEWS (18 hrs)**

- Nelson Mandela's Interview with Larry King  
Rakesh Sharma's Interview with Indira Gandhi from Space  
Lionel Messi with Sid Lowe (Print)

**UNIT IV - LANGUAGE COMPETENCY (18 hrs)**

Refuting, Arguing & Debating, Making Suggestions & Responding to Suggestions, Asking for and Giving Advice or Help, Interviews (face to face, telephone and video conferencing)

**UNIT V - ENGLISH FOR WORKPLACE (18 hrs)**

- Job Applications: Covering letters, CV and Resume  
Creating a digital profile - LinkedIn  
Filling Forms (Online & Manual): creation of account, railway reservation, ATM, Credit/debit card  
Body Language - Practical Skills for Interviews

**TEXTBOOKS**

1. Yousafzai, Malala, and Christina Lamb. *I Am Malala The Girl Who Stood Up for Education and Was Shot by the Taliban*. New York: Little Brown, 2013.
2. Tesla, Nikola. *My Inventions*. London: Ingram Short Title, 2011.

**REFERENCES**

**Books**

1. Taylor, Mary Borg, & Francis, *Writing Your Life: A Guide to Writing Autobiographies*. Routledge, 2021.
2. Bert, A. Norman. *One-act Plays for Acting Students: An Anthology of Short one-Act Plays for one, Two or Three actors*. Christian Publisher LLC, 1987.
3. Dolley, Colin. and Rex Welford. *The One-Act Play Companion: A Guide to plays, Playwrights and Performance*. Bloomsbury Publishing, 2015.
4. Bernis, Jeanne Kelly. Editor. *How to Build a Professional Digital Profile*. Bernish, Bernish Communications Associates, LLC, 2012
5. Yardley, M Yardley - Matwiejczuk, *Role Play-Theory and Practice*. SAGE publications ltd, 1997.

**Web Sources**

1. For Readers' Theatre:  
<https://www.youtube.com/watch?v=JaLQIt8orSw&t=469s>(the link to the performance; refer scripts by Aaron Sheperd) <http://BBC learn English.com>
2. <https://www.infoplease.com/dictionary/brewers/animals-cries>

3. <http://onestopenglish.com>
4. <http://hearn-english-today.com>
5. <http://talkenglish.com>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - IV**  
**CORE COURSE – VII: CORPORATE ACCOUNTING II (23UCMC41)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 5**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To know the types of amalgamation, internal and external reconstruction.
- To know final statements of banking companies.
- To understand the accounting treatment of insurance company accounts.
- To understand the procedure for preparation of consolidated balancesheet.
- To have an insight on modes of winding up of a company.

**Course Outcomes (CO)**

**On successful completion of the course, the learners will be able to**

**CO1[K1]:** describe the accounting procedure for corporate undertakings restructuring

**CO2[K2]:** explain the concepts and functions of corporate sectors in modern scenario

**CO3[K3]:** apply the ethics and legal requirements in preparing the accounts of company

**CO4[K4]:** analyse current year and previous year financial position of corporate sectors

**CO5[K5]:** assess the formats and schedules of corporate accounts in pragmatic

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	0	1	0	0	0
CO2[K2]	3	2	0	1	1	1	1
CO3[K3]	3	2	0	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	3	1	2	1
Weightage of the course	15	10	02	09	04	05	04
Weighted percentage of Course contribution to POs	2.63	2.85	1.17	2.49	1.96	2.26	2.02

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)



**UNIT I - AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION** (15 hrs)

**Amalgamation:** Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings).

**Internal & External Reconstruction:** Internal Reconstruction - Conversion of Stock - Increase and Decrease of Capital - Reserve Liability - Accounting Treatment of External Reconstruction

**UNIT II - ACCOUNTING OF BANKING COMPANIES** (15 hrs)

**Final Statements of Banking Companies (As Per New Provisions):** Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

**UNIT III - INSURANCE COMPANY ACCOUNTS** (15 hrs)

**Insurance:** Meaning - Principles - Types - Preparation of Final Accounts of Insurance Companies - Accounts of Life Insurance Business - Accounts of General Insurance Companies -New Format.

**UNIT IV - CONSOLIDATED FINANCIAL STATEMENTS** (15 hrs)

**Consolidated Financial Statements:** Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

**UNIT V - LIQUIDATION OF COMPANIES** (15 hrs)

**Liquidation of Companies:** Meaning-Modes of Winding Up - Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment - Liquidators Remuneration- Liquidator's Final Statement of Accounts.

**TEXTBOOKS**

1. Jain.S.P. and Narang.K.L. *Advanced Accountancy*. New Delhi: Kalyani Publishers.
2. Dr.Raman.K.S. and Dr.Arulanandam.M.A. *Advanced Accountancy, Vol. II*. Mumbai: Himalaya Publishing House.
3. Gupta.R.L and Radhaswamy.M. *Advanced Accounts*. New Delhi: Sultan Chand.
4. Shukla.M.C. and Grewal.T.S. *Advanced Accounts Vol.II*. New Delhi: S Chand & Sons.
5. Reddy.T.S and Murthy.A. *Corporate Accounting II*. Chennai: Margham Publishers.

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

## **REFERENCES**

### **Books**

1. Raman.B. *Corporate Accounting*. New Delhi: Taxman.
2. Shukla.M.C. *Advanced Accounting*. New Delhi: S.Chand.
3. Prof. Mukeshbramhbutt, Devi, *Corporate Accounting I*, Madhya Pradesh: Ahilya Publication.
4. Anil kumar, Rajesh kumar. *Advanced Corporate Accounting*. Mumbai: Himalaya Publishing house.
5. Prasanth Athma. *Corporate Accounting*. Mumbai; Himalaya Publishing house.

### **Web Sources**

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – IV**  
**CORE COURSE - VIII: PRINCIPLES OF MARKETING (23UCMC42)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 5**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To know the concept and functions of marketing.
- To understand the importance of market segmentation.
- To examine the stages of new product development.
- To gain knowledge on the various advertising Medias.
- To analyse the global market environment.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** recall the concepts of marketing

**CO2[K2]:** explain the elements of marketing mix

**CO3[K3]:** discover unethical practices and apply suitable strategies for rural markets

**CO4[K4]:** analyze the various pricing strategies in business

**CO5[K5]:** determine the Channels of distribution for industrial goods

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	0	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	1
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>04</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>1.96</b>	<b>2.26</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - INTRODUCTION TO MARKETING (15 hrs)**

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

## **UNIT II - MARKET SEGMENTATION (15 hrs)**

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

## **UNIT III - PRODUCT & PRICE (15 hrs)**

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

## **UNIT IV - PROMOTIONS AND DISTRIBUTIONS (15 hrs)**

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

## **UNIT V - COMPETITIVE ANALYSIS AND STRATEGIES (15 hrs)**

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

### **TEXTBOOKS**

1. Philip Kotler. *Principles of Marketing: A South Asian Perspective*. New Delhi: Pearson Education.
2. Dr.Gupta.C.B. and Dr.Rajan Nair.N. *Marketing Management*. New Delhi: Sultan Chand & Sons.
3. Dr. Amit Kumar. *Principles Of Marketing*. Chennai: Shashi bhawan Publishing House.
4. Dr. Rajan Nair.N. *Marketing*. New Delhi: Sultan Chand & Sons.
5. Neeru Kapoor. *Principles of Marketing*. New Delhi: PHI Learning.

### **REFERENCES**

#### **Books**

1. Prof Kavita Sharma and Dr Swati Agarwal. *Principles of Marketing Book*. New Delhi: Taxmann.
2. Dr.Jayasankar.J. *Marketing Management*. Chennai: Margham Publications.
3. Assael. H. *Consumer Behaviour and Marketing Action*. USA: PWS-Kent.

4. Hoyer.W.D. and Macinnis.D.J. *Consumer Behaviour*. USA: Houghton Mifflin Company.
5. Baker.M *Marketing Management And Strategy*. India: Macmillan Business, Bloombury Publishing.

**Web Sources**

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – IV**  
**ELECTIVE COURSE GENERIC / DISCIPLINE SPECIFIC – IV:**  
**FINANCIAL SERVICES (23UCMA41)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 3**  
**CREDITS : 3**  
**DURATION : 45 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To impart knowledge on the role and function of the Indian financial system.
- To enrich their knowledge on key areas relating to management of financial products and services
- To familiarize students about Venture Capital, Leasing.
- To make them understand the Credit Rating system.
- To provide insights into mutual funds and the operation of NSDL and CSDL.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** identify the concept of financial market and services

**CO2[K2]:** outline the role of financial market and instrument

**CO3[K3]:** explore the different types of financial services needed for business

**CO4[K4]:** analyse the regulatory mechanism of financial instrument

**CO5[K5]:** evaluate the recent development in Indian financial system

**CO-PO Mapping table (Course Articulation Matrix)**

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	1	1	1	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	0
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	15	07	05	07	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.92</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - INTRODUCTION TO FINANCIAL SYSTEM (9 hrs)**

**Financial System:** Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

## **UNIT II - INTRODUCTION TO FINANCIAL SERVICES (9 hrs)**

**Financial Services:** Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

## **UNIT III - VENTURE CAPITAL AND LEASING (9 hrs)**

**Venture Capital and Leasing:** Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

## **UNIT IV - CREDIT RATING (9 hrs)**

**Credit Rating:** Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

## **UNIT V - MUTUAL FUNDS (9 hrs)**

**Mutual Funds:** Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.

### **TEXTBOOKS**

1. Gurusamy.S. *Financial Services*. Tata McGraw Hill, Noida.
2. Rama Gopal.C. *Financial Services*, Vikas Publishing House, Noida.
3. Khan.M.Y. *Financial Services*, Tata McGraw Hill, Noida.
4. Dharmaraj.E. *Financial Services*, S.Chand, New Delhi.

### **REFERENCES**

#### **Books**

1. Mike Heffner. *Business process management in Financial Services*, F.W. Olin Graduate school of Business, United States.
2. Perry Stinson. *Bank management and Financial Services*, Clanrye International, USA.

3. Gordon.E and Natarajan.K. *Financial Market and Services*, Himalaya Publishing House, Mumbai.
4. Santhanam.B. *Financial Services*, Margham Publications, Chennai.

