

DEPARTMENT OF COMMERCE

PREAMBLE

UG : Programme profile and Syllabi of courses offered in semester III and IV along with III and IV evaluation components (With effect from 2018 – 2021 batch onwards) and

PG : Programme profile and Syllabi of courses offered in semester III and IV along with III and IV evaluation components (With effect from 2018 – 2020 batch onwards) are Presented in this booklet.

PROGRAMME PROFILE: B.Com.

PSO1: Develop understanding the accounting concepts and convention.

PSO2: Ability to apply the practical tools of finance required in decision making.

PSO3: Ability to apply contextual knowledge to assess social, health, safety, legal aspects relevant to the professional accounting practice.

PSO4: Development of accounting and entrepreneurial skills.

| Semester | Part | Category | Course Code | Course Title | Contact/ Week | Credit | |
|--------------|--------|--------------------|-------------------------------------|--|------------------|-----------|-----------|
| | | | | | | Min | Max |
| I | I | Part I | UTAL105/UTAL106/ UFRL101/UHIL101 | Basic Tamil – I/ Advanced Tamil – I/ French – I/Hindi - I | 4 | 2 | 3 |
| | II | Part II | UENL107/UENL108 | General English -I/ Advanced English- I | 5 | 3 | 4 |
| | III | Core I | UCOM103/UCCM103 | Fundamentals of Commerce | 2 | 1 | 1 |
| | | Core II | UCOM104/UCCM102 | Financial Accounting | 6 | 5 | 5 |
| | | Allied | UCEA103 | Business Economics | 6 | 5 | 5 |
| | Allied | UMAA112 | Business Mathematics | 5 | 4 | 4 | |
| | IV | Value Education | | | 2 | 1 | 1 |
| TOTAL | | | | | 30 | 21 | 23 |
| II | I | Part I | UTAL205/UTAL206/ UFRL201/UHIL201 | Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi - II | 4 | 2 | 3 |
| | II | Part II | UENL207/UENL208 | General English II/ Advanced English II | 5 | 3 | 4 |
| | III | Core III | UCOM204/UCCM203 | Business Correspondence | 4 | 4 | 4 |
| | | Core IV | UCOM206/UCCM206 UCOM507/UCCN507 | Management Accounting | 5 | 4 | 4 |
| | | Allied | UCEA202 | Indian Economic Development | 5 | 4 | 4 |
| | | Core V | UCOR205 | Commerce Workshop | 1 | 1 | 1 |
| | IV | Non Major Elective | | | 4 | 2 | 2 |
| | | Soft skills | | | 2 | 1 | 1 |

| | | | | | | | |
|--------------|---|--|------------------------------------|---|-----------|-----------|-----------|
| | V | Extension Activity/ Physical Education/NCC | | | - | 1 | 2 |
| TOTAL | | | | | 30 | 22 | 25 |
| III | III | Core VI | UCOM305/ UCCM305/UBAM310 | Cost Accounting | 5 | 4 | 4 |
| | | Core VII | UCOM306 / UCCM306/ UBAM308 | Marketing Management | 5 | 4 | 4 |
| | | Core VIII | UCOM307/UBAMhi30 9 | Financial Markets & Services | 6 | 4 | 4 |
| | | Core IX | UCOM308/UCCM308 | Accounting for Non - Trading Concerns | 4 | 4 | 4 |
| | | Online course | | NPTEL/ Spoken Tutorial | 3 | 1 | 2 |
| | | Allied | UMAA301 | Business Statistics | 5 | 4 | 4 |
| | | Value Education | | | 2 | 1 | 1 |
| TOTAL | | | | | 30 | 22 | 23 |
| IV | III | Core X | UCOM407 | Banking Law & Practice | 5 | 5 | 5 |
| | | Core XI | UCOM408/ UCCM408 | Corporate Accounting | 5 | 4 | 4 |
| | | Core XII | UCOM409/ UCCM409 | Business law | 5 | 4 | 4 |
| | | Core XIV | UCOR411 | Commerce Workshop | 1 | 1 | 1 |
| | | Core XIII | UCOM412 / UCCM412 | Security Analysis & Portfolio Management | 4 | 4 | 4 |
| | | Core XXI | UCOP501/UCCP501 UCOM511/UCCM511 | Project/Principles and Practice of Insurance | 2 | - | - |
| | | Allied | UCSA407 | Cyber Security in Finance | 3 | 3 | 3 |
| | | Allied | UCSR413 | Cyber Security - Lab | 3 | 2 | 2 |
| | IV | Soft Skills | | | 2 | 1 | 1 |
| V | Extension Activity Physical Education/NCC | | | - | - | 2 | |
| TOTAL | | | | | 30 | 24 | 26 |
| V | III | Core XVI | UCOM506/ UCCM506 | Company Law | 6 | 4 | 4 |
| | | Core XVII | UCOM508 | Practical Auditing | 6 | 5 | 5 |
| | | Core XVIII | UCOM509/ UCCM509 | Income Tax Law & Practice I | 6 | 5 | 5 |
| | | Core XIX | UCOM510/ UCCM510/ | Accounting Package | 3 | 2 | 2 |
| | | Core XX | UCOR501/ UCCR501 | Accounting Package - Lab | 3 | 3 | 3 |
| | | Core XXI | UCOP501/UCCP501 UCOM511/UCCM511 | Project/Principles and Practice of Insurance | 4 | 4 | 4 |
| | IV | Value Education | | | 2 | 1 | 1 |
| TOTAL | | | | | 30 | 24 | 24 |
| VI | III | Core XXII | UCOM612/ UBAM609 | Women Entrepreneurship | 5 | 5 | 5 |
| | | Core XXIII | UCOM614/ UCCM614/ | Financial Management | 6 | 5 | 5 |

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|--------------------|----|--|---------------------|------------------------------------|------------|------------|------------|
| | | | UBAM610 | | | | |
| | | Core XXIV | UCOM615/ UCCM615 | Service Marketing | 5 | 5 | 5 |
| | | Core XXV | UCOR615/ UCCR615 | Commerce Workshop | 1 | 1 | 1 |
| | | Core XXVI | UCCM616/ UCOM616 | Goods and Service Tax | 6 | 5 | 5 |
| | | Viva Voce | UCOM607/ UCCM607 | Comprehensive Viva | - | 1 | 1 |
| | | Major Elective | UCOO605/ UCCO605 | 1. E-Marketing | 5 | 4 | 4 |
| | | | UCOO606/ UCCO606 | 2. Income Tax Law & Practice II | | | |
| | | | UCOO607/ UCCO607 | 3. Consumer Protection | | | |
| | IV | Soft skills | | | 2 | 1 | 1 |
| | V | Extension Activity/ Physical Education/NCC | | | - | | 2 |
| TOTAL | | | | | 30 | 27 | 29 |
| GRAND TOTAL | | | | | 180 | 140 | 150 |

NON MAJOR ELECTIVE (except B.Com., B.Com. CA & BBA & BCA)

| Semester | Category | Course Code | Course Title | Contact/ Week | Credit | |
|----------|---------------------------|---------------------|--------------------------------------|------------------|--------|-----|
| | | | | | Min | Max |
| II | Non Major Elective – I | UCOE202/ UCCE201 | Modern Accounting Package | 4 | 2 | 2 |
| II | Non Major Elective – I | UCOE302/ UCOE203 | Women Entrepreneurial Development | 4 | 2 | 2 |

COURSES OFFERED TO OTHER DEPARTMENTS

| Semester | Category | Course Code | Department | Course Title | Contact / Week | Credit | |
|----------|------------|---------------------|------------|-----------------------------------|-------------------|--------|-----|
| | | | | | | Min | Max |
| III | Allied III | UCOA303 | BCA | Financial Accounting | 5 | 5 | 5 |
| IV | Allied IV | UCOA403/ UCOR403 | BCA | Accounting Package – Theory | 2 | 2 | 2 |
| | | | | Accounting Package – Practical | 3 | 3 | 3 |

EXTRA CREDIT EARNING PROVISIONS

| Semester | Category | Course Code | Course Title | Contact/ Week | Credit | |
|----------|----------|------------------|-------------------|------------------|--------|-----|
| | | | | | Min | Max |
| II | Core | UCOI201/PCOI201 | Summer Internship | - | - | 1 |
| IV | Core | UCOI401/ PCOI401 | Summer Internship | - | - | 1 |

Experiential Learning (only for interested students)

| Course Title | Course Code | Work Experience | | | Collaborating Agency | Mode of Evaluation |
|--------------------|---|----------------------------|-------------------------------|-----------------|---|--------------------|
| | | Nature of Institution | Proposed Duration of Training | Proposed Period | | |
| Accounting Package | UCOM203/ UCCM202/ UCOA403/ UCOM510/ UCCM510 | Tally Training Institution | 5 Days | February | ICAT Tally Training Institute, Puducherry | Written Test |

UCOM305/UCCM305/UBAM310 COST ACCOUNTING

Semester : III

Credit : 4

Category : Core VI

Hours/Week : 5

Class : II B.Com & II B Com CA

Total Hours :65

Objectives

To enable the students

- Gain knowledge in basic concepts of Cost Accounting.
- Acquaint the students with various methods involved in cost ascertaining system.
- Familiarize students with operating costing techniques.

