

DEPARTMENT OF COMMERCE

PREAMBLE

UG : Programme profile and the syllabi of courses offered in semester V and VI along with III and IV evaluation Components (with effect from 2018-2021 batch onwards) are presented in this booklet.

PROGRAMME PROFILE: B.Com.

PROGRAMME SPECIFIC OUTCOMES (PSO)

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

- Understand the accounting concepts and convention.
- Analyze the practical tools of finance required in decision making.
- Apply contextual knowledge to assess societal, health, safety, legal relevant to the professional accounting practice.
- Develop accounting and entrepreneurial skills

Semester	Part	Category	Course code	Course Title	Previous Course Code	Contact Hrs/Week	Credits Min/Max
I	I	Part I	UTAL105/ UTAL106/ UHIL102/ UFRL102	Basic Tamil I/ Advanced Tamil I/ Hindi I / French I	UTAL103/ UTAL104/ UHIL101/ UFRL101	4	2/3
	II	Part II	UENL107/ UENL108	General English -I / Advanced English- I	--/ UENL106	5	3/4
	III	Core I	UCOM103/ UCCM103	Fundamentals of Commerce	---	2	1
		Core II	UCOM104/ UCCM102	Financial Accounting	UCOM103/ UCCM101	6	5
		Allied I	UCEA103	Business Economics	UCEA102	6	5
	Allied II	UMAA112	Business Mathematics	UMAA214	5	4	
	IV	Value Education				2	1
TOTAL						30	21/23
II	I	Part I	UTAL205/ UTAL206/ UFRL202/ UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi – II	UTAL203/ UTAL204/	4	2/3
	II	Part II	UENL207/ UENL208	General English II/ Advanced English II	---/ UENL206	5	3/4
	III	Core III	UCOM204/ UCCM203	Business Correspondence	---	4	4
		Core IV	UCOM206/ UCCM206 UCOM507 UCCM507	Management Accounting	UCOM507/ UCCM507/ UBA M408	5	4
		Allied III	UCEA202	Indian Economic Development	UCEA301	5	4
		Core V	UCOR202/ UCCR202/ UIAR201	Industry Interface Programme I – Banking and Insurance	UCOR205	1	1

	IV	Non Major Elective				4	2
		Soft skills				2	1
	V	Extension Activity/ Physical Education/ NCC				-	1/2
TOTAL						30	22/25
III	III	Core VI	UCOM305/ UCCM305/ UBAM310	Cost Accounting	UCOM501/ UCCM501	5	4
		Core VII	UCOM306 / UCCM306/ UBAM308	Marketing Management	UCOM606/ UCCM601	5	4
		Core VIII	UCOM307/ UBAM309	Financial Markets & Services	UCOM303	6	4
		Core IX	UCOM308/ UCCM308	Accounting for Non - Trading Concerns	---	4	4
		Online Course		NPTEL/ Spoken Tutorial	---	3	1/2
		Allied IV	UMAA301	Business Statistics		5	4
		Value Education				2	1
TOTAL						30	22/23
IV	III	Core X	UCOM407	Banking Law & Practice	UCOM201	5	5
		Core XI	UCOM408/ UCCM408	Corporate Accounting	UCOM304/ UCCM304	5	4
		Core XII	UCOM409/ UCCM409	Business law	UCOM302/ UCCM302	5	4
		Core XIV	UCOR402/ UCCR402 UIAR401	Industry Interface Programme II – Stock Market & Mutual Fund	UCOR411	1	1
		Core XV	UCOM412 / UCCM412	Security Analysis & Portfolio Management	---	4	4
		Core XVI	UCOP501/ UCCP501/ UIAP501/ UCOM511 /UCCM511	Project / Principles and Practice of Insurance	---	2	--
		Allied V	UCSA407	Cyber Security in Finance	Allied	3	3
		Allied Practical I	UCSR413	Cyber Security – Lab	Allied	3	2
	IV	Soft Skills				2	1
V	Extension Activity Physical				-	0/2	

		Education/ NCC					
TOTAL						30	24/26

V	III	Core XVII	UCOM506/ UCCM506	Company Law	UCOM503/ UCCM503	6	4
		Core XVIII	UCOM508	Practical Auditing	--	6	5
		Core XIX	UCOM509/ UCCM509 UIAM503	Income Tax Law & Practice I	UCOM502/ UCCM502	6	5
		Core XX	UCOM510/ UCCM510/ UIAM504	Accounting Package	UCOM604/ UCCM604	3	2
		Core Practical I	UCOR501/ UCCR501/ UIAR501	Accounting Package – Lab	UCOR605/ UCCR605	3	3
		Core XXI	UCOP501/ UCCP501/ UIAP501/ UCOM511 /UCCM511	Project/Principles and Practice of Insurance	---	4	4
	IV	Value Education				2	1
TOTAL						30	24/24

