

**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 2021-2022 Batch onwards)

## **Department of Commerce**

**UG Programme**

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



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
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**Programme Scheme, Scheme of Examination and Syllabi**  
(From 2021-2022 Batch onwards)

## **Department Commerce**

UG Programme

**Curriculum Design and Development Cell**

HOD

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>
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2.	University Nominee	<b>Dr. M. Muthukumar</b> Principal, Madurai Kamaraj University College, Sattur & Assistant Professor & Head i/c, Department of Commerce, DDE, Madurai Kamaraj University, Madurai - 625 021. Mobile: 98421 24067 Email: muthukumar@mkuniversity.ac.in
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. Mobile: 96008 69448 Email: professorselvakumar@gmail.com
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5.	Industrialist	<b>Mr. J. Manikandan</b> Sri Vasanthaa Package Industries, 4/1610, Hussain Colony, Sivakasi. Mobile: 98431 36449
6.	Alumni	<b>Ms. S. Santhya</b> Articled Assistant, CA Shenbagamoorthy, Chartered Accountant, Sivakasi. Mobile: 88255 11319
		<b>Mr. V. Vijayakumar</b> Clerk, Tamil Nadu Mercantile Bank Pvt. Ltd., Kollam – Kerela. Mobile: 84897 22550

<b>Members</b>		
7.	<b>Dr. A. Babu Franklin</b>	Assistant Professor of Commerce
8.	<b>Dr. R. Geetha</b>	Assistant Professor of Commerce
9.	<b>Mrs. E. Kiruthika</b>	Assistant Professor of Commerce
10.	<b>Dr. S. Kulothunga Pandian</b>	Assistant Professor of Commerce
11.	<b>Dr. G. Lingaperumal</b>	Assistant Professor of Commerce
12.	<b>Mr. T. Malainambirajan</b>	Assistant Professor of Commerce
13.	<b>Mr. M. Rajeev Gandhi</b>	Assistant Professor of Commerce

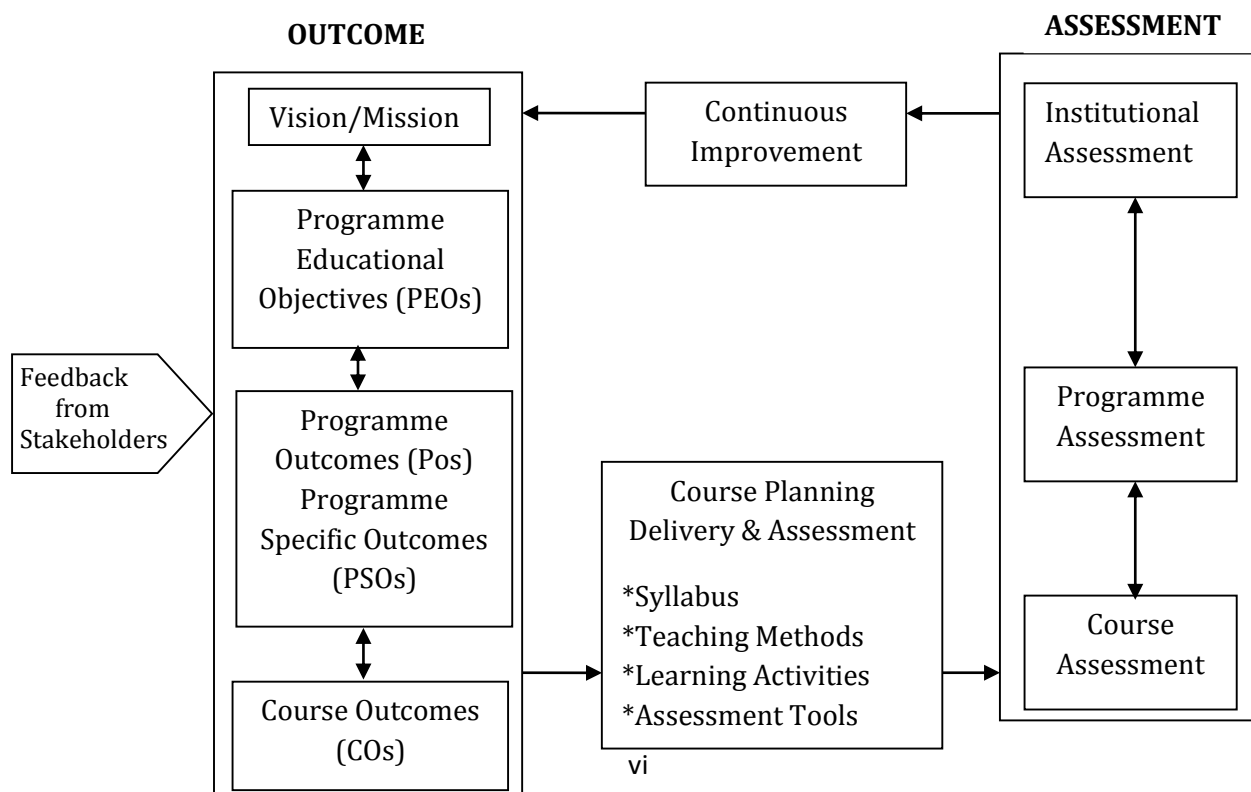
**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.Com.**  
**GUIDELINES FOR OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**  
**(From 2021-2022 Batch 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 instill 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>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>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>				✓	✓	

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**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 2021 - 2024 may be permitted to write their examinations in this pattern up to April 2029.

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

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

For all Theory Courses : Internal Marks: 40; External Marks: 60

For all Practical Courses, Project and Internship : Internal Marks: 50; External Marks: 50

**Internal Mark Distribution for Theory Courses**

<b>Assessment Type</b>	<b>Marks</b>	<b>Scheme of Assessment</b>
<b>Internal Test</b>	15 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
<b>Written Assignment</b>	5 marks	One Written Assignment will be given
<b>E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios</b>	5 marks	Any one of the Assignments will be given
<b>Quiz</b>	5 marks	One Quiz Test will be conducted
<b>Viva/ Oral Exam/ Group Discussion/ Role Play</b>	10 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>	40 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**

<b>Assessment Type</b>	<b>Marks</b>	<b>Scheme of Assessment</b>
<b>Lab work/Program Execution</b>	40 marks	End result of the Practical
<b>Viva -Voce</b>	10 marks	Oral Mode Test

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**QUESTION PAPER PATTERN**

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

<b>S.No</b>	<b>Type of Questions</b>	<b>Marks</b>
1.	Objectives type Questions: Multiple Choice - 4 questions Answer in a Word/Sentence - 4 questions	04 04
2.	Short Answer-3 questions -either or type	3x4=12
3.	Long Answer-1 question - either or type	1x10=10

**Summative Examinations - 60 Marks -3 hrs Duration**

<b>S.No</b>	<b>Type of Questions</b>	<b>Marks</b>
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	5x4=20
3.	Long Answer 3 questions - either or type	3x10=30

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

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

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

### 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

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

#### For Practical Courses

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

### 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

$$\text{Average course attainment} = 0.7 \times \text{Direct assessment of CO attainment} + 0.3 \times \text{Indirect assessment of CO attainment}$$

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

CO	Level of Attainment
Above 70%	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.

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

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

PO	Level of Attainment
Above 70%	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

<b>PEO</b>	<b>Level of Attainment</b>
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 - 50 %	Satisfactory
Below 40%	Not Satisfactory

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**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**CURRICULUM STRUCTURE**  
**OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**  
**(From 2021-2022 Batch onwards)**

S. No	Courses	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Credits
<b>I</b>	Tamil / Hindi / French	6 (3)	6 (3)	-	-	-	-	6
<b>II</b>	English	6 (3)	6 (3)	-	-	-	-	6
<b>III</b>	Core Courses	5 (5) 5 (4)	5 (4) 5 (4)	6 (5) 6 (5) 5 (4) 5P (4)	6 (5) 6 (5) 5 (4) 5 (3)	5 (5) 5 (5) 5 (4) 5 (4)	5 (5) 5 (5) 5 (4) 4(4)Pro 5P (4)	92
	Allied Courses	4 (3)	4 (3)	4 (3)	4 (3)	-	-	12
	Major Elective Courses	-	-	-	-	4 (3) 4 (3)	4 (3)	9
	Self-paced Learning (Swayam Course)	-	-	-	(2)	-	-	2
<b>IV</b>	Ability Enhancement Compulsory Course (AECC)							
	1. Environmental Studies	2 (1)	-	-	-	-	-	1
	2. Value Education	-	1(1)	-	-	-	-	1
	Non-Major Elective Courses	-	-	2 (1)	2 (1)	-	-	2
	Skill Enhancement Courses	2P (1)	2 (1)	2 (1)	2 (1)	2 (1)	2 (1)	6
	Internship	-	-	-	-	(1)	-	1
Disaster Management	-	1 (1)	-	-	-	-	1	
<b>V</b>	Extension	-	-	-	(1)	-	-	1
Total Hours (Per week)/ Credits		30 (20)	30 (20)	30 (23)	30 (25)	30 (26)	30 (26)	140 180

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**UG Programme - B.Com.**  
**CURRICULUM PATTERN**  
**OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM**  
**(From 2021-2022 Batch onwards)**  
**PROGRAMME CODE - UCM**

Semester	Part	Course Code	Course Name	Hours	Credits
I	I	21UML11	Tamil / Hindi - I: மேலாண்மைத் தத்துவங்கள்	6	3
	II	21UENL11	Communicative English - I	6	3
	III	21UCMC11	<b>Core Course - I:</b> Principles of Accounting	5	5
		21UCMC12	<b>Core Course - II:</b> Marketing Management	5	4
		21UCMA11	<b>Allied Course - I:</b> Business Economics	4	3
	IV	21UESR11	<b>Ability Enhancement Compulsory Course -I:</b> Environmental Studies	2	1
		21UCMS1P	<b>Skill Enhancement Course - I:</b> Practical -E-Commerce	2	1
<b>Total</b>				<b>30</b>	<b>20</b>
II	I	21UVAL21	Tamil / Hindi - II: வணிக அமைப்பு முறை	6	3
	II	21UENL21	Communicative English - II	6	3
	III	21UCMC21	<b>Core Course - III:</b> Business Accounting	5	4
		21UCMC22	<b>Core Course - IV:</b> Banking Theory, Law and Practice	5	4
		21UCMA21	<b>Allied Course - II:</b> Indian Economy	4	3
	IV	21UVED21	<b>Ability Enhancement Compulsory Course - II:</b> Value Education	1	1
		21UCMS21	<b>Skill Enhancement Course- II:</b> Stock Market Operations	2	1
		21UDMG21	Disaster Management	1	1
<b>Total</b>				<b>30</b>	<b>20</b>
III	III	21UCMC31	<b>Core Course - V:</b> Advanced Accounting	6	5
		21UCMC32	<b>Core Course - VI:</b> Cost Accounting	6	5
		21UCMC33	<b>Core Course - VII:</b> Business Environment	5	4
		21UCMC3P	<b>Core Course - VIII:</b> Practical - Office Packages	5	4
		21UCMA31	<b>Allied Course - III:</b> Business Statistics	4	3
	IV	21UCMN31	<b>Non Major Elective Course -I:</b> Business Studies	2	1

		21UCMS31	<b>Skill Enhancement Course – III:</b> Export and Import Procedure	2	1	
<b>Total</b>				<b>30</b>	<b>23</b>	
<b>IV</b>	<b>III</b>	21UCMC41	<b>Core Course - IX:</b> Partnership Accounting	6	5	
		21UCMC42	<b>Core Course - X:</b> Management Accounting	6	5	
		21UCMC43	<b>Core Course - XI:</b> Secretarial Practice	5	4	
		21UCMC44	<b>Core Course - XII:</b> Entrepreneurial Development	5	3	
		21UCMA41	<b>Allied Course - IV:</b> Business Mathematics	4	3	
	21UCMM41 21UCMM42	<b>Self-paced Learning (Swayam Course):</b> 1. Consumer Behaviour 2. Sales and Distribution Management	-	2		
	<b>IV</b>	21UCMN41	<b>Non Major Elective Course – II:</b> Business Development	2	1	
		21UCMS41	<b>Skill Enhancement Course – IV:</b> International Marketing	2	1	
	<b>V</b>	-	Extension	-	1	
<b>Total</b>				<b>30</b>	<b>25</b>	
<b>V</b>	<b>III</b>	21UCMC51	<b>Core Course - XIII:</b> Company Accounts	5	5	
		21UCMC52	<b>Core Course - XIV:</b> Income Tax - I	5	5	
		21UCMC53	<b>Core Course - XV:</b> Financial Management	5	4	
		21UCMC54	<b>Core Course - XVI:</b> Mercantile Law	5	4	
		21UCMO51 21UCMO52 21UCMO53	<b>Major Elective Course – I:</b> 1. Research Methodology 2. Accounting for Decision Making 3. Operations Research	4	3	
		21UCMO54 21UCMO55 21UCMO56	<b>Major Elective Course – II:</b> 1. Services Marketing 2. Retail Marketing 3. Advertising and Salesmanship	4	3	
	<b>IV</b>	21UCMS51	<b>Skill Enhancement Course – V:</b> Personality Development	2	1	
		21UCMJ51	Internship	--	1	
	<b>Total</b>				<b>30</b>	<b>26</b>
	<b>VI</b>	<b>III</b>	21UCMC61	<b>Core Course - XVII:</b> Corporate Accounting	5	5
21UCMC62			<b>Core Course - XVIII:</b> Income Tax - II	5	5	
21UCMC63			<b>Core Course - XIX:</b> Auditing	5	4	
21UCMJ61			<b>Core Course - XX:</b> Project	4	4	
21UCMC6P			<b>Core Course - XXI:</b> Practical - Accounting Package	5	4	

		21UCM061 21UCM062 21UCM063	<b>Major Elective Course - III:</b> 1. Human Resource Management 2. Customer Relationship Management 3. Co-operative Management	4	3
	IV	21UCMS61	<b>Skill Enhancement Course - VI:</b> Goods and Services Tax	2	1
<b>Total</b>				<b>30</b>	<b>26</b>

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**PROGRAMME ARTICULATION MATRIX (PAM)**

Semester	Course Code	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>I</b>	21UMTL11	Tamil / Hindi – I: மேலாண்மைத் தத்துவங்கள்	15	7	4	6	3	3	2
	21UENL11	Communicative English – I	10	7	2	8	2	2	3
	21UCMC11	<b>Core Course – I:</b> Principles of Accounting	15	7	4	7	5	5	4
	21UCMC12	<b>Core Course – II:</b> Marketing Management	15	7	4	7	4	5	4
	21UCMA11	<b>Allied Course – I:</b> Business Economics	15	7	5	7	5	5	2
	21UESR11	<b>Ability Enhancement Compulsory Course – I:</b> Environmental Studies	8	5	1	7	8	5	5
	21UCMS1P	<b>Skill Enhancement Course - I:</b> Practical – E-Commerce	12	5	2	10	4	6	5
<b>II</b>	21UVAL21	Tamil / Hindi – II: வணிக அமைப்பு முறை	15	6	3	5	4	4	3
	21UENL21	Communicative English – II	10	8	2	8	2	2	3
	21UCMC21	<b>Core Course - III:</b> Business Accounting	15	7	4	7	5	5	5
	21UCMC22	<b>Core Course - IV:</b> Banking Theory, Law and Practice	15	7	4	7	5	5	4
	21UCMA21	<b>Allied Course – II:</b> Indian Economy	15	7	3	7	5	5	3
	21UVED21	<b>Ability Enhancement Compulsory Course – II:</b> Value Education	8	5	1	5	9	4	7
	21UCMS21	<b>Skill Enhancement Course- II:</b> Stock Market Operations	13	6	3	6	4	5	3
	21UDMG21	Disaster Management	7	8	3	5	2	4	8

III	21UCMC31	<b>Core Course - V:</b> Advanced Accounting	15	7	4	5	5	5	4
	21UCMC32	<b>Core Course - VI:</b> Cost Accounting	15	7	4	7	5	5	4
	21UCMC33	<b>Core Course - VII:</b> Business Environment	15	7	4	7	5	5	3
	21UCMC3P	<b>Core Course - VIII:</b> Practical – Office Packages	15	7	4	10	5	5	5
	21UCMA31	<b>Allied Course - III:</b> Business Statistics	15	7	5	7	5	5	3
	21UCMN31	<b>Non Major Elective Course - I:</b> Business Studies	9	5	0	8	0	5	5
	21UCMS31	<b>Skill Enhancement Course - III:</b> Export and Import Procedure	15	5	3	5	4	5	3
IV	21UCMC41	<b>Core Course - IX:</b> Partnership Accounting	15	7	4	7	5	5	4
	21UCMC42	<b>Core Course - X:</b> Management Accounting	15	7	3	7	5	5	3
	21UCMC43	<b>Core Course - XI:</b> Secretarial Practice	15	7	4	7	5	5	4
	21UCMC44	<b>Core Course - XII:</b> Entrepreneurial Development	15	7	4	7	5	5	4
	21UCMA41	<b>Allied Course - IV:</b> Business Mathematics	15	7	5	7	5	5	4
	21UCMM41 21UCMM42	<b>Self-paced Learning (Swayam Course):</b> 1. Consumer Behaviour 2. Sales and Distribution Management	13	10	5	9	1	2	7
	21UCMN41	<b>Non Major Elective Course - II:</b> Business Development	9	5	0	8	0	5	5
	21UCMS41	<b>Skill Enhancement Course-IV:</b> International Marketing	15	5	4	6	5	5	4
	-	Extension	8	2	1	7	9	8	5
V	21UCMC51	<b>Core Course - XIII:</b> Company Accounts	15	7	4	7	5	5	4
	21UCMC52	<b>Core Course - XIV:</b> Income Tax - I	15	6	4	7	5	5	5
	21UCMC53	<b>Core Course - XV:</b> Financial Management	15	7	3	7	5	5	4
	21UCMC54	<b>Core Course - XVI:</b> Mercantile Law	15	7	4	7	5	5	3



	21UCM051 21UCM052 21UCM053	<b>Major Elective Course – I:</b> 1. Research Methodology 2. Accounting for Decision Making 3. Operations Research	15	7	5	7	5	5	3
	21UCM054 21UCM055 21UCM056	<b>Major Elective Course – II:</b> 1. Services Marketing 2. Retail Marketing 3. Advertising and Salesmanship	15	7	5	6	5	5	3
	21UCMS51	<b>Skill Enhancement Course –V:</b> Personality Development	15	5	4	5	4	4	3
	21UCMJ51	Internship	10	6	4	7	6	4	3
VI	21UCMC61	<b>Core Course - XVII:</b> Corporate Accounting	15	7	5	7	5	5	4
	21UCMC62	<b>Core Course - XVIII:</b> Income Tax -II	15	7	5	7	5	5	5
	21UCMC63	<b>Core Course - XIX:</b> Auditing	15	7	4	8	5	5	4
	21UCMJ61	<b>Core Course - XX:</b> Project	15	7	10	10	6	4	3
	21UCMC6P	<b>Core Course - XXI:</b> Practical - Accounting Package	15	6	5	10	5	5	4
	21UCM061 21UCM062 21UCM063	<b>Major Elective Course – III:</b> 1. Human Resource Management 2. Customer Relationship Management 3. Co-operative Management	15	7	4	7	5	5	3
	21UCMS61	<b>Skill Enhancement Course – VI:</b> Goods and Services Tax	15	5	4	5	4	4	3
	<b>Total Weightage of all Courses Contributing to PO</b>			<b>627</b>	<b>299</b>	<b>169</b>	<b>323</b>	<b>211</b>	<b>216</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 2021-2022 Batch onwards)**

**PROGRAMME ARTICULATION MATRIX – WEIGHTED PERCENTAGE**

Semester	Course Code	Course Name	P01	P02	P03	P04	P05	P06	P07
<b>I</b>	21UMTL11	Tamil / Hindi – I: மேலாண்மைத் தத்துவங்கள்	2.39	2.34	2.37	1.86	1.42	1.39	1.10
	21UENL11	Communicative English – I	1.59	2.34	1.18	2.48	0.95	0.93	1.65
	21UCMC11	<b>Core Course – I:</b> Principles of Accounting	2.39	2.34	2.37	2.17	2.37	2.31	2.20
	21UCMC12	<b>Core Course – II:</b> Marketing Management	2.39	2.34	2.37	2.17	1.90	2.31	2.20
	21UCMA11	<b>Allied Course – I:</b> Business Economics	2.39	2.34	2.96	2.17	2.37	2.31	1.10
	21UESR11	<b>Ability Enhancement Compulsory Course – I:</b> Environmental Studies	1.28	1.67	0.59	2.17	3.79	2.31	2.75
	21UCMS1P	<b>Skill Enhancement Course I:</b> Practical – E-Commerce	1.91	1.67	1.18	3.10	1.90	2.78	2.75
<b>II</b>	21UVAL21	Tamil / Hindi – II: வணிக அமைப்பு முறை	2.39	2.01	1.78	1.55	1.90	1.85	1.65
	21UENL21	Communicative English – II	1.59	2.68	1.18	2.48	0.95	0.93	1.65
	21UCMC21	<b>Core Course - III:</b> Business Accounting	2.39	2.34	2.37	2.17	2.37	2.31	2.75
	21UCMC22	<b>Core Course - IV:</b> Banking Theory, Law and Practice	2.39	2.34	2.37	2.17	2.37	2.31	2.20
	21UCMA21	<b>Allied Course – II:</b> Indian Economy	2.39	2.34	1.78	2.17	2.37	2.31	1.65
	21UVED21	<b>Ability Enhancement Compulsory Course – II:</b> Value Education	1.28	1.67	0.59	1.55	4.27	1.85	3.85
	21UCMS21	<b>Skill Enhancement Course- II:</b> Stock Market Operations	2.07	2.01	1.78	1.86	1.90	2.31	1.65
	21UDMG21	Disaster Management	1.12	2.68	1.78	1.55	0.95	1.85	4.40
<b>III</b>	21UCMC31	<b>Core Course - V:</b>	2.39	2.34	2.37	1.55	2.37	2.31	2.20

		Advanced Accounting							
	21UCMC32	<b>Core Course - VI:</b> Cost Accounting	2.39	2.34	2.37	2.17	2.37	2.31	2.20
	21UCMC33	<b>Core Course - VII:</b> Business Environment	2.39	2.34	2.37	2.17	2.37	2.31	1.65
	21UCMC3P	<b>Core Course - VIII:</b> Practical – Office Packages	2.39	2.34	2.37	3.10	2.37	2.31	2.75
	21UCMA31	<b>Allied Course - III:</b> Business Statistics	2.39	2.34	2.96	2.17	2.37	2.31	1.65
	21UCMN31	<b>Non Major Elective Course-I:</b> Business Studies	1.44	1.67	0.00	2.48	0.00	2.31	2.75
	21UCMS31	<b>Skill Enhancement Course - III:</b> Export and Import Procedure	2.39	1.67	1.78	1.55	1.90	2.31	1.65
<b>IV</b>	21UCMC41	<b>Core Course - IX:</b> Partnership Accounting	2.39	2.34	2.37	2.17	2.37	2.31	2.20
	21UCMC42	<b>Core Course - X:</b> Management Accounting	2.39	2.34	1.78	2.17	2.37	2.31	1.65
	21UCMC43	<b>Core Course - XI:</b> Secretarial Practice	2.39	2.34	2.37	2.17	2.37	2.31	2.20
	21UCMC44	<b>Core Course - XII:</b> Entrepreneurial Development	2.39	2.34	2.37	2.17	2.37	2.31	2.20
	21UCMA41	<b>Allied Course - IV:</b> Business Mathematics	2.39	2.34	2.96	2.17	2.37	2.31	2.20
	21UCMM41 21UCMM42	<b>Self-paced Learning (Swayam Course):</b> 1. Consumer Behaviour 2. Sales and Distribution Management	2.07	3.34	2.96	2.79	0.47	0.93	3.85
	21UCMN41	<b>Non Major Elective Course - II:</b> Business Development	1.44	1.67	0.00	2.48	0.00	2.31	2.75
	21UCMS41	<b>Skill Enhancement Course - IV:</b> International Marketing	2.39	1.67	2.37	1.86	2.37	2.31	2.20
	-	Extension	1.28	0.67	0.59	2.17	4.27	3.70	2.75
<b>V</b>	21UCMC51	<b>Core Course - XIII:</b> Company Accounts	2.39	2.34	2.37	2.17	2.37	2.31	2.20
	21UCMC52	<b>Core Course - XIV:</b> Income Tax - I	2.39	2.01	2.37	2.17	2.37	2.31	2.75
	21UCMC53	<b>Core Course - XV:</b> Financial Management	2.39	2.34	1.78	2.17	2.37	2.31	2.20
	21UCMC54	<b>Core Course - XVI:</b> Mercantile Law	2.39	2.34	2.37	2.17	2.37	2.31	1.65

	21UCM051 21UCM052 21UCM053	<b>Major Elective Course – I:</b> 1. Research Methodology 2. Accounting for Decision Making 3. Operations Research	2.39	2.34	2.96	2.17	2.37	2.31	1.65
	21UCM054 21UCM055 21UCM056	<b>Major Elective Course – II:</b> 1. Services Marketing 2. Retail Marketing 3. Advertising and Salesmanship	2.39	2.34	2.96	1.86	2.37	2.31	1.65
	21UCMS51	<b>Skill Enhancement Course– V: Personality Development</b>	2.39	1.67	2.37	1.55	1.90	1.85	1.65
	21UCMJ51	Internship	1.59	2.01	2.37	2.17	2.84	1.85	1.65
VI	21UCMC61	<b>Core Course - XVII:</b> Corporate Accounting	2.39	2.34	2.96	2.17	2.37	2.31	2.20
	21UCMC62	<b>Core Course - XVIII:</b> Income Tax -II	2.39	2.34	2.96	2.17	2.37	2.31	2.75
	21UCMC63	<b>Core Course - XIX:</b> Auditing	2.39	2.34	2.37	2.48	2.37	2.31	2.20
	21UCMJ61	<b>Core Course - XX:</b> Project	2.39	2.34	5.92	3.10	2.84	1.85	1.65
	21UCMC6P	<b>Core Course - XXI:</b> Practical - Accounting Package	2.39	2.01	2.96	3.10	2.37	2.31	2.20
	21UCM061 21UCM062 21UCM063	<b>Major Elective Course – III :</b> 1. Human Resource Management 2. Customer Relationship Management 3. Co-operative Management	2.39	2.34	2.37	2.17	2.37	2.31	1.65
	21UCMS61	<b>Skill Enhancement Course – VI:</b> Goods and Services Tax	2.39	1.67	2.37	1.55	1.90	1.85	1.65
	<b>Total Weighted Percentage of Course Contribution to POs</b>			<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

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**SEMESTER - I**  
**TAMIL/HINDI - I: மேலாண்மைத் தத்துவங்கள் (21UMTL11)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 6**  
**CREDITS : 3**  
**DURATION : 90 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

நிர்வாக மேலாண்மை பற்றிய அடிப்படை அறிவை வளர்த்துக் கொள்ள உதவுகிறது.