UNIT-I INTRODUCTION

14 Hrs

Cost Accounting- Definition, Meaning and Objectives, Advantages and Importance – Distinction between Cost and Financial Accounting –Elements of Cost and Preparation of Cost Sheets, Tenders and Quotations

UNIT-II MATERIALS

13 Hrs

Materials – Stores Records – Purchase Order – Goods Received Note – Bin Cards – Stores Ledger – Inventory Control – ABC Analysis – Economic Order Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System

UNIT –III LABOUR

13 Hrs

Labour – Importance of Labour Cost Control – Recording labour time - Treatment of “Over Time “ and “Idle Time” – Labour Turn Over-Variou Methods of Wage payments - Calculation of wages – Methods of Incentives (Bonus) Schemes.

UNIT-IV OVERHEADS

13 Hrs

Overheads (Factory, Administration, Selling and Distribution) – Definition and meaning of Overheads – Classification – Apportionment of Overheads –Redistribution (Secondary Distribution) – Absorption of Overheads including Machine Hour Rate.

UNIT-V METHODS OF COST ACCCOUNTING

12Hrs

Methods of Cost accounting – Job Costing – Process Costing – Calculation of Inter Process Profit – Operating Costing.

Text Books

- Reddy & Murthy, *Cost Accounting*, Margham Publications, Chennai.,2009
- Jain & Narang, *Cost Accounting*, Kalyani Publications, Ludhiana.,2008

Reference Books

- Charles T.Horngren, *Cost Accounting- A Managerial Emphasis (19th Edition)* Prentice Hall Of India(P) Ltd, New Delhi.2008
- Maheshwari S.N, *Cost and Management Accounts*, Sultan Chand & Sons, New Delhi,2009
- Iyengar S.P, *Cost and Management Accountancy*, Sultan Chand & Sons, New Delhi,2005

e- References

- www.futureaccountants.com
- www.computerizedaccount.tripod.com www.ce.cmu.edu

UCOM306 / UCCM306 / UBAM308 - MARKETING MANAGEMENT

| | | | |
|--------------------------|--|--------------------|-------------|
| Semester | : III | Credit | : 4 |
| Category | : Core VII | Hours/Week | : 5 |
| Class & Major | : II B.Com., II B.Com CA & II BBA | Total Hours | : 65 |

Objectives

To enable the students

- Understand the conceptual framework of Marketing.
- Apply the product and pricing policies and sales promotion techniques in the emerging Marketing scenario.
- Undertake marketing research and apply the outcome for product development.

UNIT - I FUNDAMENTALS OF MARKETING 13 Hrs

Marketing: Meaning — Classification –Functions- approaches- Relationship of marketing with other functional areas- Various Environmental factors affecting the marketing functions— Market Mix –Meaning of marketing management

UNIT - II PRODUCT AND PRICING 13 Hrs

Product – Characteristics – Classification- Product mix – process of New Product development - Product life cycle – Branding – Packaging- Pricing strategies -Factors influencing pricing decisions – Kinds of pricing- Pricing objectives – Pricing policies.

UNIT - III PROMOTION 14 Hrs

Promotion mix- Advertising – Publicity – Public relations – Personal Selling – Sales Promotion Administration- Physical distribution – Importance of various kinds of distribution channels- Case studies –An overview of e-promotion.

UNIT - IV BUYER BEHAVIOR AND SALES FORECASTING 13 Hrs

Buying motives – Buyer Behavior models – Buying Decision Process -Factors influencing Buyer behavior- Market segmentation – Need and basis of segmentation, targeting-positioning– Marketing strategy- Various methods of sales forecasting.

UNIT - V MARKETING RESEARCH & RECENT TRENDS IN MARKETING 12 Hrs

Meaning – Steps involved in Market Research –Marketing Information System-organization involved in marketing research in India-Case studies - Recent Trends in Marketing: Tele Marketing Initiatives and requirements - e-marketing – benefits, types and developments.

Text Book

- Philip Kotler, *Marketing Management* , Prentice Hall of India, New Delhi, 2015

Reference Books

- Varshney .L and Gupta SL , *Marketing Management*, Jain Book Agency, New Delhi, 2015
- Saxena , *Marketing Management*, Tata McGraw Hill Publication, New Delhi, 2015

UCOM307 FINANCIAL MARKETS & SERVICES

| | | | |
|---------------------------|--------------------------------|----------------------|------------|
| Semester | : III | Credit | : 4 |
| Category | : Core VIII | Hours/Week: | 6 |
| Class & Major: | II B. Com. & II BBA | Total Hours : | 78 |

Objectives

To enable the students

- Understand the Indian Financial System, its constituents, the principles on which it operates, inter linkages and regulatory concerns.
- Familiarize with various types of financial services and their role in social change.
- Differentiate Innovative financial Services from Traditional financial services.

UNIT-I INTRODUCTION 18 Hrs

Financial services - meaning – Financial services and Economic Environment –Legal and Regulatory framework – Financial Institutions and other participants in the Financial Service Sector-Introduction to Leasing – Merits and Demerits – Types of Lease – Hire purchase vs. Lease.

UNIT-II CAPITAL AND MONEY MARKETS 16 Hrs

Capital and Money Markets – Instruments – Government – Securities Market – Credit rating agencies –CRISIL, CARE, ICRA – Services – Criteria for rating – Symbols. Objectives, powers and role of SEBI in investor protection.

UNIT-III FACTORING 10Hrs

Factoring – Types and feature of factoring agreement – Factoring vs. Bills discounting – Services of factor – Consumer finance and Credit Card Services – Forfeiting.

UNIT-IV VENTURE CAPITAL

18 Hrs

Venture Capital – meaning and characteristics – criteria for assistance – Venture capital products/schemes and guidelines – Infrastructure financing – assessment of risk – legal aspects.

UNIT-V MUTUAL FUNDS

16 Hrs

Mutual Funds — Types and Features – Management structure and performance evaluation – Growth and recent trends – Investor Services - SEBI Guidelines.

Text Books

- Gurusamy. S, *Financial Markets and Institutions*, Vijay Nicole Imprints Private Ltd., Chennai, 2015
- Khan, M.Y, *Indian Financial Services*, Tata McGraw Hill Publishing Company Limited, New Delhi, 2015

Reference Books

- Balu. V, *Merchant Banking & Financial Services*, Sri Venkateswara Publication, Chennai, 2015
- Bhatia B. S. & Bhatre. G. S., *Management of Capital Markets, Financial services and Institutions*, Deep and Deep Publishers, New Delhi, 2015.
- Bhole L. M., *Finance Institutions and Markets*, Tata McGraw Hill, New Delhi 2015

UCOM308/UCCM308 ACCOUNTING FOR NON - TRADING CONCERNS

Semester : III

Credit : 4

Category : Core IX/VIII

Hours/Week : 4

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

Total Hours : 52

Objectives

To enable the students

- Understand the basic Concepts of Accounting
- Prepare Analyze Income and Expenditure of Non- trading concerns

UNIT- I INTRODUCTION

11Hrs

Meaning and characteristics of Non-profit organization – main sources of income – difference between NGO and Non-profit organizations – Receipts and Payments A/c- meaning – need – preparation – advantages – limitations – differences between receipts and payments A/c and cash book.

UNIT- II RECEIPTS AND PAYMENTS ACCOUNTS

10Hrs

Income and expenditure account – need and preparation – differences between Receipts and Payments A/C and Income and Expenditure A/C – adjustments: outstanding, prepaid, accrual, unearned incomes, depreciation on asset – Preparation of balance sheet.

UNIT- III ACCOUNTS FOR TRUST**9Hrs**

Treatment of peculiar items – legacy-donations – subscription – entrance fees- life membership fees – entrance fees – sale of news paper – sale of sports material- honorarium – special fund – capital fund

UNIT- IV ACCOUNTS FOR EDUCATIONAL INSTITUTIONS**10Hrs**

Educational Institutions – registration – organization pattern – features- source of finance for running the educational Institutions – sponsorship from public – admission fees – use of term fees – recurring grants – use of grant-in-aid.

UNIT- V ACCOUNTING FOR OTHER INSTITUTIONS**12Hrs**

Accounting treatments for self help group – cricket association – nursing association – football federation of India – trust – charitable institutions – welfare association.

Text Books

- Grewall, *T.S Accountancy*, S. Chand Publications, Delhi, 9th Edition, 2016.
- John H.Mc Carthy, Nancy E. Shelmon, John Mattie, *Financial and Accounting Guide For Non- Profit Organizations*, John Wiley and Sons Publishers ,8th Edition.
- Jain S P Narang K L, *Accounting Principles*, Kalyani Publishers, 8th Edition, 2015

Reference Books

- Arulanandham, M. A.& Raman K.S, *Financial Accounting*, Himalaya publishing house, New Delhi,2016
- Gupta R.L., & Gupta V.K.,*Financial Accounting*, Sultan Chand & Sons, New Delhi,2014

UCOM407 BANKING LAW AND PRACTICE**Semester : IV****Credit : 5****Category : Core X****Hours/ Week: 5****Class : II B. Com.****Total Hours :65****Objectives****To enable the students**

- Develop an understanding of the legal aspects involved in banking business.
- Gain knowledge in Banking functions and services.
- Understand the Negotiable Instruments.
- Have knowledge in recent trends in Banking.

UNIT-I BANKER AND CUSTOMER**12 Hrs**

Banker and Customer relationship – Meaning, Definition, Functions and Services.

UNIT-II TYPES OF DEPOSIT**13 Hrs**

Opening of an account – Types of deposit accounts – Types of Customers (Individual, Firms, Trusts and Companies) – Customer relations – Customer Grievances and Redressal – Ombudsman Schemes.

UNIT-III NEGOTIABLE INSTRUMENTS **14 Hrs**

Negotiable Instruments – Promissory Note – Bills of exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsements – Material Alteration – Paying banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of Collecting Banker.