VI	III	Core XXII	UCOM612/ UBAM609/ UIAM601	Women Entrepreneurship	---	5	5
		Core XXIII	UCOM614/ UCCM614/ UBAM610	Financial Management	UCOM613/ UCCM613/ UBAM610	6	5
		Core XXIV	UCOR602/ UCCR602/ UIAR601	Industry Interface Programme III - GST Practical	UCOR615/ UCCR615	1	1
		Core XXV	UCCM616/ UCOM616/ UIAM604	Goods and Services Tax	---	6	5
		Core XXVI	UCOM617/ UCCM617/ UIAM605	Service Marketing	---	5	5
		Viva Voce	UCOM607/ UCCM607/ UIAM606	Comprehensive Viva	---	-	1
		Major Elective	UCOO605/ UCCO605/ UIAO607	1. E-Marketing	---	5	4
	UCOO606/ UCCO606/ UIAO608		2. Income Tax Law & Practice II	UCOM602/ UCCM602			
	UCOO607/ UCCO607/ UIAO609		3. Consumer Protection	---			
	IV	Soft skills				2	1
V	Extension Activity/ Physical				-	-/2	

		Education /NCC					
					TOTAL	30	27/29
					GRAND TOTAL	180	140/150

DEPARTMENT OF COMMERCE

PREAMBLE:

UG : Programme Profile and Syllabi of courses offered in semester V and VI along with III and IV evaluation components (With effect from 2018 – 2021 batch onwards) are presented in this booklet.

PROGRAMME PROFILE: B.Com. (CA)

PROGRAMME SPECIFIC OUTCOMES (PSO)

Upon completion of the programme the students will be able to

- Understand the concept of accounting and Computer application in Business
- Analyze latest technologies to solve problems in the areas of Computer application.
- Apply the knowledge of accounting fundamentals and accounting specialization in Business.
- Develop Accounting and e- Entrepreneurial skills

Semester	Part	Category	Course Code	Course Title	Previous Course Code	Contact /Week	Credit
							Min/Max
I	I	Part I	UTAL105/ UTAL106/ UFRL102/ UHIL102	Basic Tamil – I/ Advanced Tamil – I/ French – I/Hindi –I	UTAL103/ UTAL104/	4	2/3
	II	Part II	UENL107/ UENL108	General English -I/ Advanced English-I	---/ UENL106	5	3/4
	II I	Core I	UCCM103/ UCOM103	Fundamentals of Commerce	---	2	1
		Core II	UCCM102/ UCOM104	Financial Accounting	UCOM103/ UCCM101	6	5
		Allied I	UCSA104	C Programming		3	3
		Allied Practical I	UCSR110	C Programming – Lab		3	2
		Allied II	UMAA112	Business Mathematics		5	4
	I V	Value Education				2	1
TOTAL						30	21/23
II	I	Part I	UTAL205/ UTAL206/ UFRL202/ UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi –II	UTAL203/ UTAL204/	4	2/3
	II	Part II	UENL207/ UENL208	General English/ Advanced English	---/ UENL206	5	3/4
	III	Core III	UCCM203/ UCOM204	Business Correspondence	---	4	4
		Allied III	UCSA204	Object Oriented Programming		2	2
		Allied Practical II	UCSR207	Object Oriented	UCEA301	3	2

				Programming - Lab			
		Core IV	UCCM206/ UCOM206/ UCCM407/ UCOM407	Management Accounting	UCOM507/ UCCM507/ UBAM408	5	4
		Core V	UCCR206/ UCOR206/ UIAR203	Industry Interface Programme I – Banking and Insurance	UCCR205	1	1
	IV	Non Major Elective				4	2
	IV	Soft skills				2	1
	V	Extension Activity/ Physical Education/NC C				-	1/2
TOTAL						30	22/25
		Core VI	UCCM305 /UCOM305	Cost Accounting	UCCM501	5	4
		Core VII	UCCM306/ UCOM306/ UBAM308	Marketing Management	UCCM606	5	4
III	III	Core VIII	UCCM308/ UCOM308	Accounting for Non - Trading Concerns	---	4	4
		Online		NPTEL/ Spoken Tutorial	---	3	1/2
		Allied IV	UCSA305	Fundamentals of Block Chain Technology	---	3	3
		Allied Practical III	UCSR309	Block Chain Technology using Solidity - Lab	---	3	2
		Allied	UMAA309	Business Statistics	UMAA403	5	4
		IV	Value Education				2
	TOTAL						30
IV	III	Core IX	UCCM405	e-Banking	---	5	5
		Core X	UCCM408/ UCOM408	Corporate Accounting	UCCM304	5	4
		Core XI	UCOM409/ UCCM409	Business Law	UCCM302	5	4
		Core XII	UCCR411/ UCOR413/ UIAR404	Industry Interface Programme II – Stock Market and Mutual Fund	UCCR410	1	1
		Core XIV	UCCP501/ UCOP501/ UIAP501/ UCCM511/ UCOM511	Project/Principles and Practice of Insurance	---	2	-
		Core XIII	UCOM412 / UCCM412	Security Analysis & Portfolio Management	---	4	4
		Allied V	UCSA406	Digital Marketing Analytics		3	3