**Course Outcomes (CO)**

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

**CO1(K1):** மேலாண்மைப் படிநிலை அமைப்பு பயன்பாடுகளை பற்றி அடையாளம் காண முடியும்

**CO2(K2):** விஞ்ஞான மேலாண்மை மற்றும் திட்டமிடுதல் பற்றி தெளிவுபடுத்த முடியும்

**CO3(K3):** தீர்மானச் செயலின் நிர்வாகப் பிரச்சனைகளை தேர்வு செய்து ஆராய முடியும்

**CO4(K4):** மனித சக்தி திட்டமிடுதல் மற்றும் தேர்ந்தெடுத்தலின் நிபந்தனைகளை பற்றி ஆராய முடியும்

**CO5(K5):** நேர்முறைக்கும் பணிமுறை அமைப்பிற்கும் உள்ள வேறுபாடுகளை நிரூபிக்க முடியும்

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

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1(K1)</b>	3	-	-	1	1	-	1
<b>CO2(K2)</b>	3	1	1	2	1	1	-
<b>CO3(K3)</b>	3	2	1	1	-	1	-
<b>CO4(K4)</b>	3	2	1	1	-	1	-
<b>CO5(K5)</b>	3	2	1	1	1	-	1
<b>Weightage of the course</b>	15	07	04	06	03	03	02
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	1.86	1.42	1.39	1.1

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

**பகுதி I - மேலாண்மை****(18 மணி நேரம்)**

மேலாண்மை: பொருள் - இலக்கணம் - மேலாண்மைக்கும் நிர்வாகத்திற்கும் உள்ள வேறுபாடுகள் - வணிக மேலாண்மை: பொருள் - மேலாண்மைத் தத்துவங்கள் - மேலாண்மை பணிகள் - மேலாண்மைப் பங்கு - மேலாண்மைப் படிநிலை அமைப்பு - மேலாண்மைச் சிந்தனை வளர்ச்சி: ஹென்றி ஃபேயால் - டெய்லர் எஃப்.பீ.பீ.யால் - பீட்டர் எஃப்.பீ. டிரக்கர்.

**பகுதி II - விஞ்ஞான மேலாண்மை****(18 மணி நேரம்)**

விஞ்ஞான மேலாண்மை: பொருள் - இலக்கணம் - சிறப்பியல்புகள் - நோக்கங்கள் - நன்மைகள் - விஞ்ஞான மேலாண்மைக்கு எதிர்ப்பு.

திட்டமிடுதல்: பொருள் - வரைவிலக்கணம் - தன்மைகள் - முக்கியத்துவம் - நன்மைகள் மற்றும் குறைபாடுகள் - திட்டமிடுதலின் வகைகள் - நல்ல திட்டத்தின் இன்றியமையாத கூறுகள் - சிறப்பியல்புகள் - கட்டங்கள் - திட்டங்களின் வகைகள் - தற்காலிகத் திட்டங்கள்.

**பகுதி III - தீர்மானம் செய்தல்****(18 மணி நேரம்)**

தீர்மானம் செய்தல்: பொருள் - இலக்கணம் - சிறப்பியல்புகள் - மேலாண்மைத் தீர்மானங்களின் வகைகள் - தீர்மானச் செயலின் நிர்வாகப் பிரச்சனைகள் - முக்கியத்துவம் - நடைமுறைகள் - தனி நபர் மற்றும் குழுத் தீர்மானங்கள்.

இயக்குதல்: பொருள் - கூறுகள் - தத்துவங்கள் - தன்மைகள் - முக்கியத்துவம் - வழிகள்.

**பகுதி IV - நிர்வாக அமைப்பு வடிவங்கள்:****(18 மணி நேரம்)**

நிர்வாக அமைப்பு வடிவங்கள்: இராணுவ நிர்வாக அமைப்பு: பொருள் - வகைகள் - நன்மைகள் மற்றும் தீமைகள் - நேர்முக அமைப்பும் பணிமுறை அமைப்பும் - நேர்முறையின் நன்மைகள் - நேர்முறையின் தீமைகள் - நேர்முறைக்கும் பணிமுறை அமைப்பிற்கும் உள்ள வேறுபாடுகள் - பணிமுறை நிர்வாக அமைப்பு: பொருள் - தன்மை - நன்மைகள் மற்றும் தீமைகள்.

**பகுதி V - புணியாளர் நியமனம்****(18 மணி நேரம்)**

புணியாளர் நியமனம்: பொருள் - வரைவிலக்கணம் - புணியாளர் மேலாண்மை மற்றும் புணியாளர் நியமனம் - மனித சக்தி திட்டமிடுதல்: பொருள் - வரைவிலக்கணம் - நன்மைகள் மற்றும் தீமைகள் - சேர்த்தல்: பொருள் - வரைவிலக்கணம் - மூலங்கள் - தேர்ந்தெடுத்தலின் கட்டங்கள் - தேர்வுகளின் வகைகள் - பயிற்சியளித்தல்: பொருள் - நன்மைகள் - வகைகள் - முறைகள்.

**முதன்மை நூல்**

1. ராதா. வி. *மேலாண்மைத் தத்துவங்கள்*. சென்னை: பிரசன்னா பப்ளிசர்ஸ், 2019.

**பார்வை நூல்**

1. சுந்தரம். எஸ். எம். *மேலாண்மைக் கொள்கைகள்*. சென்னை: மீனாட்சி பப்ளிகேசன்ஸ், 2017.

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1. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwjb0O64jZHwAhViumMGHW7DCEEQFjABegQIAhAD&url=http%3A%2F%2Fwww.maduraicommerce.com%2Fwp-content%2Fuploads%2F2019%2F06%2F12-th-COMMERCE-CHAPTER-1-28-Study-Material.pdf&usg=AOvVaw1cWoh8NgL5Czq4S4I-2Qgi>
2. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwir5-DWjpHwAhUhwTgGHalHCxoQFjACegQIExAD&url=http%3A%2F%2F162.241.27.72%2FsiteAdmin%2Fdde-admin%2Fuploads%2F1%2FPG M.B.A Tamil 317%252011 Management%2520Principles%2520and%2520Practices.pdf&usg=AOvVaw2kogtpdp3thcpI7nX-akyV>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF ENGLISH**  
**UG Programme - B.A./B.Com./ B.B.A./B.SC./BCA**  
**SEMESTER- I**  
**COMMUNICATIVE ENGLISH - I (21UENL11)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 6**  
**CREDITS : 3**  
**DURATION : 90 hrs**

**INT. MARKS : 40**  
**EXT. MARKS: 60**  
**MAX. MARKS: 100**

**Preamble**

This course helps the learners to develop their communication skills in English through listening, speaking, reading, and writing practices.

**Course Outcomes (CO)**

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

**CO1[K1]:** relate and state ideas by reading and listening to simple recorded conversations and fables

**CO2[K2]:** demonstrate communicative skills through simple Descriptions, Requests and Instructions

**CO3[K3]:** apply knowledge of word power and grammar rules in Formal and Informal letter writings

**CO4[K4]:** analyze fairy tales and folk tales to develop language skills through literature

**CO5[K6]:** construct grammatically correct and meaningful simple sentences in English

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

<b>PO</b> <b>CO</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	2	-	2	-	-	-
<b>CO2[K2]</b>	2	2	-	2	-	-	-
<b>CO3[K3]</b>	2	1	-	2	1	-	1
<b>CO4[K4]</b>	2	1	1	1	1	1	1
<b>CO5[K6]</b>	2	1	1	1	-	1	1
<b>Weightage of the course</b>	10	07	02	08	02	02	03
<b>Weighted percentage of Course contribution to Pos</b>	1.59	2.34	1.18	2.48	0.95	0.93	1.65

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



**UNIT I - LISTENING AND SPEAKING (18 hrs)**

**A. Listening**

Listening to simple conversations in everyday contexts

Listening to fables

Listening to News Bulletin

**B. Speaking**

Introducing oneself and others

Describing persons, places, things, daily routines, health and symptoms

Asking for time and date

Asking for directions and giving directions

Giving instructions and seeking clarifications

Making requests and responding to requests

Thanking someone and responding to thanks

**UNIT II - READING AND WRITING (18 hrs)**

**A. Reading**

Interpreting pictures/maps/pie-charts/tables/flow charts /diagrams

Skimming or scanning through the texts

**B. Writing**

Hints Developing

Story Completion/ completing the story based on given outline.

Letter Writing: Informal letters- Family, Friends and Relatives

Formal letters: Leave letters and Apology Letter

**UNIT III - WORD POWER (18 hrs)**

Prefixes and Suffixes

Homophones and Homonyms

Words related to Parts of the Body & their functions, Cries of Animals,

Young Ones of Animals

Connotative and Denotative words

Contextual Usage of words

Puzzles and Anagrams

**UNIT IV - GRAMMAR (18 hrs)**

Nouns-Kinds, Number and Gender

Pronouns-Kinds

Adjectives- Kinds

Verbs-Regular and Irregular verbs, Transitive and Intransitive Verbs

Adverbs- Kinds and Position of Adverbs

## UNIT V - LANGUAGE THROUGH LITERATURE

(18 hrs)

### Fairy Tales, Folk Tales and Legendary Heroes

#### Fairy Tales

The Pied Piper of Hamelin

The Ugly Duckling

Hansel and Gretel

#### Folk Tales

Alibaba and the Forty Thieves

Aladdin and the Magic Lamp

The Town Mouse and the Country Mouse

#### Legendary Heroes

Chhatrapati Shivaji Maharaj- Shivaji's great escape

Mahatma Gandhi- Mohandas takes a spelling test

Tenali Raman- The Stolen Brinjal

Akbar and Birbal- Re-Union

### TEXTBOOKS

1. Carthy Mc., and Felicity O'Dell. *English Vocabulary in Use (Upper intermediate)*. UK: Cambridge University Press, 2005.
2. Pillai, Radhakrishna, and K.Rajeevan. *Spoken English for You (Level One)*. Chennai: Emerald Publishers, 2009.
3. Sreelekshmi. *Folk Tales- A WonderWorld of 150 Stories for Children*. Kerala: SL Publishers, 2004.

### REFERENCES

#### Books

1. Babu, Sundara. *Leo's Tenali Raman Stories*. Chennai: Leo Book Publishers, 2015.
2. Kalyani V. *Fairy Tales 1*. Kerala: Sisco Publishers, 2004.
3. *Life Skills (Jeevan Kaushal) Facilitators' Guidelines*. New Delhi: University Grants Commission, 2021.
4. Sadanand, Kamalesh and Susheela Punitha. *Spoken English- A Foundation Course for Speakers of Tamil*. Mumbai: Orient Blackswan, 2009.
5. Taylor, Grant. *English Conversation Practice*. New Delhi: Tata McGraw Hill Publishers, 2001.

#### Web Sources

1. <https://kathakids.com/great-personalities/history-and-legends/shivajis-great-escape/>
2. <https://kathakids.com/great-personalities/stories-of-mahatma-gandhi/>
3. <https://www.infoplease.com/dictionary/brewers/animals-cries>
4. <https://www.zooborns.com/zooborns/baby-animal-names.html>
5. <https://learnenglish.britishcouncil.org/general-english/stories>
6. <https://www.talkenglish.com/lessonindex.aspx>
7. <https://www.englishhelper.com/>
8. <https://www.englishpage.com/>

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

**DEPARTMENT OF COMMERCE**

**UG Programme – B.Com.**

**SEMESTER - I**

**CORE COURSE - I: PRINCIPLES OF ACCOUNTING (21UCMC11)**

**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**

**CREDITS : 5**

**DURATION : 75 hrs**

**INT. MARKS : 40**

**EXT. MARKS : 60**

**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the basic concepts and conventions of Accounting for preparation of final accounts.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the Accounting Principles

**CO2(K2):** explain the golden rules of Accounting

**CO3(K3):** draw the Trail Balance

**CO4(K4):** classify the various types of Accounting Errors

**CO5(K5):** evaluate the Financial position of business through Final Accounts

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

<b>PO CO</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	-	1	1	1	-
<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>	15	07	04	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	2.17	2.37	2.31	2.2

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

**UNIT I - BOOK KEEPING (15 hrs)**

Book Keeping: Meaning – Objectives – Accounting Functions – Advantages – Disadvantages – Differences between Book Keeping and Accounting - Accounting Principles – Concepts and Conventions – Accounting Standards.

**UNIT II - ACCOUNTING SYSTEM (15 hrs)**

Accounting System: System of Accounting - Types of Accounts - Golden Rules - Journal – Ledger – Difference between Journal and Ledger.

**UNIT III - SUBSIDIARY BOOKS (15 hrs)**

Subsidiary Books: Meaning – Types – Cash book and its types – Petty cash book – Imprest system – Trial Balance – Objectives – Preparation of Trail Balance – Significance - Limitations.

**UNIT IV – ACCOUNTING ERRORS (15 hrs)**

Accounting Errors: Types – Errors Disclosed and Not Disclosed by Trial Balance - Rectification of Errors - Suspense Account. Bank Reconciliation Statement: Reasons for Differences in Cash Book Balance and Pass Book Balance – Differences between Cash Book and Pass Book – Favourable and Overdraft Model.

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

Final Accounts: Meaning - Manufacturing Account - Trading Account - Manufacturing Account Vs. Trading Account - Profit and Loss Account - Trading Account vs. Profit or Loss Account - Differences between Gross Profit and Net Profit - Balance Sheet - Trial Balance Vs Balance Sheet - Treatment of Some Important Adjustments.

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. Reddy. T. S and Murthy. A. *Advanced Accountancy*. Chennai: Margham Publication, 2011.

**REFERENCES**

**Books**

1. Arulanadam M.A and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, 2012.
2. Gupta R.L and Radha samy M. *Advanced Accountancy*. New Delhi: Sultan Chand & Sons, 2001.
3. Sudhakar V, Anbalagan M and Jeyalakshmi K. *Fundamentals of Financial Accounting*. New Delhi: S. Chand & Sons, 2009.
4. Jain S.P and Narang. *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 2012.

**Web Sources**

1. <https://openstax.org/details/books/principles-financial-accounting?Book%20details>
2. <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: MARKETING MANAGEMENT (21UCMC12)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the importance of marketing and the challenges ahead in the competitive business world.

**Course Outcomes (CO)**

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

**CO1(K1):** state the importance of Market Segmentation

**CO2(K2):** explain the concept Product Life Cycle

**CO3(K3):** apply various strategies in Pricing

**CO4(K4):** analyse the Buying Behaviour of the Consumer

**CO5(K5):** appraise the methods of Personal Selling and Sales Promotion

**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	-	1	-	1	-
<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>	15	07	04	07	04	05	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	2.17	1.9	2.31	2.2

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

**UNIT I - MARKET****(15 hrs)**

Market: Meaning and Definition - Classification of Market. Marketing: Meaning and Definition - Importance - Nature - Functions - Marketing Concept - Marketing vs. Selling - Features of Modern Marketing. Online marketing: Meaning - Advantages - Disadvantages. Market Segmentation: Meaning and Definition - Importance - Levels of Market Segmentation - Bases of Market Segmentation.

**UNIT II - CONSUMER BEHAVIOUR****(15 hrs)**

Consumer Behaviour: Meaning and Definition - Need or Importance of Studying Consumer Behaviour - Types of Consumer Behaviour - Factors Influencing Consumer Behaviour - Buying Motives - Types of Buying Motives - Consumer Buying Process. Marketing Mix: Meaning and Definition - 6 P's - Features of Marketing Mix - Factors influencing Marketing Mix.

**UNIT III - PRODUCT MIX****(15 hrs)**

Product Mix: Meaning and Definition - Product Levels - Types of Product/Goods. Product Line and Product Mix: Meaning - Dimensions - Product Diversification - Product Elimination - Production Modification - Products Failure - Product Life Cycle - New Product Development. Branding: Definition - Characteristics of Brand - Features - Advantages of Branding - Disadvantages of Branding.

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

Pricing: Meaning and Definition - Importance of Pricing - Pricing Objectives - Factors affecting Pricing Policy - Steps in Pricing - Kinds of Pricing - Pricing Strategy for New Product and Established Product. Physical Distribution: Meaning and Definition - Types of Marketing Channels - Factors Influencing Choice of Distribution Channel. Intermediaries: Meaning - Wholesalers and Retailers - Functions - Types of Retailers.

**UNIT V - PROMOTION MIX****(15 hrs)**

Promotion Mix: Meaning and Definition - Importance - Factors affecting Promotion Mix. Advertising: Meaning and Definitions - Features - Objectives - Advantages - Types of Advertising. Personal Selling: Meaning and Definition - Personal Selling vs. Salesmanship - Importance - Objectives - Process of personal Selling. Sales Promotion: Meaning and Definition - Objectives - Advantages - Methods of Sales Promotion.

**TEXTBOOK**

1. Senthil Kumar M.J and Babu Franklin A. *Modern Marketing Management*. Sivakasi: Sri Kaliswari College Publication, 2019.

## **REFERENCES**

### **Books**

1. Sekar P.C and Selvaraj M. *Principles and Practices of Marketing Management*. Madurai: ENPEE Publications, 2002.
2. Rajan Saxena. *Marketing Management*. New Delhi: Tata McGraw Hill, 2009.
3. Masterson, Rosalind and David Pickton. *Marketing: An Introduction*. New Delhi: Sage Publications, 2014.

### **Web Sources**

1. <https://www.sasurieengg.com/e-course-material/MBA/I-Year-Sem>
2. [https://www.academia.edu/32346771/MARKETING\\_MANAGEMENT\\_NOTES\\_pdf](https://www.academia.edu/32346771/MARKETING_MANAGEMENT_NOTES_pdf)



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme – B.Com.**  
**SEMESTER - I**  
**ALLIED COURSE-I: BUSINESS ECONOMICS (21UCMA11)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course familiarizes the learners with laws in managerial economics and enables them to solve economic problems in the business.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the concepts of business economics

**CO2(K2):** explain the theories of demand analysis

**CO3(K3):** determine the cost and revenue of the firm

**CO4(K4):** analyze the various approaches of demand forecasting for existing and new products

**CO5(K5):** assess the pricing policy

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

<b>PO</b> <b>CO</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	1	1	1	1	-
<b>CO2(K2)</b>	3	1	1	1	1	1	-
<b>CO3(K3)</b>	3	1	1	2	1	1	-
<b>CO4(K4)</b>	3	2	1	1	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	02
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>2.96</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>1.1</b>

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

## **UNIT I – INTRODUCTION TO BUSINESS ECONOMICS (12 hrs)**

Business Economics: Definition – Nature and Scope of Business Economics - Significance of Business Economics – Limitations - Economics Vs Business Economics - Role and responsibilities of Business Economist – Relation of Business Economics with other Disciplines.

Meaning - Importance – Definition - Law of Diminishing Marginal Utility and Equi-Marginal Utility.

## **UNIT II – DEMAND ANALYSIS (12 hrs)**

Demand Analysis: Meaning - Definitions - Law of Demand –Types of Demand - Demand determinants - Elasticity of Demand – Types – Determinants. Demand Forecasting: Meaning – Factors Involved in Forecasting – Importance – Methods of Forecasting for an Established Product and a New Product – Criteria of Good Forecasting Method.

## **UNIT III – COST ANALYSIS (12 hrs)**

Cost Analysis: Cost Concepts – Kinds of Cost – Cost – Output Relationship – Money Cost – Real Cost – Opportunity Cost – Relationship between Marginal cost and Average cost. Revenue Concepts – Equilibrium of a Firm – Objectives of a Firm – Break Even Analysis.

## **UNIT IV – MARKET STRUCTURE (12 hrs)**

Market Structure: Perfect Competition – Pure Competition – Perfect Competition Vs Pure Competition – Imperfect Competition – Monopoly – Kinds – Price Determination – Regulation of Monopoly – Monopolistic Competition – Features – Oligopoly – Kinds – Characteristics.

## **UNIT V – PRICING POLICY (12 hrs)**

Pricing Policy: Meaning – Objectives – Factors Affecting Pricing Policy – Types of Pricing. Profit – Meaning – Functions – Policies on Profit Maximization – Objectives – Profit Planning & Control – Profit Forecasting – Methods.

### **TEXTBOOK**

1. Srinivasan N. *Managerial Economics*. Madurai: Meenakshi Publication, 2014.

### **REFERENCES**

#### **Books**

1. Mehta P.L. *Managerial Economics*. New Delhi: Sultan Chand and Sons, 2007.
2. Sankaran S. *Managerial Economics*. Chennai: Margham Publications, 2005.

#### **Web Sources**

1. <https://www.investopedia.com/terms/l/lawofdiminishingutility.asp>
2. <https://managementmania.com/en/pricing-policy>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**UG PROGRAMME**  
**SEMESTER- I**  
**ABILITY ENHANCEMENT COMPULSORY COURSE: ENVIRONMENTAL**  
**STUDIES (21UESR11)**  
**(From 2021 - 2022 Batch onwards)**

**HOURS/WEEK : 2**  
**CREDIT : 1**  
**DURATION : 30 hrs**

**INT. MARKS: 40**  
**EXT. MARKS: 60**  
**MAX. MARKS :100**

**Preamble**

This course familiarizes the learners with the essentials of Environmental Studies by focusing on variety of environmental issues and factors affecting environment.

**Course Outcomes (CO)**

On successful completion of the course, the learners will 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, Food Web and Bio geochemical.

**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[K4]:** examine the impact of human action on the biological environment

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

<b>PO \ CO</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	-	2	2	1	1
<b>CO2 [K2]</b>	2	1	-	2	1	1	1
<b>CO3 [K3]</b>	2	1	-	1	1	1	1
<b>CO4 [K4]</b>	1	1	1	1	2	1	1
<b>CO5 [K4]</b>	1	1	-	1	2	1	1
<b>Weightage of the course</b>	08	05	01	07	08	05	05
<b>Weighted percentage of Course contribution to Pos</b>	1.28	1.67	0.59	2.17	3.79	2.31	2.75

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

**UNIT I (6 hrs)**

**Structure of earth and its components:** Atmosphere – Lithosphere – Hydrosphere – Biosphere. Renewable and non-renewable resources – Forest, water and energy resources.

**UNIT II (6 hrs)**

**Ecosystem:** Concept of ecosystem – Terrestrial and aquatic. Structure and function – Energy flow in the ecosystem – Food chain and food web – Ecological pyramids – Bio-geo chemical cycle – carbon and nitrogen cycle.

**UNIT III (6 hrs)**

**Biodiversity:** Introduction – Definition: genetic, species and ecosystem diversity. Indian Biodiversity Hotspots. Threats to biodiversity – Conservation of Biodiversity – In-situ and Ex-situ conservation strategies. IUCN Red list Categories.

**UNIT IV (6 hrs)**

**Pollution:** Definition – causes – effects and control measures of Air – Water – Noise – soil – nuclear pollution. Global issues – Global warming – acid rain – Ozone layer depletion. Water conservation – rain water harvesting and water recycling – solid waste management.

**UNIT V (6 hrs)**

**Human Population and Environment:** Population growth, variation among nations. Road safety awareness. Environment and human health. Human Rights. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Contribution of students and teachers in adoption of villages and steps to be taken for green villages.

**TEXTBOOKS**

1. Dharmaraj, J. *Text book of Environmental studies*, S. Chand and Co. New Delhi, 1995.
2. Susila Appadurai. *Environmental Studies*, New Century Book House, 2012.

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**Books**

1. Agarwal, K.C. *Environmental Biology*, Nidi publication Ltd, Bikaner, 2001.
2. Odum, E.P. *Fundamentals of Ecology*, W.B. Saunders Co. USA, 1971.
3. Miller, T.G. *Environmental sciences*, Wadsworth Publishing Co, New Delhi. 2004.

**Web Sources**

1. <https://www.adcidl.com/pdf/India-Road, Traffic-Signs.pdf>.
2. <https://www.youtube.com/watch?v=QewEi2U1jLs>
3. <https://byjus.com/biology/endemic-species/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - I**  
**SKILL ENHANCEMENT COURSE - I: PRACTICAL: E-COMMERCE (21UCMS1P)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDIT : 1**  
**DURATION : 30 hrs**

**INT. MARKS : 50**  
**EXT. MARKS : 50**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the mechanism for availing e-services and to apply the same in conducting 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)**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1(K2)</b>	2	1	-	2	-	1	1
<b>CO2(K3)</b>	2	1	-	2	1	1	1
<b>CO3(K4)</b>	2	1	-	2	1	1	1
<b>CO4(K5)</b>	3	1	1	2	1	1	1
<b>CO5(K6)</b>	3	1	1	2	1	2	1
<b>Weightage of the course</b>	12	05	02	10	04	06	05
<b>Weighted percentage of Course contribution to POs</b>	<b>1.91</b>	<b>1.67</b>	<b>1.18</b>	<b>3.1</b>	<b>1.9</b>	<b>2.78</b>	<b>2.75</b>

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

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 50 Marks and External Practical 50 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**  
**TAMIL/HINDI - II: வணிக அமைப்பு முறை (21UVAL21)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 6**  
**CREDITS : 3**  
**DURATION : 90 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

வணிக அமைப்பு முறையும் அவற்றின் செயல்முறைகள் பற்றிய அடிப்படை அறிவை வளர்த்துக் கொள்ள உதவுகிறது.

**Course Outcomes (CO)**

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

**CO1(K1):** தொழிலும் வணிகமும் பற்றி விவரிக்க முடியும்

**CO2(K2):** தனி நபர் நிறுவனம் மற்றும் கூட்டு வணிக நிறுவனங்கள் உள்ள வேறுபாடுகளை புரிந்து கொள்ள முடியும்

**CO3(K3):** இந்து கூட்டு குடும்ப வணிகம் மற்றும் கூட்டுப் பங்குக் கம்பெனிகள் பற்றி அறிய முடியும்

**CO4(K4):** பொதுப் பயன் நிறுவனங்களுக்கும் பிற தொழில் நிறுவனங்கள் பற்றிய சட்ட விதிகளை விவாதிக்க முடியும்

**CO5(K5):** சர்வதேச வாணிபப் பொது கழகத்தின் சட்ட விதிகளை நிரூபிக்க முடியும்

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

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1(K1)	3	1	-	1	-	1	-
CO2(K2)	3	1	-	1	1	1	1
CO3(K3)	3	1	1	1	1	1	1
CO4(K4)	3	1	1	1	1	-	1
CO5(K5)	3	2	1	1	1	1	-
Weightage of the course	15	06	03	05	04	04	03
Weighted percentage of Course contribution to POs	2.39	2.01	1.78	1.55	1.9	1.85	1.65

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



**பகுதி I - வணிகம்**

(18 மணி நேரம்)

வணிகம்: பொருள் - இலக்கணம் - சிறப்பு இயல்புகள் - வியாபார நடவடிக்கைகளின் பரப்பு - தொழிலும் வணிகமும் - வியாபாரமும் வாழ்க்கைத் தொழிலும் - வியாபார மண்டலம் - இக்கால வணிகத்தின் நேக்கங்கள் - அமைப்பு: பொருள் - இலக்கணம் - அமைப்பு முறையின் அடிப்படைக் கோட்பாடுகள் - வியாபாரம் வெற்றியடைய முக்கியத் தேவைகள்.

**பகுதி II - தனி நபர் மற்றும் கூட்டு வணிக நிறுவனங்கள்**

(18 மணி நேரம்)

தனி நபர் நிறுவனம்: பொருள் - சிறப்பு இயல்புகள் - நன்மைகள் - குறைகள் - தனியார் நிறுவன அமைப்புக்கு ஏற்ற சூழ்நிலைகள் - கூட்டு வணிக நிறுவனங்கள்: பொருள் - இலக்கணம் - சிறப்பு அம்சங்கள் - நன்மைகள் - குறைகள் - கூட்டு வணிக ஒப்பந்த பத்திரம் - பாகஸ்தர்களின் வகைகள்.