**Web Sources**

1. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
2. <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
3. <https://scripbox.com/mf/what-is-mutual-fund/>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – IV**  
**SKILL ENHANCEMENT COURSE –VII: EXIM DOCUMENTATION (23UCMS41)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDITS : 2**  
**DURATION : 30 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To impart knowledge on Export-Import procedure.
- To understand export documentation procedure.
- To understand import documentation procedure.
- To acquire knowledge about various incentives available for export.
- To gain the knowledge on various institutional support systems.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** recall the registration formalities in export and import

**CO2[K2]:** explain the procedure in export business

**CO3[K3]:** identify the concept of custom clearance and export financing

**CO4[K4]:** examine the principle of import procedure and documentation

**CO5[K5]:** assess the documentation in export trade

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	0	1	0
<b>CO2[K2]</b>	3	1	0	1	1	1	0
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	1	1	1	1	1	1
<b>CO5[K5]</b>	3	1	1	1	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>05</b>	<b>03</b>	<b>05</b>	<b>04</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.42</b>	<b>1.75</b>	<b>1.39</b>	<b>1.96</b>	<b>2.26</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - REGISTRATION FORMALITIES (6 hrs)**

Registration Formalities: Export – Meaning -Registration Formalities - Importer Exporter Code (IEC) Number-Procedure for Obtaining Online IEC Number - Open a Current Account in the Designated Bank – Registration with the Regional Licensing Authorities – Export License – Register Authorized Foreign Exchange Dealer Code - Exchange Control Formalities

## **UNIT II - EXPORT PROCEDURE (6 hrs)**

Export Procedure: Step by Step Procedure for Export – Enquiry and Offer – Confirmation of an Order – Production and Procurement of Goods – Shipping Space – Packing and Making – Quality Control – Pre Shipment Inspection – knowing about GST and Export of Goods and Services – Customs Clearance – Insurance – Planning for Voyage – Negotiation of Instruments.

## **UNIT III - EXPORT DOCUMENTATION (6 hrs)**

Export Documentation: Documents Required for Exports - Bill of Lading - Airway Bill - Lorry Receipt - Postal Receipt – Commercial Invoice Cum Packing List – Shipping Bill - Bill of Export – Documents Related to Payments: Letter of Credit – Bill of Exchange. Customs Clearance Procedure of Export Cargo (Manual Procedure & EDI Procedure)

## **UNIT IV - PROCEDURE AND DOCUMENTATION FOR IMPORT (6 hrs)**

Procedure and Documentation for Import: Procedure of Import the Goods - Clearance of Import Cargo – Documents to be Submitted by the Importer for Customs Clearance – EDI Procedure or Electronic Processing of Documents – Examination of Import Cargo – Import Documentation and its Steps .

## **UNIT V - FINANCING EXPORTERS AND IMPORTERS (6 hrs)**

Financing Exporters and Importers: Financing Exporters – Pre Shipment Finance – Post Shipment Export Advance - ECGC – Function – Need for Export Credit – Import Post Shipment Credit – Financing Importers.

## **TEXTBOOK**

1. Dr. Natarajan.L. *Import Export Procedure*.Chennai: Margham publication, 2020.

## **REFERENCES**

### **Books**

1. Francis Cherunilam. *International Trade and Management*. New Delhi: Himalaya Publishing House, 2013.
2. Khushpat Jain.S. *Export Import Procedures & Documentation*. New Delhi: Himalaya Publishing House, 2010.
3. Khushpat Jain.S and Dr.Apexa Jain.V. *Foreign Trade – Theory, Procedures, Practices and Documentation*. New Delhi: Himalaya Publishing House, 2017

### **Web Sources**

1. [https://en.wikipedia.org/wiki/Export\\_Credit\\_Guarantee\\_Corporation\\_of\\_India](https://en.wikipedia.org/wiki/Export_Credit_Guarantee_Corporation_of_India)
2. <https://www.ecgcltd.in/ecgcportal/>
3. <https://cleartax.in/s/ecgc>
4. <https://exportimportpractical.com/export-import-procedures-and-documentation/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – IV**  
**SKILL ENHANCEMENT COURSE –VIII: PRINCIPLES OF AUDITING**  
**(23UCMS42)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDITS : 2**  
**DURATION : 30 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS: 100**

**Course Objectives**

- To enable students to understand the principles and process of auditing.
- To help students to know different types of audit
- To impart knowledge on internal control and internal check.
- To illustrate the role of auditor in company.
- To explore the different opinion of auditor’s report.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the concept of Auditing

**CO2[K2]:** explain the different types of audit

**CO3[K3]:** apply the different tools of Auditing

**CO4[K4]:** analyze the importance of internal control and vouching

**CO5[K5]:** assess the powers, duties and liabilities of auditor

**PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	1
<b>CO3[K3]</b>	3	1	1	2	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>08</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>2.22</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - AUDITING (15 hrs)**

Auditing: Meaning and Definition – Aspects to be covered in Audit – Features – Objectives of Auditing and Auditor – Advantages and Inherent Limitation of Audit – Difference between Auditing and Investigation.

**UNIT II - TYPES OF AUDIT (15 hrs)**

Types of Audit: Statutory Audit – Internal Audit – Secretarial audit – Cost audit – Tax audit – GST Audit – Company Audit– E –Auditing.

**UNIT III - TOOLS OF AUDITING (15 hrs)**

Tools of Auditing: Basic principles governing an audit - Audit plan – Audit Procedure – Audit Techniques - Audit Programme: Advantages and disadvantages. –Working papers and its types.

**UNIT IV - INTERNAL CONTROL AND VOUCHING (15 hrs)**

Internal Control and Vouching: Internal Control: Meaning and Definition – Objectives – Advantages and Disadvantages. Vouching: Meaning and Definition – Importance. Voucher: Meaning and Definition – Types – Auditors duty regarding examination of Vouchers – Vouching of trading transactions.

**UNIT V - COMPANY AUDITOR (2013) (15 hrs)**

Company Auditor (2013): Appointment – Removal - Qualification – Disqualification - Remuneration of Auditors – Powers, Duties and Liabilities of Auditor – Auditor’s Report.

**TEXTBOOK**

1. Dr.Gurusamy.M and Dr.Babu Franklin.A *Principles of Auditing*. Sivakasi: Sri Kaliswari College Publication, 2020.

**REFERENCES**

**Books**

1. The Institute of Company Secretaries of India, “Fundamentals of Accounting and Auditing”, Edition 2017.
2. Dr. Natarajan.L. *Practical Auditing*. Chennai: Margam Publication, 2016.
3. The Institute of Chartered Accountants of India. *Auditing and Assurance*

**Web Sources**

1. <https://taxguru.in/company-law/auditor-appointment-companies-act-2013.html>
2. <https://www.caa-ahm.org/Pdf/Legal/Legal-154.pdf>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF CHEMISTRY**  
**UG PROGRAMME**  
**SEMESTER- III & IV**  
**ENVIRONMENTAL STUDIES (23UESR41)**  
**(From 2023 - 2024 Batch onwards)**

**HOURS/WEEK: 2 (III SEM-1, IV SEM-1)**

**CREDITS : 2**

**DURATION : 30 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS: 100**

**Course Objectives**

- To provide a comprehensive understanding of various environmental issues, including pollution, deforestation, climate change, loss of biodiversity, water scarcity, and resource depletion
- To encourage sustainable practices in various sectors, such as energy, transportation, agriculture, and waste management.
- To promote the conservation and preservation of natural resources, habitats, and ecosystems
- To foster a sense of environmental ethics and values.
- To encourage individuals to, participate in community initiatives, and contribute to sustainable development at local, national, and global levels

**Course Outcomes (CO)**

On successful completion of the course, the learners should be able to

**CO1[K1]:** recognize the importance of environment and role of Individuals in its protection.

**CO2 [K2]:** explain the key concepts of Ecosystem, biodiversity and climatic change

**CO3[K3]:** apply the right measures for the sustainable use of natural resources.

**CO4[K4]:** analyse the ethical, cross-cultural, and historical context of environmental issues and the links between Human and Natural Systems.

**CO5[K5]:** evaluate the impact of human action on the biological environment

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1 [K1]</b>	2	1	0	2	2	1	1
<b>CO2 [K2]</b>	2	1	0	2	1	1	1
<b>CO3 [K3]</b>	2	1	0	1	1	1	1
<b>CO4 [K4]</b>	1	1	1	1	2	1	1
<b>CO5 [K5]</b>	1	1	0	1	2	1	1
<b>Weightage of the course</b>	<b>08</b>	<b>05</b>	<b>01</b>	<b>07</b>	<b>08</b>	<b>05</b>	<b>05</b>
<b>Weighted percentage of Course contribution to Pos</b>	<b>1.4</b>	<b>1.42</b>	<b>0.58</b>	<b>1.94</b>	<b>3.92</b>	<b>2.26</b>	<b>2.53</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I – NATURAL RESOURCES (6 hrs)**

**Natural resources:** Definition of resource; Classification of natural resources- biotic and abiotic, renewable and non-renewable. **Biotic resources:** Major type of biotic resources- forests, grasslands, wetlands, wildlife and aquatic (fresh water and marine); Microbes as a resource; Status and challenges. **Water resources:** Types of water resources- fresh water and marine resources; Availability and use of water resources; Environmental impact of over-exploitation, issues and challenges; Water scarcity and stress; Conflicts over water.

## **UNIT II –SUSTAINABLE DEVELOPMENT (6 hrs)**

Soil as a resource and its degradation. **Energy resources:** Sources of energy and their classification, renewable and non-renewable sources of energy; Conventional energy sources- coal, oil, natural gas, nuclear energy; Non-conventional energy sources- solar, wind, tidal, hydro, wave, ocean thermal, geothermal, biomass, hydrogen and fuel cells; Implications of energy use on the environment. **Introduction to sustainable development:** Sustainable Development Goals (SDGs) - targets and indicators, challenges and strategies for SDGs.