		Allied Practical IV	UCSR412	Web Design - Lab		3	2
	IV	Soft skills				2	1
	V	Extension Activity/ Physical Education/ NCC				-	-/2
TOTAL						30	24/26
V	III	Core XV	UCCM506/ UCOM506	Company Law	UCCM503	6	4
		Core XVI	UCCM509/ UCOM509/ UIAM503	Income Tax Law & Practice I	UCCM502	6	5
		Core XVII	UCCM510/ UCOM510/ UIAM504	Accounting Package	UCCM604	3	2
		Core Practical I	UCOR501/ UCCR501/ UIAR501	Accounting Package – Lab	UCCR605	3	3
		Allied VI	UCSA509	Business Analytics and Intelligence	---	3	3
		Allied Practical V	UCSR512	Business Analytics and Intelligence using SAS – Lab	---	3	2
		Core XVIII	UCOP501 /UCCP501 UCOM511/ UCCM511	Project/Principles and Practice of Insurance	---	4	4
	IV	Value Education				2	1
TOTAL						30	24/24
VI	III	Core XIX	UCCM615	E- Entrepreneurship	---	5	4
		Core XX	UCCM614/ UCOM614/ UBAM610	Financial Management	UCOM613/ UCCM613/ UBAM610	6	5
		Core XXII	UCCR618/ UCOR618/ UIAR603	Industry Interface Programme III – GST Practical	UCCR615/ UCOR615	1	1
		Core XXIII	UCCM616/ UCOM616/ UIAM604	Goods and Services Tax	---	6	5
		Core XXI	UCCM617/ UCOM617/ UIAM605	Service Marketing	---	5	5
		Viva Voce	UCCM607/ U COM607/ UIAM606	Comprehensive Viva	---	-	1

			UCCO605/ UCOO605/ UIAO607	1. E-Marketing	---		
		Major Elective	UCCO606/ UCOO606/ UIAO608	2. Income Tax Law & Practice II	UCCM602	5	4
			UCCO607/ UCOO607/ UIAO609	3. Consumer Protection	---		
	IV	Soft skills				2	1
	V	Extension Activity/ Physical Education/ NCC				-	-/2
TOTAL						30	26/28
GRAND TOTAL						180	140/150

COMPANY LAW
UCOM506/UCCM506/ UIAM501

Semester : V **Credits : 4**
Category : Core XVII/XV **Hours/Week: 6**
Class & Major : III B.Com / B.Com CA /B.Com.(IA&T) **Total hours : 68**

Objectives:

To enable the students

- Understand the Provisions of Company law.
- Develop knowledge on incorporation of a Company.
- Gain knowledge on procedure for issue and transfer of shares

Learning outcomes:

On completion of this course, the students will be able to

- Prepare the documents required for registration of a Company
- Form and manage the companies

UNIT- I INCORPORATION OF A COMPANY 12 Hrs

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

UNIT- II REGISTRATION DOCUMENTS 14 Hrs

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

UNIT- III ISSUE OF SHARES 14 Hrs

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

UNIT-IV TRANSFER OF SHARES 13 Hrs

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

UNIT-V MANAGEMENT OF COMPANIES**12 Hrs**

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

Text Books

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

Reference Books

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

PRACTICAL AUDITING
UCOM508

Semester	: V	Credit	: 5
Category	: Core XVIII	Hours/Week	: 6
Class & Major	: III B.Com	Total hours	: 78

Objectives:**To enable the student**

- Gain basic knowledge on the principles and practice of Auditing
- Verify the books of accounts and deduct errors and frauds
- Distinguish between auditing and accounting
- Distinction between investigation and auditing

Learning outcomes:**On completion of this course, the students will be able to**

- Demonstrate an understanding of the objectives and importance of auditing.
- Describe and discuss audit planning.
- Verify and Value Assets and Liabilities of a Company.
- Explain the law relating to appointment of Auditors.
- interpret different types of audit reports

UNIT – I INTRODUCTION**16 Hrs**

Meaning and definition of auditing – Objectives – Errors and fraud – Importance, advantages of an audit – Distinction between Accountancy and Auditing – Various types of Audit-Cost, Management, Process & Environment.

UNIT – II AUDIT PLANNING**15 Hrs**

Audit planning – Audit programme – Advantages of audit programme – Preliminaries and the commencement of audit, internal check, internal control – Internal audit and continuous audit – audit working paper and audit note book

UNIT - III VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES**16 Hrs**

Audit techniques, vouching, verification and valuation of assets and liabilities

UNIT - IV DUTIES & RESPONSIBILITIES OF AN AUDITOR**16 Hrs**

Law relating to appointment of Auditors, Qualification, Rights, duties and liabilities

of auditors.

UNIT - VAUDITING REPORT

15 Hrs

Auditing report- significance –Kinds of audit report- Investigation-
Meaning- Distinction between investigation and auditing – Computer applications in auditing.

Text Books

- Tandon, B.N. (2014), *Handbook of Practical Auditing*. S.Chand & Co. Ltd. New Delhi.
- KarPagare (2014). *Principles and Practice of Auditing*. Sultan Chand & Sons. New Delhi.