UNIT-IV PRINCIPLES OF LENDING **13 Hrs**

Principles of lending – Types of Borrowings – precautions to be taken by a banker

UNIT-V E-BANKING **13 Hrs**

E-Banking – ATM Cards, Debit Cards, Personal Identification, Number – On Line Enquiry and Update Facility – Electronic Fund Transfer – Electronic Clearing System.

Text Books

- Nirmala Prasad & Paul Doss., *Banking and Financial System*, Chennai, Himalayan Publications, 2016.
- Santhanam.B.,*Banking And Financial System*,Chennai, Margham Publications. 2016

Reference Books

- Balu.V.,*Banking & Financial System*, Mylapore,Chennai, Sri Venkanteswara Publication. 2017
- Maheswari. S.N., *Banking Law Theory & Practice*, Kalayani Publications.2017
- Sundaram AndVarshney, *Banking Theory, Law And Practice*, New Delhi, Sultan Chand Company.2016

UCOM408/UCCM408 CORPORATE ACCOUNTING

Semester: IV

Credit : 4

Category: Core X I/X

Hours/Week: 5

Class : II B. Com & B.Com CA

Total hours : 65

Objectives

To enable the students

- Impart knowledge on the important aspects of Corporate Accounting.
- Develop skills in the preparation of company accounting statements and in their analysis.
- Gain knowledge in the preparation of Bank Accounts.
- Acquire knowledge and skills in accounting for changes in corporate structure.

UNIT- I FINAL ACCOUNTS **13Hrs**

Preparation of Companies Final Accounts – Computation of Managerial Remuneration- Basic knowledge on Accounting Standards

UNIT- II VALUATION OF SHARES AND GOODWILL **12 Hrs**

Valuation of Goodwill and Valuation of Shares – Methods.

UNIT- III HOLDING AND SUBSIDIARY ACCOUNTS **12 Hrs**

Accounts of Holding Companies – Minority Interest – Cost of Control – Unrealized profits – Revaluation of assets and liabilities – Consolidated Balance Sheet.

UNIT-IV BANK ACCOUNTS AND LIQUIDATIONS **15 Hrs**

Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet With relevant schedule – Liquidation Accounting – Order of payments Banking – Preferential payments – Liquidators final statements of Account – Remuneration – Statements of Affairs & Deficiency Accounts.

UNIT-V INSURANCE COMPANIES ACCOUNT **13 Hrs**

Insurance Company Accounts: Life Insurance & Fire Insurance only.

Proportion: Theory : 20 Problems: 80

Text Books

- Shukla M.C. &GrewalT.S.,Corporate Accounting, S.Chand & Co. Publications, New Delhi,2009
- Jain P &NarangK.L, *Advanced Accountancy*-Kalyani Publishers,Ludhiana,2008

Reference Books.

- Gupta R.L. &Radhaswamay.M ,*Advanced Accounts*-Sultan Chand & Sons, New Delhi,20015
- Iyengar S.P ,*Advanced Accounting*- Sultan Chand&Sons, New Delhi , 2004
- Reddy T.S.&MurthyA,*CorporateAccounting*,Margham Publications,2009

UCOM409/UCCM409 BUSINESS LAW

| | | |
|---|--------------------|-------------|
| Semester : IV | Credit | : 4 |
| Category : Core XII/ XI | Hours/Week | : 5 |
| Class : II B. Com & B.Com CA | Total hours | : 65 |

Objectives

To enable the students

- Equip the prospective entrepreneurs (businessmen) with knowledge of fundamental in Business Law
- Impart basic knowledge of obligations arising from different types of contracts.
- Acquire knowledge in Laws relating to special Contracts, such as Sale of goods and Negotiable Instruments Act.
- Furnish knowledge on different methods of discharging contracts.

UNIT-I INTRODUCTION TO NATURE OF CONTRACT **13 Hrs**

Nature and Kinds of Contract – Offer and Acceptance – Consideration – Capacity of parties – Free Consent – Legality of object and Consideration, Void agreement – Contingent Contracts.

UNIT II PERFORMANCE OF CONTRACTS **12 Hrs**

Performance of Contracts – Discharge of contracts – Remedies for breach including specific performance – Quasi Contracts.

UNIT III SPECIAL CONTRACTS **13 Hrs**

Indemnity & Guarantee –Features and distinctions-Extent of Surety’s Liability-Rights and Discharge of Surety- Bailment & Pledge –features-difference-Rights and Duties of Bailor and Bailee Pawnee-Pledge by non-owners.

UNIT IV SALE OF GOODS ACT **13 Hrs**

Sale of Goods Act 1930-Formation of Contract-Conditions and Warranties-Transfer of Property-Performance of Contract-Rights of an unpaid seller.

UNIT V CONTRACT OF AGENCY **14 Hrs**

Contract of Agency-Definition and meaning-Creation-Ratification and Requisites-Rights of Principal and Agent-Relation of Principal with third parties-Personal liability of Agent-Termination of Agency-Irrevocable Agency.

Text Books

- Kapoor. N. D.,*Business Laws*, New Delhi, Sultan Chand & Son.2015
- Sreenivasan. M. R.,*Business Law, Chennai*, Margam Publication.2016

Reference Books

- Kuchhal. M. C, *Mercantile Law*, New Delhi, Vikas Publication.2017
- Pillai R. S. N, *Business Laws*, New Delhi, S.Chand.2016
- Shukla. M. C, *Mercantile Law*, New Delhi , S.Chand Co.2016

UCOR411/ UCCR410 COMMERCE WORKSHOP

| | | | |
|--------------------------|--------------------------------------|--------------------|-------------|
| Semester | : IV | Credit | : 1 |
| Category | : Core XIII /XIV | Hours/Week: | 1 |
| Class & Major | : II B. Com & II B.Com CA | Total Hours | : 13 |

Objectives

To enable the students

- Fill-up forms used in Banks, Insurance Companies and other business units.
- Acquire knowledge on documentation procedure.

IV Semester: Training will be given to fill up the following Forms/ Formats/ Challans

List of items used in the day to day banking

- 1) Application forms for opening Bank Accounts, Cheque Book, Pass Book, Bank Statement
- 2) Format of Demand Draft
- 3) Cheque, Truncated Cheque, Travellers Cheque
- 4) Pay- in slip Form
- 5) Deposits – All types (All forms / Challans / Formats)
- 6) Loans – All types (All forms / Challans / Formats)
- 7) All financial services (Foreign Exchange remittances by banks, Money Exchanges/ Western Money and Bancassurance etc. – (All forms / Challans)
- 8) E-Banking Services – (All forms / Challans / Formats)
- 9) Withdrawal Form
- 10) NEFT/ RTGS Form
- 11) Insurance Policy Document
- 12) DEMAT form

Evaluation Pattern for Commerce Workshop

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 |
| Practical Exam | : 20 Marks |
| Viva voce | : 10 Marks |

Total

100 Marks

UCOM412 / UCCM412 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Semester : IV
Category : Core XII / XIII
Class & Major: II B. Com & II B.Com CA

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

Objectives

To enable the students

- Understand the characteristics of security markets and the instruments traded therein.
- Analyze risk and return of securities.
- Manage portfolio of investments.

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

Meaning, Definition, Types of securities – equity based and debt based – derivatives – mutual funds – Concepts of risk and return – valuation of securities – bond and equity valuation – different approaches to valuation – Estimation of net asset value of mutual funds – valuation of option.

UNIT- II SECURITY MARKETS **11 Hrs**

Security market – legal framework of security markets – organized stock exchanges – listing of securities – trading and operational mechanism of stock exchanges – settlement and clearing – online trading – Dematerialization – Depositories and Depository participants – Internet trading and WAP enabled trading online surveillance – Trading practices on NSE and BSE.

UNIT- III FUNDAMENTAL ANALYSIS **9 Hrs**

Security Market Analysis – Fundamental Analysis – Economy Analysis - Industry Analysis and Company Analysis.

UNIT- IV TECHNICAL ANALYSIS **10 Hrs**

Technical analysis – Methods of technical analysis – trends – indicators and patterns – advance decline line – market indices and moving averages – Dow Theory.

UNIT- V PORTFOLIO ANALYSIS, SELECTION AND MANAGEMENT **12 Hrs**

Portfolio Management – selection of portfolio – Markowitz portfolio selection model – Sharpe's single Index Model and optimal portfolio construction – Capital Asset Pricing Model (CAPM) – Portfolio performance evaluation: Measures of Returns, Formula Plans, Sharpe and Treynor Measures – Portfolio revision

Proportion: 80% Theory; 20% Problem

Text Books

- Preeti Singh, *Investment Management*, Himalaya Publications, Mumbai, 9th Edition, 2015.
- Bhalla V.K., *Investment Management: Security Analysis and Portfolio Management*, Sultan Chand and Sons, New Delhi, sixth edition 2014.