**பகுதி III - இந்து கூட்டு குடும்ப மற்றும் கூட்டுப் பங்கு வணிகம்**

(18 மணி நேரம்)

இந்து கூட்டு குடும்ப வணிகம்: பொருள் - கூட்டு வணிகமும் இந்து கூட்டு குடும்ப வணிகமும் - நன்மைகள் - குறைகள் - கூட்டுப் பங்குக் கம்பெனிகள்: பொருள் - இலக்கணம் - சிறப்பு இயல்புகள் - நன்மைகள் - குறைகள் - கம்பெனியும் கூட்டு வணிக நிறுவனமும்.

**பகுதி IV - கூட்டுறவு நிறுவனங்கள்**

(18 மணி நேரம்)

கூட்டுறவு நிறுவனங்கள்: வரலாறும் வளர்ச்சியும் - பொருள் - இலக்கணம் - சிறப்பம்சங்கள் - கம்பெனியும் கூட்டுறவுச் சங்கங்களும் - கூட்டுறவுச் சங்கங்களின் வகைகள் - நன்மைகள் - தீமைகள் - பொதுத் துறை அமைப்புகள்: பொருள் - நன்மைகள் - தீமைகள் - நோக்கங்கள் - வகைகள் - இலாகா முறை - இயல்புகள் - அரசுக் கம்பெனிகள் - இயல்புகள் - பொதுக் கழகம் - இயல்புகள்.

**பகுதி V - பொதுப் பயன் அமைப்புகள்**

(18 மணி நேரம்)

பொதுப் பயன் அமைப்புகள்: பொருள் - இலக்கணம் - சிறப்புத் தன்மைகள் - தனிச் சலுகைகள் - கடமைகள் - பொதுப் பயன் நிறுவனங்களுக்கும் பிற தொழில் நிறுவனங்களுக்கும் உள்ள வேறுபாடுகள் - சங்கங்கள்: பொருள் - வகைகள் - வணிகச் சங்கங்கள் - சிறப்பியல்புகள் - நோக்கங்கள் - பணிகள் - பொது வாணிபக் கழகங்கள்: பொருள் - பணிகள் - சர்வதேச வாணிபப் பொது கழகம்.

**முதன்மை நூல்**

1. ராதா. வி. *வணிக அமைப்பு முறையும் மேலாண்மையும்*. சென்னை: பிரசன்னா பப்ளிசர்ஸ், 2019.

**பார்வை நூல்**

1. சுந்தரம். எஸ். எம். *வணிக அமைப்பு முறை*. சென்னை: மீனாட்சி பப்ளிகேசன்ஸ், சென்னை, 2017.

**Web Sources**

1. <https://www.msuniv.ac.in/Download/Pdf/0f80dc31780649d>
2. [https://162.241.27.72/siteAdmin/dde-admin/uploads/1/UG\\_B.Com\\_Commerce%20\(Tamil\)\\_102%2013%20-%20Business%20Environment.pdf](https://162.241.27.72/siteAdmin/dde-admin/uploads/1/UG_B.Com_Commerce%20(Tamil)_102%2013%20-%20Business%20Environment.pdf)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF ENGLISH**  
**UG Programme - B.A./B.Com./ B.B.A./B.SC./BCA**  
**SEMESTER- II**  
**COMMUNICATIVE ENGLISH - II (21UENL21)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 6**  
**CREDITS : 3**  
**DURATION : 90 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course helps the learners to develop their communication skills in English through listening, reading, speaking and writing practices.

**Course Outcomes (CO)**

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

**CO1[K1]:** relate and state ideas by reading and listening to recorded interviews and news

**CO2[K2]:** demonstrate effective speaking skills by offering suggestions, seeking permission and reporting ongoing activities

**CO3[K3]:** apply knowledge of word power and grammar rules through proverb expansion and paragraph writings

**CO4[K4]:** analyze simple poems and short stories to develop language skills through literature

**CO5[K6]:** construct grammatically correct and logically coherent paragraphs

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

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1 [K1]</b>	2	1	-	1	-	-	-
<b>CO2 [K2]</b>	2	2	-	1	1	-	1
<b>CO3 [K3]</b>	2	2	-	2	-	1	-
<b>CO4 [K4]</b>	2	2	1	2	1	-	1
<b>CO5 [K6]</b>	2	1	1	2	-	1	1
<b>Weightage of the course</b>	10	08	02	08	02	02	03
<b>Weighted percentage of Course contribution to POs</b>	1.59	2.68	1.18	2.48	0.95	0.93	1.65

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

**UNIT I - LISTENING AND SPEAKING (18 hrs)**

**A. Listening**

Listening to interviews

Listening to news reading

Listening to instructions-download apps in mobile handsets, cooking, sending e-mail

**B. Speaking**

Inviting person, offering suggestion and seeking permission

Making complaints and asking apology

Expressing likes, dislikes, hopes, wishes, regrets, sympathy, offering condolences, compliments and praising

Reporting conversations, facts, meetings/interviews, ongoing activities and future plans

Talking about the weather, past & future events, interesting plans and arrangements

**UNIT II - READING AND WRITING (18 hrs)**

**A. Reading**

Reading advertisements

Reading notices

Reading short passages

**B. Writing**

Proverb Expansion

Paragraph Writing

Essay writing

**UNIT III - WORD POWER (18 hrs)**

Synonyms & Antonyms

Misspelt words

Words related to- House, Clothing, Food, Education, Speaking, Holidays and Sports

**UNIT IV - GRAMMAR (18 hrs)**

Preposition and its kinds

Conjunction and its kinds

Articles

Tenses

**UNIT V - LANGUAGE THROUGH LITERATURE (18 hrs)**

**A. Poetry**

- |                |   |                    |
|----------------|---|--------------------|
| Sarojini Naidu | - | The Queen's Rival  |
| John Masefield | - | Laugh and be Merry |
| Alfred Noyes   | - | The Highwayman     |

**B. Short Story**

- |                     |   |                             |
|---------------------|---|-----------------------------|
| Somerset Maugham    | - | The Ant and the Grasshopper |
| Katherine Mansfield | - | A Cup of Tea                |

## TEXTBOOKS

1. Carthy Mc., and Felicity O'Dell. *English Vocabulary in Use (Upper intermediate)*. UK: Cambridge University Press, 2005.
2. Pillai, Radhakrishna and K.Rajeevan. *Spoken English for You (Level One)*. Chennai: Emerald Publishers, 2009.
3. Pillai, Radhakrishna. *Emerald English Grammar and Composition*. Chennai: Emerald Publishers, 2016.

## REFERENCES

### Books

1. *Life Skills (Jeevan Kaushal) Facilitators' Guidelines*. New Delhi: University Grants Commission, 2021.
2. Radha, Alamelu et.al. *Situational Grammar and Composition*. Chennai: New Century Book House Pvt. Ltd, 2008.
3. Sadanand, Kamalesh and Susheela Punitha. *Spoken English- A Foundation Course for speakers of Tamil*. Mumbai: Orient Blackswan, 2009.
4. Subramanian A.E. *Gifts to Posterity*. Chennai: Anu Chitra Publications, 2003.
5. Taylor, Grant. *English Conversation Practice*. New Delhi: Tata McGraw Hill Publishers, 2001.
6. Tilak, Raghukul. *Sarojini Naidu Selected Poems*. New Delhi: Educational Publishers, 2009.

### Web Sources

1. <https://allpoetry.com/Laugh-and-be-Merry>
2. <https://lincolnprep.wildapricot.org/resources/Reading%20Selections%20for%20Reading%20Competition/The%20Highwayman.pdf>
3. <https://learnenglish.britishcouncil.org/general-english/stories>
4. <https://www.talkenglish.com/lessonindex.aspx>
5. <https://www.englishhelper.com/>
6. <https://www.englishpage.com/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - II**  
**CORE COURSE - III: BUSINESS ACCOUNTING (21UCMC21)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the land mark achievements of the accounting of various business operations.

**Course Outcomes (CO)**

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

**CO1(K1):** record the accounting transaction in respective business

**CO2(K2):** differentiate the methods of accounting in various business operations

**CO3(K3):** use the accounting procedure for various business

**CO4(K4):** analyse the position of different business

**CO5(K5):** evaluate the accounting information

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

<b>PO</b> <b>CO</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	2	1	-
<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
<b>CO5(K5)</b>	3	2	1	2	1	1	2
<b>Weightage of the course</b>	15	07	04	07	05	05	05
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	2.17	2.37	2.31	2.75

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

**UNIT I - AVERAGE DUE DATE (15 hrs)**

Average Due Date: Meaning – Procedure for Calculating Average Due Date – Differences between Account Current and Average Due date. Account Current: Meaning – Red Ink Interest – Differences between Account Current and Current Account – Methods of Calculating Interest – Tips for Calculating Interest - Forward Method Only.

**UNIT II - SINGLE ENTRY (15 hrs)**

Single Entry: Meaning - Definition - Advantages - Defects - Double Entry System Vs Single Entry System. Types of Single Entry: Statement of Affairs Method – Conversion Method - Balance Sheet Vs Statement of Affairs.

**UNIT III - NON-TRADING ORGANIZATION (15 hrs)**

Non-Trading Organization: Meaning - Capital Expenditure - Revenue Expenditure - Deferred Revenue Expenditure - Capital Expenditure Vs Revenue Expenditure - Capital Receipts - Revenue Receipts – Capital Receipts Vs Revenue Receipts - Final accounts of Non-trading concern - Special Items and their Treatment - Preparation of Income and Expenditure Account and Balance Sheet Model Only - Receipts and Payments Account Vs Income and Expenditure Account (Excluding Accounts for Professional People) .

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

Consignment: Meaning - Proforma Invoice - Account Sales - Account Sales Vs Sales Account - Consignment Vs Sales - Treatment of Bad Debts - Delcredere commission - Over-riding commission - Valuation of Unsold Stock - Abnormal Loss - Normal Loss – Cost Price and Invoice Price.

**UNIT V - JOINT VENTURE (15 hrs)**

Joint Venture: Meaning - Joint Venture Vs Partnership - Consignment vs. Joint Venture - Methods of Maintaining Accounts - Own Books - Separate Books - Memorandum Joint Venture Model.

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. Reddy T.S. and Murthy A. *Advanced Accountancy*. Chennai: Margham Publication, 2011.

## **REFERENCES**

### **Books**

1. Sudhakar V, Anbalagan M. and Jeyalakshmi K. *Fundamentals of Financial Accounting*. New Delhi: S. Chand & Sons, 2009.
2. Arulanadam M.A and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing, 2012.
3. Gupta R.L and Radha Samy M. *Advanced Accountancy*. New Delhi: Sultan Chand & Sons, 2001.

### **Web Sources**

1. <https://www.pdfdrive.com/business-accounting-books.html>
2. <https://www.pdfdrive.com/principles-of-accounting-books.html>

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

**DEPARTMENT OF COMMERCE**

**UG Programme - B.Com.**

**SEMESTER - II**

**CORE COURSE - IV: BANKING THEORY, LAW AND PRACTICE (21UCMC22)  
(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 5**

**CREDITS : 4**

**DURATION : 75 hrs**

**INT. MARKS : 40**

**EXT. MARKS : 60**

**MAX. MARKS : 100**

**Preamble**

This course introduces the learners to banking practices with an emphasis on various functions performed and technologies used in banks.

**Course Outcomes (CO)**

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

**CO1(K1):** identify different types of customers operate account in banks

**CO2(K2):** explain the contribution of banking services in economic development

**CO3(K3):** build an idea of modes of creating charges on various securities

**CO4(K4):** analyze practical implications of negotiable instrument and banking technology

**CO5(K5):** appraise credit control measures of RBI

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

<b>PO CO</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	-	1	1	1	1
<b>CO2(K2)</b>	3	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	2	1	1
<b>Weightage of the course</b>	15	07	04	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	2.17	2.37	2.31	2.2

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



## **UNIT I - OVERVIEW OF BANKING (15 hrs)**

Banking: Origin – Definition - Banker: Meaning – Definition – Customer: Meaning – Definition - Relationship between Banker and Customer: General Relationship – Special Relationship – Special Types of Customer: Minor, Married women, Lunatic, Drunkard, Partnership firm, Joint Stock Company, Non Trading Organization, Trustee, Joint Account.

## **UNIT II - COMMERCIAL BANKS AND ITS FUNCTIONS (15 hrs)**

Commercial Bank: Meaning – Functions – Role of Commercial Banks in Economic Development – Account Opening Procedure – Deposits – Types of Deposit. Loans and Advances: Principles of sound lending – Secured and Unsecured Advances – Forms of Advances – Modes of Charging Security: Lien – Pledge – Mortgage – Assignment – Hypothecation.

## **UNIT III – NEGOTIABLE INSTRUMENT (15 hrs)**

Negotiable Instrument: Meaning – Definition – Features – Types. Cheque: Meaning – Definition – Features – Crossing: Meaning – Definition – Kinds – Endorsement: Meaning – Definition – Significance – Kinds – Material Alteration: Effects – Bankers Liability in Material Alteration - Statutory Protection.

## **UNIT IV - RBI AND ITS FUNCTIONS (15 hrs)**

Reserve Bank of India: Functions – Instruments of Credit Control: Quantitative Credit Control – Selective Credit Control – Reserve Bank and Industrial Finance – Reserve Bank and Agricultural Credit - Financial Inclusion – Demonetization and its Impact.

## **UNIT V- ELECTRONIC BANKING AND SERVICES (15 hrs)**

Electronic Banking: Meaning – Definition – Advantages – Constraints – Electronic Delivery Channels: ATM – Electronic Purse and Digital Cash – E Banking Services – Mobile Banking – Electronic mobile wallet – Interbank Mobile Payment Service (IMPS) – Virtual Currency – Internet Banking – Real Time Gross Settlement.

### **TEXTBOOK**

1. Gordon. E and Natarajan. *Banking Theory Law and Practice*. Mumbai: Himalaya Publishing House, 2020

### **REFERENCES**

#### **Books**

1. Senthil Kumar M.J. and Babu Franklin .A. *Banking Principles and Practice*. Sivakasi: Sri Kaliswari College Publication, 2015.
2. Kandasami K.P, Natarajan S, and Prameswaran. *Banking Theory and Practice*. New Delhi: S.Chand Company, 2003.

3. Santhanam. *Banking Theory Law and Practice*. Chennai: Margham Publications, 2002.

**Web Sources**

1. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
2. <https://www.msuniv.ac.in/Download/Pdf/8c0dacb8731e495>
3. [https://www.pacc.in/e-learning-portal/ec/admin/contents/24\\_BCM33\\_2020110104014851.pdf](https://www.pacc.in/e-learning-portal/ec/admin/contents/24_BCM33_2020110104014851.pdf)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - II**  
**ALLIED COURSE -II: INDIAN ECONOMY (21UCMA21)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS : 100**

**Preamble**

This course introduces the learners to the economic functioning and conditions of our country.

**Course Outcomes: (CO)**

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

**CO1(K1):** outline the Nature and Structure of Indian Economy

**CO2(K2):** classify the Economic Policies and take part in the economic reforms in India

**CO3(K3):** determine the role of agriculture in Indian Economy

**CO4(K4):** analyse the Causes of Poverty and Unemployment Problems and its measures to eradicate it

**CO5(K4):** examine the features of Niti Aayog

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

<b>PO</b> <b>CO</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	-	1	1	1	-
<b>CO2(K2)</b>	3	1	-	1	1	1	-
<b>CO3(K3)</b>	3	1	1	2	1	1	1
<b>CO4(K4)</b>	3	2	1	1	1	1	1
<b>CO5(K4)</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	15	07	03	07	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>1.78</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>1.65</b>

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

**UNIT I - OVERVIEW OF INDIAN ECONOMY (12 hrs)**

Indian Economy: Nature – An Underdeveloped Economy – A Developing Economy – Economic System in India – Mixed Economy - Role of Public and Private Sector in Indian Economy – Functions and Problems of Public & Private Sectors.

**UNIT II - POPULATION AND INDIAN ECONOMY (12 hrs)**

Population: Theory of Demographic Transition – Size and Growth Rate of Population in India – Causes of the Rapid Growth of Population – Population Explosion – Remedies. Poverty – Poverty Alleviation Programme – Unemployment – Causes – Remedial Measures.

**UNIT III - AGRICULTURE IN INDIAN ECONOMY (12 hrs)**

Agriculture: Nature – Role of Agriculture in Indian Economy – Cropping Pattern in India. Agriculture Productivity - Causes of Low Productivity – Remedies. Agriculture Pricing Policy in India – Need – Agricultural Finance – Need – Agricultural Marketing in India.

**UNIT IV - ECONOMIC POLICIES (12 hrs)**

Economic Policies: New Industrial Policy 1991 – Appraisal – National Manufacturing Policy. Monetary Policy and Fiscal Policy – Objectives – Fiscal Imbalance and Deficit Finance. Inflation: Meaning – Types.

**UNIT V - ECONOMIC PLANNING (12 hrs)**

Economic Planning: Black Economy in India: Black Money – Definition – Methods – Causes – Government Measures to Curb Black Money. Economic Planning – Objectives – Features of Indian plans - Financing of Five Year Plans – NITI Aayog – Objectives and Function

**TEXTBOOK**

1. S.K. Mishra and V.K. Puri. *Indian Economy*. New Delhi: Himalaya Publishing House, 2019.

**REFERENCES**

**Books**

1. Sankaran. S. *Indian Economy*. Chennai: Margham Publications, 2019
2. Acharya. S and Mohan. R. *Indian Economy: Performance and Challenges*. New Delhi: OUP India.
3. Datt.G and Sundharam. A. *Indian Economy*. New Delhi: Sultan Chand Publishing, 2017

### **Web Sources**

1. <https://www.unishivaji.ac.in/uploads/distedu/SIM2013/B.%20A.%20Part-1%20Indian%20Economic%20.pdf>
2. <https://sgp1.digitaloceanspaces.com/forumias/noticeboard/wp-content/uploads/2019/12/26121759/Indian-Agriculture-Part-1.pdf>
3. <https://egyankosh.ac.in/bitstream/123456789/12672/1/Unit-8.pdf>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**UG PROGRAMME**  
**SEMESTER -II**  
**ABILITY ENHANCEMENT COMPULSORY COURSE: II -VALUE EDUCATION**  
**(21UVED21)**  
**(From 2021 - 2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course aims to promote the values of peace, non-violence, religious tolerance and secular thinking among the learners and equip the learners for a harmonious living in the multi-cultural pluralistic society.

**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 inPeace

**CO3[K3]:** articulate the life-changing principles of brotherhood, honesty, loyalty and community solidarity

**CO4[K4]:** analyse emotional, social, spiritual attribute to acquire well balancedPersonality

**CO5[K4]:** examine the importance of harmonious living in the multi-cultural Pluralistic society.

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

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1 [K1]</b>	2	1	-	1	1	-	2
<b>CO2 [K2]</b>	2	1	-	1	2	1	2
<b>CO3 [K3]</b>	2	1	-	1	2	1	1
<b>CO4 [K4]</b>	1	1	1	1	2	1	1
<b>CO5 [K4]</b>	1	1	-	1	2	1	1
<b>Weightage of the course</b>	08	05	01	05	09	04	07
<b>Weighted percentage of Course contribution to POs</b>	1.28	1.67	0.59	1.55	4.27	1.85	3.85

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

### **UNIT I – VALUES AND INDIVIDUAL (3 hrs)**

Meaning of values – classification of values – Need for value education – Personal values like adaptability, courage, cheerfulness, dignity of labour and self control – Self discipline - Self Confidence - Self initiative - Social values like sacrifice, forgiveness, Honesty, good manners, tolerance, friendship, hospitality, cooperation and civic sense – Moral values like purity, dedication, punctuality, loyalty, truthfulness and sense of duty.

### **UNIT II – VALUES AND SOCIETY (3 hrs)**

Definition of society – democracy – secularism – socialism – Human rights – social integration – Social Justice – Role models: Akbar, Balgangadhar Tilak, Abdul Kalam, Mother Teresa.

### **UNIT III – VALUES AND RELIGIONS (3 hrs)**

Values in Hinduism, Christianity, Islam and Buddhism – Need for religious harmony inter faith dialogue – Role Models: Vivekananda, Narayana Guru, Aravindar, Tagore, Vallalar Ramalingar, Gandhi.

### **UNIT IV – VALUES AND NATIONAL INTEGRATION (3 hrs)**

Secularism and National Integration – Message from the life of Gandhiji, Nehru, Bharathi, Subash Chandra Bose, Sarojini Naidu etc.

### **UNIT V – VALUES AND SCIENCE (3 hrs)**

Indian Gurus – Indian Scientists – Indian Universities – Indian Mathematicians and World Scientists – Science and Religion – Science, Technology development and values – Science and Human values.

### **TEXTBOOK**

1. Pitchaikani Prabhakaran, A. Babu Franklin, M.Archanadevi, *Value education*, Sri Kaliswari College (Autonomous), Sivakasi, 2017.

### **REFERENCES**

#### **Books**

1. Subramanyam, K. *Values in Education*, Ramana Publications, 1995
2. Swamy Chidbhavananda, *Indian National Education*, Publication by Ramakirshna Tapovanam.
3. mwpQh; FO (njhFg;G). *tho;tpay; tpOkpaq;fs;> cyf rKjha Nrth rq;fk;> MopahW.*

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1. [https://www.youtube.com/watch?v=ruKY3GqBvYQ.](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.](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 - II**  
**SKILL ENRICHMENT COURSE II - STOCK MARKET OPERATIONS (21UCMS21)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 2**  
**CREDIT : 1**  
**DURATION : 30 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS : 100**

**Preamble**

This course introduces the learners to the structure and functioning of stock market in India and trading on the stock exchange.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the basic concept of securities market

**CO2(K2):** classify the different segment of Stock Exchange

**CO3(K3):** develop trading on stock market

**CO4(K4):** analyze the legal framework of securities market

**CO5(K5):** select DEMAT account

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

<b>PO CO</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>	2	1	-	2	-	1	1
<b>CO2(K2)</b>	2	1	-	1	1	1	1
<b>CO3(K3)</b>	3	1	1	1	1	1	-
<b>CO4(K4)</b>	3	1	1	1	1	1	-
<b>CO5(K5)</b>	3	2	1	1	1	1	1
<b>Weightage of the course</b>	13	06	03	06	04	05	03
<b>Weighted percentage of Course contribution to POs</b>	<b>2.07</b>	<b>2.01</b>	<b>1.78</b>	<b>1.86</b>	<b>1.9</b>	<b>2.31</b>	<b>1.65</b>

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

**UNIT I - INTRODUCTION OF STOCK MARKET (6 hrs)**

Stock Market: Concepts and Types of Securities- Measurement of Risk - Development of Securities Market in India.

**UNIT II - PRIMARY MARKET (6 hrs)**

Primary Market: Concept - Functions of New Issue Market - Methods of Floatation - Pricing of Issues - Appointment and Role of Merchant Bankers - Underwriters - Lead Managers - Listing of Securities.

**UNIT III - SECONDARY MARKET (6 hrs)**

Secondary Market: Concept - Mechanics of Stock Market Trading – Internet based Trading and Settlement Procedure- Types of Brokers.

**UNIT IV - REGULATORY FRAMEWORK (6 hrs)**

Regulatory Framework: SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018 - Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

**UNIT V - DEMAT ACCOUNT (6 hrs)**

DEMAT Account: Concept and Significance -Role of Depositories - NSDL and CDSL- SEBI Guidelines and Other Regulations Relating to DEMAT Account; Procedure of DEMAT Account.

**TEXTBOOK**

1. Gordon. E and Natarajan K. *Financial Markets and Services*. New Delhi: Himalaya Publishing House, 2019.

**REFERENCES**

**Books**

1. Benjamin, G . *The Intelligent Investor*. New York: Harper Publishing, 1949.
2. Gautam Kumar. *A to Z share market*. Chennai: Notion Press, 2019.
3. Sudha shrimali . *Sharemarket guide*. Delhi: Prabhat Prakashan Publishers, 2020.

**Web Sources**

1. [www.nseindia.com](http://www.nseindia.com)
2. [www.SEBI.com](http://www.SEBI.com)
3. [www.tradingfuel.com](http://www.tradingfuel.com)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**UG PROGRAMME**  
**SEMESTER - II**  
**DISASTER MANAGEMENT (21UDMG21)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS : 100**

**Preamble**

This course introduces the learners to know the causes and impact of disasters and the agencies for disaster management in India.

**Course Outcomes (CO)**

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

**CO1[K1]:** outline the causes and impact of disasters.

**CO2[K2]:** explain the features of national policy on disaster management.

**CO3[K3]:** present the issues in rehabilitation.

**CO4[K4]:** classify the mitigation measures.

**CO5[K5]:** assess the role of the agencies for disaster management.

**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>	2	1	1	1	-	2	2
<b>CO2[K2]</b>	2	1	-	1	-	-	1
<b>CO3[K3]</b>	1	2	1	1	-	-	2
<b>CO4[K4]</b>	1	2	-	1	1	2	2
<b>CO5[K5]</b>	1	2	-	1	1	-	1
<b>Weightage of the course</b>	07	08	02	05	02	04	08
<b>Weighted percentage of Course contribution to POs</b>	<b>1.12</b>	<b>2.68</b>	<b>1.78</b>	<b>1.55</b>	<b>0.95</b>	<b>1.85</b>	<b>4.40</b>

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

**UNIT I** **(3 hrs)**

Introduction – Disaster – Hazards – Causes and Impact of Disasters – Levels of Disaster – Casual Factors of Disaster – Phases of a Disaster.

**UNIT II** **(3 hrs)**

Disaster Mitigation – Risk Reduction Measures – Mitigation Actions – Disaster Management Cycle – Classification of Mitigation Measures.

**UNIT III** **(3 hrs)**

Disaster Preparedness and Planning – Objectives – Strategies – Elements of Disaster Preparedness – Principles of Disaster Planning.

**UNIT IV** **(3 hrs)**

Disaster Rehabilitation – Issues in Rehabilitation – Objectives – Approaches – Elements of a Rehabilitation Programme.

**UNIT V** **(3 hrs)**

Framework Disaster Management in India – Features of National Policy on Disaster Management – Primary and Secondary Relief Functions of Central Government – Disaster Management Act 2005 – Agencies for Disaster Management: India Red Cross Society, NIDM – Bharat Scouts and Guides, India Paramilitary Forces.

**TEXTBOOK**

1. Satish Modh. *Introduction to Disaster Management*. New Delhi: Macmillan Publishers India Limited, 1<sup>st</sup> Edition, 2015.

**REFERENCES**

**Books**

1. Balamurugan P K and Ajith Kumar S. *Disaster Management*. Chennai: New Century Book House Private Limited, 1<sup>st</sup> Edition, 2020.
2. Dasgupta R. *Disaster Management and Rehabilitation*. New Delhi: Mittal Publications, 1<sup>st</sup> Edition, 2010.
3. Narayanan B. *Disaster Management*. New Delhi: A.P.H. Publishing Corporation, 1<sup>st</sup> Edition, 2009.

**Web Sources**

1. <https://nptel.ac.in/courses/105/104/105104183/>
2. <https://nidm.gov.in/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - III**  
**CORE COURSE-V: ADVANCED ACCOUNTING (21UCMC31)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 6**  
**CREDITS : 5**  
**DURATION : 90 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS : 100**

**Preamble**

This course familiarizes the learners with the basic knowledge about branch, departmental, royalty, depreciation, fire insurance and hire purchase system.