Reference Books

- Tandon B.N (2018), *Auditing*. S.Chand & Co. New Delhi.
- Spicer and Pegler, (2019), *Auditing*, Macmillan Publishers. New Delhi.
- Ghatalaia and Spicer (2018). *Practical Auditing*. S.Chand & Co. New Delhi.

INCOME TAX LAW AND PRACTICE – I

UCOM509/UCCM509/UIAM503

Semester : V

Credits : 5

Category : Core XIX/ XVI

Hours/Week: 6

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

Total Hours : 78

Objectives:

To enable the students

- Gain knowledge on Principles and Practice of Income Tax Act in India.
- familiarize the different know-how and heads of income with its components
- build an idea about income from house property as a concept
- Compute the income from capital gain and other sources.

Learning outcomes:

On completion of this course, the students will be able to

- Compute the total income and tax liability of individual assesses
- Apply Income Tax provisions for Tax planning

UNIT-I-INTRODUCTION

15 Hrs

Meaning of Income – Canons of Taxation – Important definitions under the Income Tax Act -Scope of Total income – Residential Status – Incomes Exempt from Tax

UNIT- II COMPUTATION OF INCOME FROM SALARIES

16 Hrs

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

UNIT-III COMPUTATION OF INCOME FROM HOUSE PROPERTY

16 Hrs

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

UNIT- IV COMPUTATION OF CAPITAL GAIN

15 Hrs

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

UNIT- V COMPUTATION OF INCOME FROM OTHER SOURCES

16 Hrs

Income from Other Sources – Deductions.

Note: Theory 20% and Problem 80%

Text Books

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

Reference Books

- Vinod Singhania (2020). *Students Guide to Income Tax*. Taxmann Publication Pvt. Ltd. New Delhi.
- Dinkar Pagare (2020). *Income Tax Law & Practice*. Sultan Chand & Sons. New Delhi.

E-Resources:

- www.taxmann.com www.cbdt.gov.in

ACCOUNTING PACKAGE-THEORY

UCOM510/UCCM510/UIAM504

Semester	: V	Credits	: 2
Category	: Core XX/XVII	Hours/Week	: 3
Class &Major:	III B.Com / B.Com CA/B.Com.(IA&T)	Total hours	: 39

Objectives:

To enable the students

- Gain basic knowledge in computerized accounting.
- Create company data, vouchers and inventories.
- Distinguish between computerized accounting and manual accounting

Learning outcomes:

On completion of this course, the students will be able to

- Extract financial and business reports
- Create different types of budgets

UNIT-I INTRODUCTION TO COMPUTERIZED ACCOUNTING 5 Hrs

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

UNIT-II CREATION OF VOUCHERS 5 Hrs

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

UNIT-III PREPARATION OF FINAL ACCOUNTS 5 Hrs

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

UNIT-IV CREATION OF INVENTORY

5 Hrs

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

UNIT- V CREATION OF COST CENTRE

6 Hrs

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

Proportion: Problem: 80%, Theory: 20%

Text Books

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

Reference Books

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

ACCOUNTING PACKAGE-LAB

UCOR501/UCCR501/UIAR501

Semester : V

Credits : 3

Category : Core Practical II

Hours/Week : 3

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

Total hours : 39

To enable the students

- Gain knowledge on application of Computers in accounting.
- Create vouchers, journals and stock groups.

Learning outcomes:

On completion of this course, the students will be able to

- Prepare Journal, Ledger and Trial balance
- Prepare Trading, Profit and Loss Account and Balance Sheet

Practical

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

PROJECT
UCOP501/UCCP501

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

Credits : 4
Hours/Week : 6(2+4)
Total Hours : 78

Guidelines

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

Research Area

- Finance
- Marketing and
- Banking

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

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

PRINCIPLES AND PRACTICE OF INSURANCE
UCOM511/UCCM511

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

Credit : 4
Hours/Week : 6(2+4)
Total Hours : 78

Objectives

To enable the students

- To understand the nature of insurance and the principles that governs general insurance.
- Gain knowledge on Life and General Insurance
- Distinguish between Life and General Insurance
- Distinguish between Marine and Fire Insurance

Learning outcomes:

On completion of this course, the students will be able to

- Protect themselves against business risks.
- Protect themselves against personal risks.

UNIT- I INTRODUCTION TO INSURANCE

10 Hrs

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

UNIT- II LIFE INSURANCE **16 Hrs**

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

UNIT- III GENERAL INSURANCE **16 Hrs**

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

UNIT- IV MARINE & FIRE INSURANCE **18 Hrs**

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

UNIT-V HEALTH & MISCELLANEOUS INSURANCE **18 Hrs**

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

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

Text Books

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

Reference Books

- Varadharajan ,B. (2019). *Insurance Vol.1 and 2* , Tamilnadu Text Book Society. Chennai.
- Sharma,R.S. (2019). *Insurance: Principles and Practice*. S.Chand & Co. New Delhi.