Reference Books

- Fischer, Donald E. and Ronald J. Jordan, *Securities Analysis and Portfolio Management*, Prentice Hall of India, New Delhi, 2015
- Edwin J. Elton and Martin J. Gruber, *Modern Portfolio Theory and Investment*, John Wiley and Sons, Singapore, 2015,
- Dr.Ranganatham , *Securities Analysis and Portfolio Management* , pretence hall of India Newdelhi 2016

UCOM511/UCCM511 PRINCIPLES AND PRACTICE OF INSURANCE

Semester : IV & V

Category : Core XXI/XVIII

Class & Major: II & III B. Com & 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.
- Protect themselves against personal and business 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

18Hrs

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 Vth semester

Text Books

- Mishra M.N., *Insurance Principles and Practice*, S.Chand & Co, New Delhi,2016
- Srinivasan, *Principles of Insurance Law*, Ramanujam Publisher, Bangalore,2015

Reference Books

- Varadharajan B, *Insurance Vol.1 and 2* , Tamil nadu Text Book Society,2003
- Sharma RS, *Insurance: Principles and practice* ,Mumbai,2015

UCOP501/UCCP501 PROJECT

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

Credit : 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

Research Area

- Finance
- Marketing
- 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 | Statement of the problem | 10 | |
| 4 | Analysis and Interpretation | 10 | |
| 5 | Viva voce | 10 | 10 |
| 6 | Project Report | 10 | 30 |
| | Total | 60 | 40 |

UCOA303 FINANCIAL ACCOUNTING

Semester : III
Category : Allied III
Class & Major: II BCA

Credit : 5
Hours/Week: 5
Total Hours : 65

Objectives

To enable the students

- Understand the basic rules of accounting and accounting principles.
- Prepare accounting for different types of organizations.
- Analyse and interpret financial statements.

UNIT- I INTRODUCTION TO ACCOUNTING

12 Hrs

Meaning and scope of accounting, Basic Accounting concepts and conventions – objectives of Accounting - Accounting Transactions - Double Entry System of Book Keeping - Journal, Ledger and Trial Balance.

UNIT- II SUBSIDIARY BOOKS OF ACCOUNTS **11 Hrs**

Subsidiary Books - Preparation of Individual Subsidiary Books- Purchase Book- Sales Book- Purchase Return Book – Sales Return Book- Cash Book- Simple Cash Book – Petty Cash Book

UNIT- III FINAL ACCOUNTS **13 Hrs**

Introduction- Manufacturing Account- Trading Account- Profit and Loss Account- Balance sheet- Adjustments

UNIT- IV BRANCH & DEPARTMENTAL ACCOUNTS **15 Hrs**

Branch Accounts – Dependent Branches – Debtors system – stock & Debtors systems – Independent branch (Excluding Foreign Branch) Departmental Accounting – Basis for allocation of Expenses – inter-departmental transfer at cost or selling price – Treatment of Expenses which cannot be allocated.

UNIT- V FINANCIAL STATEMENTS ANALYSIS **14 Hrs**

Comparative Statements, Common Size Statements, Trend analysis – Ratio analysis: Liquidity, Operating and Turnover ratios

Proportion: Problem: 80%, Theory: 20%

Text Books

- Gupta R.L.& Gupta.V.K., *Financial Accounting*, Sultan Chand Publication, New Delhi, 2015.
- Reddy T.S. & Murthy.A, *Financial Accounting*, Margham Publication, Chennai, 2015.

Reference Books

- Gupta R.L & Radhaswamy, *Advanced Accounting*, Volume – I, Sultan Chand, New Delhi, 2015.
- Jain & Narang, *Financial Accounting*, Kalyani Publishers, Chennai, 2015
- Shukla & Grewal, *Advanced Accounting*, S.Chand Publications, New Delhi, 2015.

UCOA403 ACCOUNTING PACKAGE - THEORY

| | | | |
|--------------------------|--------------------|--------------------|-------------|
| Semester | : IV | Credit | : 2 |
| Category | : Allied IV | Hours/Week | : 2 |
| Class & Major | : II BCA | Total hours | : 26 |

Objectives

To enable the students

- Gain basic knowledge in computerized accounting.
- Create company data, vouchers and inventories.
- Extract financial and business reports.

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. and Nadhani K.K , *Implementing Tally*, BPB Publications, New Delhi, 2015.
- Palanivel. S, *Tally Accounting Software*, Margham Publications, Chennai, 2015.

Reference Books

- Vishnu Priya Singh , *Quick Learn Tally*, Computech Publication Pvt., New Delhi, 2015.
- Srinivasa Valaban, *Computer applications in Business*, Sultan Chand & Sons, 2015.

UCOR403 ACCOUNTING PACKAGE– PRACTICAL

| | | | |
|--------------------------|--------------------------------|--------------------|-------------|
| Semester | : IV | Credit | : 3 |
| Category | : Allied IV - Practical | Hours/Week | : 3 |
| Class & Major | : II BCA | Total hours | : 39 |

Objectives

To enable the students

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

Lab Exercise

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

UCOE202/UCCE201 MODERN ACCOUNTING PACKAGE

Semester: II

Credit : 2

Category: Non Major Elective - I

Hours/Week : 4

Total Hours : 52

Objectives

To enable the students

- Understand the basic accounting concepts and conventions
- Prepare trading, profit & loss a/c and balance sheet.
- Enhance the knowledge on accounting with the help of Tally.

UNIT-I INTRODUCTION

10 Hrs

Introduction – transaction – Accounting principles, concepts and conventions – double entry system – rules of accounting.

UNIT-II JOURNAL, LEDGER AND TRAIL BALANCE

12 Hrs

Journal – ledger trial balance – trading accounting – profit & loss account & balance sheet.

UNIT-III CREATION OF COMPANY IN TALLY

10 Hrs

Introduction to tally – features of tally – getting functional with tally – creation of company in tally – features – configuration.

UNIT-IV ACCOUNTING VOUCHERS

10 Hrs

Ledger & groups – accounting vouchers – recording transactions of sample data.

UNIT-V INVENTORY VOUCHERS

10 Hrs

Introduction - trading accounting – profit & loss account – balance sheet – accounts books – day books – Inventory vouchers and books.

Text Books

- Gupta. R.L. & Gupta.G.V., *Advanced Accounting*, New Delhi, Sultan Chand.
- Reddy. T. S. & A. Murthy, *Financial Accounting*, Chennai, Margham Publication.

Reference Books

- Gupta. R. L. & Radhaswamy, *Advanced Accounting, Volume – I*.2016
- Jain & Narang, *Financial Accounting*.2017
- Shukla & Grewal, *Advanced Accounting*, S.Chand Publication, New Delhi.2016
- *Tally financial accounting programme*, volume 1 – Manual. 2016

UCOE203 WOMEN ENTREPRENEURIAL DEVELOPMENT

Semester: II
Category: Non Major Elective II

Credit : 2
Hours/Week : 4
Total Hours : 52

Objectives

To enable the students

- Acquire knowledge about women entrepreneurship concepts and development.
- Differentiate various incentives, subsidies and taxation benefits given by government to of SSI units and women entrepreneurs.
- Motivate the students to earn by self employment.

UNIT-I NATURE AND SCOPE

10 Hrs

Entrepreneur – meaning and concept – characteristics of an Entrepreneur - Concept of Women Entrepreneurs – function of Women Entrepreneur – growth of Women Entrepreneurship – problems & prospect of Women Entrepreneurs – development of Women Entrepreneurship.

UNIT-II STEPS FOR STARTING A SMALL SCALE BUSINESS

12 Hrs

Steps for starting a Small Scale Business – Search for business Idea, sources of Ideas – Project formulation and Design.

UNIT-III WOMEN ENTREPRENEURSHIP

10 Hrs

Women Entrepreneurial Behavior: Innovation and Entrepreneur – role of an Entrepreneur in economic growth as an innovator.

UNIT-IV SOURCES OF PROJECT FINANCE

10 Hrs

Sources of project finance – short term, medium term and long term finance – role of Banks and other Financial Institutions.

UNIT-V INCENTIVES AND SUBSIDIES

10 Hrs

Incentives and Subsidies – Meaning – need and problems – Schemes of Incentives for Women Entrepreneur – Taxation benefits to Women Entrepreneur.

Text Books

- Mishra MN, Insurance Principles and Practice, S.Chand & Co, New Delhi,2009
- Srinivasan,Principles of Insurance Law, Ramanuja Publisher, Bangalore,2005

Reference Book

- Gupta.C.B, *Entrepreneurship Development in India*, Sultan Chand.2015

III & IV EVALUATION COMPONENTS OF CIA

| Semester | Category | Course Code | Course Title | Component III | Component IV |
|----------|--------------------|---------------------------------|--|---|-------------------------------------|
| III | Core VI | UCOM305 /UCCM305 | Cost Accounting | Assignment | Problem Solving |
| | Core VII | UCOM306/ UCCM306/ UBAM308 | Marketing Management | Assignment cum presentation | Case Study on Marketing Strategy |
| | Core VIII | UCOM307/ UBAM309 | Financial Markets & Services | Assignment cum presentation | Written Quiz |
| | Core IX | UCOM308/ UCCA308 | Accounting for Non – Trading concerns | Written Quiz | Assignment |
| | Core X | UCOM407 | Banking Law & Practice | Filling up of Banking Instruments & Challans | Album Making |
| | Core XI / IX | UCOM408/ UCCM408 | Corporate Accounting | Assignment | Problem solving |
| | Core XII / XI | UCOM409/ UCCM409 | Business law | Case study | Seminar |
| | Core XIII / XII | UCOM412 UCCM412 | Security Analysis & Portfolio Management | Hands on Training (Filling up of Investment related forms) | Case study |
| | Core XXI | UCOM511/ UCCM511 | Principles and practice of Insurance | Insurance Lab (Filling up the forms) | Seminar |

UG III & IV EVALUATION COMPONENTS OF CIA – Non Major Elective

| Semester | Category | Course Code | Course Title | Component III | Component IV |
|----------|-------------------------|---------------------|---|---------------|-----------------|
| II | Non Major Elective I | UCOE202/ UCCE201 | Modern Accounting Package | Written Quiz | Problem Solving |
| II | | UCOE203/ UCCE203 | Women Entrepreneurial Development | Assignment | Open Book Quiz |

UG III & IV EVALUATION COMPONENTS OF CIA

(COURSES OFFERED TO OTHER DEPARTMENTS)

| Semester | Category | Course Code | Department | Course Title | Component III | Component IV |
|----------|------------|--|------------|---|---------------|------------------|
| III | Allied III | UCOA303 | BCA | Financial Accounting | Assignment | Problems Solving |
| IV | Allied IV | UCOA203/ UCOR203 UCOA403/ UCOR403 | BBA BCA | Accounting Package _ Theory Accounting Package – Practical | Assignment | Problems Solving |

PROGRAMME PROFILE: B.Com. (CA)

PSO1: Ability to understand the concept of accounting and computer application in Business.