**Course Outcomes (CO)**

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

**CO1(K1):** draw the analytical table for the preparation of royalty accounts

**CO2(K2):** explain the concepts of depreciation, branch, fire insurance, hire purchase and royalty accounts

**CO3(K3):** calculate the interest under hire purchase and installment system

**CO4(K4):** differentiate debtors system and stock and debtor system of branch accounts

**CO5(K5):** measure the fire insurance for loss of stock and loss of profit policy

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

<b>PO CO</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	-	1	1	1	-
<b>CO2(K2)</b>	3	2	1	1	1	1	1
<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>	15	07	04	05	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>2.37</b>	<b>1.55</b>	<b>2.37</b>	<b>2.31</b>	<b>2.2</b>

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

**UNIT I – DEPRECIATION****(18 hrs)**

Depreciation: Meaning - Causes of Depreciation – Objectives and Necessity for Providing Depreciation - Methods of providing depreciation: Straight Line Method, Diminishing Balance Method, Annuity Method & Insurance Policy Method.

**UNIT II – BRANCH AND DEPARTMENTAL ACCOUNTING****(18 hrs)**

Branch: Meaning – Definition – Objectives - Types - Methods of maintaining Branch Accounts: Debtors Method and Stock and Debtors System (Excluding Foreign Branch).

Departmental Accounting: Meaning – Need – Advantages - Departmental vs. Branch Accounts – Preparation of Departmental Accounts.

**UNIT III – FIRE INSURANCE CLAIMS****(18 hrs)**

Fire Insurance Claims: Meaning - Loss of stock - Memorandum Trading Account- Steps to be followed to Ascertain Claim - Average Clause - Loss of Profit - Loss of Stock Policy vs. Loss of Profit Policy – Computation of Claims.

**UNIT IV – ROYALTY ACCOUNTS****(18 hrs)**

Royalty Accounts: Meaning – Lessor – Lessee - Minimum Rent - Short Workings – Recoupment of Short Workings – Sub Lease – Accounting Treatment.

**UNIT V – HIRE PURCHASE AND INSTALLMENT SYSTEM****(18 hrs)**

Hire Purchase and Installment System: Meaning – Hire purchase vs. Sales – Hire Purchase vs. Installment - Methods of Calculating Interest – Repossession: Full Repossession and Partial Repossession – Accounting Treatment for Hire Purchase System (Excluding Debtors system and Stock and Debtors System).

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. Reddy. T.S. and Murthy. A. *Financial Accounting*. Chennai: Margam publications, 2015.

**REFERENCES****Books**

1. Jain. S.P. and Narang. K.L. *Advanced Accounting*. New Delhi: Kalyani publishers, 2014.
2. Gupta.R.L. and Radhasamy. *Advanced Accounting*. New Delhi: S. Chand & Company Ltd, 2013.
3. Shukla M.C, Grewal. T.S. and Gupta. S.C. *Advanced Accounts*. New Delhi: Sultan & S Chand Publications, 2013.

**Web Sources**

1. [https://www.academia.edu/9030215/BUSINESS ACCOUNTING UNIT I BRANCH ACCOUNTS DEPARTMENTAL ACCOUNTS](https://www.academia.edu/9030215/BUSINESS_ACCOUNTING_UNIT_I_BRANCH_ACCOUNTS_DEPARTMENTAL_ACCOUNTS)
2. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwidw>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - III**  
**CORE COURSE - VI: COST ACCOUNTING (21UCMC32)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 6**  
**CREDITS : 5**  
**DURATION : 90 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS : 100**

**Preamble**

This course introduces the learners to the costing principles with an emphasis on different procedures for computing material, labour and overhead costs with a view to calculate the total cost of a product.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the basic concepts of cost, costing and cost accounting

**CO2(K2):** classify the overheads and its distribution under primary and secondary Distribution

**CO3(K3):** employ the basic principles and techniques of inventory control

**CO4(K4):** analyze the various methods of calculating remuneration to labours

**CO5(K5):** assess the transactions and preparation of accounting entries for process costing

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

<b>PO \ CO</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	-	1	1	1	-
<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>	15	07	04	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>2.37</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>2.2</b>

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



**UNIT I - OVERVIEW OF COST ACCOUNTING (18 hrs)**

Cost: Meaning – Definition – Elements. Costing: Meaning – Definition – Methods – Types. Cost Accounting: Meaning – Definition – Objectives – Advantages – Limitations – Cost Unit – Cost Centre – Cost Control – Cost Reduction – Cost Accounting vs. Financial Accounting. Cost Sheet: Meaning – Preparation of Cost Sheet – Quotation and Tender

**UNIT II - MATERIAL COST CONTROL (18 hrs)**

Material Control: Meaning – Objectives – Essentials – Advantages – Methods of Inventory Control: EOQ, Levels of Stock. Bin Card – Stores Ledger – Bin Card vs. Stores Ledger – ABC Analysis. Methods of Pricing Materials: FIFO, LIFO, Simple Average, Weighted Average and Base Stock Method.

**UNIT III - LABOUR COST CONTROL (18 hrs)**

Labour Cost: Meaning – Methods of Wage Payment: Time Rate System, Piece Rate System: Straight Piece Rate, Taylor's Differential Piece Rate, Merrick's Piece Rate System and Gantt Task Plan. Premium Bonus Plan: Halsey Plan – Halsey Weir Plan and Rowan Plan. Labour turnover: Meaning – Methods of calculating Labour Turnover: Separation Method, Flux Method and Replacement Method.

**UNIT IV - OVERHEADS AND ITS DISTRIBUTION (18 hrs)**

Overhead: Meaning – Allocation and Apportionment: Bases of Apportionment – Primary Distribution – Methods of Secondary Distribution: Direct Redistribution, Step Deviation, Repeated Distribution, Simultaneous Equation and Trial and Error Method.

**UNIT V - PROCESS COSTING (18 hrs)**

Process Costing: Meaning – Features – Normal Loss – Abnormal Loss – Abnormal Gain – Accounting Treatment (excluding inter profit process).

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. Pillai R.S.N. and Bagavathy V. *Cost Accounting*. New Delhi: S. Chand & Company Ltd, 2013.

**REFERENCES**

**Books**

1. Anbalagn .M and Babu Franklin .A. *Cost Accounting*. Sivakasi: Sri Kaliswari College Publication, 2015.
2. Iyengar S.P. *Cost Accounting*. New Delhi: Sultan Chand & Sons, 2004.
3. Arora M.N. *Cost Accounting*. New Delhi: Vikas Publishing House, 2000.

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2. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwiD2-fpHZHwAhVMU30KHToHCNcQFjAAegQIAxAD&url=https%3A%2F%2Ficmai.in%2Fupload%2FStudents%2FSyllabus2016%2FInter%2FPaper-8-New.pdf&usq=AOvVaw37woszTAI94YgO-4MSVeFs>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - III**  
**CORE COURSE - VII: BUSINESS ENVIRONMENT (21UCMC33)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course familiarizes the learners with the concepts of business environment and its components.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the concepts of business environment and impact of environment on business

**CO2(K2):** explain the global environment affect the Indian business

**CO3(K3):** apply the Corporate Social Responsibility and Ethical concepts in Business

**CO4(K4):** analyze the New Industrial Policy 1991 and privatization

**CO5(K5):** examine the political and legal environment affecting the business

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

<b>PO</b> <b>CO</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	-	1	1	1	-
<b>CO2(K2)</b>	3	2	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	1	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>	<b>2.39</b>	<b>2.34</b>	<b>2.37</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>1.65</b>

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

**UNIT I - OVERVIEW OF BUSINESS ENVIRONMENT (15 hrs)**

Business Environment: Concepts – Nature – Significance – Types: Internal – External: Micro – Macro. Impact of Business and Strategic Decision – Environmental Analysis: Concepts – Process – Importance – Techniques – Approaches. Business Ethics: Concepts – Elements – Sources – Model – Benefits.

**UNIT II - POLITICAL AND LEGAL ENVIRONMENT (15 hrs)**

Political and Legal Environment: Functions of State – Economic Role of Government – Rational of State Intervention – Government and Regulatory Environment – Legal Environment: Competition Act 2002 – Consumer Protection Act 2020 – Trade Marks Act 1999 – IPR Act – Environmental Protection Act 2017.

**UNIT III - SOCIAL AND CULTURAL ENVIRONMENT (15 hrs)**

Social and Cultural Environment: India's Socio-Cultural Environment - Social Responsibilities of Business: Concepts – For and Against – Responsibilities of towards various Groups – CSR under Indian Companies Act 2013. Social Audit: Concepts – Objectives – Benefits – Approaches – Social Audit in India.

**UNIT IV - ECONOMIC ENVIRONMENT (15 hrs)**

Economic Environment: Economic Policies – Features and Evaluation of New Industrial Policy 1991 – Economic Liberalization in India – Privatization: Ways – Advantages – Disadvantages – Seven Sins of Privatization – Technological Environment.

**UNIT V - GLOBAL ENVIRONMENT (15 hrs)**

Globalization: Meaning and Nature – Essential condition – Strategies – Advantages – Disadvantages. Multinational Corporations: Concepts – Advantages and Disadvantages – MNCs in India.

**TEXTBOOK**

1. C. B. Gupta. *Business Environment*. New Delhi: Sultan Chand & Sons, 2019

**REFERENCES**

**Books**

1. Francis Cherunilam. *Business Environment Text and Cases*. Mumbai: Himalaya Publishing House, 2017.
2. Aswathappa. K. *Essentials of Business Environment Text Cases and Exercise*. Mumbai: Himalaya Publishing House, 2017
3. Sankaran. S. *Business Environment* Chennai: Margham Publications, 2004.

## **Web Sources**

1. <https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwjdluoh5HwAhVadCsKHeqzDPkQFjADegQICBAD&url=http%3A%2F%2Fwww.ddegjust.ac.in%2Fstudymaterial%2Fmcom%2Fmc-103.pdf&usg=AOvVaw07qpNoc5cKHzikxhzh4mQ>
2. [https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwjdluoh5HwAhVadCsKHeqzDPkQFjAHegQIBxAD&url=http%3A%2F%2Fssbnc.in%2Ffiles%2Fbcommaterial%2FBE.pdf&usg=AOvVaw0wUJGZQrybr\\_6ZdAQRb4fj](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwjdluoh5HwAhVadCsKHeqzDPkQFjAHegQIBxAD&url=http%3A%2F%2Fssbnc.in%2Ffiles%2Fbcommaterial%2FBE.pdf&usg=AOvVaw0wUJGZQrybr_6ZdAQRb4fj)
3. <https://www.economicdiscussion.net/multinational-companies/multinational-companies-or-corporations-in-india-mnc/32478>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - III**  
**CORE COURSE – VIII: PRACTICAL - OFFICE PACKAGES (21UCMC3P)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 50**  
**EXT. MARKS : 50**  
**MAX. MARKS: 100**

**Preamble**

Office automation course trains learners on how to use MS Office applications in office work.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the use of Office Package in day to day life

**CO2(K2):** demonstrate the Mail Merge concept of MS Word

**CO3(K3):** apply the various menu in MS Word, Excel, Power Point

**CO4(K4):** analyse the data by using Excel Formula

**CO5(K5):** create the different slide layouts in Power Point

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	-	2	1	1	1
<b>CO2(K2)</b>	3	1	1	2	1	1	1
<b>CO3(K3)</b>	3	2	1	2	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>	15	07	04	10	05	05	05
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	3.1	2.37	2.31	2.75

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

## **MS WORD**

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.

## **MS EXCEL**

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.
7. Preparing a Company Balance Sheet.
8. Preparing a Organizational Diagrams.
9. Demonstrates the Ease of Creating Charts.
10. Filter, Sort, Split, Freeze Panes, Protect Work Book and Protect Work Sheet.

## **MS POWER POINT**

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.

## **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 50 Marks and External Practical 50 Marks.

## **REFERENCES**

### **Books**

1. John Walkenbach, Herb Tyson, Faithe Wempen Cary. *Microsoft Office 2007 Bible*. Canada: Wiley Publishing, 2007
2. Gabriel Gurley. R. *A Conceptual Guide to Open Office.org 3*. Canada: Wiley Publishing, 2007

### **Web Sources**

1. <https://en.wikipedia.org>
2. <https://bosslinux.in/sites/default/files/BOSS4.0-Usermanual.pdf> (For [EduBOSS3.0](#))
3. <https://wiki.openoffice.org/wiki/Documentation>
4. <https://windows.microsoft.com/en-in/windows/windows-basics-all-topics>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - III**  
**ALLIED COURSE - III: BUSINESS STATISTICS (21UCMA31)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course familiarizes the learners with the basic statistical tools used to summarize and analyses quantitative information for business.

**Course Outcomes (CO)**

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

**CO1(K1):** identify the formula for measuring central tendency, dispersion and skewness

**CO2(K2):** explain the basic concepts of statistics

**CO3(K3):** develop the index number and test the adequacy of index number

**CO4(K4):** analyse the relationship between the variables

**CO5(K5):** predict the trend by using time series

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

<b>PO CO</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	1	1	1	1	-
<b>CO2(K2)</b>	3	1	1	1	1	1	1
<b>CO3(K3)</b>	3	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>2.39</b>	<b>2.34</b>	<b>2.96</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>1.65</b>

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

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

Statistics: Definition – Function and Limitations – Primary Data and Secondary Data – Measure of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean.

**UNIT II - MEASURE OF DISPERSION AND SKEWNESS (12 hrs)**

Measure of Dispersion and Skewness: Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson's and Bowley's Co-efficient of Skewness.

**UNIT III - CORRELATION (12 hrs)**

Correlation: Definition - Significance – Types – Methods of Measuring Correlation: Scatter Diagram, Graphic Method, Karl Pearson's Co-efficient of Correlation and Con-current Deviation Method – Spearman's Rank Correlation.

**UNIT IV - REGRESSION ANALYSIS (12 hrs)**

Regression Analysis: Definition – Uses – Correlation vs. Regression – Methods: Graphic and Algebraic Method. Regression Equations: Least Square Method, Deviation taken from Actual Mean and Assumed Mean Method.

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

Index numbers: Characteristics – Types of Index numbers – Construction of Simple and Weighted Price Index Numbers – Test of adequacy of Index number. Analysis of Time Series: Components of Time Series – Measurement of Trend – Graphical Method, Semi-Average Method, Moving Average and Method of Least Square.

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. Pillai.R.S.N and Bagawathi. *Statistics Theory and Practice*. New Delhi: S.Chand & Company Pvt. Ltd., 2017.

**REFERENCES**

**Books**

1. Sharma.J.K *Business Statistics Problems and solutions*. New Delhi: Vikas Publishing House Pvt. Ltd, 2014.
2. Chikkodi.C.M, Satyaprasad. B.G. *Business Statistics*. Mumbai: Himalaya Publishing House, 2018.
3. Gupta. S. P. *Elementary Statistical Methods*. New Delhi: Sultan Chand & Sons, 2017.

**Web Sources**

1. <https://byjus.com/maths/central-tendency/>
2. <https://byjus.com/commerce/measures-of-dispersion/>
3. <https://www.six-sigma-material.com/Measures-of-Dispersion.html>
4. <https://www.youtube.com/watch?v=CW8KthnL988>
5. <https://www.youtube.com/watch?v=DE58QuNKA-c>
6. <https://www.youtube.com/watch?v=8vx8xZH5plk>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - III**  
**NON MAJOR ELECTIVE COURSE - I: BUSINESS STUDIES (21UCMN31)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDIT : 1**  
**DURATION : 30 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the basic concepts of business, Commerce, industry and enables them to apply the knowledge about the various forms of business organization

**Course Outcomes (CO)**

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

**CO1(K1):** identify the terms Business, Commerce, Trade, Industry, Profession and Employment

**CO2(K2):** explain the scope of e-Commerce activities

**CO3(K3):** employ the qualities of successful businessmen

**CO4(K4):** compare the various form of business organization and analyse the suitability

**CO5(K4):** examine the Non-Economic activities and Economic Activities

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

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1(K1)</b>	3	1	-	2	-	1	1
<b>CO2(K2)</b>	2	1	-	2	-	1	1
<b>CO3(K3)</b>	2	1	-	2	-	1	1
<b>CO4(K4)</b>	1	1	-	1	-	1	1
<b>CO5(K4)</b>	1	1	-	1	-	1	1
<b>Weightage of the course</b>	09	05	0	08	0	05	05
<b>Weighted percentage of Course contribution to POs</b>	1.44	1.67	0	2.48	0	2.31	2.75

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 Sources**

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 COMMERCE**

**UG Programme - B.Com.**

**SEMESTER - III**

**SKILL ENHANCEMENT COURSE - III: EXPORT AND IMPORT PROCEDURE  
(21UCMS31)**

**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 2**

**CREDIT : 1**

**DURATION : 30 hrs**

**INT. MARKS : 40**

**EXT. MARKS : 60**

**MAX. MARKS: 100**

**Preamble**

The course familiarizes the learners with the procedure and documentation formalities for export and import trade.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the registration formalities in the export and import dealings

**CO2(K2):** explain the procedure in export business

**CO3(K3):** employ the concept of custom clearance and export financing

**CO4(K4):** examine the principle of import procedure and documentation

**CO5(K4):** analyse the documentation in export trade

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

<b>PO CO</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	-	1	-	1	-
<b>CO2(K2)</b>	3	1	-	1	1	1	-
<b>CO3(K3)</b>	3	1	1	1	1	1	1
<b>CO4(K4)</b>	3	1	1	1	1	1	1
<b>CO5(K4)</b>	3	1	1	1	1	1	1
<b>Weightage of the course</b>	15	05	03	05	04	05	03
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>1.67</b>	<b>1.78</b>	<b>1.55</b>	<b>1.9</b>	<b>2.31</b>	<b>1.65</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. L.Natarajan. *Import Export Procedure*. Chennai: Margham publication, 2020.

### **REFERENCES**

#### **Books**

1. Francis Cherunilam. *International Trade and Management*. New Delhi: Himalaya Publishing House, 2013.
2. Khushpat S.Jain, *Export Import Procedures & Documentation*. New Delhi: Himalaya Publishing House, 2010.
3. Khushpat S.Jain , Dr.Apexa V.Jain. *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**  
**CORE COURSE - IX: PARTNERSHIP ACCOUNTING (21UCMC41)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 6**  
**CREDITS : 5**  
**DURATION : 90 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to acquire partnership accounting and enables them to solve the problems related to admission, retirement, death and insolvency of a partner.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the basic concepts of partnership accounts

**CO2(K2):** trace the problems related to partnership firm

**CO3(K3):** apply the accounting treatments relating to admission, retirement and death of partners

**CO4(K4):** differentiate partnership and limited liability partnership (LLP)

**CO5(K5):** defend the principles of Garner vs. Murray in cases of Insolvency of Partners

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	-	1	1	1	-
<b>CO2(K2)</b>	3	1	1	1	1	1	1
<b>CO3(K3)</b>	3	1	1	2	2	1	1
<b>CO4(K4)</b>	3	2	1	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	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	2.17	2.37	2.31	2.2

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

**UNIT I – INTRODUCTION TO PARTNERSHIP (18 hrs)**

Partnership: Meaning - Definition - Features - Partnership Deed - Partnership vs. Limited Liability Partnership (LLP) - Interest on Capital - Interest on Drawings - Partner's Salary or Commission - Profit And Loss Appropriation Account - Capital Accounts of Partners - Fixed Capital Method - Fluctuating Capital Method - Past Adjustments.

**UNIT II – ADMISSION OF A PARTNER (18 hrs)**

Admission of a Partner: Meaning - Adjustment in the Profit Sharing Ratios - Sacrificing Ratio - Treatment of Goodwill (As Per Accounting Standard 10) - Revaluation of Assets and Liabilities - Treatment of General Reserve and Other Accumulated Profit & Loss - Adjustment of Capital - Accounting Treatment.

**UNIT III – RETIREMENT, DEATH OF A PARTNER (18 hrs)**

Retirement, Death of a Partner: Meaning - Gaining Ratio - Settlement of Retiring Partner's Capital Account - Loan Account - Accounting Treatment. Death of a Partner: Joint Life Policy - Accounting Treatment.

**UNIT IV – DISSOLUTION OF FIRM & INSOLVENCY OF PARTNERS (18 hrs)**

Dissolution of Firm & Insolvency of Partners: Meaning - Dissolution of Firm vs. Dissolution of Partnership - Modes of Dissolution of Firm - Revaluation Account vs. Realization Account - Insolvency of One Partner - Garner vs. Murray Rule - Insolvency of All Partners - Accounting Treatment.

**UNIT V – DISTRIBUTION & SALE TO A COMPANY (18 hrs)**

Distribution & Sale to a Company: Piecemeal Distribution: Surplus Capital Method And Maximum Loss Method - Amalgamation of Firms - Sale to a Company

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. T.S.Reddy and A.Murthy. *Financial Accounting*. Chennai: Margam publications, 2015.

**REFERENCES**

**Books**

1. Arulanandam. M. A. and Raman. K. S. *Advanced Accountancy*. New Delhi: Himalaya publications, 2015.
2. Jain. S. P. and Narang. K. L. *Advanced Accounting*. New Delhi: Kalyani Publishers, 2014.
3. Gupta. R. L and Radhasamy. *Advanced Accounting*. New Delhi: S. Chand & Company Ltd., 2013.

### **Web Sources**

1. <https://www.toppr.com/guides/accountancy/accounting-for-partnership/>
2. <https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-accounting-procedure/51950>
3. <https://www.werconsultants.com/difference-between-partnership-vs-llp-vs-company/#:~:text=A%20partnership%20firm%20cannot%20enter,is%20a%20separate%20legal%20entity.>
4. <https://www.futureaccountant.com/partnership-accounts/#.YDqev2gzblU>
5. <https://www.dynamictutorialsandservices.org/2020/08/mcq-basics-of-partnership-multiple.html>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - IV**  
**CORE COURSE - X: MANAGEMENT ACCOUNTING (21UCMC42)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 6**  
**CREDITS : 5**  
**DURATION : 90 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course enables the learners to take important business decisions by applying various tools and techniques of Management Accounting.

**Course Outcomes (CO)**

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

**CO1(K1):** describe the concepts, tools and techniques of management accounting

**CO2(K2):** interpret the position of business through financial statement analysis

**CO3(K3):** compute the results of profitability, liquidity, solvency and efficiency levels in the business

**CO4(K4):** examine the uses of fund flow and cash flow statements

**CO5(K5):** evaluate CVP analysis through marginal costing technique

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	-	1	1	1	-
<b>CO2(K2)</b>	3	1	-	2	1	1	-
<b>CO3(K3)</b>	3	1	1	1	1	1	1
<b>CO4(K4)</b>	3	2	1	1	1	1	1
<b>CO5(K5)</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	15	07	03	07	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	1.78	2.17	2.37	2.31	1.65

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

## **UNIT I - OVERVIEW OF MANAGEMENT ACCOUNTING (18 hrs)**

Management accounting: Meaning-Definition-Characteristics-Objectives – Scope-Functions -Management accounting vs. Financial accounting –Tools and techniques. Financial statements analysis: Meaning –Importance –Limitations. Tools: Comparative financial statements, Common size statements and Trend analysis.

## **UNIT II - RATIO ANALYSIS (18 hrs)**

Ratio Analysis: Meaning - Advantages - Limitations - Calculation of Ratios: Profitability Ratios –Turnover Ratios –Solvency Ratios - Liquidity Ratios.

## **UNIT III - FUND FLOW ANALYSIS (18 hrs)**

Funds Flow Statement: Meaning – Importance - Limitations – Fund Flow Statement vs. Balance Sheet - Preparation of Schedule of Changes in Working Capital – Calculation of Funds from Operations – Preparation of Fund Flow Statements.

## **UNIT IV - CASH FLOW ANALYSIS (18 hrs)**

Cash Flow Statement: Meaning – Uses – Funds Flow Statement vs. Cash Flow Statement – Advantages and Limitations –Preparation of Cash Flow Statement (As per Accounting Standard 3)

## **UNIT V - MARGINAL COSTING (18 hrs)**

Marginal Costing : Meaning – Definition - Features – Advantages – Limitations - Cost Volume Profit Analysis –Important Terms and Concepts in Cost - Volume Profit Analysis: Fixed Cost – Variable Cost – Contribution – Contribution to Sales Ratio – Breakeven Analysis and Break-Even Point –Margin of Safety.

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

### **TEXTBOOK**

1. Pillai R.S.N. and Bagawathi. *Management Accounting*. New Delhi: S. Chand & Company Ltd., 2008.

### **REFERENCES**

#### **Books**

1. Reddy T.S, Hari Prasad Reddy Y. *Cost and Management Accounting*. Chennai: Margam Publications, 2001.
2. Murthy. A and Gurusamy. S. *Management Accounting Theory and Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd., 2013.
3. Anbalagn M, Gurusamy M, and Babu Franklin A. *Management Accounting*. Sivakasi: Sri Kaliswari College Publication, 2014

**Web Sources:**

1. [https://www.icsi.edu/media/webmodules/publications/FULL BOOK PP-CMA-2017-JULY 4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)
2. [https://www.scmhabra.org/eresources/comm sem4 marginal%20costing.pdf](https://www.scmhabra.org/eresources/comm_sem4_marginal%20costing.pdf)
3. <https://www.ihmnotes.in/assets/Docs/Sem-5/Financial%20Management/ch-5%20Cash%20Flow%20Analysis.pdf>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - IV**  
**CORE COURSE - XI: SECRETARIAL PRACTICE (21UCMC43)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course enables the learners to acquire secretarial skills, knowledge, procedure, Duties & Responsibilities of company secretary from formation to Winding-up.

**Course Outcomes (CO)**

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

**CO1(K1):** describe the knowledge about Formation, Nature and Classification of Joint Stock Companies

**CO2(K2):** explain the Mode and Method of Appointment / Removal / Powers / Duties of (KMP) Director and Company Secretary

**CO3(K3):** apply the various legal Provisions to be complied with in conducting various types of Company Meetings, Resolution, agenda, minutes and Proceeds

**CO4(K4):** analyse the process and mode of Winding up of Joint Stock Companies and Powers of NCLT

**CO5(K4):** classify the various Documents required to bring the Company into Existence

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	-	1	1	1	-
<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(K4)</b>	3	1	1	2	1	1	1
<b>Weightage of the course</b>	15	07	04	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	2.17	2.37	2.31	2.2

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

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

Formation of Company: Joint Stock Company: Meaning and Definition - Nature and Classification of Company. Promoter: Function - Legal Status - Fiduciary Function - Duty and Remuneration - Formation of Company - Secretary Duties - Company Distinguished from Partnership - Distinction between a Public Company and a Private Company - Lifting of Corporate Veil - Statutory Exception.

## **UNIT II - COMPANY DOCUMENTS (15 hrs)**

Company Documents: Memorandum of Association - Contents, Forms and Alteration - Legal Provision - Doctrine of Ultra Vires - Articles of Association - Contents, Forms and Alteration - Doctrine of Indoor Management - Exception of Doctrine of Indoor Management - Prospectus - Definition - Contents - Types - Book Building and its Process - Liability for Misstatement of Prospectus.