WOMEN ENTREPRENEURSHIP

UCOM612 / UBAM609 / UIAM601

Semester	: VI	Credit	: 05
Category	: Core XXII/XIX	Hours/Week	: 05
Class/Major	: III B.Com/ BBA/ B.Com.(IA&T)	Total hours	: 65

Objectives:

To enable the students

- Understand the role of women entrepreneurship in different facets of society.
- Gain knowledge on financial assistance offered by various financial institutions
- Elucidate the role of various developmental schemes supporting women entrepreneurship

Learning outcomes:

On completion of this course, the students will be able to

- Draft a business proposal
- Establish a small business unit.

UNIT - I INTRODUCTION TO ENTREPRENEURSHIP **10 Hrs**

Entrepreneur and Entrepreneurship – Concept- Characteristics, Functions and types of entrepreneur; Intrapreneurship, Homepreneurship. Growth of entrepreneurship in India – - Theories of Entrepreneurship

UNIT – II PROJECT IDENTIFICATION **13 Hrs**

Search for a Business Idea- Product, Process identification – Sources and Selection – Project Classification and Identification – Constraints - Project life cycle-Project formulation–Need, Concept, Significance and elements of project formulation – Feasibility analysis – Project report – Methods of project appraisal – Plant layout- Business ideas, Plan, layout Presentation.

UNIT – III GOVERNMENT POLICIES **14 Hrs**

Concept and growth of women entrepreneur-Problems and prospects of women entrepreneurship-Government policies-Financial assistance - Government schemes for women entrepreneurship-Tamilnadu Industrial Corporation for development -Women entrepreneurship in India-Successful women entrepreneurs.

UNIT – IV PROJECT FINANCE **14 Hrs**

Need and Importance - Institutional finance to Entrepreneurs – Commercial banks and Development banks – SIDBI, TIIC, IDBI–Institutional support to entrepreneurs.

UNIT – V ESTABLISHMENT OF SMALL BUSINESS **14 Hrs**

Steps for starting a small Industries – Selection of organizations – Preparation of project proposal- Procedure and formalities for Registration- Government policy for small and medium scale enterprises - Taxation Benefits to small-scale industry.

Text Books

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

Reference Books

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

E-Resources

- <https://www.wegate.eu/list-e-learning-materials-tools>
- www.adam-europe.eu/prj/6726/project_6726_en.pdf
- www.uwcc.wisc.edu/info/women/escap2468.pdf

FINANCIAL MANAGEMENT
UCOM614/UCCM614/ UBAM610

Semester	:VI	Credits	: 05
Category	: Core XXIII/ XX	Hours/Week	: 06
Class/Major	: III B.Com/B.Com (C.A)/BBA	Total Hours	: 78

Objectives:

To enable the students

- Understand the nature and scope of Financial Management.
- Aware about capital structure and theories of capital structure
- Understand the cost of capital in wide aspects
- Gain knowledge about dividend theories and policies

Learning outcomes:

On completion of this course, the students will be able to

- Develop the necessary skills and techniques to take financial decisions
- Manage working capital

UNIT-I-INTRODUCTION **13 Hrs**

Financial Management: Meaning – Scope- Goals- Profit maximization and wealth Maximization in organization.

UNIT-II CAPITAL STRUCTURE THEORY **16 Hrs**

Meaning - Scope – Appraisals: Net Income Approach- Net Operating Income approach - MM approach and Traditional approach – Dividend Policy.

UNIT-III COST OF CAPITAL & LEVERAGES **16 Hrs**

Meaning – Significance - Types. Cost of Capital - Concepts- Importance- Classification: Cost of debt- Cost of Preference shares- cost of equity and cost of retained earnings and weighted average cost of capital- Operating Leverage, Financial Leverage and Combined Leverage.

UNIT-IV CAPITAL BUDGETING **17 Hrs**

Concept - Importance – Methods: Payback period method- Discounted cash flow methods – NPV- present value index and IRR method; Return on Investment method.

UNIT-V WORKING CAPITAL MANAGEMENT & DIVIDEND POLICY **16 Hrs**

Working Capital Management –Cash management – Inventory Management – Receivable Management- Dividend theories and policy, types – Factors influencing dividend policy.

Note-Theory 40%, Problem 60%

Text Books

- Sharma, R.K. (2020), Financial Management. Kalyani Publications. New Delhi.

- Pandey, I.M. (2020), Financial Management. Vikas Publishing House Pvt. Ltd. New Delhi.

Reference Books

- Maheswari, S.N.(2019). Financial Management. Sultan Chand and Sons. New Delhi.
- Khan and Jain (2019). *Financial Management* . Sultan Chand and Sons. New Delhi.

E-Resources

- www.managementstudyguide.com/capital-structure.html
- www.managementstudyguide.com/financial-management.html
- www.sap.com/india/product/financial-mgmt.html

INDUSTRY INTERFACE PROGRAMME III – GST PRACTICAL UCOR602/UCCR602/UIAR601

Semester	: VI	Credits	:1
Category	: Core XXIV/XXII	Hours/Week	:1
Class & major	: III B.Com & III B Com CA/ B.Com. IA&T)	Total Hours	: 13

Objectives

To enable the students

- Understand the concept of GST Policy and Procedure
- Apply principle for practicing GST in the firm.
- Gain knowledge on filing monthly, quarterly and annual GST Returns.