## **UNIT III – ENVIRONMENTAL ISSUES LOCAL, REGIONAL AND GLOBAL (6 hrs)**

Industrial revolution and its impact on the environment; Population growth and natural resource exploitation; Global environmental change. **Pollution:** Impact of sectoral processes on Environment, Types of Pollution- air, noise, water, soil, municipal solid waste, hazardous waste; Trans boundary air pollution; Acid rain; Smog. Land use and Land cover change: land degradation, deforestation, desertification, urbanization. **Biodiversity loss:** past and current trends, impact. Global change: Ozone layer depletion; Climate change.

## **UNIT IV – CONSERVATION OF BIODIVERSITY AND ECOSYSTEM (6 hrs)**

**Biodiversity and its distribution:** Biodiversity as a natural resource; Levels and types of biodiversity; Biodiversity in India and the world; Biodiversity hotspots; Species and ecosystem threat categories. **Ecosystems and ecosystem services:** Major ecosystem types in India and their basic characteristics- forests, wetlands, grasslands, agriculture, coastal and marine; Threats to biodiversity and ecosystems. Major conservation policies: in-situ and ex-situ conservation approaches; Major protected areas.

## **UNIT V – CLIMATE CHANGE: IMPACTS, ADAPTATION AND MITIGATION**

**(6 hrs)**

**Climate change:** Natural variations in climate; Structure of atmosphere; Anthropogenic climate change from greenhouse gas emissions– past, present and future; Projections of global climate change with special reference to temperature, rainfall, climate variability and extreme events; Importance of 1.5 °C and 2.0 °C limits to global warming; Impacts of climate change on ocean and land systems; Sea level rise, changes in marine and coastal ecosystems; Impacts on forests and natural ecosystems; **Mitigation of climate change** - Renewable energy sources; Carbon capture and storage, National climate action plan and Intended Nationally Determined Contributions (INDCs)

## **TEXTBOOKS**

1. Chiras D. D and Reganold J. P, *Natural Resource Conservation: Management for a Sustainable Future*, 10<sup>th</sup> Edition, Pearson, 2010
2. Harris, Frances, *Global Environmental Issues*, 2<sup>nd</sup> Edition, Wiley-Blackwell

## **REFERENCES**

### **Books**

1. Krishnamurthy K. V, *Textbook of Biodiversity*, Science Publishers, Plymouth, UK.
2. Pittock, Barrie, *Climate Change: The Science, Impacts and Solutions*, 2<sup>nd</sup> Edition, Routledge.

### **Web Sources**

1. <https://www.youtube.com/watch?v=QewEi2U1jLs>
2. <https://www.unep.org/news-and-stories/story/marine-biodiversity-gets-lifeline-high-seas-treaty>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**CORE COURSE – IX: COST ACCOUNTING I (23UCMC51)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

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

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the classification, elements and various concepts of cost accounting

**CO2[K2]:** explain procedures to control material, labour and overhead in concern manufacturing

**CO3[K3]:** examine procedures to control material in manufacturing concern

**CO4[K4]:** apply various costing techniques to solve the business problem

**CO5[K5]:** give appropriate system for effective reluctant skills in cost accounting

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	0	0
<b>CO2[K2]</b>	3	2	0	1	1	0	0
<b>CO3[K3]</b>	3	2	0	2	1	1	1
<b>CO4[K4]</b>	3	3	1	2	1	2	1
<b>CO5[K5]</b>	3	3	1	2	1	2	1
<b>Weightage of the course</b>	<b>15</b>	<b>11</b>	<b>02</b>	<b>08</b>	<b>05</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>3.13</b>	<b>1.17</b>	<b>2.22</b>	<b>2.45</b>	<b>2.26</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - INTRODUCTION OF COST ACCOUNTING (15 hrs)**

**Cost Accounting:** Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.

**UNIT II - COST SHEET AND METHODS OF COSTING (15 hrs)**

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

**UNIT III - MATERIAL COSTING (15 hrs)**

**Material Costing:** Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

**UNIT IV - LABOUR COSTING (15 hrs)**

**Labour Costing:** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

**UNIT V - OVERHEADS COSTING (15 hrs)**

**Overheads:** Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

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

**TEXTBOOKS**

1. Jain S.P. and Narang K.L. *Cost Accounting*. New Delhi: Kalyani Publishers.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N.. *Practical Costing*. New Delhi: S. Chand & Co.
3. Dr.Maheswari.S.N. *Principles of Cost Accounting*. New Delhi: Sultan Chand Publications.
4. Reddy.T.S. and Hari.Y. Prasad Reddy. *Cost Accounting*. Chennai: Margham publications.
5. Iyengar.S.P. *Cost Accounting*. New Delhi: Sultan Chand Publications.

## **REFERENCES**

### **Books**

1. Polimeni. *Cost Accounting: Concepts and Applications for Managerial Decision Making*. New York: McGraw–Hill, 1991.
2. Jain S.P. and Narang K.L. *Cost Accounting*. New Delhi: Kalyani Publishers, 2013.
3. Saxena.V.K. and Vashist.C.D. *Cost Accounting*. New Delhi: Sultan Chand publications.
4. Murthy A and Gurusamy S. *Cost Accounting*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
5. Prasad.N.K and Prasad.V.K. *Cost Accounting*. Kolkata: Book Syndicate.

### **Web Sources**

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**CORE COURSE – X: BANKING LAW AND PRACTICE (23UCMC52)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative Banks.
- To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function.
- To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion.
- To understand how capital fund o commercial banks, objectives and process of asset securitization etc.
- To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** recall the role of banking system in India

**CO2[K2]:** outline the provision of Banking Regulation Act 1949

**CO3[K3]:** identify the role and functions of different types of banks and related banking provisions

**CO4[K4]:** explain the legal aspect associated with banking operations

**CO5[K5]:** evaluate the significance of modern banking technology

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	1
<b>CO2[K2]</b>	3	1	1	1	0	1	0
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	2	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

## **UNIT I - INTRODUCTION TO BANKING (15 hrs)**

**Introduction to Banking:** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System- Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion.

## **UNIT II - CENTRAL BANK AND COMMERCIAL BANK (15 hrs)**

**Central Banking:** Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

**Commercial Banking:** Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

## **UNIT III - BANKING PRACTICE (15 hrs)**

**Banking Practice:** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.

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

## **UNIT IV - NEGOTIABLE INSTRUMENTS ACT (15 hrs)**

**Negotiable Instruments:** Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques – Concept - Objectives – Types of Crossing - Consequences of Non-Crossing.

**Endorsement:** Meaning – Components - Kinds of Endorsements - Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank - Effect of endorsement - Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques - Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131 - Collecting bankers' duty – RBI instruction – Paying Banker Vs Collecting Banker- Customer Grievances- Grievance Redressal –Banking Ombudsman.

## **UNIT V - DIGITAL BANKING (15 hrs)**

**Digital Banking:** Meaning - Services - e-banking and financial services- Initiatives - Opportunities - Internet banking Vs Traditional Banking. Mobile banking – Anywhere Banking - Any Time Banking - Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories - Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking. .

## **TEXTBOOKS**

1. Gurusamy S. *Banking Theory: Law and Practice*. Chennai: Vijay Nicole Publication.
2. Muraleedharan. *Modern Banking: Theory and Practice*. New Delhi: Prentice Hall India Learning Private Ltd.
3. Gupta P.K. and Gordon. *E.Banking and Insurance*. Kolkata: Himalaya publication.
4. Gajendra.A. *Text on Banking Theory Law & Practice*. Delhi: Vrinda Publication.
5. Kandasami.K.P., Natarajan.S and Parameswaran. *Banking Law and Practice*. New Delhi: S Chand publication.

## **REFERENCES**

### **Books**

1. Santhanam.B. *Banking & Financial System*. Chennai: Margam Publication.
2. Katakait Sanjay. *Banking Theory and Practice*. Lambert Academic Publishing,
3. Henry Dunning Macleod. *The Theory and Practice of Banking*. Old New Zealand: Hard Press Publishing.
4. William Amasa Scott. *Money And Banking: An Introduction To The Study Of*
5. *Modern Currencies*. USA: Kesinger publication.
6. Nektarios Michail. *Money, Credit, and Crises: Understanding the Modern Banking System*. London: Palgrave Macmillan.

### **Web Sources**

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**Core Course – XI: INCOME TAX LAW AND PRACTICE I (23UCMC53)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the basic concepts and definition under the Income Tax Act 1961.
- To compute the residential status of an assessee and the incidence of tax.
- To compute income under the head salaries.
- To learn the concepts of Annual value, associated deductions and the calculation of income from House Property.
- To Compute the income from Business & Profession considering its basic principles and specific disallowances.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** outline the provisions of Income Tax Act 1961

**CO2[K2]:** estimate the Income of an Individual under different heads

**CO3[K3]:** apply the tax provisions to assess the residential status of an assessee

**CO4[K4]:** examine the various deduction and exemptions for calculating taxable income

**CO5[K5]:** assess the total income under various heads

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	0	0	1	1	1	1
<b>CO2[K2]</b>	3	1	1	2	1	1	1
<b>CO3[K3]</b>	3	2	1	1	1	1	1
<b>CO4[K4]</b>	3	1	1	1	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>06</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>05</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.71</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>2.53</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - INTRODUCTION TO INCOME TAX (15 hrs)**

**Introduction to Income Tax:** History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.

**UNIT II - RESIDENTIAL STATUS (15 hrs)**

**Residential Status:** Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

**UNIT III - INCOME FROM SALARY (15 hrs)**

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

**UNIT IV - INCOME FROM HOUSE PROPERTY (15 hrs)**

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

**UNIT V - PROFITS AND GAINS FROM BUSINESS OR PROFESSION (15 hrs)**

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

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

**TEXTBOOKS**

1. Gaur.V.P., Narang, Puja Gaur and Rajeev Puri. *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
2. Reddy.T.S. and Hariprasad Reddy. *Income Tax Law and Practice*. Chennai: Margham Publications.
3. DinkarPagare. *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.
4. Mehrotra.H.C. and Dr.Goyal S.P. *Income Tax Law and Accounts*. Agra: Sahitya Bhavan Publications.
5. Srinivasan.T. *Income Tax & Practice*. Chennai: Vijay Nicole Imprints Private Limited.