## **UNIT III - COMPANY MANAGEMENT (15 hrs)**

Company Management: Key Managerial Personnel - Company Secretary Defined - Types of Secretary - Legal Position - Qualification - Qualities - Appointment - Dismissal - Rights, Duties and Liabilities of Company Secretary - Company Directors - Number of Directors and Types - Legal Position - Qualification (Director Identification Number) - Disqualification - Removal - Duties and Powers - Managerial Remuneration - Appointment of Managing Director and Manager.

## **UNIT IV - MEETINGS AND PROCEEDS (15 hrs)**

Meetings and Proceeds: Company Meeting and Types - Secretarial Standard on General Meeting - Secretarial Duties Regarding AGM, EGM and Board Meeting - Convening and Conduct of Meeting and Requisites of Meeting - Proxies - Statutory Provision - Secretary Duties - Voting and Poll - Secretary Duties - Motion - Amendments - Company Resolution and its Types - Agenda - Minutes and its Types - Legal Provision - Secretary Duties

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

Company Winding-Up: Dissolution - Modes of Winding-Up - Winding-Up by Tribunal - Members Voluntary Winding-Up - Creditors Voluntary Winding-Up - Winding-Up of Unregistered Companies - Procedure and Provision - Duties of Company Secretary for Different Modes of Winding-Up - Duties and Powers of Liquidator - National Company Law Tribunal - Organization Structure and Set-up - Powers of National Company Law Tribunal.

## **TEXTBOOK**

1. Kapoor. N. D. *Company Law and Secretarial Practice*. New Delhi: Sultan Chand & Sons, 2020



## **REFERENCES**

### **Books**

1. GOGNA. P. P. S. *A Text Book of Company Law*. New Delhi: S. Chand Publishing, 2016.
2. Santhi. J. *Company Law & Secretarial Practice*. Chennai: Margam Publication, 2017.
3. Santhi. J. *Secretarial Practice*. Chennai: Margham Publication, 2016.

### **Web Source**

1. <https://www.businesscommunicationarticles.com/role-of-company-secretary/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - IV**  
**CORE COURSE – XII: ENTREPRENEURIAL DEVELOPMENT (21UCMC44)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 3**  
**DURATION : 75 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces learners to the theory of entrepreneurship and its practical implementation.

**Course Outcomes (CO)**

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

**CO1(K1):** describe the basic concepts of entrepreneurship

**CO2(K2):** explain the role and importance of women entrepreneur in economic development

**CO3(K3):** develop personal creativity in preparation of project report

**CO4(K4):** analyse the key steps in business ideas

**CO5(K5):** evaluate the functions of financial institutions

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

<b>PO CO</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	-	1	1	1	-
<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>	15	07	04	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>2.37</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>2.2</b>

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

## **UNIT I - ENTREPRENEUR (15 hrs)**

Entrepreneur: Meaning – Definition – Characteristics – Functions - Entrepreneur vs. Manager - Entrepreneur vs. Intrapreneur – Types of Entrepreneurs. Entrepreneurship: Meaning – Definition - Characteristics – Factors stimulating Entrepreneurship. Entrepreneurship Development Program: Meaning – Definition – Process.

## **UNIT II - ENTREPRENEURSHIP DEVELOPMENT IN INDIA (15 hrs)**

Entrepreneurship Development in India: History – Importance – Objectives – Phases. Women Entrepreneurs: Definition – Types – Male Entrepreneurs vs. Women Entrepreneurs - Women Entrepreneurs in India: Institutions Support – Problems – Remedial Measures – Scope and Opportunities – Start-ups by Women.

## **UNIT III – MSMEs (15 hrs)**

MSMEs: Introduction – Evolution Concept of Small-Scale Industry – Concept of MSMEs – Importance of Small-Scale Industry – Problems of Small-Scale Industry. Starting up: Business Idea - Aatma Nirbhar Bharat Abhiyaan.

## **UNIT IV – PROJECT (15 hrs)**

Project Identification: Meaning – Definition – Project Classification - Project Life Cycle. Project Report: Meaning – Components of Project Report - Contents of Project Report - Importance of Project Report – Precautions in preparing a Project Report – Reasons for the Failure of a Project Report -

## **UNIT V - INSTITUTIONAL SUPPORT (15 hrs)**

Institutional Support to Entrepreneurs in India: SSIB – SIDO – SISI – NSIC – KVIC – TCO – DIC. Institutions at Tamil Nadu: SIDCO – ITCOT – TIIC.

## **TEXTBOOK**

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

## **REFERENCES**

### **Books**

1. Senthil Kumar. M. J. and Babu Franklin. A. *Basics of Entrepreneurship Development*. Sivakasi: Sri Kaliswari College Publishing House, 2018.
2. Khanka. S.S. *Entrepreneurial Development*. New Delhi: S.Chand & Co. Ltd., 2013.
3. Hisrich R D, Peters M P. *Entrepreneurship*. New Delhi: Tata McGraw-Hill, 2013.
4. Vasant Desai. *Dynamics of Entrepreneurship Development and Management*. Bombay: Himalaya Publishing, 2000.

### **Web Sources**

1. <https://www.google.com/search?client=firefox-b&q=entrepreneurship+development+syllabus+OBE>
2. <https://static.pib.gov.in/WriteReadData/userfiles/Aatmanirbhar%20Presentation%20Part-1%20Business%20including%20MSMEs%2013-5-2020.pdf>.
3. <https://static.pib.gov.in/WriteReadData/userfiles/Aatma%20Nirbhar%20Bharat%20presentation%20Part-2%2014-5-2020.pdf>.
4. <https://static.pib.gov.in/WriteReadData/userfiles/AatmaNirbhar%20Bharat%20Full%20Presentation%20Part%204%2016-5-2020.pdf>.

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - IV**  
**ALLIED COURSE - IV: BUSINESS MATHEMATICS (21UCMA41)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to arithmetic application of mathematics, the role of matrix and set theory to solve the business problems.

**Course Outcomes (CO)**

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

**CO1(K1):** describe the various mathematical application in business

**CO2(K2):** explain the operations of set theory and matrix

**CO3(K3):** use indices and logarithm rules to simplify the problem

**CO4(K4):** compare arithmetic and geometric progression

**CO5(K5):** choose the appropriate the mathematical formulas related to finance

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	1	1	1	1	-
<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>	15	07	05	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.96	2.17	2.37	2.31	2.2

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

**UNIT I - NUMBER SYSTEM (12 hrs)**

Number System: Operations on Numbers – Development of Number System – Natural Number – Integers – Rational and Irrational Numbers – Imaginary Numbers – Complex Numbers – Greatest Common Divisor – Least Common Multiple. Arithmetic Progression: nth term – sum of nth term – Geometric Progression: nth term.

**UNIT II - SET THEORY (12 hrs)**

Set Theory: Definition – Description – Types: Null Sets, Singleton Set, Subsets, Power Set, Super Set, Proper Sub Set Equality of Set, Finite Set and Infinite Set. Set Operation: Union – Intersection – Complement – Differences of Two Sets – Symmetric Difference. Venn Diagram - De-Morgan's Law.

**UNIT III - INDICES AND LOGARITHMS (12 hrs)**

Indices: Definition – Law of Indices – Positive - Fractional – Operation with Power Function. Logarithms: Definition – Exponential Forms – Laws of Logarithms – Change of Base – Formula – Common Logarithms and Natural Logarithms – Characteristics and Mantissa – Rule to Write – Practical Problems.

**UNIT IV - MATHEMATICS OF FINANCE (12 hrs)**

Commercial Arithmetic: Interest – Simple Interest and Compound Interest – Normal Rate – Effective Rate – Depreciation. Discounting of Bills – Face Value of Bills – Banker's Discount – Banker Gain – Normal Due Rate – Legal Due Date – Calculation of Period for Bankers Discount and True Discount.

**UNIT V - MATRIX (12 hrs)**

Matrix: Meaning - Definitions – Orders – Types – Operations: Scalar Multiplication, Addition, Subtraction and Product of Two Matrices - Matrix inversion – Solving a System of Simultaneous Linear Equations using Matrix Inversion Technique.

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOKS**

1. Ranganath. G. K, Sampangiram. C.S and Rajaram.Y. *Business Mathematics*. Mumbai: Himalaya Publishing House, 2015. **(UNIT I)**
2. Manoharan. M, Elango. C and Eswaran. K.L.. *Business Mathematics*. Palani: Palani Paramount Publication, 2013. **(UNIT II, III, IV & V)**

## REFERENCES

### Books

1. Wilson M. *Business Mathematics*. Mumbai: Himalaya Publishing House, 2016.
2. Rethinapandy A. and Krishnan A. *Business Mathematics*. Madurai: Sree Vani Publications, 2010.
3. San Cheti. C, Kapoor. V.K. *Business Mathematics*. New Delhi: Sultan Chand & Sons, 2017.

### Web Sources

1. [https://www.varsitytutors.com/hotmath/hotmath\\_help/topics/number-systems](https://www.varsitytutors.com/hotmath/hotmath_help/topics/number-systems)
2. <https://byjus.com/maths/properties-of-hcf-and-lcm/>
3. <https://byjus.com/maths/arithmetical-progression/>
4. <https://www.geeksforgeeks.org/progressions-ap-gp-hp/>
5. <https://byjus.com/maths/basics-set-theory/>
6. <https://www.geeksforgeeks.org/set-operations/>
7. <https://byjus.com/maths/types-of-sets/>
8. <https://www.slideshare.net/PunaRipiyee/indices-logarithms>
9. <https://byjus.com/interest-formula/>
10. <https://www.vedantu.com/maths/types-of-matrices>
11. <https://byjus.com/jee/matrix-operations/>
12. <https://byjus.com/maths/inverse-of-3-by-3-matrix/>
13. <https://www.mathsisfun.com/algebra/matrix-inverse-minors-cofactors-adjugate.html>

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

**DEPARTMENT OF COMMERCE**

**UG Programme - B.Com.**

**SEMESTER - IV**

**SELF-PACED LEARNING (SWAYAM COURSE): CONSUMER BEHAVIOUR  
(21UCMM41)**

**(From 2021-2022 Batch onwards)**

**CREDITS : 2**  
**DURATION : 8 weeks**

**EXT. MARKS : 100**  
**MAX. MARKS: 100**

**Preamble**

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

**Course Outcomes (CO)**

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

**CO1[K1]:** identify the background and the key words in Consumer Behaviour

**CO2[K2]:** demonstrate independent and self-paced learning for clear understanding of the concept

**CO3[K3]:** develop computer and communication skills to broaden their knowledge in the course

**CO4[K3]:** use high quality reading resources, communication tools and technology to send assignments and to take up test

**CO5[K4]:** analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

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

<b>PO CO</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	2	-	-	2
<b>CO2(K2)</b>	3	2	1	1	-	-	2
<b>CO3(K3)</b>	3	2	1	2	1	1	1
<b>CO4(K3)</b>	2	2	1	2	-	-	1
<b>CO5(K4)</b>	2	2	1	2	-	1	1
<b>Weightage of the course</b>	13	10	05	09	01	02	07
<b>Weighted percentage of Course contribution to POs</b>	<b>2.07</b>	<b>3.34</b>	<b>2.96</b>	<b>2.79</b>	<b>0.47</b>	<b>0.93</b>	<b>3.85</b>

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



- WEEK 1** **(1 Week)**  
Introduction to Consumer Behaviour, The Changing Patterns of Consumer Behaviour, Use of Market, Segmentation in Consumer Behaviour, Dimensions of Consumerism, Process of Motivation.
- WEEK 2** **(1 Week)**  
Theories of Motivation-1, Theories of Motivation-2, Consumer Involvement, Case study on Motivation and Involvement, Consumer Perception and Imagery.
- WEEK 3** **(1 Week)**  
Case Study on Consumer Perception formation, Theories of Personality, Self-Concept, Learning theories, Case Study on Consumer Learning Process.
- WEEK 4** **(1 Week)**  
Attitude Formation-1, Attitude Formation-2, Changing Attitude, Attitude Formation, Case Study on Consumer, Consumers' Value.
- WEEK 5** **(1 Week)**  
AIO classification of Lifestyle, VALSTM Typology, Application of Lifestyle in Marketing, Culture and Subculture, Group as a Determinant of Buyer behavior
- WEEK 6** **(1 Week)**  
Celebrities as Reference group, Concept of family and family life-cycle, Family Buying Decisions, Case Study on Family Buying Decisions, Diffusion of Innovation.
- WEEK 7** **(1 Week)**  
Opinion Leadership Types of Consumer Buying Behaviour, Black-Box Model, Modelling Buyer Behaviour-1, Modelling Buyer Behaviour-2.
- WEEK 8** **(1 Week)**  
Modelling Buyer Behaviour-3, Modelling Industrial buyer Behaviour-1, Modelling Industrial buyer Behaviour-2, Dimensions of Consumer Research, Course Wrap up.

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

**DEPARTMENT OF COMMERCE**

**UG Programme - B.Com.**

**SEMESTER - IV**

**SELF-PACED LEARNING (SWAYAM COURSE): SALES AND DISTRIBUTION  
MANAGEMENT (21UCMM42)**

**(From 2021-2022 Batch onwards)**

**CREDITS : 2**  
**DURATION : 8 weeks**

**EXT. MARKS : 100**  
**MAX. MARKS: 100**

**Preamble**

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

**Course Outcomes (CO)**

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

**CO1[K1]:** identify the background and the key words in Sales and Distribution Management

**CO2[K2]:** demonstrate independent and self-paced learning for clear understanding of the concept

**CO3[K3]:** develop computer and communication skills to broaden their knowledge in the course

**CO4[K3]:** use high quality reading resources, communication tools and technology to send assignments and to take up test

**CO5[K4]:** analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

**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	2	-	-	2
<b>CO2(K2)</b>	3	2	1	1	-	-	2
<b>CO3(K3)</b>	3	2	1	2	1	1	1
<b>CO4(K3)</b>	2	2	1	2	-	-	1
<b>CO5(K4)</b>	2	2	1	2	-	1	1
<b>Weightage of the course</b>	13	10	05	09	01	02	07
<b>Weighted percentage of Course contribution to POs</b>	<b>2.07</b>	<b>3.34</b>	<b>2.96</b>	<b>2.79</b>	<b>0.47</b>	<b>0.93</b>	<b>3.85</b>

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

<b>WEEK 1</b>	<b>(1 Week)</b>
Introduction to Sales Management	
<b>WEEK 2</b>	<b>(1 Week)</b>
Determining Sales Related Marketing Policies-Sales Organization; Sales Department Relations	
<b>WEEK 3</b>	<b>(1 Week)</b>
Sales Organization; Sales Department - Relations Planning, Sales Forecasting and Budgeting	
<b>WEEK 4</b>	<b>(1 Week)</b>
Buyer-Seller Dyads - Diversity of Personal-Selling Situations - Theories of Selling	
<b>WEEK 5</b>	<b>(1 Week)</b>
The Selling Process-Sales Force Management	
<b>WEEK 6</b>	<b>(1 Week)</b>
Sales Force Management	
<b>WEEK 7</b>	<b>(1 Week)</b>
Management of Sales Territory & Management of Sales Quota	
<b>WEEK 8</b>	<b>(1 Week)</b>
The Sales Budget, Sales Control-Distribution Channel Management	

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - IV**  
**NON MAJOR ELECTIVE COURSE - II: BUSINESS DEVELOPMENT (21UCMN41)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDIT : 1**  
**DURATION : 30 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

The course introduces the learners to different aspects of setting up a new business.

**Course Outcomes (CO)**

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

**CO1(K1):** identify the business ideas and opportunities

**CO2(K2):** explain the business proposal

**CO3(K3):** formulate a well-conceived Business Plan

**CO4(K4):** compare various government schemes and getting financial assistance

**CO5(K4):** examine entrepreneurial skill by starting up of new business

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

<b>PO</b> <b>CO</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	-	1	-	2	1
<b>CO2(K2)</b>	2	1	-	1	-	1	1
<b>CO3(K3)</b>	2	1	-	2	-	-	1
<b>CO4(K4)</b>	1	1	-	2	-	-	1
<b>CO5(K4)</b>	2	1	-	2	-	2	1
<b>Weightage of the course</b>	09	05	0	08	0	05	05
<b>Weighted percentage of Course contribution to POs</b>	<b>1.44</b>	<b>1.67</b>	<b>0</b>	<b>2.48</b>	<b>0</b>	<b>2.31</b>	<b>2.75</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 and Natarajan.K. *Entrepreneurship Development*. New Delhi: Himalaya Publishing House, 2020.

**REFERENCES**

**Books**

1. Kuratko. D. 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 COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - IV**  
**SKILL ENHANCEMENT COURSE - IV: INTERNATIONAL MARKETING**  
**(21UCMS41)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDIT : 1**  
**DURATION : 30 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the basic concepts, licensing procedures, barriers involved, organizations and financial institutions in the international marketing.

**Course Outcomes (CO)**

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

**CO1(K1):** identify the opportunity for international marketing

**CO2(K2):** differentiate the functions of different financial institutions supporting international marketing

**CO3(K3):** choose foreign market entry strategy

**CO4(K4):** examine the overall conditions in international market

**CO5(K4):** classify the barriers in international marketing

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

<b>PO CO</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	-	1	1	1	-
<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	1	1	1	1	1	1
<b>CO5(K4)</b>	3	1	1	2	1	1	1
<b>Weightage of the course</b>	15	05	04	06	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>1.67</b>	<b>2.37</b>	<b>1.86</b>	<b>2.37</b>	<b>2.31</b>	<b>2.2</b>

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

## **UNIT I - INTERNATIONAL MARKETING (6 hrs)**

International Marketing: Meaning – Definition - Features – Motives for International Marketing – Problems in International Marketing – Domestic vs. International Marketing.

## **UNIT II - INTERNATIONAL MARKETING ENVIRONMENT (6 hrs)**

International Marketing Environment: Internal – External: Economic – Social – Political – Technological. Trade Barriers: Tariff and Non - Tariff Barrier. Balance of Payment and Balance of Trade: Meaning – Definition – Components – Capital Account – Current Account – Equilibrium – Disequilibrium – Causes of Disequilibrium - Measures for Disequilibrium.

## **UNIT III - FOREIGN MARKET ENTRY STRATEGIES (6 hrs)**

Foreign Market Entry Strategies: Licensing and Franchising – Exporting – Contract Manufacturing – Turnkey Contracts – Counter Trade. Economic Integration: Free Trade Area – Custom Union – Common Market – Economic Union – Economic Integration

## **UNIT IV - INTERNATIONAL TRADE ORGANISATION (6 hrs)**

International Trade Organisation: WTO – Meaning – Function – Principle. GATS - Meaning – Function. UNCTAD – Meaning – Function – Principle. UNIDO – Meaning – Importance – Activities.

## **UNIT V - INTERNATIONAL FINANCIAL INSTITUTION (6 hrs)**

International Financial Institution: World Bank – Meaning – Purpose. IMF - Meaning – Purpose – Function. World Bank Assistance to India: IDA – Meaning – IBRD – Meaning.

## **TEXTBOOKS**

1. Francis Cherunilam. *International Marketing*. Mumbai: Himalaya Publishing House, 2013. **(UNIT I & II)**
2. Francis Cherunilam. *International Trade and Export Management*. Mumbai: Himalaya Publishing House, 2013. **(UNIT III, IV & V)**

## **REFERENCES**

### **Books**

1. Radha. *International Trade*. Chennai: Prasanna publishers & Distributor, 2014.
2. Bhalla VK and Shiva Ramu S. *International Business*. New Delhi: Anmol Publication, 2004.
3. Philip R.Cateora and John L.Graham. *International Marketing*. New Delhi: Tata Mc-Graw Hill Publication, 2006.
4. Charles W.L.Hill and Arun .K.Jain. *International Business*. New Delhi: Tata Mc-Graw Hill Publication, 2006.

### **Web Sources**

1. <https://artnet.unescap.org/tid/artnet/mtg/competitivenesss7.pdf>
2. [https://cbpbu.ac.in/userfiles/file/2020/STUDY MAT/ECO/INTERNATIONAL %20FINANCIAL%20INSTITUTION.pdf](https://cbpbu.ac.in/userfiles/file/2020/STUDY%20MAT/ECO/INTERNATIONAL%20FINANCIAL%20INSTITUTION.pdf)
3. <https://www.researchgate.net/publication/267040494> Market entry modes for international businesses



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**UG Programme**  
**SEMESTER III & IV**  
**PART V – EXTENSION**  
**(From 2021 -2022 Batch Onwards)**

**HOURS/WEEK: 2**  
**CREDIT : 1**  
**DURATION : 60 hrs**

**INT. MARKS: 100**

**Preamble**

This course aims to promote holistic development among the youth by defining their roles and responsibilities towards ones family and their society and enables them to acquire professional skills and ethics.

**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/non verbal 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)**

<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	-	-	2	2	1	1
<b>CO2 [K2]</b>	2	1	-	2	1	1	1
<b>CO3 [K3]</b>	2	-	-	1	2	2	1
<b>CO4 [K4]</b>	1	1	1	1	2	2	1
<b>CO5 [K6]</b>	1	-	-	1	2	2	1
<b>Weightage of the course</b>	08	02	01	07	09	08	05
<b>Weighted percentage of Course contribution to Pos</b>	<b>1.28</b>	<b>0.67</b>	<b>0.59</b>	<b>2.17</b>	<b>4.27</b>	<b>3.70</b>	<b>2.75</b>

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

## **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               |           |

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**CORE COURSE - XIII: COMPANY ACCOUNTS (21UCMC51)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course enables the learners to acquire conceptual knowledge of company accounts and to learn the technique of preparing the financial statement of companies.

**Course Outcomes (CO)**

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

**CO1(K1):** draw the reconstructed balance sheet after Internal Reconstruction

**CO2(K2):** explain the accounting procedure of issue and redemption of shares and debentures.

**CO3(K3):** present the final accounts of a joint stock company

**CO4(K4):** separate profit prior to incorporation and post incorporation

**CO5(K5):** evaluate the valuation methods of valuation of shares and goodwill

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

<b>PO CO</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	-	1	1	1	-
<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>	15	07	04	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>2.37</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>2.2</b>

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

**UNIT I – ISSUE OF SHARES (15 hrs)**

Company: Meaning – Definition – Features. Shares: Meaning – Types – Equity, Preference and Deferred Shares - Issue and Pro-Rata Allotment of Shares – Forfeiture and Reissue of Forfeited Shares – Under Subscription – Over Subscription. Redemption of Preference Shares.

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

Debentures: Meaning – Types - Issue and Redemption of Debentures – Purchasing of Own Debentures in the Open Market – Ex-Interest And Cum-Interest Quotations Only. Underwriting Of Shares: Meaning and Types – Full – Partial – Firm Underwriting.

**UNIT III - PROFITS PRIOR TO INCORPORATION (15 hrs)**

Profit Prior to Incorporation: Meaning – Accounting Treatment of Profit or Loss Prior To Incorporation. Final Accounts of Companies – Preparation of Statement of Profit And Loss A/C and Balance Sheet as Per Companies Act 2013.

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

Valuation of Goodwill: Meaning – Methods – Average Profit Method – Super Profit Method. Valuation of Shares: Meaning – Methods – Net Assets Method – Yield Method – Earning Capacity Method – Fair Value Method.

**UNIT V - INTERNAL RECONSTRUCTION (15 hrs)**

Internal Reconstruction: Meaning – Accounting Treatment for Alteration of Capital – Reduction of Capital – Preparation of Balance Sheet after Internal Reconstruction. Amalgamation: Meaning – Accounting Entries for Amalgamation – Preparation of Amalgamated Balance Sheet. (Excluding External Reconstruction).

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. Reddy T.S and Murthy .A. *Corporate Accounting*. Chennai: Margham Publications, 2015.

**REFERENCE**

**Books**

1. Arulanandam. M.A, Raman.K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, 2018.
2. Pillai.R.S.N and Bagavathi. *Fundamentals of Advance Accounting*. New Delhi: S.Chand & Company Pvt. Ltd., 2016.
3. Jain.S.P, Narang.K.L, Simmi Agrawal and Monika Sehgal. *Advanced Accountancy*. Chennai: Kalyani Publishers, 2019.

4. Shukla.M.C, Grewal.T.S and Gupta.S.C. *Advanced Accounts*. New Delhi: S.Chand & Company Pvt. Ltd., 2020.

**Web Sources**

1. <https://groww.in/p/difference-between-shares-and-debentures/>
2. <https://byjus.com/commerce/redemption-of-debentures/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**CORE COURSE - XIV: INCOME TAX - I (21UCMC52)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course familiarizes the learners with the provisions of income tax Act and to compute the income under the various heads of income.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the provisions relating to Income tax act 1961

**CO2(K2):** explain the important Definitions u/s 2(7), 2 (9), 2(24), 2(31), 3 of the Income tax Act

**CO3(K3):** calculate the Income from salary and House property

**CO4(K4):** classify the Income under the head Capital gain and other sources of an assessee

**CO5(K5):** assess the Income under the head Income from Business or Profession

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

<b>PO CO</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	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>	15	06	04	07	05	05	05
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.01</b>	<b>2.37</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>2.75</b>

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

**UNIT I - OVERVIEW OF INCOME TAX ACT (15 hrs)**

Income Tax: Origin – Canons Of Taxation – Definitions: Previous Year, Assessment Year, Assessee, Person And Income. Capital and Revenue: Capital Receipts – Revenue Receipts – Capital Expenditure – Revenue Expenditure - Residential Status - Incidence of Tax – Exempted Income U/S10.

**UNIT II - INCOME FROM SALARY (15 hrs)**

Computation of Income from Salary: Definition – Features of Salary. Allowances: Fully Taxable Allowance – Partly Taxable Partly Exempted Allowances – Fully Exempted Allowances - Perquisites – Pension – Gratuity - Leave Encashment - Provident Fund - Profits In Lieu of Salary.

**UNIT III - INCOME FROM HOUSE PROPERTY (15 hrs)**

Computation Of Income From House Property – Exempted Income On House Properties – Gross Annual Value – Net Annual Value – Unrealized Rent – Vacancy – Self Occupied And Let Out House – Deduction U/S 24.

**UNIT IV - INCOME FROM BUSINESS OR PROFESSION (15 hrs)**

Computation of Income from Profits and Gains of Business or Profession: Allowable and Disallowable Expenses under Income Tax Act – Permissible Rate of Depreciation

**UNIT V - INCOME FROM CAPITAL GAIN AND OTHER SOURCES (15 hrs)**

Income From Capital Gains: Types: Short Term And Long Term - Capital Assets – Cost Inflation Index (CII) – Exemptions.

Income from Other Sources: Dividends – Interest on Securities – Casual Incomes.

**NOTE**

1. The questions should be asked in the ratio of 80% for problems and 20% for theory.
2. Both Theory and problems should be asked only to Current Assessment Year.

**TEXTBOOK**

1. T.Seenivasan. *Income Tax Law and Practice*. Chennai: Vijay Nicole Imprints Private Limited, Revised edition.

**REFERENCES**

**Books**

1. Gaur.V.P and Narang.D.B. *Income Tax Law and Practice*. New Delhi: Kalyani Publication, Revised Edition.
2. Lal.B.B and Vashishit.N. *Income Tax Law and Practice*. New Delhi: K International Publishing House Pvt. Ltd, Revised edition.
3. Mittal Preeti Rani and Bansal Anshika. *Income Tax Law and Practice*. New Delhi: Sultan Chand & Sons. Revised edition.