Learning outcomes:

On completion of this course, the students will be able to

- Gain working knowledge on GST and application of the same in the organizations.
- Understand and make use of knowledge of GST rules in Tax planning.
- Compute GST liability and File monthly, quarterly and annual GST returns

GST PRACTICAL

GSTR - 1

GSTR – 2A

GSTR - 2

GSTR - 3

GSTR – 3B

GSTR – 4/CMP - 08

GSTR - 5

GSTR - 6

GSTR - 7

GSTR - 8

GSTR - 9

GSTR – 9A

GSTR – 9C

GSTR - 10

GSTR - 11

E- way Bill

Tax Invoice

Evaluation Pattern for Industry Interface Programme

CIA

60 Marks

Daily Practical Assessment: 30 Marks

Test I : 10 Marks

Viva I : 05 Marks

Test II : 10 Marks

Viva II : 05 Marks

ESE

40 Marks

Record : 10 Marks

Exam : 20 Marks

Viva voce :10 Marks

100 Marks

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

GOODS AND SERVICES TAX (GST)

UCOM616/UCCM616/ UIAM604

Semester	:VI	Credits	: 5
Category	: Core XXV/XXIII	Hours/Week	: 6
Class & Major:	III B.Com / III B Com CA/B.Com. (IA&T)	Total Hours	: 78

Objectives

To enable the students

- Understand the concept of GST Policy and Procedure
- Apply principle for practicing GST in the firm.
- Gain knowledge on registration procedure, levy and collection of GST

Learning outcomes:

On completion of this course, the students will be able to

- Gain working knowledge on GST and application of the same in the organizations.
- Understand and make use of knowledge of GST rules in Tax planning.
- Compute CGST, SGST, IGST and UTGST liability and Filing of returns

UNIT - I INTRODUCTION TO GST

16 Hrs

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

UNIT - II GST ACT

16 Hrs

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

UNIT - III COMPUTATION PROCEDURES FOR GST

16 Hrs

GST - Levy & Collection of tax – Time and Value of Supply – Input Tax Credit – Registration

- Tax Invoice - Debit and Credit Notes.

UNIT - IV AUDIT AND ACCOUNTS RELATED TO GST

14 Hrs

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

UNIT - V APPEALS AND PENALTYINGST

16 Hrs

Demand and recovery – Liability to pay tax – Advance Ruling- Seizure and arrest – Appeals and revisions – offences and penalties.

Text Books

- Datey, V.S. (2020). *All about GST*. Taxmann Publications. New Delhi.
- Vinod K Singania. (2020). *Indirect Taxes*, Taxman Publications. New Delhi.

Reference Books

- Bimal Jain & Isha Bansal. (2020). *GST Law and Analysis with Conceptual Procedures*. Young Global Publications. New Delhi.
- Arpit Haldia, C.A. (2020). *GST Made Easy-Answers to All Your Queries on GST*. Taxman Publications. New Delhi.

SERVICE MARKETING
UCOM617/UCCM617/ UIAM605

Semester : VI

Category : Core XXVI/XXI

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

Credits : 5

Hours/Week : 5

Total Hours : 65

Objectives

To enable the students

- Understand about management of service marketing
- Analyze the different types of marketing of services
- Gain knowledge with regard to CRM in service marketing

Learning outcomes:

On completion of this course, the students will be able to

- Gain knowledge with regard to management of service marketing,
- Analyse the different types of marketing of services
- Enhance her knowledge with regard to CRM in service marketing.

UNIT-I INTRODUCTION

13 Hrs

Growth of the Service Sector - Nature and Concept of Service - Classification of services - Characteristics of Services and their marketing implications.

UNIT-II SERVICE MARKETING PROCESS

13 Hrs

Marketing strategies for service firms with special reference to information, communication, consultancy, advertising, professional services, after sales service, recruitment training and tourism. Essential Elements of marketing mix in Service marketing.

UNIT-III SERVICE MARKETING MIX

13 Hrs

Product support services - Pricing of services - Problems of Service quality management - Customer Expectations - Innovation in services

UNIT-IV - EXTENDED SERVICE MARKETING MIX

13 Hrs

People, Process, and physical evidence -- Nature - Types - Marketing of insurance - Mutual fund - marketing for non - profit firms - Growth of financial services in India.

UNIT-V – CRM IN SERVICE MARKETING

13 Hrs

CRM - Identifying and Satisfying Customer needs - Relationship marketing - Customer Satisfaction - Managing Service Brands.