## **REFERENCES**

### **Books**

1. Hariharan N. *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
2. Bhagwati Prasad. *Income Tax Law and Practice*. New Delhi: Vishwa Prakashan.
3. Dr. Vinod K Singhania. *Students Guide to Income Tax*. U.K. Bharghava Taxman.
4. Dr. Vinod K Singhania and Dr. Monica Singhania. *Taxmann's Students' Guide to Income Tax*. New Delhi.
5. Mittal Preethi Rani and Bansal Anshika. *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

### **Web Sources**

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**CORE COURSE – XII: PROJECT WITH VIVA-VOCE (23UCMJ51)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the project scope and setting clear objectives.
- To enhance research and analytical abilities.
- To improve writing and communication skills.
- To promote team work and collaboration.
- To assess project outcomes.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K2]:** outline the research problem and the methods of collecting data

**CO2[K3]:** identify the significance of project

**CO3[K4]:** correlate the current scenario for research

**CO4[K5]:** justify the project with its findings and suggestions

**CO5[K6]:** compile the project report as per the latest research methodology

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	P01	P02	P03	P04	P05	P06	P07
<b>CO1[K2]</b>	3	2	2	2	0	1	0
<b>CO2[K3]</b>	3	2	2	2	1	1	0
<b>CO3[K4]</b>	3	2	2	2	1	1	1
<b>CO4[K5]</b>	2	2	2	2	1	1	1
<b>CO5[K6]</b>	2	2	2	3	1	1	1
<b>Weightage of the course</b>	<b>13</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>04</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.28</b>	<b>2.85</b>	<b>5.85</b>	<b>3.05</b>	<b>1.96</b>	<b>2.26</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **GUIDELINES**

1. Students will work individually or in groups with maximum 5 members on a semester-long project.
2. Depending on the interest of the students, project titles will be chosen.
3. Students must meet the guide periodically.
4. The project report should be of minimum 25 pages (excluding bibliography & appendices )
5. The project carries 100 marks of which 25 marks for Internal Assessment and 75 Marks for External Examination.
6. There will be two project review sessions.
7. A draft of the final project report should be submitted to the Project Guide for review at least two weeks prior to the end of the semester.
8. Three copies of the final project report should be submitted.
9. The Head of the department and the Project Guide will evaluate the final Project Report.
10. The viva-voce board shall consist of the External Examiner, the Head of the Department and the Internal Examiner.

The following rubrics will be taken into account for the evaluation of Project work and viva-voce:

### **Internal Assessment (25 Marks)**

Project Report & Review	: 15 Marks
PowerPoint Presentation	: 5 Marks
Demo/Performance	: 5 Marks

### **External Examination (75 Marks)**

Project Report	: 25 Marks
Viva Voce	: 50 Marks

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC – V:**  
**FINANCIAL MANAGEMENT (23UCMO51)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 4**  
**CREDITS : 3**  
**DURATION : 60 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To introduce the concept of financial management.
- To learn the capital structure theories.
- To gain knowledge about techniques in capital budgeting
- To learn about dividend payment models.
- To understand the needs and calculation of working capital in an organization.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** define the concepts of financial management

**CO2[K2]:** explain the different forms of decisions in financial management

**CO3[K3]:** apply the techniques of financial management for effective decision making

**CO4[K4]:** examine the different policies for designing capital structure

**CO5[K5]:** evaluate the different components of financial management

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	0	1	1	1	1
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>03</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>1.75</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - INTRODUCTION (12 hrs)**

**Financial Management:** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance- Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.

## **UNIT II - FINANCIAL DECISION (12 hrs)**

**Financial Decision:** Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure.

**Cost of Capital:** Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage.

## **UNIT III - INVESTMENT DECISION (12 hrs)**

**Investment Decision:** Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period - Accounting Rate of Return (ARR).

**Discounted Cash-flow Methods:** Net Present Value (NPV) – Internal Rate of Return – Profitability Index.

## **UNIT IV - DIVIDEND DECISION (12 hrs)**

**Dividend Decision:** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.

## **UNIT V - WORKING CAPITAL DECISION (12 hrs)**

**Working Capital:** Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.

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

### **TEXTBOOKS**

1. Sharma.R.K. and Shashi K Gupta. *Financial Management*. New Delhi: Kalyani Publications.
2. Khan.M.Y and Jain.P.K.. *Financial Management*. Noida: McGraw Hill Education.
3. Pandey.I.M. *Financial Management*. Noida: Vikas Publications.
4. Dr.Maheshwari.S.N. *Elements of Financial Management*. New Delhi: Sultan Chand & Sons.
5. Dr.Kulkarni and Dr. Sathya Prasad. *Financial Management*. Mumbai: Himalaya Publishing House.

## **REFERENCES**

### **Books**

1. Prasana Chandra. *Financial Management*. New Delhi: Tata McGraw Hill.
2. Pandey.I.M. *Financial Management*. Noida: Vikas Publishing.
3. Khan & Jain. *Financial Management*. New Delhi: Sultan Chand & Sons.
4. Murthy.A. *Financial Management*. Chennai: Margham Publications.
5. Srinivasan.J and Periyasamy.P. *Financial Management*. Chennai: Vijay Nicole Publishers.

### **Web Sources**

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC – V:**  
**INDIRECT TAXATION (23UCM052)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 4**  
**CREDITS : 3**  
**DURATION : 60 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To get introduced to Indirect tax.
- To have an overview of Indirect taxes.
- To be familiar with CGST and IGST Act.
- To learn procedures under GST.
- To gain knowledge about customs duty.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the concepts of Goods and Services Tax and customs Act

**CO2[K2]:** classify the transactions under CGST, SGST, IGST and UTGST

**CO3[K3]:** apply the tax procedure for their business

**CO4[K4]:** differentiate the system of Direct tax from Indirect tax

**CO5[K5]:** evaluate the composition levy, time, place and value of supply under GST

**PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	0	1	1	1	1
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>03</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>1.75</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

## **UNIT I - INTRODUCTION TO INDIRECT TAX (12 hrs)**

**Introduction to Indirect Tax:** Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023.

## **UNIT II - AN OVERVIEW OF GOODS & SERVICE TAX (GST) (12 hrs)**

**Introduction of Goods and Service Tax in India:** Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

## **UNIT III - CGST ACT 2017 & IGST ACT (12 hrs)**

**CGST Act 2017 & IGST Act:** Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment.

## **UNIT IV - PROCEDURES UNDER GST (12 hrs)**

**Procedures under GST:** Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

## **UNIT V - CUSTOMS DUTY 1962 (12 hrs)**

**Custom Duty:** Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.

### **TEXTBOOKS**

1. Vinod K Singhanian. *Indirect Taxes*. New Delhi: Taxman’s Publications.
2. Dr.Mehrotra.H.C. and Prof. Agarwal.V.P. *Goods and Services Tax (GST)*. Agra: Sahitya Bhawan Publications.
3. Rajat Mohan. *Goods & Services Tax*. New Delhi: Bharat Law Publications House.
4. CA. Pushpendra Sisodia. *Indirect Tax Laws*. New Delhi: Bharat Publications.

### **REFERENCES**

#### **Books**

1. Datey.V.S. *All About GST*. New Delhi: Taxmann Publications.



2. Reddy.T.S. and Hariprasad Reddy.Y. *Business Taxation*. Chennai: Margham Publications.
3. Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.

**Web Sources**

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC – VI:**  
**HUMAN RESOURCE MANAGEMENT (23UCM053)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 4**  
**CREDITS : 3**  
**DURATION : 60 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To explore to the aspects relating of Human resource management.
- To equip with the various processes of Recruitment and Selection.
- To be acquainted with Training methods and the concept of Performance Appraisal.
- To learn about Industrial Relations.
- To assimilate knowledge on employee welfare.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** identify the basic concept of Human Resource Management

**CO2[K2]:** outline the role and importance of HRM, and Scope of Employee welfare

**CO3[K3]:** apply the tool and techniques in recruitment process

**CO4[K4]:** analyse the strategy to settle industrial disputes

**CO5[K5]:** evaluate the techniques to improve the performance of human resource

**PO Mapping table (Course Articulation Matrix)**

CO \ PO	P01	P02	P03	P04	P05	P06	P07
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	0
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - INTRODUCTION TO HRM (12 hrs)**

**HRM:** Definition - Objectives - Importance - Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

## **UNIT II - RECRUITMENT AND SELECTION (12 hrs)**

**Recruitment and Selection:** Definition - Objectives - Factors affecting recruitment - internal and external source of recruitment - Selection Process - Curriculum Vitae -Test- types- Kinds of employment interview - Medical Screening - Appointment Order.

## **UNIT III - TRAINING AND DEVELOPMENT (12 hrs)**

**TRAINING AND DEVELOPMENT:** Induction - Training - Methods - Techniques - Identification of the training needs - Training and Development - Performance appraisal - Transfer - Promotion and termination of services - Career Development.

## **UNIT IV - INDUSTRIAL RELATIONS (12 hrs)**

**Industrial Relations:** Industrial Disputes and Settlements (Laws Excluded) - Settling Industrial Disputes in India - Arbitration - Adjudication - Settlement Labour Relation - Functions of Trade Unions - Forms of collective bargaining-Workers' participation in management - Types and effectiveness.

## **UNIT V - EMPLOYEE WELFARE (12 hrs)**

**Employee Welfare:** Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration - Components of remuneration - Incentives - Benefits.

### **TEXTBOOKS**

1. Ashwathappa. *Human Resource Management*. Noida: Tata McGraw-Hill Education.
2. Mamoria. C.B. and Gaonkar. S.V. *Personnel Management*. Mumbai: Himalaya Publishing House.
3. Sunil Lalla and Neha Shukla. *Human Resource Management*. Pune: Nirali Prakashan Publishers.
4. Subba Rao.P. *Personnel and Human Resource Management*. Mumbai: Himalaya Publishing House

### **REFERENCES**

#### **Books**

1. Prasad.L.M. *Human Resource Management*. New Delhi: Sultan and Chand sons Publications.

2. DeCenzo. D.A. and Robbins. S.P. *Human Resource Management* .India: Wiley.
3. Dr.Sundar.K and Dr.Srinivasan.J. *Human Resource Development*. Chennai: Margham Publications.
4. Jane Weightman. *Human Resource Management*. Mumbai: VMP Publishers.