4. Mehrotra.M.C and Goyal.S.P. *Income tax law and Practice*. Agra: Sahitya Bhawan Publications, Revised edition.
5. Reddy.T.S and Hari Prasad Reddy.Y. *Income tax Law & Practice*. Chennai: Margham Publications, Revised edition.

**Web Sources**

1. <https://incometaxindia.gov.in/Pages/about-us/history-of-direct-taxation.aspx>
2. <https://incometaxindia.gov.in/pages/Individual-specific-content.aspx>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**CORE COURSE - XV: FINANCIAL MANAGEMENT (21UCMC53)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to understand the role and function of financial manager to give them an input into various concepts for taking investments and financial decisions.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the functions and scope of financial management

**CO2(K2):** estimate the cost of different forms of capital and overall cost of capital

**CO3(K3):** determine the optimum capital structure with using the different theories and working capital

**CO4(K4):** examine the determinants and dividend decisions

**CO5(K5):** evaluate Capital Budgeting Appraisal Methods

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	-	1	1	1	-
<b>CO2(K2)</b>	3	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>	15	07	03	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	1.78	2.17	2.37	2.31	2.2

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

**UNIT I - FINANCIAL MANAGEMENT (15 hrs)**

Financial Management: Meaning – Definition – Objectives: Profit Maximization vs. Wealth Maximization - Function – Scope – Importance – Role And Responsibilities of Finance Manager – Organization of Finance Function. Capitalization: Over and Under Capitalization – Causes – Impact and Remedies.

**UNIT II - CAPITAL STRUCTURE (15 hrs)**

Capital Structure: Meaning – Capital Structure vs. Financial Structure – Pattern of Capital Structure – Debt Equity Mix And EPS – EBIT And EPS – Point of Indifference – Financial Break Even Point – Optimum Capital Structure. Capital Structure Theories: NI – NOI – MM – Tradition Theory. Factors Determine Capital Structure.

**UNIT III - COST OF CAPITAL (15 hrs)**

Cost of Capital: Concept – Meaning and Definition – Importance – Classification Determination of Cost of Capital – Computation of Cost of Capital: Cost of Debt – Cost of Preference Capital – Cost of Equity Capital – Cost of Retained Earnings – Weighted Average Cost of Capital. Leverages: Meaning – Types – Significance of Operating and Financial Leverages

**UNIT IV - CAPITAL BUDGETING (15 hrs)**

Capital Budgeting: Concept – Capital Expenditure Budget – Importance of Capital Budgeting – Factors Affecting Capital Investment Decision – Capital Budgeting Appraisal Methods: Payback Period Method – Accounting Rate of Return Method – Net Present Value Method – Profitability Index Method – Internal Rate of Return Method.

**UNIT V - WORKING CAPITAL MANAGEMENT (15 hrs)**

Working Capital Management: Working Capital: Meaning – Concept – Need – Types - Factors Determining Working Capital - Measurement of Working Capital. Dividend Decision: Basics of Dividend – Determinants of Dividend.

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. MAHESHWARI.S.N. *Financial Management - Principles & Practice*. New Delhi: Sultan Chand & Sons, 2019.

## REFERENCES

### Books

1. Prasanna Chandra. *Financial Management Theory and Practice*. New Delhi: MC Hills Grow Education, 2018.
2. Murthy.A. *Financial Management*. Chennai: Margam Publications, 2017.

### Web Sources

1. <https://www.wallstreetmojo.com/wealth-maximization-vs-profit-maximization/>
2. <https://www.researchgate.net/publication/259783241> CAPITAL STRUCTURE AND FINANCIAL PERFORMANCE A STUDY OF LISTED TRADING COMPANIES IN SRI LANKA

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**CORE COURSE - XVI: MERCANTILE LAW (21UCMC54)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

The course familiarizes the learners with the various types of contracts, FEMA, sale of goods act and carriage of goods.

**Course Outcomes (CO)**

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

**CO1(K1):** describe the procedure for formation of contract

**CO2(K2):** explain the remedies for breach and discharge of contract

**CO3(K3):** utilize the terms and conditions of indemnity, guarantee, bailment, pledge & agency

**CO4(K4):** examine the features of Foreign Exchange of Management Act 1999

**CO5(K4):** analyse the provisions of sale and carriage of goods Act

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	-	1	1	1	-
<b>CO2(K2)</b>	3	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(K4)</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>	<b>2.39</b>	<b>2.34</b>	<b>2.37</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>1.65</b>

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

## **UNIT I - INDIAN CONTRACT ACT (15 hrs)**

Indian Contract Act: Formation - Nature And Elements of Contract - Classification of Contract - Contract vs. Agreement – Offer – Acceptance – Consideration – Capacity Of Parties – Free Consent – Performance of Contract – Discharge of Contract – Modes of Discharge - Breach of Contract - Remedies Available For Breach Of Contract - Quasi Contract.

## **UNIT II - CONTRACT OF INDEMNITY & GUARANTEE (15 hrs)**

Contract of Indemnity & Guarantee: Features – Kinds – Rights and Liabilities of Surety – Discharge of Surety. Bailment: Essentials – Rights and Duties of Bailor and Bailee – Bailees' Lien. Pledge: Features - Rights and Duties of Pledger and Pledge. Agency: Creation and Termination of Agency – Various Modes – Kinds – Rights and Duties of Agent and Principal

## **UNIT III - FOREIGN EXCHANGE MANAGEMENT ACT (15 hrs)**

**Foreign Exchange Management Act:** Important Definition – Regulation and Management of Foreign Exchange. Authorised Person: Reserve Bank's Powers to Issue Directions – Powers of Reserve Bank to Inspect Authorised Person. Contravention and Penalties - Adjudication and Appeal- Directorate of Enforcement. RBI Guidelines on KYC.

## **UNIT IV - SALE OF GOODS ACT (15 hrs)**

Sale of Goods Act: Contract of Sale - Sale vs. Agreement To Sell - Meaning of Goods – Formation of Contract of Sale - Subject Matter of Contract of Sale - Conditions And Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer And Seller of Goods – Rights And Duties of Buyer And Seller. Unpaid Seller: Definition - Rights of an Unpaid Seller.

## **UNIT V - THE CARRIAGE OF GOODS ACT (15 hrs)**

The Carriage of Goods Act: By Land: Classification of Carriers – Rights, Duties and Liabilities of Common Carrier. By Rail: Responsibility of Railway Administration as Carriers. By Sea: Contract of Affreightment – Charter Party – Documents. By Air: Document of Carriage – International Carriage by Air.

### **TEXTBOOK**

1. Kapoor.N.D. *Elements of Mercantile Law*. New Delhi: Sultan Chand & Sons, 2020.

### **REFERENCES**

#### **Books**

1. Pillai, R.S.N. and Chand. S. *Business Law*. New Delhi: Sultan Chand & Sons, 2010.
2. Sreenivasan, M.R. *Business Laws*. Chennai: Margam Publications.
3. Kapoor.N.D. *Business Law*. New Delhi: Sultan Chand & Sons, 2021.
4. Balachandran.V. and Thothadri.S. *Legal aspects of Business*. Chennai: Vijay Nicole Imprints Private Limited, 2013.

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

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

**MAJOR ELECTIVE COURSE – I: RESEARCH METHODOLOGY (21UCM051)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report.

**Course Outcomes (CO)**

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

**CO1(K1):** describe the methods of collecting data

**CO2(K2):** explain the significance of Research and Research Methodology

**CO3(K3):** select Research Problem and Research Design

**CO4(K4) :** determine the sample size in consonance with the research problem and research design

**CO5(K5):** conclude the research report with right findings

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	1	1	1	1	-
<b>CO2(K2)</b>	3	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>	15	07	05	07	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.96	2.17	2.37	2.31	1.65

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

## **UNIT I – INTRODUCTION TO RESEARCH (12 hrs)**

Research: Meaning-Definition - Characteristics – Objectives - Types: Pure - Applied - Exploratory – Descriptive Study - Diagnostic Study – Evaluation Study – Action Research - Social Science Research: Functions – Objectivity - Ethics.

## **UNIT II - PLANNING OF RESEARCH (12 hrs)**

Planning Process: Introduction - Selection of Research Problem – Source - Process of Identification - Formulation Process - Hypotheses: Meaning –Types – Characteristics of Good Hypotheses.

## **UNIT III - SAMPLING DESIGN (12 hrs)**

Sampling: Introduction - Characteristics - Sample Size: Pretest – Pilot Study. Sampling Techniques: Probability and Non Probability - Sampling Design and Techniques –Sampling and Non Sampling Error

## **UNIT IV - DATA COLLECTION (12 hrs)**

Data: Meaning – Types of Data – Sources- Methods of Collection of Primary Data: Data Collection Instruments – Questionnaires – Interview Schedule. Collection of Secondary Data - Editing- Coding and Classification- Tabulation of Data for Analysis.

## **UNIT V - REPORT WRITING (12 hrs)**

Report: Meaning- Significance - Types of Research Report - Research report format - Steps in writing report - Precautions for writing research report.

## **TEXTBOOK**

1. Krishnaswami O.R. and Ranganathan M. *Methodology of Research in Social Sciences*. Delhi: Himalaya Publishing House, 2007.

## **REFERENCES**

### **Books**

1. Kothari. B. L. *Research Methodology: Tools and Techniques*. Jaipur: ABD Publishers, 2016.
2. Rao.K.V. *Research Methodology in Commerce and Management*. Noida. Uttar Pradesh: Sterling Publishers Private Limited, 1994.

### **Web Sources**

1. <https://drive.google.com/file/d/0Bwk5FIsI0ctxMkxxLVNPeU0wNWM/view>.
2. <https://drive.google.com/file/d/0Bwk5FIsI0ctxRTRVRkk3dVYzUTA/view>.
3. <https://drive.google.com/file/d/0Bwk5FIsI0ctxNXBvU2dGVIJhSTg/view>.



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**MAJOR ELECTIVE COURSE - I: ACCOUNTING FOR DECISION MAKING**  
**(21UCM052)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the Management Accounting in Planning, Controlling and Decision making.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the concepts of relevant cost and differential cost

**CO2(K2):** classify the different kinds of Budget

**CO3(K3):** compute the different types of Variances

**CO4(K4):** differentiate standard costing from budgetary control

**CO5(K5):** appraise company annual reports

**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	-
<b>CO2(K2)</b>	3	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>	15	07	05	07	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.96	2.17	2.37	2.31	1.65

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

**UNIT I - DECISIONS INVOLVING ALTERNATIVE CHOICES (12 hrs)**

Concept of Decision Making - Concept of Relevant Costs – Concept of Differential Costs – Steps in Decision Making. Marginal Costing: Techniques in Marginal Costing – Application of Marginal Costing for Managerial Decision Making: Key Factor – Determination of Sales Mix - Make or Buy Decision – Fixation of Selling Price.

**UNIT II - BUDGETARY CONTROL (12 hrs)**

Budget: Meaning - Definition – Elements – Objectives – Forecast and Budget. Budgetary Control: Meaning – Characteristics – Limitations - Installation of Budgetary Control System – Classification of Budgets: Production – Sales – Cash - Fixed and Flexible Budget – Zero Based Budgeting.

**UNIT III - STANDARD COSTING I (12 hrs)**

Standard Costing: Meaning – Definition - Estimated Cost vs. Standard Cost - Differences Between Standard Costing And Budgeting - Variance Analysis: Computation of Variances – Material Cost Variances – Material Price Variances – Material Usage Variances - Material Yield Variances.

**UNIT IV - STANDARD COSTING II (12 hrs)**

Labour Cost Variance: Direct Labour Rate Variance – Labour Efficiency Variance – Labour Idle Time Variance – Revised Labour Efficiency Variance – Labour Yield Variance. Sales Value Variance: Sales Price Variance – Sales Volume Variance – Sales Quantity Variance.

**UNIT V - MANAGEMENT REPORTING SYSTEM (12 hrs)**

Management Reporting System: Meaning – Report – Modes of Reporting – Requisites of a Good Report – Steps For Effective Reporting – Kinds: According to Purpose – According to Period and Function.

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. Gordon. E, Jeyaram.N, Sundram.N and Jayachandran.R. *Management Accounting*. Mumbai: Himalaya Publishing House Pvt. Ltd., 2014.

**REFERENCES**

**Books**

1. Maheswari.S.N. *Cost and Management Accounting*. New Delhi: Sultan Chand & Sons, 2013.
2. Pillai.R.S.N, and Bagavathi. *Management Accounting*. New Delhi: S.Chand & Company Pvt. Ltd., 2015.
3. Maheswari. S.N. and Maheswari. S.K. *Accounting for Management*. New Delhi: VikasPublishing House Pvt. Ltd., 2019.

**Web Sources**

1. <https://www.harpercollege.edu/academic-support/tutoring/subjects/Chapter%206%20Review.pdf>
2. <https://www.arsdcollege.ac.in/wp-content/uploads/2020/04/Standard-Costing-and-Variance-Analysis.pdf>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**MAJOR ELECTIVE COURSE - I: OPERATIONS RESEARCH (21UCM053)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course aims to enable the learners to acquire knowledge on various tools and techniques used for solving business problems and making business decision.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the operations research techniques

**CO2(K2):** illustrate the various techniques of analyzing feasibility

**CO3(K3):** formulate the linear programming problem

**CO4(K4):** analyse the PERT and Critical Path Method

**CO5(K5):** select the suitable strategy in game theory

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

<b>PO CO</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	1	1	1	1	-
<b>CO2(K2)</b>	3	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>	15	07	05	07	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>2.96</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>1.65</b>

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

**UNIT I - INTRODUCTION TO OPERATIONS RESEARCH (12 hrs)**

Operations Research: Origin And Development – Meaning - Definition – Significance – Nature – Scope – Models In OR – Application – Advantages And Limitations of OR.

**UNIT II - LINEAR PROGRAMMING (12 hrs)**

Meaning - Formulations of Linear Programming – Graphical Method – Simplex Method (Problems Involving  $<$  Constraints only and Excluding Degeneracy) – Optimal Solutions – Applications – Advantages and Limitations of Linear Programming Techniques.

**UNIT III - TRANSPORTATION AND ASSIGNMENT (12 hrs)**

Transportation Problem: Introduction – Optimal Solution: North West Corner Method, Least Cost Method, Vogel's Approximation Method – Unbalanced - Degeneracy. Assignment Problem: Meaning and Definition – Unbalanced – Maximization - Transportation vs. Assignment Problems.

**UNIT IV - GAME THEORY (12 hrs)**

Game Theory: Introduction – Pay – Off – Types of Games – Maximin – Minimax Principles – Dominance.

**UNIT V - NETWORK ANALYSIS (12 hrs)**

Network Analysis: Basic Components – CPM – Objectives – Advantages – Limitation – Construction of Network – Time Analysis. PERT – Meaning - Time Estimation – PERT Network – Similarities and Dissimilarities of CPM and PERT (Excluding Crash Cost Method).

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. S. Kalavathy. *Operations Research*. New Delhi: Vikas Publication Pvt. Ltd., 2013.

**REFERENCES**

**Books**

1. Baskar.S. *Operations Research*. Chennai: Anuradha Agencies, 2006.
2. Panner Selvam.R. *Operations Research*. New Delhi: Prentice Hall of India Pvt. Ltd., 2006.
3. KantiSwarup, Gupta. P.K. and Manmohan. *Operations Research*. New Delhi: Sultan & Sons, 2011.

### **Web Sources**

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2. <https://www.gatexplore.com/transportation-problem-study-notes/>
3. <https://www.slideshare.net/benghuid/game-theory-6705811>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**MAJOR ELECTIVE COURSE - II: SERVICES MARKETING (21UCM054)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course familiarizes the learners with service marketing and its components.

**Course Outcomes (CO)**

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

**CO1(K1):** identify the differences between the marketing of services and the marketing of manufactured goods

**CO2(K2):** explain the key issues concerning the management and measurement of service quality and customer satisfaction

**CO3(K3):** determine the role of service personnel in service marketing

**CO4(K4):** analyse the various components of the services marketing mix

**CO5(K4):** examine the factors to be considered in designing service process

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

<b>PO CO</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	1	1	1	1	-
<b>CO2(K2)</b>	3	1	1	1	1	1	-
<b>CO3(K3)</b>	3	1	1	1	1	1	1
<b>CO4(K4)</b>	3	2	1	1	1	1	1
<b>CO5(K4)</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	15	07	05	06	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>2.96</b>	<b>1.86</b>	<b>2.37</b>	<b>2.31</b>	<b>1.65</b>

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

## **UNIT I - OVERVIEW OF SERVICES MARKETING (12 hrs)**

Service: Meaning – Definitions – Classification – Nature - Scope – Unique Characteristics – Components – Differences between Goods and Service. Services Marketing: Evolution –Growth – Reasons for the Growth of Services Sector in India – Challenges and Issues– Significance.

## **UNIT II - SERVICE MARKETING MIX (12 hrs)**

Service Design: Factors to be considered in Designing Service Process – Service Marketing Mix: Meaning – Definition – Characteristics - Components of Service Marketing Mix - Environment and Trends – Service Market Segmentation, Targeting and Positioning.

## **UNIT III - PRODUCT AND PRICING SERVICES (12 hrs)**

Service Product: Meaning – Concepts - Service Package – Features. Service Life Cycle – New Service Development – Service Blue Printing – GAP Model of Service Quality – Measuring Service Quality – SERVQUAL – Service Quality Function Development.

Pricing In Services: Meaning – Definition – Objectives – Characteristics - Factor Affecting Pricing Decisions – Pricing Strategy - Challenges of Service Communications.

## **UNIT IV - SERVICE LOCATION (12 hrs)**

Service Location: Factors Affecting Service Location - Formulation of Location Strategy. Service Distribution Channels: Meaning – Definition – Methods of Distribution for Services- Direct Sale Method – Delivery through Intermediaries.

## **UNIT V - PEOPLE IN SERVICE MARKETING (12 hrs)**

People in Service Marketing: Services Employees – Classification of Service Personnels- Contact Personnel – Supporting Personnel.

Physical Evidence: Meaning – Definition – Elements. Service Marketing Strategies - Health – Hospitality – Tourism – Financial –Information Technique Services

### **TEXTBOOK**

1. Natarajan.L. *Service Marketing*. Chennai: Margham Publications, 2020.

### **REFERENCES**

#### **Books**

1. Kenneth E Clow, et al. *Services Marketing Operation Management and Strategy*. New Delhi: Biztantra, 2004.
2. Valarie Zeithaml et al. *Services Marketing*. New Delhi: Tata McGraw Hill, 2007.
3. Radha.V *Service Marketing*. Chennai: Prasanna Publishers & Distributors, 2017.
4. Govind Apte. *Service Marketing*. New Delhi: Oxford University Press, 2004.



**Web Sources**

1. <https://www.yourarticlelibrary.com/marketing/service-marketing-definition-features-and-problem-faced-in-marketing-services/32336>
2. <https://www.managementstudyguide.com/definition-and-characteristics-of-services.htm>
3. <https://www.marketing91.com/service-marketing-mix/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**MAJOR ELECTIVE COURSE –II: RETAIL MARKETING (21UCM055)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the basic concepts of retail marketing and the opportunities and challenges in retail business.

**Course Outcomes (CO)**

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

**CO1(K1):** describe the basic concepts of retailer, retailing and E-retailing

**CO2(K2):** specify 6 P's in retail marketing mix

**CO3(K3):** determine the location to improve the sales volume of the retail business

**CO4(K4):** compare the effects of different pricing, promotional methods used in retail business

**CO5 (K4):** analyse the factors affecting retail consumer buying decisions

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

<b>PO CO</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	1	1	1	1	-
<b>CO2(K2)</b>	3	1	1	1	1	1	-
<b>CO3(K3)</b>	3	1	1	1	1	1	1
<b>CO4(K4)</b>	3	2	1	1	1	1	1
<b>CO5(K4)</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	15	07	05	06	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.34</b>	<b>2.96</b>	<b>1.86</b>	<b>2.37</b>	<b>2.31</b>	<b>1.65</b>

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

**UNIT I – RETAIL MARKETING (12 hrs)**

Retail Marketing: Meaning – Characteristics of Retailing – Retailing Channel – Retailer and Marketing Mix – 6 P's In Retailing – Functions of Retailer – Main Derives of Retailing in India – Retailing in India – Trends and Opportunities – Future – Challenges – E-Tailing in India.

**UNIT II – PEOPLE (12 hrs)**

Retail Consumers – Buying Decisions – Types – Buying Process – Factors Affecting Consumer Decision Making – Customer Service – Retail Market Segmentation – Benefits.

**UNIT III – PRODUCT AND PRICING (12 hrs)**

Retail Merchandising – Hierarchy – Merchandise Mix – Criteria for the Selection of Suppliers.

Retail Pricing – Factors Influencing Pricing – Objectives – Retail Pricing Policies.

**UNIT IV – PRESENTATION AND PLACE (12 hrs)**

Retail Location – Factors Influencing Retailers' Choice – Location Decisions – Factors – Types of Location – Strategies – Store Layout – Types – Design.

Retail Logistics – Supply Chain Management – Order Processing – Transportation and Warehousing – Cost Structure in Retail Logistics.

**UNIT V – PROMOTION (12 hrs)**

Retail Promotion – Elements of Retail Promotional Mix – Steps in Designing Retail Sales Promotions – Paid & Unpaid Personal Communication – Retail Promotional Methods – Selection – Media Selection – Popular Media Vehicles Used in the Indian Retail Sector.

**TEXTBOOK**

1. S. Bhanumathy and M. Jayalakshmi. *Retail Marketing*. New Delhi: Himalaya Publications, 2010.

**REFERENCES**

**Books**

1. Natarajan.L. *Retail Marketing*. Chennai: Margham Publications, 2013.
2. Prashand Chaudhary. *Retail Marketing*. New Delhi: SAG Publications Pvt. Ltd., 2016.
3. David Gillbert. *Retail Marketing Mangement*. London: Pearson Education, 2010.

**Web Sources**

1. <https://backup.pondiuni.edu.in/sites/default/files/Retail%20Marketing200813.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/15033/1/Unit-6.pdf>
3. [https://wikieducator.org/images/a/af/Pricing\\_the\\_product.pdf](https://wikieducator.org/images/a/af/Pricing_the_product.pdf)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**MAJOR ELECTIVE COURSE - II: ADVERTISING AND SALESMANSHIP**  
**(21UCM056)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course familiarizes the learners with various issues related to advertising and salesmanship and how it could be effectively used by an organization.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the nature and scope of advertising and salesmanship

**CO2(K2):** explain the activities in advertising agencies

**CO3(K3):** make decisions regarding most feasible advertisement

**CO4(K4):** differentiate advertising and salesmanship

**CO5(K5):** evaluate the knowledge of product and customer

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

<b>PO CO</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	1	1	1	1	-
<b>CO2(K2)</b>	3	1	1	1	1	1	-
<b>CO3(K3)</b>	3	1	1	1	1	1	1
<b>CO4(K4)</b>	3	2	1	1	1	1	1
<b>CO5(K5)</b>	3	2	1	2	1	1	1
<b>Weightage of the course</b>	15	07	05	06	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.96	1.86	2.37	2.31	1.65

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

## **UNIT I - OVERVIEW OF ADVERTISING (12 hrs)**

Advertising: Meaning – Definition – Importance – Scope – Objectives – Approaches for Setting Advertising Objectives – DAGMAR Method – AIDAS Model - Classification of Advertising – Social Issue in Advertising – Ethical Issues in Advertising.

## **UNIT II - ADVERTISEMENT MEDIA (12 hrs)**

Advertising Media – Forms of Media – Indoor Advertising: Press, Newspaper, Trade Journal, Magazines, Radio and Television Advertising – Outdoor Advertising: Poster, Banners, Neon Signs, Publicity Literature Booklets, Folders, House Organs – Direct Mail Advertising - Cinema and Theatre Programme – Exhibition, Trade Fair, Transportation Advertising.

## **UNIT III - ADVERTISING AGENCIES AND ADVERTISING COPY (12 hrs)**

Advertising Agencies: Meaning – Role – Evolution – Importance – Classification and Types of Advertising Agency. Advertisement Copy: Features – Purpose – Types – Elements of Copy: Writing, Headlines, Body Copy – Illustration – Catch Phrases and Slogans - Identification Marks.

## **UNIT IV - SALESMANSHIP (12 hrs)**

Salesmanship – Introduction - Personal Selling – Definition – Components - Nature of Salesmanship - Objectives of Salesmanship – Difference Between Advertising And Salesmanship. Salesman - Essential Elements of a Successful Salesman – Qualities of a Salesman – Classification of Salesman.

## **UNIT V - RECRUITMENT OF SALESMEN (12 hrs)**

Recruitment and Selection: Process of Recruitment – Procedure for Selecting Candidate – Training of Salesman – Salesman Born or Made – Need – Objectives. Motivation: Meaning – Need – Methods – Tools. Remuneration of Salesman: Objectives – Essentials of Good Remuneration Plan – Methods of Remuneration.

## **TEXTBOOK**

1. Saravaranavel P and Sumathi. *Advertisement and Sales Promotion*. Chennai: Margam Publication, 2010.

## **REFERENCES**

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1. Rawal.C.N, shubhangi gaikwad, and Shekhar Joshi. *Marketing and Salesmanship*. Success Publication, 2013.
2. Shailesh Nair.S. *Advertising and Salesmanship*. Kalyani Publication.
3. Agarwal.R.C. *Salesmanship and Advertising*. Lakshmi Narain Agarwal.

**Web Sources**

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2. <https://rccmindore.com/wp-content/uploads/2015/06/Management-Of-The-Sales-Force-All-Units-MS1.pdf>
3. [https://archive.mu.ac.in/myweb test/sybcom-avtg-eng.pdf](https://archive.mu.ac.in/myweb%20test/sybcom-avtg-eng.pdf)

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**SKILL ENHANCEMENT COURSE - V: PERSONALITY DEVELOPMENT**  
**(21UCMS51)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDIT : 1**  
**DURATION : 30 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to necessary soft skills to meet corporate expectations.

**Course Outcomes (CO)**

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

**CO1(K1):** state the significance of soft skills

**CO2(K2):** visualize the good behavior and becoming a performer in interview.

**CO3(K3):** develop good communication and body language

**CO4(K4):** clarify the use of resume/curriculum vitae/bio-data and where it must be used by the applicant

**CO5(K5):** assess the qualities require for getting jobs

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

<b>PO CO</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	-	1	-	-	-
<b>CO2(K2)</b>	3	1	1	1	1	1	-
<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>	15	05	04	05	04	04	03
<b>Weighted percentage of Course contribution to POs</b>	2.39	1.67	2.37	1.55	1.9	1.85	1.65

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

## **UNIT I - SOFT SKILL (6 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.

## **UNIT II - COMMUNICATION SKILL (6 hrs)**

Communication Skill: Meaning – Definition – Features – Process of Communication – Types – Importance of Communication – Components – Barriers in Communication. Tips for Communication.

## **UNIT III - BODY LANGUAGE (6 hrs)**

Body Language: Meaning – Forms – Part – Uses – Types – Hand Shake. Attitude: Meaning – Definition – Features – Classification – Formation Of Attitude – Tips For Developing Positive Attitude – Benefits Of Positive Attitude.

## **UNIT IV - CURRICULUM VITAE (CV), RESUME, BIODATA (6 hrs)**

Curriculum Vitae (CV), Resume, Bio data – Meaning – Purpose – Difference Among Bio Data, Resume and CV – CV And Resume Writing Tips – Types of Resume – Dos And Don'ts in Preparation of Resume and CV- Entry Level Resume – Elements.