PSO2: Capacity to analyze latest technologies to solve problems in the areas of computer application.

PSO3: Application of the knowledge of accounting fundamentals and accounting specialization in Business.

PSO4: Ability to develop accounting and e- Entrepreneurial skills.

| Semester | Part | Category | Course Code | Course Title | Contact /Week | Credit | |
|--------------|--------|--|---------------------------------------|---|---------------|-----------|-----------|
| | | | | | | Min | Max |
| I | I | Part I | UTAL105/UTAL106/ UFRL101/UHIL101 | Basic Tamil – I/ Advanced Tamil – I/ French – I/Hindi –I | 4 | 2 | 3 |
| | II | Part II | UENL107/UENL108 | General English -I/ Advanced English-I | 5 | 3 | 4 |
| | III | Core I | UCCM103/UCOM103 | Fundamentals of Commerce | 2 | 1 | 1 |
| | | Core II | UCCM102/UCOM104 | Financial Accounting | 6 | 5 | 5 |
| | | Allied | UCSA104 | C Programming | 3 | 3 | 3 |
| | | Allied | UCSR110 | C Programming – Lab | 3 | 2 | 2 |
| | Allied | UMAA112 | Business Mathematics | 5 | 4 | 4 | |
| | IV | Value Education | | | 2 | 1 | 1 |
| TOTAL | | | | | 30 | 21 | 23 |
| II | I | Part I | UTAL205/UTAL206/ UFRL201/UHIL201 | Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi –II | 4 | 2 | 3 |
| | II | Part II | UENL207/UENL208 | General English/ Advanced English | 5 | 3 | 4 |
| | III | Core III | UCCM203/UCOM204 | Business Correspondence | 4 | 4 | 4 |
| | | Allied | UCSA204 | Object Oriented Programming | 2 | 2 | 2 |
| | | Allied | UCSR207 | Object Oriented Programming - Lab | 3 | 2 | 2 |
| | | Core IV | UCCM206/ UCOM206/ UCCM407/ UCOM407 | Management Accounting | 5 | 4 | 4 |
| | Core V | UCCR205 | Commerce Workshop | 1 | 1 | 1 | |
| | IV | Non Major Elective | | | 4 | 2 | 2 |
| | IV | Soft skills | | | 2 | 1 | 1 |
| | V | Extension Activity/ Physical Education/NCC | | | - | 1 | 2 |
| TOTAL | | | | | 30 | 22 | 25 |
| | | Core VI | UCCM305/UCOM305 | Cost Accounting | 5 | 4 | 4 |
| | | Core VII | UCCM306/ UCOM306/UBAM308 | Marketing Management | 5 | 4 | 4 |

| | | | | | | | |
|--------------|------------------|---|-------------------------------------|---|-----------|-----------|-----------|
| III | III | Core VIII | UCCM308/UCOM308 | Accounting for Non - Trading Concerns | 4 | 4 | 4 |
| | | Online | | NPTEL/ Spoken Tutorial | 3 | 1 | 2 |
| | | Allied | UCSA305 | Fundamentals of Block Chain Technology | 3 | 3 | 3 |
| | | Allied Practical | UCSR309 | Block Chain Technology using Solidity - Lab | 3 | 2 | 2 |
| | Allied | UMAA309 | Business Statistics | 5 | 4 | 4 | |
| | IV | Value Education | | | 2 | 1 | 1 |
| TOTAL | | | | | 30 | 23 | 24 |
| IV | III | Core IX | UCCM405 | e-Banking | 5 | 5 | 5 |
| | | Core X | UCCM408/UCOM408 | Corporate Accounting | 5 | 4 | 4 |
| | | Core XI | UCOM409/UCCM409 | Business law | 5 | 4 | 4 |
| | | Core XII | UCCR410 | Commerce Workshop | 1 | 1 | 1 |
| | | Core XIV | UCOP501 /UCCP501 UCOM511/UCCM511 | Project/Principles and Practice of Insurance | 2 | - | - |
| | | Core XIII | UCOM412 / UCCM412 | Security Analysis & Portfolio Management | 4 | 4 | 4 |
| | | Allied | UCSA406 | Digital Marketing Analytics | 3 | 3 | 3 |
| | Allied Practical | UCSR412 | Web Design - Lab | 3 | 2 | 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 | 6 | 4 | 4 |
| | | Core XVI | UCCM509/ UCOM509 | Income Tax Law & Practice I | 6 | 5 | 5 |
| | | Core XVII | UCCM510/ UCOM510 | Accounting Package | 3 | 2 | 2 |
| | | Core XVII | UCOR501/ UCCR501 | Accounting Package - Lab | 3 | 3 | 3 |
| | | Allied | UCSA509 | Business Analytics and Intelligence | 3 | 3 | 3 |
| | | Allied | UCSR512 | Business Analytics and Intelligence using SAS - Lab | 3 | 2 | 2 |
| | | Core XVIII | UCOP501 /UCCP501 UCOM511/UCCM511 | Project/Principles and Practice of Insurance | 4 | 4 | 4 |
| | IV | Value Education | | | 2 | 1 | 1 |
| TOTAL | | | | | 30 | 24 | 24 |
| | III | Core XIX | UCCM612 | E- Entrepreneurship | 5 | 4 | 4 |
| | | Core XX | UCCM614/ UCOM614/ UBAM610 | Financial Management | 6 | 5 | 5 |
| | | Core XXI | UCCM615/ UCOM615 | Service Marketing | 5 | 5 | 5 |

| | | | | | | | |
|--------------------|----|--|---------------------|---------------------------------|------------|------------|------------|
| VI | | Core XXII | UCCR615/ UCOR615 | Commerce Workshop | 1 | 1 | 1 |
| | | Core XXIII | UCCM616/ UCOM616 | Goods and Service Tax | 6 | 5 | 5 |
| | | Viva Voce | UCCM607/U COM607 | Comprehensive Viva | - | 1 | 1 |
| | | Major Elective | UCCO605/UCOO605 | 1. E-Marketing | 5 | 4 | 4 |
| | | | UCCO606/UCOO606 | 2. Income Tax Law & Practice II | | | |
| | | | UCCO607/UCOO607 | 3. Consumer Protection | | | |
| | IV | Soft skills | | | 2 | 1 | 1 |
| | V | Extension Activity/ Physical Education/NCC | | | - | - | 2 |
| TOTAL | | | | | 30 | 26 | 28 |
| GRAND TOTAL | | | | | 180 | 140 | 150 |

NON MAJOR ELECTIVE (except B.Com., B.Com. CA & BBA & BCA)

| Semester | Category | Course Code | Course Title | Contact/ Week | Credit | |
|----------|---------------------------|-----------------------------|---------------------------|------------------|--------|-----|
| | | | | | Min | Max |
| II | Non Major Elective – I | UCOE202/ UCCE201 | Modern Accounting Package | 4 | 2 | 2 |
| II | Non Major Elective – I | UCCE301 / UCOE204 | Internet Banking | 4 | 2 | 2 |

EXTRA CREDIT EARNING PROVISIONS

| Semester | Category | Course Code | Course Title | Contact/ Week | Credit | |
|----------|----------|-----------------|-------------------|------------------|--------|-----|
| | | | | | Min | Max |
| II | Core | UCOI201/PCOI201 | Summer Internship | - | - | 1 |
| IV | Core | UCOI401/PCOI401 | Summer Internship | - | - | 1 |

UCCM405 e-BANKING

Semester : IV
Category : Core IX
Class & Major: II B. Com CA

Credit : 5
Hours/Week : 5
Total Hours : 65

Objectives

To enable the students

- Understand the e-banking transactions.
- Familiarize with the latest development in the field of Banking and Financial System.
- Assess Strengths, Weaknesses, Opportunities and Threats of e-banking.

UNIT- I MODERN BANKING **13 Hrs**

e-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges. Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

UNIT- II ELECTRONIC PAYMENT SYSTEM **13 Hrs**

Electronic Payment System: Automatic Teller Machine -Types - Features – Benefits – Challenges - MICR Cheques – Benefits MICR equipment – precautions in handling MICR instrument – benefits and limitations.

UNIT- III E-CASH & ELECTRONIC CLEARING **14 Hrs**

e-Cash: features – benefits of e-cash – limitations of electronic data interchange – Electronic Fund Transfer – RBI Guidelines - NEFT and RTGS – Benefits to Banker and Customer- SWIFT- CHIPS- CHAPS.

UNIT- IV BANK CARDS **12 Hrs**

Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – payment through bank network – electronic pass book – home banking.

UNIT- V CHALLENGES AND OPPORTUNITIES **13 Hrs**

e-Banking challenges and opportunities – services offered through e-banking – strengths of e-banking – weaknesses of e-banking – opportunities and threats of e-banking.

Text Books

- M.K.Sharma & S.K.Gupta., *E-Banking and Development of Banks*, Deep and Deep Publications, New Delhi, 2015.
- Gurusamy S, *Banking Theory Law and Practice*, Vijai Nicole Publications, Chennai, 2015.