**Web Sources**

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC – VI:**  
**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE (23UCM054)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 4**  
**CREDITS : 3**  
**DURATION : 60 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To familiar with modern office management.
- To familiar with the work atmosphere
- To train the students in maintaining and running the office effectively.
- To understand and organize data records
- To gain knowledge about the role of a secretary

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** recall the basic concept of office management and secretarial practices

**CO2[K2]:** outline the duties and responsibilities of office manager and secretary

**CO3[K3]:** make use of ICT tool in modern office management

**CO4[K4]:** analyse the records management systems in office management

**CO5[K5]:** write the concept of office system and secretarial practices

**PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	0
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	15	07	04	07	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	2.63	1.99	2.34	1.94	2.45	2.26	1.52

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

## **UNIT I - MODERN OFFICE AND ITS FUNCTION (12 hrs)**

**Modern Office and its Function:** Introduction - Meaning of Office-Office Work-Office Activities -The Purpose of an Office- Office Functions - Importance of Office-The Changing Office-The Paperless Office - Office Management - Elements- Functions - Office Manager - Success Rules for Office Managers-The Ten Commandments.

## **UNIT II - OFFICE SPACE AND ENVIRONMENT MANAGEMENT (12 hrs)**

**Office Space and Environment Management:** Introduction- Principles - Location of Office - Office Building - Office Layout -Preparing the Layout - Re-layout - Open and Private Offices - New Trends in Office Layout. Office Lighting-Types of Lighting Systems-Designing a Lighting System - Benefits of Good Lighting in Office -Ventilation-Interior Decoration - Furniture - Freedom from Noise and Dust - Safety from Physical Hazards-Sanitary Requirements-Cleanliness -Security-Secrecy.

## **UNIT III – OFFICE SYSTEMS AND PROCEDURES (12 hrs)**

**Office Systems and Procedures:** The Systems Concept - Definitions-Systems Analysis - Flow of Work - Analysis of Flow of Work - Role of Office Manager in Systems and Procedures - Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control.

## **UNIT IV - RECORDS MANAGEMENT (12 hrs)**

**Records Management:** Records - Importance of Records - Records Management - Filing - Essentials and Characteristics of a Good Filing System - Classification and Arrangement of Files - Filing Equipment - Methods of Filing - Modern Filing Devices - Centralised vs. Decentralised Filing - Indexing - Types of Indexing - Selection of Suitable Indexing System-The Filing Routine - The Filing Manual - Records Retention - Evaluating the Records Management Programme - Modern Tendencies in Records Making.

## **UNIT V - SECRETARIAL PRACTICE (12 hrs)**

**Secretarial Practice:** Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video - Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

### **TEXTBOOKS**

1. Pillai.R.S.N. and Bagavathi. *Office Management*. New Delhi: S Chand Publications.
2. Ghosh.P.K. *Office Management*. New Delhi: Sultan Chand & Sons.

3. Chopra.R.K. *Office Management*. Mumbai: Himalaya Publishing House.
4. Bhatia. R.C. *Principles of Office Management*. New Delhi: Lotus Press.
5. Leffing well and Robbinson. *Text book of Office Management*. Noida: Tata McGraw-Hill.

## **REFERENCES**

### **Books**

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

### **Web Sources**

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
3. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**UG PROGRAMME**  
**SEMESTER -V**  
**VALUE EDUCATION (23UVED51)**  
**(From 2023 - 2024 Batch onwards)**

**HOURS/WEEK :2 (T-2, L-)**  
**CREDIT :2**  
**DURATION : 30 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To inculcate the values towards personal development
- To know the social values for the global development
- To ensure the modern challenges of Adolescent
- To be aware of human right
- To enrich the knowledge to control the mind

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** identify the basic human values and ethics necessary for harmonious human relationship

**CO2 [K2]:** explain the significance of social values and religious tolerance to live in peace

**CO3[K3]:** articulate the life-changing principles of brotherhood, honesty, loyalty and community solidarity

**CO4[K4]:** analyse emotional, social, spiritual attribute to acquire well balanced personality

**CO5[K5]:** assess the importance of harmonious living in the multi-cultural pluralistic society

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1 [K1]</b>	2	1	0	1	1	0	2
<b>CO2 [K2]</b>	2	1	0	1	2	1	2
<b>CO3 [K3]</b>	2	1	0	1	2	1	1
<b>CO4 [K4]</b>	1	1	1	1	2	1	1
<b>CO5 [K5]</b>	1	1	0	1	2	1	1
<b>Weightage of the course</b>	<b>08</b>	<b>05</b>	<b>01</b>	<b>05</b>	<b>09</b>	<b>04</b>	<b>07</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>1.4</b>	<b>1.42</b>	<b>0.58</b>	<b>1.39</b>	<b>4.41</b>	<b>1.81</b>	<b>3.54</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)



## **UNIT I – CONCEPT OF HUMAN VALUES, VALUE EDUCATION TOWARDS**

### **PERSONAL DEVELOPMENT**

**(6 hrs)**

Aim of Education and Value Education; Evolution of Value Oriented Education; Concept of Human Values; Types of Values; Components of Value Education. **Personal Development:** Self Analysis and Introspection; Sensitization Towards Gender Equality, Physically Challenged, Intellectually Challenged. Respect to - Age, Experience, Maturity, Family Members, Neighbours, Co-Workers. **Character Formation towards Positive Personality:** Truthfulness, Constructivity, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.

## **UNIT II – VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL**

### **DEVELOPMENT**

**(6 hrs)**

**National and International Values:** Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

## **UNIT III – IMPACT OF GLOBAL DEVELOPMENT ON ETHICS AND VALUES**

**(6 hrs)**

Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance

## **UNIT IV – THERAUPATIC MEASURES**

**(6 hrs)**

Control of the mind through

1. Simplified physical exercise
2. Meditation – Objectives, types, effect on body, mind and soul
3. Yoga – Objectives, Types, Asanas
4. Activities: (i) Moralisation of Desires (ii) Neutralisation of Anger (iii) Eradication of Worries (iv) Benefits of Blessings

## **UNIT V – HUMAN RIGHTS**

**(6 hrs)**

Concept of Human Rights – Indian and International Perspectives - Evolution of Human Rights - Definitions under Indian and International documents - **Broad classification of Human Rights and Relevant Constitutional Provisions** - Right to Life, Liberty and Dignity - Right to Equality - Right against Exploitation - Cultural and Educational Rights - Economic Rights -

Political Rights - Social Rights - **Human Rights of Women and Children** - Social Practice and Constitutional Safeguards - Female Foeticide and Infanticide - Physical assault and harassment - Domestic violence - Conditions of Working Women - **Institutions for Implementation** - Human Rights Commission - Judiciary - Violations and Redressal - Violation by State - Violation by Individuals - Nuclear Weapons and terrorism - Safeguards.

## **REFERENCES**

### **Books**

1. Pitchaikani Prabhakaran, A. Babu Franklin, M.Archana Devi, *Value education*, Sri Kaliswari College (Autonomous), Sivakasi, 2017.
2. Subramanyam, K. *Values in Education*, Ramana Publications, 1995
3. Swamy Chidbhavananda, *Indian National Education*, Publication by Ramakirshna Tapovanam.

### **Web Sources**

1. <https://www.youtube.com/watch?v=ruKY3GqBvYQ>.
2. <https://www.republicworld.com/technology-news/science/15-famous-indian-scientists-list-know-what-were-their-innovations.html>.
3. [https://www.youtube.com/watch?v=M9\\_l9DDvEsw](https://www.youtube.com/watch?v=M9_l9DDvEsw).

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – V**  
**INTERNSHIP / INDUSTRIAL TRAINING (23UCMJ52)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK :-**  
**CREDIT : 2**  
**DURATION : 25 Days**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the real world application.
- To enhance and develop the skill necessary for a particular profession.
- To learn about the industry’s practices, trends, challenges and opportunities.
- To develop work habits and attitudes necessary for job.
- To build a record of work experience.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** identify the professional requirements to be successful in the field

**CO2[K2]:** demonstrate the application of knowledge and skill sets acquired from the course and workplace in the assigned job function

**CO3[K3]:** develop work habits and attitudes necessary for job success.

**CO4[K4]:** distinguish between management and administration

**CO5[K5]:** assess interests and abilities in their field of study

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>	<b>P06</b>	<b>P07</b>
<b>CO1[K1]</b>	3	2	0	1	1	1	2
<b>CO2[K2]</b>	2	3	0	1	0	1	2
<b>CO3[K3]</b>	2	2	0	2	0	1	1
<b>CO4[K4]</b>	0	2	1	0	0	1	1
<b>CO5[K5]</b>	1	3	3	3	0	1	2
<b>Weightage of the course</b>	<b>08</b>	<b>12</b>	<b>04</b>	<b>07</b>	<b>01</b>	<b>05</b>	<b>08</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>1.4</b>	<b>3.42</b>	<b>2.34</b>	<b>1.94</b>	<b>0.49</b>	<b>2.26</b>	<b>4.04</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **GUIDELINES**

1. Each Student has to undergo 25 days institutional/industry based training during the fourth semester summer vacation.
2. Internships could be undertaken in different media organizations, industries and educational institutions which should be approved by the department.
3. Students should keep a detailed record of activities performed and hours spent in training and report the same to the Faculty Coordinator/Mentor/Guide regularly about the progress of internship on weekly basis
4. At the end of the internship, the student must submit a full-fledged detailed internship report (not exceeding 20 pages) along with attendance certificate
5. The Internship carries 100 marks out of which 25 marks for Internal and 75 Marks for External.
5. The viva voce board shall consist of the Head of the Department and the Internal Examiner (Senior Faculty member)
6. The training programme shall be evaluated as per the following pattern

### **Internal (25 Marks)**

Training Review : 15 Marks  
Daily Log Report : 5 Marks  
PPT Presentation : 5 Marks