Text Books

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

Reference Books

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

E-MARKETING
UCCO605 / UCOO605 / UIAO607

Semester	: VI	Credit	: 04
Category	: Major Elective	Hours/Week	: 05
Class/Major	: III B.Com / B.Com (C.A) / B.Com. (IA&T)	Total Hours	: 65

Objectives:

To enable the students

- Understand the importance of online marketing and its impact on traditional marketing
- Analyse the different types of e-Marketing tools
- Enhance knowledge with regard toe-CRM

Learning outcomes:

On completion of this course, the students will be able to

- Apply e-Marketing techniques to promote sales and retain customers
- Analyze and design a competitive-CRM
- Develop strategies and innovation in-Marketing

UNIT-I e—MARKETING AN OVERVIEW 12 Hrs

Meaning, Definition, Objectives, Types, e-Malls, e-Storefront, e-Market, Features of e-Marketing, e-marketing: Scope, Benefits and Problems, e-marketing Techniques, Internet Marketing.

UNIT-IIe-MARKETING TOOLS 15 Hrs

Objectives, e-Mail Marketing, Creating a Website, Social Media Marketing, Pay-Per- Click Advertising, Search Engine Optimization or Paid Search Engine Listing, Search Engine Marketing, Blogging and Classified Advertising

UNIT-III e-MARKETING MIX STRATEGY AND APPLICATIONS 16 Hrs

Meaning and Objectives- 4Ps in e-Marketing, Additional 3Ps in e-Marketing of the 2P+2C+3S Formula in e-Marketing, Online Advertising, Direct Response Medium, Role of Distribution in e-Marketing.

UNIT-IV METHODS AND TECHNIQUES OF E-MARKETING 12 Hrs

Sales Methods: Advertisements and promotion – Salesmanship and public relations. Techniques: Advertising Techniques, Sponsorship Techniques, Direct Marketing Techniques, Merchandising Techniques and Online Seminar Techniques.

UNIT-V e-CUSTOMER RELATIONSHIP MANAGEMENT 10 Hrs

Meaning and Concept of e-CRM, Prerequisites for Implementation of e-CRM, Transition from CRM to e-CRM, and Customer Lifecycle, e-CRM and Community Building- Benefits: customer retention and Loyalty.

Text Books

- Judy Strauss and Raymond Frost.(2019),*e-Marketing*. Prentice Hall. New Delhi.
- Philip Kotler. (2019). *Marketing Management*. Prentice Hall. (10th ed.,). New Delhi.

Reference Books

- Ardath Albee. (2019). *e-Marketing, Strategies*. Prentice Hall, New Delhi.

- William J Stanton, Michael J Etzel, Bruce J Walker. (2019). *Fundamental of Marketin.*, Mc Graw Hill,.New Delhi.
- Cundiff and Still. (2012), *Fundamental of Marketing*. Pearson Publications. New Delhi.

INCOME TAX LAW & PRACTICE II

UCCO606/UCOO606/UIAO608

Semester	: VI	Credit	: 04
Category	: Major Elective	Hours/Week:	05
Class & Major	: III B.Com/B.Com (C.A)/B.Com(IA&T).	Total Hours :	65

Objectives:

To enable the students

- Identify the assessment procedures.
- Gain knowledge on tax savings schemes
- Apply set off and carry forward provisions.

Learning outcomes:

On completion of this course, the students will be able to

- Compute the total income and tax liability of individual assesses and firms
- File return of income tax and to take up job in filing of tax

UNIT- I COMPUTATION OF GROSS TOTAL INCOME 14 Hrs

Clubbing of Income – Set off – Carry forward & Set off - Permissible deductions from Gross Total Income (Sec 80c to 80U).

UNIT- II COMPUTATION OF TAX LIABILITY 13 Hrs

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

UNIT-III ASSESSMENT OF FIRMS 13 Hrs

Assessment of Firms – Assessment of Companies

UNIT –IV STRUCTURE OF INCOME 13 Hrs

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

UNIT-V PROCEDURE FOR FILLING OF INCOME TAX RETURNS 12 Hrs

Filing of Income Tax returns-PAN-Assessment-Types of Assessment-Self assessment-best judgments assessment- Income escaping assessment - E-filing of returns-Consequences of non - Filing of returns- Procedure for Assessment.

Note-Theory - 40, Problems-

60 Text Books

- Gaur and Narang. (2020). *Income Tax Law & Practice*. Kalyani Publication. Chennai.

- Reddy & Murthy, (2020). *Income Tax Law & Practice*. Margham Publication, Chennai.

Reference Books

- Vinod K. Singhania & Kapil Singhania, (2020). *Direct Taxes Law & Practice*. Taxmann. New Delhi.
- Vinod K. Singhania & Monica Singhania (2020). *Corporate Tax Planning & Business Tax Procedures*. Taxmann Publications. New Delhi.

CONSUMER PROTECTION

UCOO607/UCCO607/UIAO609

Semester	:VI	Credits	: 4
Category	: Major Elective	Hours/Week	: 5
Class &Major	: III B.Com / III B Com CA/ B.Com(IA&T).	Total Hours	: 65

Objectives:

To enable the students

- Familiarise the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights
- Gain knowledge about organizational setup under the Consumer Protection Act

Learning Outcomes:

On completion of this course, the students will be able to

- Understanding of the procedure of redress of consumer complaints and the role of different agencies establishing product and service standards.
- Comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

UNIT - I CONSUMER AND MARKETS

13 Hrs

Concept of consumer, Nature of Markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E commerce with reference to Indian Market, Concept of price in Retail and Wholesale, Maximum Retail Price (MRP), Fair price, GST, Labeling and packaging along with relevant laws, Legal Metrology.