Reference Books

- Shekhar & Shekhar, *Banking and Financial System*, Margham Publications, Chennai, 2017.
- S.K. Baral, *Modern Bank Management*, Skylark publications, New Delhi, 2015
- Sundaram K. & Sundaram E.N., *Modern Banking*, Sultan Chand & Sons, New Delhi, 2017.

UCOE204 INTERNET BANKING

Semester: II

Category: Non Major Elective II

Credit : 2

Hours/Week : 4

Total Hours : 52

Objectives

To enable the students

- Understand the various banking functions
- Compare the various merits of debit cards and credit cards in modern banking.
- Evaluate the e-Transaction facilities provided by various banks

| | |
|--|---------------|
| UNIT – I INTRODUCTION | 9 Hrs |
| Introduction – Definition - History of Banking-Kinds of Bank | |
| UNIT – II FUNCTIONS OF A BANKING | 8 Hrs |
| Functions – Structure - Importance of Banking | |
| UNIT – III E-BANKING | 14 Hrs |
| E-Banking-ATM Cards- Debit Cards- Personal Identification- Gold Card, Smart Card, Petro Cards, Kissan Card | |
| UNIT – IV ELECTRONIC FUND TRANSFER | 9 Hrs |
| Electronic Fund Transfer- On line Enquiry & update facility- Electronic Clearing System | |
| UNIT – V E-BANKING FACILITIES | 12 Hrs |
| Facilities - Booking of Tickets - Account Statement–Mails – Mobile Banking - Home Banking, Tele Banking. | |

Text Books

- Nirmala Prasad & Chandradass ,*Banking and Financial System*, Himalaya Publications, Chennai, 2007
- Natarajan and Gordon, *Banking And Financial System*, Margham Publications, Chennai, 2002

Reference Books

- Balu.V.,*Banking & Financial System*, Sri VenkanteswaraPublication,Chennai, 2003
- Maheswari. S.N., *Banking Law Theory & Practice*, Kalayani Publications,Ludhiana, 2003
- Sundaram And Varshney, *Banking Theory, Law And Practice*,SultanChand Company, New Delhi, 2005
- Tandon., *Banking Law Theory & Practice*, S.Chand Publications, New Delhi, 2002

UG III & IV EVALUATION COMPONENTS OF CIA

| Semester | Category | Course Code | Course Title | Component III | Component IV |
|----------|----------|-------------|--------------|--|--------------|
| IV | Core IX | UCCM405 | e-Banking | Filling up of e-Banking Instruments & Challans | Album Making |

UG EVALUATION COMPONENTS OF CIA – Non Major Elective

| Semester | Category | Course Code | Course Title | Component III | Component IV |
|----------|----------------------|-------------|------------------|---------------|---------------------------|
| II | Non Major Elective I | UCOE204 | Internet Banking | Assignment | Fill up the Banking Forms |

PROGRAMME PROFILE : M.Com.

PSO1 : Identification and usage of practical tools of finance required in decision making.

PSO 2: Ability to assess global opportunities and challenges for business growth.

PSO 3: Capacity to analyzes ethical implications of business practices using advanced levels of ethical reasoning and legal implications

PSO4: Ability to investigate effectively the research tools, apply appropriate tools and draw conclusion.

| Semester | Category | Course Code | Course Title | Contact/Week | Credit | |
|--------------------|--------------------------|-------------|--|--------------|-----------|-----------|
| | | | | | Min | Max |
| I | Core I | PCOM102 | Business Environment & Policy | 6 | 4 | 4 |
| | Core II | PCOM104 | Financial Policies and Decision Making | 6 | 4 | 4 |
| | Core III | PCOM105 | Strategic Management | 6 | 4 | 4 |
| | Core IV | PCOM106 | Research Methodology | 5 | 4 | 4 |
| | Core V | PCOM107 | Corporate Governance & Business Ethics | 6 | 4 | 4 |
| | Library | | | 1 | - | - |
| TOTAL | | | | 30 | 20 | 20 |
| II | Core VI | PCOM202 | Global Marketing | 6 | 4 | 4 |
| | Core VII | PCOM205 | Managerial Economics | 6 | 4 | 4 |
| | Core VIII | PCOM207 | Operation Research Methods | 6 | 4 | 4 |
| | Core IX | PCOM208 | Advanced Accounting | 6 | 4 | 4 |
| | Non –Major Elective - II | | | 5 | 4 | 4 |
| | Library | | | 1 | - | - |
| | Service Learning | PCOX201 | Service Learning – Banking Practices | - | 1 | 1 |
| TOTAL | | | | 30 | 21 | 21 |
| III | Core X | PCOM304 | Service Marketing | 6 | 5 | 5 |
| | Core XI | PCOM305 | Income Tax & International Taxation | 6 | 5 | 5 |
| | Core XII | PCOM306 | Contemporary Business Legislations | 6 | 5 | 5 |
| | Core XIII | PCOM308 | Computerized Accounting | 2 | 2 | 2 |
| | Core XIV | PCOR309 | Computerized Accounting - Lab | 3 | 2 | 2 |
| | Core XV | PCID301 | E- Commerce | 5 | 5 | 5 |
| | Project | | Project | 2 | | |
| TOTAL | | | | 30 | 24 | 24 |
| IV | Core XVI | PCOM405 | Export Import Financing | 6 | 4 | 4 |
| | Core XVII | PCOM407 | Logistics Management | 6 | 4 | 4 |
| | Core XVIII | PCOM408 | Goods and Service Tax (GST) | 5 | 5 | 5 |
| | Core XIX | PCOM409 | Advanced Cost & Management Accounting | 6 | 5 | 5 |
| | Core XX | PCOR409 | Accounting Package in GST | 2 | 1 | 1 |
| | Project | PCOP401 | Project | 4 | 6 | 6 |
| | Library | | | 1 | | |
| | TOTAL | | | | 30 | 25 |
| GRAND TOTAL | | | | 120 | 90 | 90 |

PCOM304 SERVICE MARKETING

| | | | |
|---------------------------|-----------------|--------------------|------------|
| Semester | : III | Credit | : 5 |
| Category | : Core X | Hours/Week | : 6 |
| Class & Major: | II M.Com | Total Hours | :78 |

Objectives

To enable the students

- To create awareness about Management of Financial Services.
- To enable the students have an insight into Marketing of Services.
- To provide a comprehensive overview of the new developments in Service Marketing.
- To enhance the students knowledge with regard to CRM.

UNIT I INTRODUCTION 16 Hrs

Service Marketing - Introduction to services – Meaning, need, services and technology, differences between goods and services.

UNIT II MARKETING OF SERVICES 16 Hrs

Marketing of financial services – nature-types – marketing of insurance – mutual fund growth of financial services – services of marketing mix.

UNIT III PRICING OF SERVICES 15 Hrs

Pricing of services – price perception, approaches, strategies

UNIT IV CONSUMER SERVICES 16 Hrs

Consumer Behaviour – Customer perception – Customer expectation – services design – service product.

UNIT V CUSTOMER RELATIONSHIP MANAGEMENT 15 Hrs

Customer Relationship Management – Identifying customer needs – Relationship Marketing – Customer – customer satisfaction.

Text Books

- Valaries A Zeithamal, Mary Jo Bitner, Services Marketing – Integrating Customer Needs, relationship Marketing, Customer satisfaction.2005
- Natarajan . L, Service Marketing, Chennai Margham Publishing House.2005
- Jha.S.M. service Marketing, Chennai, Himalaya Publishing House.2005

Reference Books

- David L Kurdz Kenneth C. Clow, Services Marketing, John wiley & sons.2006
- Christopher love lock , Services Marketing People, Technology, strategy, pearson Education Asia.2008
- Reddy P.N Appamaiah. H.R. S. Anil Kumar, Nirmala, Service Marketing, Himalaya Publishing House.2008
- Philip Kotler & Powl M. Bloom , Marketing Professional services, Prentice Hall.2007

PCOM305 INCOME TAX & INTERNATIONAL TAXATION

Semester : III
Category : Core XI
Class & Major : II M.Com

Credit : 5
Hours/Week : 6
Total Hours : 78

Objectives

To enable the students

- Understand the basic principles of the Income Tax Act
- Compute the taxable income of an Asses
- Apply income tax provisions for tax planning
- Determine arm's length price for domestic and international transactions

UNIT -I BASIC CONCEPTS

15 Hrs

Basic concepts – Definitions – Assesses – Assessment Year – Previous Year – Income – Residential Status – Scope of Total Income – Capital income and expenditure – Revenue income and expenditure.

UNIT- II COMPUTATION OF INCOME FROM SALARIES, HOUSE PROPERTY, BUSINESS OR PROFESSION

16 Hrs

Heads of income – Income from salaries – Income from House Property – Income from Business or Profession.

UNIT- III COMPUTATION OF CAPITAL GAINS AND OTHER SOURCES

16 Hrs

Income under the head Capital Gains – Income from other sources – Deductions from Total Income – Set off and carry forward of losses.

UNIT- IV COMPUTATION OF TOTAL INCOME

15 Hrs

Computation of total income – Individual – Firm – Companies – MAT – Tax Deducted at source – Advance tax – PAN – Rates of Tax. - Assessment Procedure – Income Tax Authorities – Penalties – e-filing.

UNIT –V INTERNATIONAL TAXATION AND TRANSFER PRICING

16 Hrs

Basic concepts: Residency issues, source of income, tax heavens, withholding tax, unilateral relief, double taxation avoidance agreements - Transfer Pricing- concepts, meaning of International transactions and specified domestic transactions - Computation of Arm's length Price – methods - Reference to Companies (Cost Records and Audit) Rules, 2014 in assessment of arm's length price.