### **External (75 Marks)**

Training Report : 25 Marks  
Viva Voce : 50 Marks

### **EACH INTERNSHIP REPORT WILL FOLLOW THE FORMAT DESCRIBED:**

- Title Page
- College Certificate Page
- Internship Certificate provided by the internship institution
- Declaration Page
- Acknowledgement
- Company Profile
- Organizational structure of the concern
- Weekly work plan
- List of figures, List of Tables
- Index
- Chapters

### **List of Chapters**

1. Introduction
2. Nature of work
3. Role in the organization
4. Questionnaires and Observations about work
5. Operating Environment
6. Detailed Description of Technology used
7. Implementation
8. Conclusion
9. Appendix

Text Format in the report : Times New Roman 12 with 1.5 line  
Margins 1.5" left and 1" all other

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – VI**  
**CORE COURSE – XIII: COST ACCOUNTING II (23UCMC61)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 6**  
**CREDITS : 4**  
**DURATION : 90 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the standards in Cost Accounting.
- To know the concepts of contract costing.
- To be familiar with the concept of process costing.
- To learn about operation costing.
- To gain insights into standard costing.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the significance, methods and classification of cost accounting

**CO2[K2]:** identify the profit to use different cost accounting system

**CO3[K3]:** apply cost accounting methods for both manufacturing and service industry

**CO4[K4]:** analyse and determine the impacts of cost accounting standard in various business statements.

**CO5[K5]:** choose appropriate system for effective reluctant skills in cost accounting

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1[K1]</b>	3	1	0	1	1	0	0
<b>CO2[K2]</b>	3	2	0	1	1	0	0
<b>CO3[K3]</b>	3	2	0	2	1	1	1
<b>CO4[K4]</b>	3	3	1	2	1	2	1
<b>CO5[K5]</b>	3	3	1	2	1	2	1
<b>Weightage of the course</b>	<b>15</b>	<b>11</b>	<b>02</b>	<b>08</b>	<b>05</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>3.13</b>	<b>1.17</b>	<b>2.22</b>	<b>2.45</b>	<b>2.26</b>	<b>1.52</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - COST ACCOUNTING STANDARDS (18 hrs)**

**Cost Accounting Standards:** An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

## **UNIT II - JOB COSTING, BATCH COSTING AND CONTRACT COSTING (18 hrs)**

**Job Costing, Batch Costing and Contract Costing:** Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - repairation of Contract A/c.

## **UNIT III - PROCESS COSTING (18 hrs)**

**Process Costing:** Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

## **UNIT IV - OPERATION COSTING (18 hrs)**

**Operation Costing:** Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

## **UNIT V - STANDARD COSTING (18 hrs)**

**Standard Costing:** Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

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

### **TEXTBOOKS**

1. Jain S.P. and Narang K.L. *Cost Accounting*. New Delhi: Kalyani Publishers.
2. Khanna B.S., Pandey I.M., Ahuja G.K. and Arora M.N. *Practical Costing*. New Delhi: S Chand & Co.
3. Dr.Maheswari.S.N. *Principles of Cost Accounting*, Sultan Chand publications, New Delhi.
4. Reddy.T.S. and Hari.Y. Prasad Reddy, *Cost Accounting*, Margham publications, Chennai.
5. Iyengar.S.P. *Cost Accounting*, Sultan Chand Publications, New Delhi.

### **REFERENCES**

#### **Books**

1. Polimeni. *Cost Accounting: Concepts and Applications for Managerial Decision Making*. Noida: New York, Mc Graw–Hill.
2. Jain S.P. and Narang K.L. *Cost Accounting*. New Delhi: Kalyani Publishers.

3. Saxena.V.K. and Vashist.C.D. *Cost Accounting, Sultan Chand publications*. New Delhi.
4. Murthy.A and Gurusamy S. *Cost Accounting*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
5. Prasad.N.K and Prasad.V.K. *Cost Accounting*. Bangladesh: Book Syndicate.

**Web Sources**

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – VI**  
**CORE COURSE – XIV: MANAGEMENT ACCOUNTING (23UCMC62)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 6**  
**CREDITS : 4**  
**DURATION : 90 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand basics management accounting.
- To know the aspects of Financial Statement Analysis.
- To familiarize with fund flow and cash flow analysis.
- To learn about budgetary control.
- To gain insights into marginal costing.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the application and tools in management accounting

**CO2[K2]:** identify the concepts and techniques in management accounting

**CO3[K3]:** make inter-firm and inter period comparison of financial statement

**CO4[K4]:** analysis the financial statement by different types of ratio and budget

**CO5[K5]:** select the tools for decision making in business

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1[K1]</b>	3	1	0	1	1	0	0
<b>CO2[K2]</b>	3	2	0	1	1	1	1
<b>CO3[K3]</b>	3	2	0	2	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	3	1	2	1	2	1
<b>Weightage of the course</b>	<b>15</b>	<b>10</b>	<b>02</b>	<b>08</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>2.85</b>	<b>1.17</b>	<b>2.22</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)



## **UNIT I - INTRODUCTION TO MANAGEMENT ACCOUNTING (18 hrs)**

**Management Accounting:** Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

## **UNIT II - RATIO ANALYSIS (18 hrs)**

**Ratio Analysis:** Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

## **UNIT III - FUND FLOW ANALYSIS & CASH FLOW ANALYSIS (18 hrs)**

**Fund Flow Analysis:** Introduction, Meaning of Funds Flow Statement- Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

**Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Cash Flow from Operating, Financing and Investing activities.

## **UNIT IV – BUDGET AND BUDGETARY CONTROL (18 hrs)**

**Budget and Budgetary Control:** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.

## **UNIT V – MARGINAL COSTING (18 hrs)**

**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost-Volume Profits Analysis.

**Decision Making:** Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

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

### **TEXTBOOKS**

1. Jain S.P. and Narang K.L. *Cost and Management Accounting*. Kalyani Publications, 2018.
2. Rds. Maheswari. *Cost and Management Accounting*. New Delhi: Sultan Chand Sons Publications.
3. Sharma and Shashi K. Gupta. *Management Accounting*. Chennai: Kalyani Publishers.

Approved in the Academic Council – XIV held on 31/07/2023  
23UCM134

4. Jenitra L Mervin and Daslton L Cecil. *Management Accounting*. Chennai: Lerantec Press.
5. Reddy.T.S. and Hari. Y Prasad Reddy. *Management Accounting*. Chennai: Margham Publications.

## **REFERENCES**

### **Books**

1. Chadwick. *The Essence of Management Accounting*. England: Financial Times Publications.
2. Charles T. Horngren and Gary N. Sundem. *Introduction to Management Accounting*. Chennai: Pearson.
3. Murthy. A and Gurusamy.S. *Management Accounting- Theory & Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
4. Hansen - Mowen, *Cost Management Accounting and Control*. India: South Western College.
5. Srinivasan.N.P. *Management Accounting*. Chennai: New Age publishers.

### **Web Sources**

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – VI**  
**CORE COURSE – XV: INCOME TAX LAW AND PRACTICE II (23UCMC63)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 6**  
**CREDITS : 4**  
**DURATION : 90 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand provisions relating to capital gains
- To know the provisions for computation of income from other sources.
- To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
- To learn about assessment of individuals
- To gain knowledge about assessment procedures.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the procedure for set of and carry forward loss

**CO2[K2]:** outline the conditions for filing of income tax return

**CO3[K3]:** compute the taxable income and tax liability of individuals

**CO4[K4]:** examine the procedure for assessment tax

**CO5[K5]:** evaluate various deduction and exemption in calculation in taxable income

**CO-PO Mapping table (Course Articulation Matrix)**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	0	1	1	1	1	1
<b>CO2[K2]</b>	3	2	1	2	1	1	1
<b>CO3[K3]</b>	3	2	1	1	1	1	1
<b>CO4[K4]</b>	3	1	1	1	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>05</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>05</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.92</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>2.53</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

**UNIT I - CAPITAL GAINS (18 hrs)**

**Capital Gains:** Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

**UNIT II - INCOME FROM OTHER SOURCES & CLUBBING OF INCOME (18 hrs)**

**Income from other Sources & Clubbing of Income:** Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept.

**UNIT III - SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME (18 hrs)**

**Set Off and Carry Forward of Losses and Deductions From Gross Total Income:** Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

**UNIT IV - COMPUTATION OF TOTAL INCOME – INDIVIDUAL (18 hrs)**

**Computation of Total Income – Individual:** Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)

**UNIT V - INCOME TAX AUTHORITIES (18 hrs)**

**Income Tax Authorities:** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

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

**TEXTBOOKS**

1. Gaur.V.P., Narang, Puja Gaur and Rajeev Puri. *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
2. Reddy.T.S. and Hariprasad Reddy. *Income Tax Law and Practice*. Chennai: Margham Publications.
3. Dinkar Pagare. *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.
4. Mehrotra H.C and Dr.Goyal S.P. *Income Tax Law and Accounts*. Agra: Sahitya Bhavan Publications.
5. Srinivasan.T. *Income Tax & Practice*. Chennai: Vijay Nicole Imprints Private Limited.

## **REFERENCES**

### **Books**

1. Hariharan N. *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
2. Bhagwati Prasad. *Income Tax Law and Practice*. New Delhi: Vishwa Prakasan.
3. Vinod K. Singhanian. *Students Guide to Income Tax*. New Delhi: U.K. Bharghava Taxman.
4. Dr.Vinod K Singhanian, Dr. Monica Singhanian. *Taxmann's Students' Guide to Income Tax*. New Delhi.
5. Mittal Preethi Rani and Bansal Anshika. *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

### **Web Sources**

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – VI**  
**ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC – VII:**  
**ENTREPRENEURIAL DEVELOPMENT (23UCMO61)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 3**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To know the meaning and characteristics of entrepreneurship.
- To identify the various business opportunities.
- To understand the process of setting up an enterprise.
- To gain knowledge in the aspects of legal compliance of setting up of an enterprise.
- To develop an undertaking of the role of MSME in economic growth.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** identify the concept of entrepreneurship.