UNIT - II CONSUMER PROTECTION LAW IN INDIA

13 Hrs

Consumer Rights and UN Guidelines on Consumer protection, Consumer goods, Defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

UNIT - III ORGANIZATIONAL SETUP UNDER THE CONSUMER PROTECTION ACT

13 Hrs

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

UNIT - IV GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW

13 Hrs

Grounds of filing a complaint: Limitation period: Procedure for filing and hearing of a complaint: Disposal of cases, relief/Remedy available: temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Role of Industry Regulators in Consumer Protection

Banking: RBI and Banking Ombudsman - IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food products: FSSAI - Electricity supply, Electricity Regulatory Commission - Real Estate Regulatory Authority

UNIT - V CONTEMPORARY ISSUES IN CONSUMER AFFAIRS

13 Hrs

Evolution of consumer Movement in India, Formation of consumer organization and their role in consumer protections, misleading Advertisements and sustainable consumption , National consumer Helping, Comparative product testing sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards: Role of BIS, Indian standards Mark (ISI), Ag mark, Hallmarking, Licensing and surveillance: role of International standards: ISO an overview.

Text Books

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

Reference Books

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

E-Resources

- www.Consumereducation.in
- www.consumeraffairs.nic.in
- www.bis.org

E-ENTREPRENEURSHIP

UCCM615

Semester : VI
Category : Core XIX
Class/Major : IIB.Com (C.A)

Credit : 04
Hours/Week : 05
Total hours : 65

Objectives:

To enable the students

- Understand the concept of e-entrepreneurship
- Identify the various e-business sites and its features
- Select entrepreneurship as a career option.

Learning outcomes:

On completion of this course, the students will be able to

- Draft a business proposal
- Establish e- business site.

UNIT-I INTRODUCTION

12 Hrs

Meaning, definition, objectives of e-Entrepreneur, Evolution of e-Entrepreneurship, e- Entrepreneurship Vs Entrepreneurship.

UNIT-II ENTREPRENEURSHIP IN BUSINESS PLAN

13 Hrs

e-Entrepreneurship in the business plan-Concept of Entrepreneurship- e-entrepreneurship market - e-commerce- e-market- fundamental of e-entrepreneurship, issues, opportunities and challenges in e-entrepreneurship.

UNIT-III e-BUSINESS

12 Hrs

Creating an e-business –Components of an e-business site, additional features need for online payment - e-entrepreneurship and the law creating a mining e-business- B2B.

UNIT-IV e-CONSUMER

15 Hrs

Meaning, definition-meaning-consumer-to-business,consumer-to-consumer(C2C) - Electronic Customer Relationship Management (E-CRM)-Advertising-Global Entrepreneurship Agreement-Guidelines-Better Business Bureau/BBB online.

UNIT-V MYTHS OF e-ENTREPRENEURSHIP

13 Hrs

Myths of e-Entrepreneurship-common problems in e-Entrepreneurship-Entrepreneur and the Entrepreneurial Process-factors affecting e-Business Success.

Text Books

- Fang Zhao. (2019). *Entrepreneurship and Innovations in E-Business*. Idea Group publication. USA.

Reference Books

- Tobias Kollman. (2019). *E-Entrepreneurship. Foundations of Entrepreneurship in*

the Digital Economy. German Revised Edition. Germany.

- Ye-Sho Chen.(2019). *E-Entrepreneurship and Innovation in Franchising*. Louisiana State University. Baton Rouge. USA.

E-Resources

- www.igi.global.com
- www.e-entrepreneurship.in
- www.khawar.nehal@atrc.net.pk

III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
V	XVII/XV	UCOM506/ UCCM5 06/ UIAM501	Company Law	Case study	Seminar
VI	XXV//XXIII	UCOM616/ UCCM6 16/ UIAM604	Goods and Service Tax	Hands on training (Collecting Circulars & Notifications from the Concern Tax Department)	Problem solving
VI	XXVI/XXI	UCOM617/ UCCM6 17/ UIAM605	Service Marketing	Case Study	Seminar
VI	Major Elective	UCOO607/ UCCO6 07/ UIAO609	Consumer Protection	Poster Presentation	Seminar

COURSE PROFILE M.Phil. (With effect from 2020-2021 batches onwards)

Semester	Paper	Category	Course Code	Course Title	Hours	Credit
I	1	Core I	MCOM106	Research Methodology	6	5
	2	Core II	MCOM104	Advanced Financial Management	6	5
	3	Core III	MCOM105	Special Area Study	6	5
	4	Core IV	MRPE101	Research and Publication Ethics	2	2
II	1	Core V	MCOD201	Dissertation & Viva-Voce		13
Total						30
<ul style="list-style-type: none"> • Paper Presentation (minimum one) and /or • Publication of articles in journals (minimum one) is mandatory for submission of Dissertation. 						