Proportion: Problem: 60%, Theory: 40%

Text Books

- Vinod K. Singania, Direct Taxes, Taxmann Publication, New Delhi.2019
- Guar V.P. and Narang K.L., Income Tax Law & Practice, Kalyani Publishers, Chennai.2019

Reference Books

- Dinkar Pagare, Income Tax Law & Practice, Sultan Chand, New Delhi.2019
- Mehrotra H.C. and Goyal S.P., Income Tax Law & Practice, Sahitya Bhawan Publications, Agra 2019

PCOM306 CONTEMPORARY BUSINESS LEGISLATIONS

| | | | |
|--------------------------|-------------------|--------------------|------------|
| Semester | : III | Credit | : 5 |
| Category | : Core XII | Hours/Week | : 6 |
| Class & Major | : II M.Com | Total Hours | :78 |

Objectives

To enable the students

- Acquire knowledge and understanding of major commercial and economic laws.
- Sensitize the importance of Intellectual property rights in the global economy.

UNIT- I INTRODUCTION TO ECONOMIC LAWS **16 Hrs**

Objectives – Economic development- Industrial policy – Industrial policy 1991 – Policy measures for Small, Tiny, Handloom and Village industries. –SME sector – initiatives by Government.

UNIT- II FOREIGN EXCHANGE MANAGEMENT ACT, 1999 **15 Hrs**

Objectives of FEMA – scope and coverage of FEMA – Key definitions – Management of foreign exchange - current and capital account transactions – Authorized person – Export of goods and services – Directorate of Enforcement – penal provisions – Adjudication and appeals.

UNIT - III COMPETITION ACT, 2002 **15 Hrs**

Objectives of the Act – scope and coverage – Key definitions under Competition Law – Prohibition of Agreements – Anti –competitive agreements – prohibition of abuse of dominant position – combination – regulation of combination – Competition Commission of India (CCI) – composition, powers and duties – Enquiries and proceedings of CCI.

UNIT -IV ENVIRONMENT AND CONSUMER PROTECTION **16 Hrs**

Objects of the Environment (Protection) Act, 1986 – Key definitions used in the Act – General powers of the Central Government – prevention, control and abatement of Environmental pollution –Environmental Labs – penalty provisions - Environment Audit (ii) Consumer Protection Act, 1986 – objects of the Act – rights of consumers – Key definitions used in the Act – consumer protection councils – Redressal machinery under the Act – Nature and scope of remedies under the CPA – Right to Information Act 2005.

UNIT- V INTELLECTUAL PROPERTY RIGHTS **16 Hrs**

Intellectual property – features – Need for IPR - Types of IPR – Designs, Trademarks – Copyright – Geographical indications – Trade secrets – Patents – Layout designs of integrated circuits

Text Books

- Kapoor, G.K, *Economic and other legislations*, Sultan Chand & Sons, New Delhi. 2015.
- Balachandran V, *Economic and other legislations*, Vijay Nicole Imprints, Chennai, 2015.
- Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow, 2015

Reference Books

- Datey V.S., *Economic Laws*, Taxmann Publications, New Delhi, 2015.

- Kapoor N.D., *Mercantile Law*, Sultan Chand, New Delhi. 2015
- Sharma J. P and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd, New Delhi, 2015

PCOM308 COMPUTERIZED ACCOUNTING - THEORY

| | | | |
|--------------------------|--------------------|--------------------|-------------|
| Semester | : III | Credit | : 2 |
| Category | : Core XIII | Hours /Week | : 2 |
| Class & Major | : II M.Com | Total Hours | : 26 |

Objectives

To enable the students

- Understand the accounting concepts and conventions
- Familiarize in Inventory report, cost report & tax filling procedure.

UNIT- I INTRODUCTION TO COMPUTERIZED ACCOUNTING 4 Hrs

Types of accounts – golden rules of accounting– accounting concepts and conventions– double entry system of book keeping– mode of accounting–financial statements– transactions– recording of transactions – basic concepts of computerized accounting– features of tally

UNIT- II VOUCHER CREATION 5 Hrs

Creation of company– alteration– deletion– creation of groups– alteration– deletion– creation of ledger – creation of vouchers in tally– preparation of final accounts with adjustment

UNIT-III INVENTORY REPORT 6 Hrs

Stock groups– stock categories– purchase order summary– altering a purchase order– deleting a purchase order– sales order summary– altering a sales order– deleting entries in sales order– invoice entry– invoice configuration

UNIT- IV COST REPORT 5 Hrs

Bill of materials – Introduction – creation of manufacturing Journal – top portion of manufacturing Journal – Lower portion of Manufacturing Journals – Cost centers and cost categories– multiple currencies

UNIT-V TAX REPORTS 6 Hrs

Tax Deduction at source in Tally and Payroll Report – Bank reconciliation – Interest calculations– budget and controls

Proportion: Problem: 80%, Theory: 20%

Text Books

- Nadhani A.K. and Nadhani K.K , *Implementing Tally*, BPB Publications, New Delhi, 2015
- Palanivel S, *Tally Accounting Software*, Margham Publications, Chennai, 2015.

Reference Books

- Vishnu Priya Singh , *Quick Learn Tally*, Computech Publication Pvt., New Delhi, 2015
- SrinivasaValaban, *Computer applications in Business*, Sultan Chand & Sons, 2015

PCOR309 – COMPUTERIZED ACCOUNTING – PRACTICAL

Semester : III
Category : Core Practical XIV
Class & Major : II M.Com.

Credit : 2
Hours/Week : 3
Total hours : 39

Objectives

To enable the students

- Understand the use and application of computers in accounting.
- Prepare financial statements and reports using accounting software.

Lab Exercises

1. Creation of company , Groups and Ledger
2. Creation of vouchers and Journals
3. Preparation of final accounts with adjustment
4. Entering data in stock groups and category
5. Creating a purchase order and sales order
6. Preparation of invoice entry and invoice configuration
7. Creation of bill-wise details
8. Creation of cost centers and cost categories
9. Using multiple currencies
10. Preparation of Bank Reconciliation Statement
11. Calculation of interest
12. Preparation of budget and control system
13. Payroll report

Evaluation Pattern

| Internal Assessment | |
|---------------------------------|---------------|
| Component | Maximum Marks |
| CIA I | 10 |
| CIA II | 10 |
| Daily Practical Assessment(DPA) | 30 |
| Viva Voce | 10 |
| Total | 60 |
| External Assessment | |
| Component | Maximum Marks |
| Record | 20 |
| Viva Voce | 10 |
| Result | 10 |
| Total | 40 |

PCID301 E- COMMERCE

Semester : III
Category : Core XV
Class & Major: II M.Com

Credit : 5
Hours/Week : 5
Total Hours : 65

Objectives

To enable the students

- Understand the theories and concepts underlying e-Commerce
- Gain knowledge about e-commerce and its various components.

UNIT- I INTRODUCTION

14 Hrs

Introduction to e – Commerce – Meaning – Working of e – Commerce – Electronic Business – Categories of e – Commerce Application – global Trading Environment and Adoption of e – Commerce – Product suitability – Comparison between Traditional and Electronic Commerce – Advantages and Disadvantages of e– Commerce.

UNIT - II BUSINESS MODELS

14 Hrs

Business Models of e – Commerce – Major challenges of B2C e Commerce – Meaning of B2B Exchanges – Development of B2B e – Commerce – Types of B2B Markets – Difference between B2C and B2B Commerce.

UNIT- III WEB MARKETING STRATEGIES

13 Hrs

Different types of Marketing strategies (product Based and Customer Based) – Communicating with different Market segments–Advertising on the web.

UNIT - IV ELECTRONIC DATA INTERCHANGE

12 Hrs

Introduction on EDI, EDI on internet Supply Chain Management– its software– online payment– payment cards– advantages and disadvantages of Payment cards.

UNIT - V INTERNET SECURITY

12 Hrs

Computer Security its Types–Threats– Hackers–Classification of Computer security (Security, Integrity, Necessity) – Security Policy and Integrated Security.

Text Books

- SrinivasaVallabhan. S.V , *E-Commerce* ,Vijay Nicole Imprints Private Ltd.2016
- Gary P. Schnider , *Electronics Commerce* , fourth annual edition.2016

Reference Books

- Marilyn Greenstein and ToddM Feinman, *Electronic Commerce* ,2016
- Kamlesh K. Bajaj and Debjani nag , *E-Commerce* ,2016

PCOM405 EXPORT IMPORT FINANCING

Semester: IV
Category : Core XVI
Class & Major : II M.Com.

Credit : 4
Hours/Week : 6
Total hours : 78

Objectives

To enable the students

- To make the students know and apply the documentation formalities related to export -import.
- To acquaint students with the procedures of export – import transaction
- To enable students acquire knowledge in international trade and its practice in our country
- To enable the students to learn the significance of foreign exchange and computation of exchange rate

UNIT-I: INTRODUCTION TO EXPORT DOCUMENTS

15 Hrs

Documentation frame work – Export import controls and policy – types and characteristics of documents – Export contract- Processing of an export order – Export Financing methods and terms of Payment

UNIT-II: NEGOTIATIONS OF EXPORT BILL

16 Hrs

Negotiations of export bill – Methods of payment in international trade – Documentary credit and collection — Pre-post shipment export credits – Bank guarantees – Foreign exchange regulations and procedures

UNIT-III: RISKS IN EXPORT BUSINESS

16 Hrs

Credit and Exchange Risks – Marine insurance – need, types and procedure – ECGC schemes for risk coverage, and procedure for filing claims – Quality Control and pre-shipment Inspection Schemes – Process and procedures – Excise and customs clearance – regulations, procedures and documentation.