**CO2[K2]:** outline the various traits of an entrepreneur and role of MSMEs.

**CO3[K3]:** demonstrate the procedure for getting financial support for project

**CO4[K4]:** analyse the role of Government organisation in Entrepreneurship development

**CO5[K5]:** assess business opportunities and Government Scheme available for women entrepreneurs

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	1
<b>CO3[K3]</b>	3	2	1	1	1	1	1
<b>CO4[K4]</b>	3	1	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - INTRODUCTION TO ENTREPRENEUR (15 hrs)**

**Introduction to Entrepreneur:** Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

## **UNIT II - DESIGN THINKING (15 hrs)**

**Design Thinking:** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

## **UNIT III - SETTING UP AN ENTERPRISE (15 hrs)**

**Setting up an Enterprise:** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical

## **UNIT IV - BUSINESS MODEL CANVAS AND FORMULATION OF PROJECT REPORT (15 hrs)**

**Business model canvas and Formulation of project report:** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

## **UNIT V - MSME'S AND SUPPORT INSTITUTIONS (15 hrs)**

**MSME'S and Support Institutions:** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

### **TEXTBOOKS**

1. Jayashree Suresh. *Entrepreneurial Development*. Chennai: Margham Publications, 2017.
2. Dr.Gupta.C.B. and Dr.Khanka.S.S. *Entrepreneurship And Small Business Management*. New Delhi: Sultan Chand & Sons, 2014.
3. Charantimath Poornima. India: *Entrepreneurship development-Small*, Pearson Education, 2014.
4. RajShankar. *Entrepreneurship Theory and Practice*. Chennai: Vijay Nicole and

Approved in the Academic Council – XIV held on 31/07/2023  
23UCM140

- Imprints Pvt. Ltd, 2016.
5. Vasant Desai. *Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition*. Mumbai: Himalaya Publishing House, 2017.

## **REFERENCES**

### **Books**

1. Anil kumar and Poornima. *Principles of Entrepreneurial development*. Chennai: Newage publication.
2. Dr.Singh.A.K. *Entreprenuerial development and management*. Chennai: Laxmi publications.
3. Dr.Singal.R.K. *Entreprenuerial development and management*. New Delhi: S.K.Kataria publishers.
4. Dr. Garg.M.C. *Entrepreneurial Development*. New Delhi.
5. Gordon.E and Natrajan.K. *Entreprenuerial development*. Mumbai: Himalaya publishing.

### **Web Sources**

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - VI**  
**ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC - VII:**  
**COMPUTER APPLICATION IN BUSINESS (23UCMO6P)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5 (L-1, T-2, P-2)**  
**CREDITS : 3**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To apply various terminologies used in the operation of computer systems in a business environment.
- To Understand the basic concepts of a word processing package
- To apply the basic concepts of electronic spread sheet software in business.
- To Understand and apply the basic concepts of PowerPoint presentation.
- To generate electronic mail for communicating in an automated office for business environment.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** list various tool in MS-WORD

**CO2[K2]:** demonstrate various tools used in MS-EXCEL

**CO3[K3]:** apply Excel tools in various business areas of Finance, HR, Statistics

**CO4[K4]:** prepare appropriate business documents

**CO5[K5]:** create the document, spreadsheet and presentation with transition and animation effect

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	1
<b>CO3[K3]</b>	3	2	1	1	1	1	1
<b>CO4[K4]</b>	3	1	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>2.02</b>

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

## **UNIT I - WORD PROCESSING (6 hrs)**

**Word Processing:** Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.

## **UNIT II - MAIL MERGE (6 hrs)**

**Mail Merge:** Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.

## **UNIT III – PREPARING PRESENTATIONS (6 hrs)**

**Preparing Presentations:** Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.

## **UNIT IV – SPREADSHEET AND ITS BUSINESS APPLICATIONS (6 hrs)**

**Spreadsheet:** Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.

## **UNIT V – CREATING BUSINESS SPREADSHEET (6 hrs)**

**Creating Spreadsheet in the Area of:** Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

## **LIST OF PRACTICALS (45 hrs)**

### **WORD PROCESSING AND MAIL MERGE**

1. Entering and Working with Text.
2. Preparing Company Letter and Using Header & Footer Option.
3. Preparing a Job Application Letter.
4. Resume Preparation.
5. Agenda Preparation.
6. Preparing Circular Letter Using Mail Merge.
7. Designing Documents by Inserting and Editing a Picture from Files.
8. Creating a Table.
9. Menu Card Preparation.

10. Designing a New Letter by Using Drop Cap, Wrapping Text, Split Column, Change Case and Sort.

### **SPREADSHEET AND ITS BUSINESS APPLICATIONS CREATING BUSINESS SPREADSHEET**

1. Create a Basic Spreadsheet by Entering Text, Numbers, and Formulas.
2. Usage of Financial Functions (Any five).
3. Usage of Statistical Functions (Any three).
4. Usage of Multiple Worksheets.
5. Prepare Students Mark List.
6. Calculate Employees' Salary. (Pay roll)
7. Budget Preparation
8. Preparing a Company Balance Sheet.
9. Preparing a Organizational Diagrams.
10. Demonstrates the Ease of Creating Charts.
11. Filter, Sort, Split, Freeze Panes, Protect Work Book and Protect Work Sheet.

### **PREPARING PRESENTATIONS**

1. Illustrates How to Create a Basic Slide by Entering Text, Inserting Picture, and Slide Transition.
2. Design Templates, Color Schemes and Animation Schemes.
3. Modify the Animation Effect on the Animated Objects.
4. Inserting Picture, Chart, Diagram and Table in a Slide.
5. Reset the Slide Layouts.
6. Preparing a Company Advertisement.
7. Preparing a Business Presentation.
8. Preparing a Lecturer Presentation.
9. Preparing a Presentation Using Different Slides & Different Animation.
10. Preparing a Different Slide and Applying Various Transitions, Transition Speed and Sound.

### **TEXTBOOKS**

1. Parameswaran.R. *Computer Application in Business*. UP: S. Chand Publishing.
2. Dr. Sandeep Srivastava and Er. Meera Goyal. *Computer Applications In Business*. UP: SBPD Publications.
3. Mansi Bansal and Sushil Kumar Sharma. *Computer Application In Business*. Mumbai, Maharashtra.
4. Peter Norton. *Introduction to Computers*. Noida: Tata McGraw-Hill.
5. Renu Gupta. *Computer Applications in Busines*. New Delhi: Shree Mahavir Book Depot(Publishers).

## **REFERENCES**

### **Books**

1. Gupta and Swati. *Office Automation System*. USA: Lap Lambert Academic Publication.
2. Jennifer Ackerman Kettel and Guy Hat-Davis and Curt Simmons. *Microsoft 2003*. Noida: Tata McGraw Hill.
3. Dr. Deepalakshmi.R. *Computer Fundamentals and Office Automation*. Tamilnadu: Charulatha Publications.
4. John Walkenbach. *MS Excel 2007 Bible*. New Jersey, USA: Wiley Publication.
5. Glyn Davi and Branko Pecar. *Business Statistics using Excel*. Chennai: Oxford publications.

### **Web Sources**

1. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. [https://guides.lib.umich.edu/ld.php?content\\_id=11412285](https://guides.lib.umich.edu/ld.php?content_id=11412285)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.COM.**  
**SEMESTER – VI**  
**ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC – VIII:**  
**LOGISTICS AND SUPPLY CHAIN MANAGEMENT (23UCMO62)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 3**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives**

- To understand the origin and principles of logistics management.
- To know the types of inventory control.
- To gain insight on the importance of supply chain management.
- To identify the Key Enablers in Supply Chain Improvement.
- To analyze the SCOR model.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the importance of customer service in logistic and Supply Chain management

**CO2[K2]:** outline the commercial aspects in Distribution and Channel Management

**CO3[K3]:** apply the Inter Relation between Enablers and Levels of Logistics and Supply Chain Improvement

**CO4[K4]:** analyse the conflict resolution strategies for Logistics, Supply, Transportation, Distribution and Channel Management

**CO5[K5]:** Interpret the Global applications of Logistics and supply chain management

**CO-PO Mapping table (Course Articulation Matrix)**

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>	3	1	0	1	1	1	0
<b>CO2[K2]</b>	3	1	1	1	1	1	0
<b>CO3[K3]</b>	3	1	1	1	1	1	1
<b>CO4[K4]</b>	3	2	1	2	1	1	1
<b>CO5[K5]</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	<b>15</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>1.52</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

**UNIT I - LOGISTICS MANAGEMENT (15 hrs)**

**Logistics Management:** Origin – Meaning – Importance – Types of Logistics – Principles of Logistics Management – Warehouse Management – Meaning – Definition – Importance – Types of WM – Automation and Outsourcing – Customer Service and Logistics Management – Perspective – Concepts in Logistics and Physical Distribution – Distribution and Inventory.

**UNIT II - TRANSPORTATION AND DISTRIBUTION (15 hrs)**

**Transportation and Distribution:** Types of Inventory Control – Demand Forecasting – Routing – Transportation Management – Some Commercial Aspects in Distribution Management – Codification – Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21<sup>st</sup> Century.

**UNIT III - SUPPLY CHAIN MANAGEMENT (15 hrs)**

**Supply Chain Management:** Introduction and Development – Nature and Concept – Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.

**UNIT IV - SUPPLY CHAIN DRIVERS (15 hrs)**

**Supply Chain Drivers:** Role of a Manager in Supply Chain – Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.

**UNIT V - ALIGNING THE SUPPLY CHAIN WITH BUSINESS STRATEGY (15 hrs)**

**Aligning the Supply Chain with Business Strategy:** SCOR Model – Outsourcing 3 PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

**TEXTBOOKS**

1. Raghuram.G. & Rangaraj.N *Logistics and Supply Chain Management*. India: Macmillan Publications.
2. Martin Christopher. *Logistics of Supply Chain Management: Creating Value adding Networks*. New Jersey, USA: FT Press.
3. Agrawal.D.K. *Textbooks of Logistics and Supply Chain Management*. India: MacMillan Publications.
4. Tan Miller (Author) and Matthew J. Liberatore. *Logistics Management: An Analytics-Based Approach*. New Jersey, USA: Business expert.
5. Peter Bolstorff *Supply Chain Excellence. A Handbook for Dramatic Improvement Using the SCOR Model*. Wasington, USA: Amazon publishing.