## **UNIT V – INTERVIEW (6 hrs)**

Interview: Meaning – Importance – Types – Interview Penal – Types of Questions Asked – Interview Mistake – Selection Rejection of Candidate. Group Discussion: Meaning – Tips for GD.

## **TEXTBOOK**

1. Rajeev Gandhi.M and Babu Franklin.A. *Soft Skills*. Chennai: Charulatha Publication, 2021.

## **REFERENCES**

### **Books**

1. Alex K. *Soft Skills Know: Yourself and Know the World*. New Delhi: S. Chand & Company Pvt. Ltd., 2014.
2. Barun K.Mitra. *Personality Development and Soft Skill*. London: Oxford University Publication, 2012.
3. Sreenivasa Rao Krothapalli. *Soft Skills*. New Delhi: Anmol Publication, 2010.
4. Prasad Kaipa. *Soft Skills are Smart Skills*. Mumbai: Self Corporation, 2009.

### **Web Sources**

1. <https://www.vantagecircle.com/wp-content/uploads/2020/09/25-leadership-qualities-that-makes-you-great-leader.pdf>
2. <https://www.uou.ac.in/sites/default/files/slm/BHMAECC-II.pdf>
3. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004291614538778Savya-Sachi-Difference-between-Resume-CV-and-Biodata.pdf>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - V**  
**INTERNSHIP (21UCMJ51)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: -**  
**CREDIT : 1**  
**DURATION :-**

**INT. MARKS : 50**  
**EXT. MARKS : 50**  
**MAX. MARKS: 100**

**Preamble**

The course aims to inculcate practical working experience among the learners and enable them to survive in the field.

**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>PO</b> <b>CO</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	-	1	-	1	1
<b>CO2(K2)</b>	2	1	1	2	2	-	-
<b>CO3(K3)</b>	2	1	1	2	1	1	-
<b>CO4(K4)</b>	2	1	1	1	2	1	1
<b>CO5(K5)</b>	2	2	1	1	1	1	1
<b>Weightage of the course</b>	10	06	04	07	06	04	03
<b>Weighted percentage of Course contribution to POs</b>	<b>1.59</b>	<b>2.01</b>	<b>2.37</b>	<b>2.17</b>	<b>2.84</b>	<b>1.85</b>	<b>1.65</b>

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

## **GUIDELINES**

1. Each Student has to undergo minimum 25 days institutional/industry based training during the fourth semester summer vacation.
2. Internships could be undertaken in different organizations, industries and agencies 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 every week.
4. The Internship report should be of minimum 25 pages.
5. Attendance certificate from the organization has to be submitted to the HOD.
6. Two copies of the Internship report should be submitted.
7. The Internship carries 100 marks out of which 50 marks for Internal Assessment and 50 Marks for External Examination.
8. The student has to appear for Viva-voce.
9. The viva-voce board shall consist of the Head of the Department (External Examiner) and the Internal Examiner.

The following rubrics will be taken into account for the evaluation of the Training Programme:

### **Internal Assessment (50 Marks)**

Training Report & Review : 40 Marks  
Daily Log Report/Attendance : 5 Marks  
PPT Presentation : 5 Marks

### **External Examination (50 Marks)**

Training Report : 20 Marks  
Viva Voce : 30 Marks

### **Internship report shall contain the following details:**

- Title Page
- Certificate Page
- Internship Certificate provided by the internship institution
- Declaration Page
- Acknowledgement
- Company Profile
- List of figures, List of Tables
- Index
- Chapters

### **List of Chapters**

1. Introduction
2. Objectives of the training
3. Organizational structure of the concern
4. Observations about working of the concern
5. Area of training
6. Outcome of training
7. Limitations of the training
8. Conclusion

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - VI**  
**CORE COURSE - XVII: CORPORATE ACCOUNTING (21UCMC61)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to Corporate Accounting and the techniques of preparing accounts and statements under various corporate situations.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the accounts of banking companies

**CO2(K2):** explain the concept of liquidation of companies

**CO3(K3):** draw the consolidated balance sheet of holding company

**CO4(K4):** compare single account and double account system

**CO5(K5):** appraise the revenue account of Insurance companies

**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	-
<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	2	1	2	1	1	1
<b>Weightage of the course</b>	15	07	05	07	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.96	2.17	2.37	2.31	2.2

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

**UNIT I - LIQUIDATION OF COMPANY (15 hrs)**

Liquidation: Meaning – Modes of Winding Up – Types of Winding Up – Liquidator's Final Statement of Accounts: Meaning – Payment of Various Liabilities - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Accounts.

**UNIT II - BANKING COMPANY ACCOUNTS (15 hrs)**

Banking Company Accounts: Provisions for Non-Performing Assets - Rebate on Bills Discounted - Preparation of Profit and Loss A/C and Balance Sheet.

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

Life Insurance Company Accounts: Meaning - Computation of Life Assurance Fund – Preparation of Revenue A/C - Balance Sheet of Life Assurance Company - Valuation Balance Sheet.

**UNIT IV - HOLDING COMPANY ACCOUNTS (15 hrs)**

Holding Company Accounts: Meaning – Accounting Treatment for Capital Profit - Revenue Profit - Minority Interest - Cost Of Control - Unrealized Profit – Intercompany Owings - Revaluation of Assets and Liabilities - Preparation of Consolidated Balance Sheet.

**UNIT V - DOUBLE ACCOUNT SYSTEM (15 hrs)**

Accounts of Electricity Companies: Double Account System – Single Account System Versus Double Account System – Advantages of Double Account System – Final Accounts Under Double Account System – Simple Adjustments – Replacement of an Asset – Disposal of Surplus.

**NOTE:** The questions should be asked in the ratio of 80% for problems and 20% for theory.

**TEXTBOOK**

1. Reddy T.S and Murthy .A. *Corporate Accounting*. Chennai: Margham Publications, 2015.

**REFERENCES**

**Books**

1. Pillai.R.S.N and Bagavathi. *Fundamentals of Advance Accounting. Volume II*. New Delhi: S.Chand& Company Pvt. Ltd., 2016.
2. Shukla.M.C, Grewal.T.S, and Gupta.S.C. *Advanced Accounts Volume II*. New Delhi: S.Chand& Company Pvt. Ltd., 2020.
3. Arulanandam.M.A, and Raman.K.S. *Advanced Accountancy Volume II*. Mumbai: Himalaya Publishing House, 2018.

**Web Source**

1. <https://www.slideshare.net/geethasri12/banking-company-balance-sheet-format>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - VI**  
**CORE COURSE - XVIII: INCOME TAX – II (21UCMC62)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course enables the learners to apply Income tax provisions relating to set off and carry forward of losses from different heads and ascertainment of tax to be paid by Individuals, firms and companies.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the procedure for assessment and the provisions relating to filing of return of Income

**CO2(K2):** explain the provisions relating to aggregation of Income, Set-off and carry forward of losses to determine the Gross Total Income

**CO3(K3):** compute the taxable income and tax liability of Individual, HUF, and Firm

**CO4(K4):** analyse the provisions under section 115JB of Income tax act 1931 relating to company

**CO5(K5):** choose the avenues of investment with intent to reduce tax liabilities

**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
<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>	15	07	05	07	05	05	05
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.96	2.17	2.37	2.31	2.75

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

**UNIT I - COMPUTATION OF TOTAL INCOME (15 hrs)**

Aggregation of Income: Set-Off And Carry Forward of Losses: Inter Source Adjustment – Inter Head Adjustment – Speculation Loss – Unabsorbed Depreciation - Provisions Regarding Carry Forward of Losses - Gross Total Income.

**UNIT II - ASSESSMENT OF INDIVIDUALS (15 hrs)**

Deductions from Gross Total Income: Deduction U/S 80C to 80U - Assessment of Individuals – Computation of Tax Liability.

**UNIT III - COMPUTATION OF TAX LIABILITY (15 hrs)**

Assessment of Hindu Undivided Family (HUF), Firm and Association of Persons (AOP) – Computation of Tax Liability.

**UNIT IV - ASSESSMENT OF JOINT STOCK COMPANY (15 hrs)**

Assessment of Joint Stock Company: Book Profit U/S 115JB – Minimum Alternate Tax (MAT) – Computation of Tax Liability.

**UNIT V - INCOME TAX AUTHORITIES (15 hrs)**

Income Tax Authorities: Central Board of Direct Taxes – Commissioner of Income Tax – Assessing Officer – Powers. Assessment: Procedure – Types of Assessment. Filing of Returns: Manually and Online Filing Of Returns of Income - Type of Returns – TDS-PAN Card.

**NOTE**

1. The questions should be asked in the ratio of 80% for problems and 20% for theory.
2. Both Theory and problems should be asked only to Current Assessment Year.

**TEXTBOOK**

1. Dr.M.C.Mehrotra and Dr.S.P.Goyal. *Income tax law and Practice*. Agra: Sahitya Bhawan Publications., Revised edition.

**REFERENCES**

**Books**

1. T.S. Reddy and Y.Hari Prasad Reddy. *Income tax Law & Practice*. Chennai: Margham Publications, Revised edition.
2. T.Seenivasan. *Income Tax Law and Practice*. Chennai: Vijay Nicole Imprints Private Limited, Revised edition.
3. V.P. Gaur and D.B. Narang. *Income Tax Law and Practice*. New Delhi: Kalyani Publication, revised Edition.

**Web Sources**

1. <https://incometaxindia.gov.in/Pages/about-us/history-of-direct-taxation.aspx>
2. <https://www.incometaxindia.gov.in/Pages/tax-services/file-income-tax-return.aspx>
3. <https://incometaxindia.gov.in/Pages/about-us/central-board-of-direct-taxation.aspx#cbdtl>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - VI**  
**CORE COURSE - XIX: AUDITING (21UCMC63)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course introduces the learners to the fundamental concept of auditing, principles, Tools, Techniques, legal compliance of company auditor and Author's Report.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the meaning, objective, features of Auditing and Audit Assurance and Standards

**CO2(K2):** explain the different types of audit

**CO3(K3):** employ the different tools of Auditing

**CO4(K4):** analyze the internal control, Vouching and Audit Risk

**CO5(K5):** classify the different types of auditor's Report

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

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1(K1)</b>	3	1	-	1	1	1	-
<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>	15	07	04	08	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	2.48	2.37	2.31	2.2

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

**UNIT I - AUDITING (15 hrs)**

Auditing: Evolution – 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. Audit Assurance and Standards – Renaming and Renumbering.

**UNIT II - TYPES OF AUDIT (15 hrs)**

Types of Audit: Statutory Audit – Internal Audit – Secretarial audit – Cost audit – Management Audit - Tax audit – GST Audit - Sole proprietorship audit – Partnership firm 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 Evidence: Essential of Good audit evidence – Techniques of audit evidence. Audit Documents: Audit Programme: Advantages and disadvantages. –Working papers and its types.

**UNIT IV - INTERNAL CONTROL, AUDIT RISKS AND VOUCHING (15 hrs)**

Internal Control and Vouching: Internal Control: Meaning and Definition – Forms of Control – Objectives – Advantages and Disadvantages. Audit Risks: Meaning and Types – Risk of material misstatement. Vouching: Meaning and Definition – Importance. Voucher: Meaning and Definition – Types – Auditors duty regarding examination of Vouchers – Vouching of cash and trading transactions.

**UNIT V - COMPANY AUDITOR (2013) (15 hrs)**

Company Auditor (2013): Appointment – Removal – Audit Committee – Rotation of Auditor - Qualification – Disqualification – Auditor’s Independence - Remuneration of Auditors – Powers, Duties and Liabilities of Auditor –Auditor’s Report: Content – Types of opinion – Difference between Auditor’s Certificate and Auditor’s Report

**TEXTBOOK**

1. Dr. M. Gurusamy and A. Babu Franklin. *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. L. Natarajan. *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 COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - VI**  
**CORE COURSE - XX: PROJECT (21UCMJ61)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 50**  
**EXT. MARKS : 50**  
**MAX. MARKS: 100**

**Preamble**

The course aims to inculcate practical experience among the learners and to enable them to conduct research.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the project and the methods of collecting data.

**CO2(K2):** defend the significance of project.

**CO3(K3):** select current scenario for research.

**CO4(K4):** classify the sample size and research design.

**CO5(K5):** justify the project with its findings and suggestions.

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	2	1	2	2	-	1	1
<b>CO2(K2)</b>	2	1	2	2	2	-	-
<b>CO3(K3)</b>	3	1	2	2	1	1	-
<b>CO4(K4)</b>	3	2	2	2	2	1	1
<b>CO5(K5)</b>	3	2	2	2	1	1	1
<b>Weightage of the course</b>	15	07	10	10	06	04	03
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	5.92	3.1	2.84	1.85	1.65

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 research areas will be chosen.
3. Students should undergo 2 weeks field study in their chosen domain after completion of the V Semester examinations.
4. Students must meet the guide periodically.
5. The project carries 100 marks of which 50 marks for Internal Assessment and 50 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 atleast two weeks prior to the end of the semester.
8. The project report should be of minimum 40 pages (excluding bibliography & appendices )
9. Two copies of the final project report should be submitted.
10. The Head of the department and the Project Guide will evaluate the final Project Report.
11. The viva-voce board shall consist of the Head of the Department (External Examiner) and the Internal Examiner
12. The final project report shall contain the following:
  - A. Introduction
  - B. Objectives
  - C. Methodology
  - D. Data Analysis
  - E. Findings
  - F. Limitations
  - G. Suggestions
  - H. Conclusion

The following rubrics will be taken into account for the evaluation of Project work and viva-voce:

### **Internal(50 Marks)**

Project Report & Review	: 40 Marks
Powerpoint Presentation	: 5 Marks
Demo/Performance	: 5 Marks

### **External (50 Marks)**

Project Report	: 20 Marks
Viva Voce	: 30 Marks

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - VI**  
**CORE COURSE - XXI: PRACTICAL - ACCOUNTING PACKAGE (21UCMC6P)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 5**  
**CREDITS : 4**  
**DURATION : 75 hrs**

**INT. MARKS : 50**  
**EXT. MARKS : 50**  
**MAX. MARKS: 100**

**Preamble**

The course familiarizes the learners with the computer based accounting manuals and preparing the final accounts with GST in accounting automation

**Course Outcomes (CO)**

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

**CO1(K2):** illustrate the mechanism of accounting 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 operations and budget in accounting package

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

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>
<b>CO1(K2)</b>	3	1	1	2	-	1	-
<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>	15	06	05	10	05	05	04
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>2.01</b>	<b>2.96</b>	<b>3.1</b>	<b>2.37</b>	<b>2.31</b>	<b>2.2</b>

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

## **EXERCISES**

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:
  - (a) Payment Voucher
  - (b) Receipt Voucher
  - (c) Contra Entry
  - (d) Sales And Purchase Voucher
  - (e) Journal Entries
4. Altering Voucher Entries:
  - (a) Corrected The Voucher Entry
  - (b) Deleting The Wrong Voucher Entry
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. Activation And Working With:
  - (a) Purchase Order Process
  - (b) Sales Order Process
11. Interest Activation and Automation of Interest Calculation.
12. Activation of Various Price List Level in Tally.
13. Creating And Working With Various Price List
14. Cost Center Creation And Creating Ledger With Cost Category.
15. Voucher Entry Using Cost Center Class in Tally.
16. Creating and Working With Budget Option in Tally.
17. Generating and Displaying Budget Variance Statement.
18. Creating Company with Inventory Detail and Creating, Altering Inventory Ledger.
19. Preparing Invoice with Inventory Details.
20. Generating and Displaying Stock Reports.
21. Creating, Altering Godown in Tally.
22. Generating and Displaying Various Godown Reports.
23. GST Activation and GST Ledger Creation.
24. Invoice Entry with GST.
25. 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 50 Marks and External Practical 50 Marks.

**TEXTBOOK**

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

**REFERENCES****Books**

1. Namrata . *Tally 9*. New Delhi: Dreamtech Press, 2008.
2. Dr.P.Rizwan Ahmed. *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>



**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - VI**  
**MAJOR ELECTIVE COURSE - III: HUMAN RESOURCE MANAGEMENT**  
**(21UCM061)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course is introduced to acquaint learners with the techniques and principles to manage Human resource of an organisation

**Course Outcomes (CO)**

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

**CO1(K1):** outline the role and functions of human resource manager

**CO2(K2):** explain the concept of Job analysis, Job design and Job evaluation

**CO3(K3):** apply the selection process in recruitment

**CO4(K4):** analyse the need for transfer of employee

**CO5(K5):** appraise the performance of employee through different method

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

<b>PO CO</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	-	1	1	1	-
<b>CO2(K2)</b>	3	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>	15	07	04	07	05	05	03
<b>Weighted percentage of Course contribution to POs</b>	2.39	2.34	2.37	2.17	2.37	2.31	1.65

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

**UNIT I - INTRODUCTION TO HRM (12hrs)**

Human Resource Management: Meaning - Definition – Functions – Nature – Importance - The Role of Human Resource Manager - Objectives of HRM - Human Resource Management a Science or Art.

**UNIT II - JOB ANALYSIS (12 hrs)**

Job Analysis: Meaning – Advantages - Job Description - Job Specification - Job Evaluation – Methods of Job Evaluation: Ranking Method - Classification Method – Point Method – Factor Comparison Method – Advantages and Limitations of Job Evaluation.

**UNIT III - RECRUITMENT (12 hrs)**

Recruitment: Meaning – Definition - Sources: Internal - External. Selection: Definition - Steps in Selection Process - Interview – Types - Training and its Importance.

**UNIT IV - PERFORMANCE APPRAISAL (12 hrs)**

Performance Appraisal: Meaning – Features – Advantages. Methods: Ranking Method - Graphic Scale Method – Forced Choice Method - Easy Appraisal Method – Paired Comparison Method - Field Review Method - Critical Method- Incident Method.

**UNIT V - PROMOTION AND TRANSFER (12 hrs)**

Promotion: Meaning – Need – Criteria for Promotion - Merits and Demerits of Seniority Based Promotion – Merits and Demerits of Merit Based Promotion. Transfer: Need - Demotion – Suspension - Dismissal.

**TEXTBOOK**

1. Dr.Jayasankar J. *Human Resource Management*. Chennai: Margham Publications, 2016.

**REFERENCES**

**Books**

1. Sundar.K and Srinivasan.J. *Human Resource Management*. Chennai: Vijay Nicole Imprints Private Limited, 2017.
2. Gupta C. B. *Human Resource Management*. Delhi: Sultan Chand & Sons, 2018.
3. Aswathappa, K, *Human Resource Management*. Tata McGraw-Hill. Delhi: edition, 2007.

**Web Sources**

1. <https://www.olxpeople.com/blog/hrm-functions/>
2. <http://www.whatishumanresource.com/job-analysis>
3. <https://courses.lumenlearning.com/boundless-management/chapter/core-functions-of-human-resource-management/>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - VI**  
**MAJOR ELECTIVE COURSE - III: CUSTOMER RELATIONSHIP MANAGEMNT**  
**(21UCMO62)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

The course aims to acquaint the learners with basic knowledge about customer relationship management.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the concept and benefits delivered by CRM

**CO2(K2):** explain the challenges in implementing

**CO3(K3):** apply CRM strategies in value chain organisation

**CO4(K4):** analyse the changing role of CRM in an organisation

**CO5(K4):** examine the application of CRM in Indian Service Business

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

<b>PO</b> <b>CO</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	-	1	1	1	-
<b>CO2(K2)</b>	3	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(K4)</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>	<b>2.39</b>	<b>2.34</b>	<b>2.37</b>	<b>2.17</b>	<b>2.37</b>	<b>2.31</b>	<b>1.65</b>

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

**UNIT I - INTRODUCTION TO CRM (12 hrs)**

Definition – CRM Applications – Purpose – Benefits – Tangible Components – Important Business Constructs Related to CRM – Uses and Reasons of CRM.

**UNIT II - HISTORY AND DEVELOPMENT OF CRM (12 hrs)**

Origin – Organisation Experience with CRM – Challenges in Implementing CRM – Developing CRM – Extending Applications of CRM – Relationship in Business: Types – Stages – Issues – Evolution – Purpose of Relationship Marketing.

**UNIT III - ORGANISATION AND CRM (12 hrs)**

Human Factor- Organisation Environment – Value Chain Organisation and Considerations – Knowledge Management – CRM Component Stages – e-CRM.

**UNIT IV - LATEST DEVELOPMENT IN CRM (12 hrs)**

Changing Role of CRM – Customers Experience Management – Customers Profitability- Customers Lifetime Value – Enterprise Marketing Management – CRM Process – Designing - CRM Model 1.

**UNIT V - CRM PRACTICES IN INDIAN SERVICE INDUSTRIES (12 hrs)**

Growth of Services in India – Trends in Service Sector – Service Business – Characteristics – Service Customers Classifications. Banking and Financial Industry – Hospital Industry – Aviation Industry – Retail Industry.

**TEXTBOOKS**

1. Daniel P. Strunk, Robert Galka, Roger J. Baran. *Customers Relationship Management*. Delhi : Cengage Learning India Private Limited, 2008. **(UNIT I, II and III)**
2. Alok Kumar Rai. *Customers Relationship Management*. New Delhi: PHI learning Private Limited, 2008 . **(UNIT IV and V)**

**REFERENCES**

**Books**

1. Judith W .Kincaid. *Customer Relationship Management Getting it Right*, Pearson Education, 2006.
2. Peter Fader. *Customer Centricity – Focus on Right Customer for Strategic Advantage*. Wharton Digital Press. Edition, 2012.
3. Mukerjee Kaushiksik. *Customer Relationship Management*. PHI Learning, 2009.

**Web Sources**

1. [https://en.wikipedia.org/wiki/Customer\\_relationship\\_management](https://en.wikipedia.org/wiki/Customer_relationship_management)
2. <https://www.creatio.com/page/what-is-crm>
3. [https://www.investopedia.com/terms/c/customer\\_relation\\_management.asp](https://www.investopedia.com/terms/c/customer_relation_management.asp)

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

**MAJOR ELECTIVE COURSE - III: CO-OPERATIVE MANAGEMENT (21UCM063)**  
**(From 2021-2022 Batch onwards)**

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

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

The course aims to equip the learners with required knowledge on Co-Operative functions and management.

**Course Outcomes (CO)**

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

**CO1(K1):** describe the distinct features of co-operative management

**CO2(K2):** explain the duties and power of registrar of co-operations

**CO3(K3):** apply the strategies for sustainable development of co-operatives

**CO4(K4):** analyse the process of control in co-operatives

**CO5(K4):** examine the need and importance of co-operative Audit

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

PO CO	P01	P02	P03	P04	P05	P06	P07
<b>CO1(K1)</b>	3	1	-	1	1	1	-
<b>CO2(K2)</b>	3	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(K4)</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>	2.39	2.34	2.37	2.17	2.37	2.31	1.65

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

## **UNIT I – CO-OPERATIVE MANAGEMENT (12 hrs)**

Co-Operative Management: Meaning- Objectives- Functions- Distinctive Features of Cooperative Management- Comparison with Other Enterprises- Principles of Cooperative Management- Decision Making In Cooperatives.

## **UNIT II - ORGANISATION AND MANAGEMENT OF COOPERATIVES (12 hrs)**

Organisation and Management of Cooperatives: Meaning- Objectives- Principles of Organization. Democratic Structure - General Body - Role of Managing Committee and Subcommittee in Cooperatives. Staffing - Recruitment in Cooperatives - Control: Meaning - Importance and Process of Control in Cooperatives - Essentials of Effective Control System in Cooperatives.

## **UNIT III - ADMINISTRATIVE SYSTEM FOR COOPERATIVES (12 hrs)**

Administrative System for Cooperatives: At Central- State Levels – Secretary to Government for Cooperatives – Registrars of Cooperative Societies – Functional Registrars - Their Powers and Duties – Administrative Set Up Under the Control of RCS.

## **UNIT IV - SYSTEM OF COOPERATIVE AUDIT (12 hrs)**

System of Cooperative Audit: Need and Importance – Audit Programme – Financial Audit – Administrative Audit – Verification and Valuation – Audit of Final Accounts and Balance Sheet- Compilation of Audit Report And Schedule of Defects.

## **UNIT V - ISSUES IN COOPERATIVE MANAGEMENT (12 hrs)**

Issues in Cooperative Management: Professional Management- De-Officialisation – Operational Efficiency – Cooperative Democracy vs. Efficiency – Key Result Areas – Strategies for Sustainable Development of Cooperatives in India.

### **TEXTBOOK**

1. Kamat. G.S. *New Dimensions of Cooperative Management*. New Delhi: Himalaya Publishing House, 2019.

### **REFERENCES**

#### **Books**

1. Government of Tamilnadu. *The Tamil Nadu Cooperative Audit Manual*, Chennai: 1993.
2. Nakkiran.S.A. *Treatise on Cooperative Management*, Coimbatore: Rainbow publications, 2002.
3. Shah.A.K. *Professional Management for Cooperatives*. New Delhi: Himalaya Publishing House, 1987.

### **Web Sources**

1. <https://www.researchgate.net/publication/322298838> Web-Based Centralized Cooperative Information Management System
2. [https://books.google.co.in/books?id=6egsAAAAMAAJ&source=gbs\\_similarbooks](https://books.google.co.in/books?id=6egsAAAAMAAJ&source=gbs_similarbooks)
3. <https://en.wikipedia.org/wiki/Cooperative>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER - VI**  
**SKILL ENHANCEMENT COURSE - VI: GOODS AND SERVICES TAX (21UCMS61)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK: 2**  
**CREDIT : 1**  
**DURATION : 30 hrs**

**INT. MARKS : 40**  
**EXT. MARKS : 60**  
**MAX. MARKS: 100**

**Preamble**

This course familiarizes the learners with the salient features of GST Act and its provisions for different classes of Supplier.

**Course Outcomes (CO)**

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

**CO1(K1):** outline the feature of GST Act

**CO2(K2):** explain the concept of Supply under GST Act

**CO3(K3):** choose appropriate GST Returns among various types of returns

**CO4(K4):** analyse the benefits of GST

**CO5(K5):** classify the different types of GST

**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	-	1	-	-	-
<b>CO2(K2)</b>	3	1	1	1	1	1	-
<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>	15	05	04	05	04	04	03
<b>Weighted percentage of Course contribution to POs</b>	<b>2.39</b>	<b>1.67</b>	<b>2.37</b>	<b>1.55</b>	<b>1.9</b>	<b>1.85</b>	<b>1.65</b>

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



**UNIT I - OVERVIEW OF GST (6 hrs)**

Goods and Services: Meaning - Goods and Services Tax: Meaning – Features – Advantages – Disadvantages – GST Common Portal – GST Suvidha Providers – Tax Payers and GSTIN: GSTIN - E- Way Bill.

**UNIT II - CONCEPT OF SUPPLY UNDER GST LAW (6 hrs)**

Supply: Meaning Types of supply - Time of Supply of goods – Time of Supply of Services – Place of Supply of Goods – Place of Supply of Service - Value of Supply - Exempted Goods under GST.

**UNIT III - TYPES OF GOODS AND SERVICES TAX (6 hrs)**

Types of Goods and Services Tax: Central Goods and Service Tax (CGST) – State Goods and Service Tax (SGST) – Integrated Goods and Service Tax (IGST) – Union Territory Goods and Services Tax (UGST) – Features – Rate of GST.