UNIT-IV: EXPORT&IMPORT BUSINESS

16 Hrs

Planning and Methods of Procurement for Exports- Procedure for procurement through Imports- Import financing- Customs clearance of import cargo – managing risks involved in importing –transit risk, credit risk and exchange risk.

UNIT-V: EXPORT INCENTIVES

15 Hrs

Export Incentives - Overview of export incentives – duty drawbacks, duty exemption schemes, tax incentives – procedures and documentation

Text Books

- Jeevanandham.C, Foreign Exchange, Sulthan Chand, New Delhi,2005
- Mahajan, MI, Export – Do it yourself, Snow white Publications, Mumbai,2004

Reference Books

- Parasuram, *Export, What, Where and How?* Anupam Publications, New Delhi , 2003
- *Handbook of Export Import Procedure*, Ministry of Commerce, Government of India Vols.I &II,NewDelhi,2002
- *Export – Import Policy, Ministry of Commerce, Government of India Bulletin*,2003

PCOM407 LOGISTICS MANAGEMENT

Semester : IV
Category : Core XVII
Class & Major: II M.Com

Credit : 4
Hours/Week : 6
Total Hours : 78

Objectives

To enable the students

- To create Knowledge of Logistics.
- To impart knowledge of Supply Chain Management.
- To make the students to understand the comprehensive nature of logistics management.
- To impart knowledge with regard to the legal provision applicable under Motor Vehicles Act.

UNIT INTRODUCTION TO LOGISTICS 15 Hrs

Logistics: Definition – Scope – Functions – Objectives of Logistics Management – Customer service and Logistics.

UNIT II SUPPLY CHAIN MANAGEMENT 15 Hrs

Supply Chain: Supply Chain - Components – Role of Logistics in supply chain – Warehousing – Functions – Types – Warehouse Layout – Material handling and Logistics – inventory management.

UNIT III TRANSPORTATION 16 Hrs

Transportation – Infrastructure – Freight Management – Transportation Network – Route Planning – Containerization

UNIT IV LOGISTICS OUTSOURCING 16 Hrs

Logistics Packaging – Logistics Information Needs – Logistics Design for Distribution channels – Logistics outsourcing.

UNIT V GOVERNMENT POLICIES AND REGULATIONS 16 Hrs

Government policies and regulations – Motor Vehicles Act, Carriage by Air, Sea Multimodal Transportation etc. , Documentation – Air way Bill , Railway Receipt, Lorry Receipt, Bill of Lading etc.,

Test Books

- Satis C.Ailawadi, Rakesh Singh , Logistics Management, Prentice Hall of India. 2006
- Vinod V.Spole, Logistics Management, Pearson Education.2006

Reference Books

- Ronal H.Ballou, Business Logistics/Supply Chain Management, , Pearson Education Prentice Hall, New Delhi.2007
- Sunil Choper & Peter Meindi, Supply Chain Management / Strategy planning and operation, Pearson Education Asia, New Delhi.2007

PCOM408 GOODS AND SERVICES TAX (GST)

| | | | |
|---------------------------|---------------------|--------------------|-------------|
| Semester | : IV | Credit | : 5 |
| Category | : Core XVIII | Hours/Week | : 5 |
| Class & Major: | II M.Com. | Total Hours | : 65 |

Objectives

To enable the students

- Understand the concept of GST Policy and Procedure
- Apply Principles for practicing GST in the firm.

UNIT - I INTRODUCTION

14 Hrs

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

UNIT - II LEVY AND COLLECTION OF GST

13 Hrs

Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

UNIT - III INPUT TAX CREDIT

14 Hrs

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

UNIT- IV PROCEDURES

12 Hrs

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

UNIT- V SPECIAL PROVISIONS

12 Hrs

Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals

Text Books

- Mehrotra HC and Agarwal Vp, *Goods and Services Tax GST*, 4th edition, Sahitya bhawan Publication, Agara 2019.
- Viond K Singhania, *Students Guide to GST & customs Law*, 3rd Edition, Taxman Publications, New Delhi, 2019

Reference Books

- Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017
- Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017

PCOM409 ADVANCED COST & MANAGEMENT ACCOUNTING

| | | | |
|--------------------------|-------------------|--------------------|-------------|
| Semester | : IV | Credit | : 5 |
| Category | : Core XIX | Hours/Week | : 6 |
| Class & Major | : II M.Com | Total Hours | : 78 |

Objectives

To enable the students

- Understand the cost accounting techniques for evaluation, analysis and application in managerial decision making.
- Compare and contrast marginal costing in respect of profit reporting.
- Prepare and interpret budgets.

UNIT- I INTRODUCTION TO COST & MANAGEMENT ACCOUNTING 15 Hrs

Concepts of cost and Management Accounting, Relevant and irrelevant costs for decision making– Cost sheet – Methods of costing Unit costing.

UNIT- II COSTING METHODS 16 Hrs

Process Costing – Joint Products- Treatment of Equivalent Units – Inter-Process Profit. Overheads – Collection, classification, allocation, apportionment- absorption – Over and under absorption- machine hour rate.

UNIT -III BUDGETARY CONTROL & COST REDUCTION & COST CONTROL 16 Hrs

Budgetary Control – Functional Budgets – Production, Sales, Cash, Flexible Budgets– Master Budget - ZBB– Cost reduction and cost control – Various Techniques of cost reduction - work study, Time study & Motion study.

UNIT- IV MARGINAL COSTING 15 Hrs

Marginal Costing – Break-Even Analysis – Cost– Volume – Profit Analysis – Break-Even Charts – Application of Marginal Costing – Differential costing– Direct Costing– Standard Costing.

UNIT-V INTRODUCTION TO ADVANCED MANAGEMENT ACCOUNTING 16 Hrs

Introduction – Meaning of ratios – Advantages of ratio – Classification of ratio – Profitability ratio – turnover ratio - Solvency Ratio – re arrangement of Financial statements – concept of fund flow statement – changes in working capital – applications and sources of funds – Meaning and importance of cash flow statements – Difference between fund flow and cash flow statement.

(Proportion: 40% Theory and 60% Problems)

Text Books

- Jain S.P. and Narang K.L., *Advanced Cost Accounting*, Kalyani Publishers, Chennai, 2015.
- Reddy T.S. and Reddy Y.H., *Cost & Management Accounting*, Margam Publications, Chennai, 2015.

Reference Books

- Horngren C.T, *Cost Accounting*, Pearson Education, New Delhi, 2015.
- Saxena V. K. and Vashist C. D., *Cost Management*, Sultan Chand & Sons, New Delhi, 2015.

PCOR409 ACCOUNTING PACKAGE IN GST

Semester : IV

Category : Core XX

Class & Major: II M.Com

Credit : 1

Hours/Week : 2

Total Hours : 26

Objectives

To enable the students

- Familiarize with the existing GST Policy and Procedure
- Compute GST and File return

Lab Exercises

1. Creation of company, Create Company and Activate GST in Company Level
2. Creating Master and Set GST – Rates .
3. Creating Tax Ledgers -Transferring.
4. Creating GST Taxes & Invoices
5. Creating GST Number for Suppliers
6. Creating GST Number for Customers
7. Creating Intra -State Purchase Entry in GST (SGST + CGST)
8. Creating Inter-State Purchase Entry in GST (IGST)
9. Creating Intra- State Sales Entry in GST (SGST + CGST)
10. Creating Inter-State Sales Entry in GST (IGST)
11. Applications for Registration for GST
12. GST - Return Filing
13. GST Computation Report

Text Books

- Mehrotra HC and Agarval Vp, *Goods and Services Tax GST*, 4th edition, Sahitya bhawan Publication, Agara 2019.
- Dr.Rajescheda , *Learn tally ERP-9 with GST*, Ahc's students Edition.2019

Evaluation Pattern for Project

| Internal Assessment | |
|---------------------------------|----------------------|
| Component | Maximum Marks |
| CIA I | 10 |
| CIA II | 10 |
| Daily Practical Assessment(DPA) | 30 |
| Viva Voce | 10 |
| Total | 60 |
| External Assessment | |
| Component | Maximum Marks |
| Record | 20 |
| Viva Voce | 10 |
| Result | 10 |
| Total | 40 |

III & IV EVALUATION COMPONENTS OF CIA

| Semester | Category | Course Code | Course Title | Component III | Component IV |
|-----------------|-----------------|--------------------|---|--|-----------------------|
| III | Core X | PCOM304 | Service Marketing | Assignment | Seminar |
| | Core XI | PCOM305 | Income Tax and International Taxation | Fill up IT Forms | Seminar |
| | Core XII | PCOM306 | Contemporary Business Legislations | Assignment | Open Book Quiz |
| | Core XIII | PCOM308 | Computerized Accounting | Assignment | Problem solving |
| | Core XIV | PCOR309 | Computerized Accounting - Practical | Assignment | Problem solving |
| | Core XV | PCID301 | E- Commerce | Assignment | Seminar |
| IV | Core XVI | PCOM405 | Export Import Financing | Case study | Seminar |
| | Core XVII | PCOM407 | Logistics Management | Open Book Quiz | Seminar |
| | Core XVIII | PCOM408 | Goods and Service Tax | Hands on Training (Collecting Circulars & Notifications form the Concern Tax Department) | Recent changes in GST |
| | Core XIX | PCOM409 | Advanced cost and management Accounting | Assignment | Problem solving |
| | Core XX | PCOR409 | Accounting Package in GST | Assignment | Problem solving |
| | | | | | |