## **REFERENCES**

### **Books**

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

### **Web Sources**

1. <https://lapaas.com/logistics-management-overview-types-and-process/>
2. <https://www.investopedia.com/terms/s/scm.asp>
3. <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - VI**  
**ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC - VIII:**  
**SPREADSHEET FOR BUSINESS (23UCM06Q)**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 5 (L-1, T-2, P-2)**  
**CREDITS : 3**  
**DURATION : 75 hrs**

**INT. MARKS : 25**  
**EXT. MARKS : 75**  
**MAX. MARKS : 100**

**Course Objectives:**

- To introduce students to Excel as an important tool in business applications.
- To familiarize them with the features and functions of a spread sheet.
- To understand the concepts of accounting, reporting and analysis using spread sheet.
- To construct formulas, including the use of built-in functions, and relative and absolute reference.
- To develop various applications using MS-Excel.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** describe the various tools used In MS-Excel

**CO2[K2]:** demonstrate proficiency in using complex spread sheet tools such as formulas and functions

**CO3[K3]:** apply fundamental spread sheet skills

**CO4[K4]:** analyze on various statistical tests in MS-Excel

**CO5[K5]:** assess the business trending application Using MS-Excel

**CO-PO Mapping table (Course Articulation Matrix)**

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1[K1]</b>		3	1	0	1	1	1	0
<b>CO2[K2]</b>		3	1	1	1	1	1	0
<b>CO3[K3]</b>		3	1	1	1	1	1	1
<b>CO4[K4]</b>		3	2	1	2	1	1	1
<b>CO5[K5]</b>		3	2	1	2	1	1	1
<b>Weightage of the course</b>		<b>15</b>	<b>07</b>	<b>04</b>	<b>07</b>	<b>05</b>	<b>05</b>	<b>03</b>
<b>Weighted percentage of Course contribution to POs</b>		<b>2.63</b>	<b>1.99</b>	<b>2.34</b>	<b>1.94</b>	<b>2.45</b>	<b>2.26</b>	<b>1.52</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**



## **UNIT I – INTRODUCTION (6 hrs)**

**Introduction:** Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

## **UNIT II – FINANCIAL, LOGICAL AND TEXT FUNCTIONS FINANCIAL FUNCTIONS (6 hrs)**

**Financial, Logical And Text Functions Financial Functions:** Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

## **UNIT III – STATISTICAL ANALYSIS (6 hrs)**

**Functions Statistical Functions:** Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

## **UNIT IV – REFERENCE (6 hrs)**

**Reference:** Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

## **UNIT V - PROJECTS AND APPLICATIONS (6 hrs)**

**Projects and Applications:** Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

## **LIST OF PRACTICALS (45 hrs)**

1. Create a Basic Spreadsheet by Entering Text, Numbers, and Formulas.
2. Create Spreadsheet by cell formatting, cell addressing
3. Refer all menus (File, Edit, Insert, table, smart art, layout and review)
4. Usage of Financial Functions (Any five).
5. Usage of Logical Functions (Any five).
6. Usage of Text Functions (Any five).
7. Usage of F test and Z test
8. Usage of Statistical Functions (Any five).
9. Usage of Multiple Worksheets.Prepare Students Mark List.

10. Calculate Employees' Salary. (Pay roll)
11. Budget Preparation
12. Preparing a Company Balance Sheet.
13. Preparing a Cash Flow Statement.
14. Demonstrates the Ease of Creating Charts, diagrams
15. Filter, Sort, Split, Freeze Panes, Protect Work Book and Protect Work Sheet.
16. Usage of Micro application and VBAs.

### **TEXTBOOKS**

1. John Walkenbach. *MS Excel Bible*. New Jersey , USA: Wiley Publication.
2. Ramesh Bangia. *Learning Microsoft Excel 2013*. Bangalore: Khanna Book Publishing.
3. Wayne L Winston. *Microsoft Excel, Data Analysis and Business Modelling*. New Jersey, USA: Prentice Hall.
4. Greg Harvey. *Excel 2016 for Dummies*, Chennai.

### **REFERENCES**

#### **Books**

1. Glyn Davis and Branko Pecar. *Business Statistics using Excel*. Chennai: Oxford publications.
2. Google Sheets Basics. Masato Takeda and others; TekuruInc, India.
3. Harjit Suman. *Excel Bible for Beginners*. Chennai: Kindle Editio.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons. *Microsoft 2003*. Noida: Tata McGraw Hill.

#### **Web Sources**

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**

**DEPARTMENT OF COMMERCE**

**UG Programme - B.COM.**

**SEMESTER - VI**

**SKILL ENHANCEMENT COURSE - IX: PROFESSIONAL COMPETENCY SKILL -  
GENERAL AWARENESS FOR COMPETITIVE EXAMINATIONS (23UCMS61)**

**(From 2023-2024 Batch onwards)**

**HOURS/WEEK : 2**

**CREDITS : 2**

**DURATION : 30 hrs**

**INT. MARKS : 25**

**EXT. MARKS : 75**

**MAX. MARKS : 100**

**Course Objectives**

- To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
- To build experiences for students as they grow into lifelong learners.
- To know the basic concepts of various discipline.
- To acquire the knowledge on the aspects of Indian economy
- To gain knowledge on ecology and environment

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1[K1]:** Identify board knowledge of the different components in polity

**CO2[K2]:** demonstrate the Geographical features across countries and in India

**CO3[K3]:** build knowledge on the aspects of Indian Economy

**CO4[K4]:** examine the significance of India's Freedom Struggle

**CO5[K5]:** evaluate the importance of Ecology and Environment

**CO-PO Mapping table (Course Articulation Matrix)**

<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1[K1]</b>	2	1	0	1	0	1	0
<b>CO2[K2]</b>	3	2	1	1	1	1	1
<b>CO3[K3]</b>	3	2	1	1	1	1	1
<b>CO4[K4]</b>	3	3	1	1	1	2	1
<b>CO5[K5]</b>	3	3	1	2	1	1	1
<b>Weightage of the course</b>	<b>14</b>	<b>11</b>	<b>04</b>	<b>06</b>	<b>04</b>	<b>06</b>	<b>04</b>
<b>Weighted percentage of Course contribution to POs</b>	<b>2.46</b>	<b>3.13</b>	<b>2.34</b>	<b>1.66</b>	<b>1.96</b>	<b>2.71</b>	<b>2.02</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

## **UNIT I – INDIAN POLITY (6 hrs)**

**Indian Polity:** Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.

## **UNIT II – GEOGRAPHY (6 hrs)**

**Geography:** Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

## **UNIT III – ECONOMY (6 hrs)**

**Economy:** National Income – Inflation – Money and Banking – Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.

## **UNIT IV – HISTORY (6 hrs)**

**History:** Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non – Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

## **UNIT V – ENVIRONMENT AND ECOLOGY (6 hrs)**

**Environment and Ecology:** Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organizations - International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organization

## **TEXTBOOKS**

1. Class XI and XII NCERT Geography
2. History – Old NCERT'S Class XI and XII

## **REFERENCES**

### **Books**

1. Laxmi Kant.M *Indian polity*. McGraw- Hill, 2019.
2. Ramesh Singh. *Indian Economy*. McGraw – Hill, 2022.
3. Leong.G.C. *Physical and Human Geography*. Oxford University Press.
4. Majid Hussain. *India Map Entries in Geography*. GK Publications Pvt, Ltd.

### **Web Sources**

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.COM.**  
**SEMESTER - V & VI**  
**PART V - EXTENSION**  
**(From 2023-2024 Batch onwards)**

**HOURS/WEEK: -**

**CREDIT : 1**

**DURATION :-**

**INT. MARKS: 100**

**Course Objectives**

- To promote community involvement, encourage civic participation, and foster a sense of ownership and responsibility.
- To involve the learners in organizing campaigns, seminars, or public events to educate the public, promote understanding, and advocate for positive change.
- To create platforms for knowledge sharing, partnership development, and collective action.
- To encourage environmental conservation, promote responsible resource management, or foster sustainable livelihoods.
- To raise awareness about social issues, advocate for marginalized groups, or implement programs that promote inclusivity and equal opportunities.

**Course Outcomes (CO)**

On successful completion of the course, the learners will be able to

**CO1 [K1]:** recognize the importance of community service through training and education

**CO2 [K2]:** interpret ecological concerns, consumer rights, gender issues & legal protection

**CO3 [K3]:** develop team spirit, verbal/nonverbal communication and organizational ethics by participating in community service

**CO4 [K4]:** examine the necessity of professional skills & community-oriented services for a holistic development

**CO5 [K6]:** create awareness on human rights, legal rights, First Aid, Physical fitness and wellbeing

**CO-PO Mapping table (Course Articulation Matrix)**

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1 [K1]</b>	2	0	0	2	2	1	1
<b>CO2 [K2]</b>	2	1	0	2	1	1	1
<b>CO3 [K3]</b>	2	0	0	1	2	2	1
<b>CO4 [K4]</b>	1	1	1	1	2	2	1
<b>CO5 [K6]</b>	1	0	0	1	2	2	1
<b>Weightage of the course</b>	<b>08</b>	<b>02</b>	<b>01</b>	<b>07</b>	<b>09</b>	<b>08</b>	<b>05</b>
<b>Weighted percentage of Course contribution to Pos</b>	<b>1.4</b>	<b>0.57</b>	<b>0.58</b>	<b>1.94</b>	<b>4.41</b>	<b>3.62</b>	<b>2.53</b>

**Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)**

Approved in the Academic Council - XIV held on 31/07/2023

23UCM155

**Details of the Courses**

- |    |                                      |           |
|----|--------------------------------------|-----------|
| 1  | National Cadet Corps (NCC)           | - 190 hrs |
| 2  | National Service Scheme (NSS)        | - 240 hrs |
| 3  | Physical Education                   |           |
| 4  | Red Ribbon Club (RRC)                |           |
| 5  | Youth Red Cross (YRC)                |           |
| 6  | Fine Arts Club                       |           |
| 7  | Library and Information Service Club |           |
| 8  | Yoga Club                            |           |
| 9  | ECO Club                             |           |
| 10 | Consumer Club                        |           |
| 11 | Human Rights Club                    |           |
| 12 | Women Empowerment Cell               |           |
| 13 | Legal Awareness League               |           |

-oo0oo-