**UNIT IV - REGISTRATION UNDER GST (6 hrs)**

Registration: Advantages – Features - Registration Procedure of Goods and Services Tax: Time Limit – Procedure – Persons Liable for Registration – Persons not Liable for Registration – Compulsory Registration – Deemed Registration.

**UNIT V - ASSESSMENT AND RETURNS (6 hrs)**

Assessment: Definition – Types. GST Return – Persons responsible for filing Returns – Types of Returns – Methods of Uploading the Returns.

**TEXTBOOK**

1. Dr. Mehrotra H.C. and Agarwal V.P. *Goods and Services Tax*. Agra: Sahitya Bhawan Publications, 2019.

**REFERENCES**

**Books**

1. Ghousia Khatoon, Naveen Kumar C. M. and Venkatesh S. N. *Goods and Services Tax*. Mumbai: Himalaya Publishing House, 2017.
2. Datey V.S. *Taxmann's GST Ready Reckoner*. Delhi: Taxmann Publications Pvt. Ltd., 2017.
3. Joy Dhingra. *Goods and Services Tax*. New Delhi: Kalyani Publishers, 2020.

**Web Source**

1. <https://cleartax.in/s/gst-returns>

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# Certificate Courses



**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.**

**CERTIFICATE COURSES**

<b>S. No.</b>	<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>
1.	I	21UGTEX1	Certificate Course in Gandhian Thought Mahatma Gandhi's Life and Age
2.	II	21UGTEX2	Certificate Course in Gandhian Thought Gandhian Concept of Sarvodaya and Non - Violence
3.	III	21UCMEX1	Certificate Course in Logistic Management
4.	IV	21UCMEX2	Certificate Course in Supply Chain Management
5.	V	21UCMEX3	Certificate Course in Employability Skills in Commerce
6.	VI	21UCMEX4	Certificate Course in Employability Skills

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

- For Certificate Courses for both Theory and Practical Courses only External Examination for 100 marks will be conducted.
- For Theory Courses from each Cos, 3 questions will be asked. No units should be omitted.
- Student has to answer 10 out of 15 open choice questions. Each question carries 10 marks.

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**UG PROGRAMME**  
**STUDY CIRCLE**  
**SEMESTER - I**

**Certificate Course in Gandhian Thought**  
**Mahatma Gandhi's Life and Age - 21UGTEX1**  
**(From 2021-2022 Batch onwards)**

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

**EXT. MARKS : 100**  
**MAX.MARKS: 100**

**நோக்கம்**

மாணவர்களுக்கு காந்தியடிகளின் வாழ்க்கை வரலாற்றை நினைவு கூரும் வகையிலும் விடுதலைப் போராட்ட காலத்தில் இந்தியாவின் நிலையையும் வீரர்களின் தொண்டு மற்றும் நாட்டுப்பற்றையும் எடுத்துரைக்கும் நோக்கில் இத்தாள் வடிவமைக்கப்பட்டுள்ளது.

**கற்றலின் பயன்கள்**

இத்தாளைக் கற்பவர்கள் பின்வரும் பயன்களைப் பெற முடியும்.

**C01[K1]:** காந்தியடிகளின் வாழ்க்கை வரலாற்றை நினைவு கூர்வர்.

**C02[K2]:** சத்தியத்தின் இன்றியமையாமையை விளக்குவர்.

**C03[K2]:** விடுதலைப் போராட்ட காலத்தில் இருந்த இந்தியாவின் நிலையை எடுத்துரைப்பர்.

**C04[K4]:** காந்தியடிகளின் கொள்கைகளைப் பாகுபடுத்துவர்.

**C05[K5]:** விடுதலைக்குப் பாடுபட்டவர்களின் பணிகளை மதிப்பிடுவர்.

**கூறு I**

**(12**

**hrs)**

காந்தியடிகளின் குழந்தைப் பருவம் - பள்ளிப்பருவம் - திருட்டும் பரிகாரமும் - தந்தையின் மரணமும் அவமானமும் - சமய அறிவின் உதயம்: ராய்சந்திரபாயின் பங்களிப்பு - இங்கிலாந்து செல்ல ஆயத்தம் - சாதிக் கட்டுப்பாடு - இங்கிலாந்தில் விரும்பி மேற்கொண்ட விரதம் - மாறுதல்கள் - உணவில் பரிசோதனைகள்.

**கூறு II**

**(12 hrs)**

வழக்கறிஞராக வாழ்க்கையைத் தொடங்கிய விதம் - முதல் வழக்கு - தென்னாப்பிரிக்கா செல்ல ஏற்பாடு - தென்னாப்பிரிக்காவில் ஏற்பட்ட துன்பங்கள் - வழக்குக்கான தயாரிப்பு - நேட்டாலில் குடியேற்றம் - நிறத்தடை - நேட்டால் இந்தியர் காங்கிரஸ் - இந்தியா திரும்புதல் - எளிய வாழ்க்கை - போயர் யுத்தம் - சுகாதாரச் சீர்திருத்தமும் பஞ்ச நிவாரணமும் - இந்தியாவுக்குத் திரும்ப முடிவு - திரும்பவும் இந்தியாவில் - குமாஸ்தா வேலையும் பணியாளர் வேலையும் - காங்கிரஸில் - லார்டு கர்ஸனின் தர்பார் - கொள்கைக்கு நேர்ந்த சோதனை - மீண்டும் தென்னாப்பிரிக்காவுக்கு - சத்தியாகிரகத்தின் பிறப்பு - மேலும் உணவுப் பரிசோதனைகள் - கஸ்தூரிபாயின் தீரம் - குடும்பச் சத்தியாகிரகம் - புலனடக்கத்தை நோக்கி - பட்டினி விரதம்.

**கூறு III**

**(12 hrs)**

இந்தியா திரும்புதல் - புனாவில் கோகலேயுடன் - சத்தியாகிரக முடிவு - ஒற்றுமையின் ஆர்வம் - படைக்கு ஆள் திரட்டல் - மரணத்தின் வாயிலில் - ரௌலட் மசோதாக்கள் - என் மனக் குழப்பம் - அந்த அற்புதக் காட்சி - மறக்க முடியாத அந்த

வாரம் 1 மற்றும் 2 - ஒரு இமாலயத் தவறு - நவ ஜீவன், யங் இந்தியா - பாஞ்சாலத்தில் - பசுப்பாதுகாப்புக்கு பதிலாகக் கிலாபத் - அமிர்தசரஸ் காங்கிரஸ் - கதரின் பிறப்பு - முடிவில் கண்டு கொண்டேன் - அறிவூட்டிய சம்பாஷணை - அதன் அலை எழுச்சி - நாகபுரியில் - விடை பெற்றுக் கொள்கிறேன்.

#### கூறு IV

(12 hrs)

காந்தியடிகள் வாழ்ந்த காலச் சூழல் - இந்தியாவில் ஆங்கிலேயர் ஆட்சி முதல் விடுதலைப் போர் உலக அரங்கின் பின்புலம் - இந்திய விடுதலைப் போராட்டம் - இந்திய விடுதலைப் போரில் காந்தியடிகளின் பங்கு - பொருளாதாரச் சூழல் - இந்தியாவில் சமய மறுமலர்ச்சி - ராஜாராம் மோகன் ராய், கேசவசந்திரசென், ஈஸ்வரசந்திர வித்யாசாகர், தயானந்த சரஸ்வதி, ராமகிருஷ்ண பரமஹம்சர், சுவாமி விவேகானந்தர், இராமலிங்கவள்ளலார் மற்றும் நாராயணகுரு - இந்தியக் கல்விச் சூழல் - ஆங்கிலேயர்கள் வருகைக்கு முந்திய கல்வி ஆங்கிலேயர்களின் கால கல்விக் கொள்கை - சமுதாயச் சூழ்நிலை - ஆதாரக்கல்வி - காந்தியடிகள் காலத் தலைவர்களின் நாட்டுத் தொண்டு - இரவிந்தரநாத் தாகூர், அரவிந்தர், ஜவஹர்லால் நேரு, ஜின்னா, அம்பேத்கார், வினோபாபாவே, வல்லபாய்ப்படேல், நேதாஜி, ஜெயபிரகாஷ் நாராயணன், டாக்டர் குமரப்பா, இராஜாஜி, பெரியார், காமராசர்.

#### கூறு V

(12hrs)

காந்தி திரைப்படம் பார்த்தல் (ரிச்சர்ட் ஆட்டன்பர்ரோ இயக்கியது - இந்திய அரசு திரைத்துறை இயக்கியது) - காந்தியின் எழுத்துக்களைப் படித்தல் - காந்தி மியூசியம் சென்று பார்ப்பது - காந்திய இயக்கத்தினருடன் நேர்காணல்.

#### பாடநூல்கள்

1. மகாத்மா காந்தி. சத்திய சோதனை. காந்திய இலக்கியச் சங்கம், மதுரை, 1994.
2. குருசாமி.மா.பா. காந்தியுகம். காந்திய இலக்கியச் சங்கம், மதுரை, 2008.

#### பார்வை நூல்கள்

1. இராதாகிருஷ்ணன், என். மகாத்மா காந்தி வாழ்வும் உறவும், அகிம்சை பெண்ணிய பெட்சி நிறுவனம், மதுரை, 2000.
2. மகாத்மா காந்தி, சத்தியாகிரகம், காந்திய இலக்கியச் சங்கம், மதுரை, 1998.
3. ஆசைத்தம்பி, எஸ். என்றும் காந்தி. இந்துக்குழுமம், தமிழ் திசை, சென்னை, 2019.

#### வலைப்பதிவுகள் (Web Sources)

1. <https://youtu.be/G45qWSPRu2E>
2. <https://youtu.be/7zce2piHz1A>
3. <https://youtu.be/Ezcs7pfy0-w>
4. <https://youtu.be/6scrcdY4G8E>

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

**UG PROGRAMME**

**STUDY CIRCLE**

**SEMESTER - II**

**Certificate Course in Gandhian Thought**

**Gandhian Concept of Sarvodaya and Non-Violence - 21UGTEX2**

**(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 4**

**DURATION : 60 hrs**

**EXT. MARKS : 100**

**MAX.MARKS: 100**

**நோக்கம்**

மகாத்மா காந்தியின் சர்வோதயக் கொள்கைகளையும் அஹிம்சைக் கொள்கைகளையும் மாணவர்களுக்கு உணர்த்தும் வகையில் இத்தாள் வடிவமைக்கப்பட்டுள்ளது.

**கற்றலின் பயன்கள்**

இத்தாளைக் கற்பவர்கள் பின்வரும் பயன்களைப் பெற முடியும்.

**CO1[K1]:** காந்தியடிகளின் அஹிம்சைக் கொள்கைகளை நினைவு கூர்வர்.

**CO2[K2]:** சர்வோதயப் பொருளாதாரக் கொள்கைகளை விளக்குவர்.

**CO3[K2]:** சுதேசிப் பொருள்களுக்கான முன்னுரிமையைக் தெரிந்து கொள்வர்.

**CO4[K3]:** சர்வோதய நிறுவனங்களைப் பற்றி விவரிப்பர்.

**CO5[K4]:** காந்தியப் பார்வையில் கிராம சுயராஜ்ஜியத்தை விவாதிப்பர்.

**கூறு I**

**(12hrs)**

சர்வோதயம் விளக்கம் - அண்ணலின் வாழ்வும் நோக்கும் - சர்வோதயம்: சொல்லும் பொருளும் - பொதுக்கோட்பாடுகள் - சமுதாய அமைப்பு - புதிய சமுதாயம் - தனிமனிதன் - குடும்பம் - சமுதாயம் - கடைநிலை மனிதர்களின் முன்னேற்றம் - பெண்கள், தாழ்த்தப்பட்டவர்கள், சமூக ஒற்றுமை - பன்முகத்தன்மை - பதினொறு விரதங்கள் - மதுவிலக்கு பிற நிர்மாணத் திட்டங்கள்.

**கூறு II**

**(12hrs)**

அரசியலமைப்பு - சர்வோதயத்தில் அரசு - லோக நீதியும், இராஜ நீதியும் - சர்வோதய ஜனநாயகம் - புதிய அரசியல் - சர்வோதய சமுதாயத்தில் குற்றமும், தண்டனையும் - பன்னாட்டு அமைப்பும் உலக அமைதியும் - நாட்டுப்பாதுகாப்பும், சாந்தி சேனையும்.

**கூறு III**

**(12 hrs)**

பொருளாதார அமைப்பு - மேற்கத்திய பொருளாதார அமைப்பு - ஐவகை வாழ்வு முறைகள் - சர்வோதயப் பொருளியல் கோட்பாடுகள் - சுதேசி - தர்மகர்த்தா தத்துவம் - தற்சார்பு தன்னிறைவு - கூட்டுறவு - புதிய கல்விமுறை - வாழ்க்கைக்காக வாழ்க்கை மூலம் - வாழ்க்கை முழுவதும் கல்வி - சத்தியாக்கிரகம் - கிராமதான இயக்கம் - சர்வோதயமும் முதலாளித்துவமும் - சர்வோதயமும், பொதுவுடைமையும் - சர்வோதயத்தின் தனித்தன்மைகள், சிறப்பியல்புகள்.

**கூறு IV**

**(12 hrs)**

அஹிம்சையின் வரலாறு - அஹிம்சையின் பொருளும், சிறப்பும், அஹிம்சை தத்துவமும் சமயங்களும், அஹிம்சை வழியில் சத்தியாக்கிரகமும், நிர்மாணத்திட்ட



பணிகளும் - இந்தியாவில் நடந்த அஹிம்சை வழி எதிர்ப்புகள் - இந்தியாவிடமிரு வெளியே நடந்த அஹிம்சை வழி எதிர்ப்புகள் முரண்பட்ட சூழ்நிலைகளும் அஹிம்சையும் - இணங்கச் செய்தல் - அஹிம்சையின் ஆற்றலும் செயல்பாடும் - போருக்கு மாற்றாகும் புதிய வழி அஹிம்சைப் போராட்டம் - அஹிம்சையும் பாதுகாப்புக் கொள்கையும் - பயிற்சியின் தேவை - சாந்திசேனைக்குரிய பயிற்சி.

## கூறு V

(12 hrs)

சர்வோதயத்தலைவர்கள். பணியாளர்களுடன் நேர்காணல் - அகிம்சையைக் கடைப்பிடிப்பவர்களுடன் நேர்க்காணல் - தினசரி வாழ்வில் சர்வோதயம் மற்றும் அகிம்சையைக் கடைப்பிடித்தல் - அமைதி வழி சிக்கல் தீர்வு - தனிமனித அமைதிக்கு யோகா, தியானம் போன்ற பயிற்சிகளை மேற்கொள்ளுதல் - கல்லூரிகளில் சாந்திசேனை அமைத்தல்.

## பாடநூல்கள்

1. குருசாமி, மா.பா. *சர்வோதயம்*. காந்திய இலக்கியச் சங்கம், மதுரை, 2008.
2. அப்துல் ரசாக், *அஹிம்சை*, காந்திய இலக்கியச் சங்கம், மதுரை, 2008.

## பார்வை நூல்கள்

1. ஜெயபிரகாசம், ச. *அகிம்சை*, அகிம்சை பெண்ணிய பெட்சி நிறுவனம், மதுரை, 2008.
2. குமரப்பா, ஜே.சி. வேங்கடசுப்பிரமணியன், அ.கி. (மொழிபெயர்ப்பாளர்) *நிலைத்த பொருளாதாரம்*, காந்தி கிராம அறக்கட்டளை, காந்த கிராமம், இயல் வாகை பதிப்பகம், ஆகஸ்ட், 2015.
3. மகாத்மா காந்தி, *பதினொரு மகாவிரதங்கள்*, காந்திய இலக்கியச் சங்கம், மதுரை, 2001.

## வலைப்பதிவுகள் (Web Sources)

1. <https://youtu.be/--thY61OUIA>
2. <https://youtu.be/GV4tctu1Z0>
3. <https://youtu.be/0JYLYX8S9DY>

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER III**  
**CERTIFICATE COURSE IN LOGISTIC MANAGEMENT (21UCMEX1)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 4**

**EXT. MARKS : 100**

**DURATION : 60 hrs**

**MAX.MARKS: 100**

**Preamble**

The course imparts knowledge on the concepts, barriers involved, licensing procedures, organizations and financial institutions in the international marketing.

**Course Outcomes (CO)**

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

**CO1 [K1]:** choose major logistics operation system

**CO2 [K2]:** estimate strategy and components in customer service

**CO3 [K3]:** manipulate logistics information system

**CO4 [K4]:** focus warehouse and its application

**CO5 [K5]:** justify the transportation and its application

**UNIT I - LOGISTICS**

**(12 hrs)**

Introduction – Meaning – Definition – Features – Importance – Evolution – Logistical mission and strategic issues – Logistic planning process – Operational objectives – Components of logistics management – Functions – Integrated logistics management system – Total cost analysis and trade.

**UNIT II - CUSTOMER SERVICE**

**(12 hrs)**

Introduction – Definition – Features – Elements – Components: Strategic components – Logistical components – Non logistical components – Customer service cost – GAP analysis – Hidden cost of customer service.

**UNIT III - LOGISTICS INFORMATION SYSTEM**

**(12 hrs)**

Introduction – flow of information in logistics and supply chain management: Coordination flow – Operational flow – Logistics information system – operational logistical informational system. Electronic Data Interchange (EDI): Meaning – Benefits. Enterprise Resource Planning (ERP): Meaning – Benefits.

**UNIT IV - WAREHOUSING**

**(12 hrs)**

Introduction – Storage - Warehouse – Distribution centre – Types of warehouse – Public vs Private warehouse – Function of warehouse – Warehousing strategy – Centralised vs Decentralised warehouses – factors for selecting warehouse – warehouse design.

## **UNIT V – TRANSPORTATION**

**(12 hrs)**

Introduction – Economic and Non - economic benefits of transportation – Elements of transportation cost – Methods of transport. Containerisation: Meaning – Features – Advantages – Factors influencing selection of transport. Organization: basic organisational principles – factors influencing organisational structure.

### **TEXTBOOK**

1. D. K.Agrawal. *Logistic and supply chain management*. New Delhi: Macmillon publishers India Ltd.

### **REFERENCES**

#### **Book**

1. Dr. L. Natarajan. *Logistic and supply chain management*. Chennai: Margam publications, 2012.

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

**CERTIFICATE COURSE IN SUPPLY CHAIN MANAGEMENT (21UCMEX2)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 4**

**EXT. MARKS : 100**

**DURATION : 60 hrs**

**MAX.MARKS: 100**

**Preamble**

This paper introduces the students to impart the knowledge on supply chain strategies, integration of supply chain and implementation of Electronic channels for the effective Supply chain Management.

**Course Outcomes (CO)**

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

**CO1 [K1]:** list the factors that must be considered in designing and managing a Supply chain

**CO2 [K2]:** explain the components of supply chain strategy

**CO3 [K2]:** outline the role of information technology in supply chain

**CO4 [K3]:** apply the stages of supply chain integration

**CO5 [K4]:** analyse different levels of supply chain management framework

**UNIT I- OVERVIEW OF SUPPLY CHAIN MANAGEMENT (12 hrs)**

Supply Chain Management : Meaning – Concept – Evolution – Functions – Objectives – Stages – Importance – Perspectives - Causes - Factors influencing the type and structure of the supply chain.

**UNIT II – SUPPLY CHAIN STRATEGY (12 hrs)**

Supply chain strategy: Components: Sourcing strategy – Distribution strategy – Inventory strategy – Customer service strategy – Integration strategy

**UNIT III – SUPPLY CHAIN INTEGRATION (12 hrs)**

Supply Chain Integration: Stages – Integrating processes in the Supply and Demand chain – Process view of supply chain: Cycle view - Push and Pull view - Push strategy Vs Pull strategy – Customer order cycle – Replenishment cycle – Manufacturing cycle – Procurement cycle.

**UNIT IV – SUPPLY CHAIN MANAGEMENT FRAME WORK (12 hrs)**

Supply Chain Management Frame work: Levels: Strategic level – Structural level – Functional level – Implementation level. Implementation of changes in supply chain. Achieving Strategic Fit: Steps involved in achieving strategic fit – Issues affecting strategic fit.

**UNIT V – SUPPLY CHAIN MANAGEMENT IN E-BUSINESS (12 hrs)**

E-Business and Supply chain: Electronic commerce: Electronic Marketing – Procurement Management – Electronic intermediaries – Just-In-Time delivery – Electronic Data Interchange – Intranet – Extranet – Integration with back-end

information system – Online services to business.

### **TEXTBOOKS**

1. Balasubramaniyan.K, UshaPriya.S&Hema.K. *Supply Chain Management*. Trichy: GIGO Publication, 2003
2. Dr.L.Natarajan. *Logistics and Supply chain Management*. Chennai: Margham Publications, 2020.

### **REFERENCES**

#### **Books**

1. Sunil Chopra and Peter Meindl. *Supply Chain Management*. New Delhi: Prentice Hall of India Private Limited, 2005.
2. Dr.R.P. Mohanty & Dr.S.G.Deshmukh. *Essentials of Supply chain Management*. New Delhi: Jaico Publishing House, 2004.

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER V**  
**CERTIFICATE COURSE IN EMPLOYABILITY SKILLS IN COMMERCE**  
**(21UCMEX3)**  
**(From 2021-2022 Batch onwards)**

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

**EXT. MARKS : 100**  
**MAX.MARKS: 100**

**Preamble**

This course aims to introduce the students to enrich employability skill in the field of Commerce.

**Course Outcomes (CO)**

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

**CO1[K1]:** outline the concepts of financial accounting and auditing

**CO2[K2]:** Explain the concept of taxation

**CO3[K3]:** apply the concepts of marketing mix

**CO4[K4]:** analyze techniques of cost and management accounting

**CO5[K5]:** evaluate the tools of financial management

**UNIT I FINANCIAL ACCOUNTING & AUDITING (12 hrs)**

Financial Accounting: Principles – Accounting Standards (AS) – International Financial Reporting Standards – Single Entry System – Trading, Non-trading – Consignment & Joint Venture – Partnership Accounting – Admission & Retirement – Company Accounts – Issues – Redemption of Shares and Debentures – Forfeiture and Re-Issue – Final Accounts of Companies. Auditing: Objectives – Audit Procedure – Audit Standards – Company Audit – Company Auditor – Appointment – Duties and Powers – Qualification – Audit Report and Certificate.

**UNIT II TAXATION (12 hrs)**

Taxation: Meaning and Types – Features – Direct Tax - Indirect Tax – Income Tax: Basic Concepts – Residential Status and Tax Incidence – Exempted Incomes Computation of Taxable Income under Various Heads – Deductions from GTI Assessment of Individual – Tax Planning. GST – Types – CGST – SGST – ICST – UTGST – Customs & Excise duty: Basic Concepts.

**UNIT III FINANCIAL MANAGEMENT (12 hrs)**

Financial Management: Nature – Scope of Firm – Role and Responsibilities of Finance Manager - Goals of financial management – Capital budgeting – methods of evaluating capital investment projects – Working Capital Management – Dividend Decision Policy – Cost of capital – meaning and significance – capital structure – Operating leverage, financial leverage, combined leverage – EBIT-EPS analysis.

#### **UNIT IV COST AND MANAGEMENT ACCOUNTING**

**(12 hrs)**

Cost Accounting: Nature and Scope – Methods and Techniques of Costing – Cost Centre and Profit Centre – Cost Sheet – Standard Costing – Variance Analysis – Responsibility Accounting – Profit Planning and Control – Elements of Cost – Reconciliation of Cost and Financial Accounting.

Management Accounting: Meaning and significance – Cash Flow, Fund Flow – Ratio Analysis – Interpretation of Financial Statements – Marginal Costing Cost – Application of Marginal Costing – Volume Profit relationship – Break-even – Analysis – Budgets – Budgetary Control.

#### **UNIT V MARKETING**

**(12 hrs)**

Marketing: Meaning and Definition of Marketing – Market Segmentation – New Product Development – Product Life Cycle – Market Channel – Pricing – Objectives – Methods – Advertisement and salesmanship – Promotional Strategies – Consumer Protection in India – Market Intelligence – Branding and Trade Mark.

#### **TEXTBOOK:**

1. Pratiyogita Darpan. Extra Issue – Commerce. New Delhi: Upkar publications, 2020

#### **REFERENCES:**

1. Dr. S. N. MAHESHWARI. *Financial Management - Principles & Practice*. New Delhi: Sultan Chand & Sons, 2019.
2. Reddy T.S. & Murthy A. *Advanced Accountancy*. Chennai: Margham Publication, 2011.

**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI**  
**DEPARTMENT OF COMMERCE**  
**UG Programme - B.Com.**  
**SEMESTER VI**  
**CERTIFICATE COURSE IN EMPLOYABILITY SKILLS (21UCMEX4)**  
**(From 2021-2022 Batch onwards)**

**HOURS/WEEK : 4**

**EXT. MARKS : 100**

**DURATION : 60 hrs**

**MAX.MARKS: 100**

**Preamble**

This course aims to introduce the students to acquire the competitive skills required to produce employable candidates in Banks and other government entities.

**Course Outcomes (CO)**

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

**CO1[K1]:** outline the current affairs and computer knowledge

**CO2[K2]:** explain the methods of solving numerical problems

**CO3[K3]:** apply different techniques to solve the reasoning problems

**CO4[K4]:** analyse the numerical skill

**CO5[K4]:** compare the functions of central and other banks in India

**UNIT I: QUANTITATIVE APTITUDE I (12 hrs)**

Simplification and Approximation – Data Interpretation – Data Sufficiency – Number Series – LCM and HCF – Ratio & Proportion – Quadratic Equation – Average – Boat Streams.

**UNIT II: QUANTITATIVE APTITUDE II (12 hrs)**

Simple and Compound Interest – Percentage – Profit and Loss – Mixture and Allegation – Permutation and Combination – Time and Distance – Probability – Partnership – Pipes and Cisterns .

**UNIT III: REASONING ABILITY (12 hrs)**

Tabulation – Logical Reasoning – Syllogism – Input & Output – Coding to Decoding – Alpha Numeric Series – Blood Relation - Ranking – Data Sufficiency – Distance & Direction – Coded Inequalities – Verbal and Non-verbal – Puzzles – Dies – Sitting Arrangements.

**UNIT IV: CURRENT AFFAIRS AND COMPUTER AWARENESS (12 hrs)**

Current Affairs – General knowledge – Static Awareness. Computer Awareness – Internet – Memory - Keyboard Shortcut - Computer Abbreviation – Microsoft Office – Computer Hardware and Software – Operating System and Networking – Computer Fundamental and Terminology.



**UNIT V: BANKING AWARENESS****(12 hrs)**

RBI – Origin and Functions – Credit Control Measures – Types of Bank – Functions – Members – Recent Development – Bank Merger – International Economy – Indian Economy – International Organisation and Financial Institution: World Bank, IMF, UNO, ADB, WTO.

**TEXTBOOK**

1. *IBPS Bank Clerk Guide for Preliminary and Main Exams*. New Delhi: Disha Publication, 2020.

**REFERENCES**

1. *IBPS Bank Clerk Guide for Preliminary and Main Exams. 8<sup>th</sup> Edition*. New Delhi: Disha Publication, 2018.
2. *SBI & IBPS Bank 44<sup>th</sup> Year – Wise Solved Papers*. New Delhi: Disha Publication, 2020.

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