

**Bachelor of Commerce (B.Com.)**  
**(ODL & OL Mode)**  
**PROGRAMME STRUCTURE**

**First Year-First Semester**

S. No	Course Code	Course Title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	ESE		
1	DLTAM11	Tamil I	Language I	4	3	30	70	100	40
2	DLENG11	English I	Language II	4	3	30	70	100	40
3	DCBGL11	Financial Accounting - I	CC	4	3	30	70	100	40
4	DCBGL12	Business Management	CC	4	3	30	70	100	40
5	DCBGL13	Managerial Economics	CC	4	3	30	70	100	40
<b>Total</b>				<b>20</b>		<b>150</b>	<b>350</b>	<b>500</b>	

**First Year-Second Semester**

S. No	Course Code	Course Title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	ESE		
6	DLTAM21	Tamil II	Language I	4	3	30	70	100	40
7	DLENG21	English II	Language II	4	3	30	70	100	40
8	DCBGL21	Financial Accounting - II	CC	4	3	30	70	100	40
9	DCBGL22	Human Resource Management	CC	4	3	30	70	100	40
10	DCBGL23	Indian Economy	CC	4	3	30	70	100	40
<b>Total</b>				<b>20</b>		<b>150</b>	<b>350</b>	<b>500</b>	

**Second Year-Third Semester**

S. No	Course Code	Course Title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	ESE		
11	DLTAM31	Tamil III	Language I	4	3	30	70	100	40
12	DCBGL31	Business Statistics	CC	4	3	30	70	100	40
13	DCBGL32	Corporate Accounting - I	CC	4	3	30	70	100	40
14	DCBGL33	Business Law	CC	4	3	30	70	100	40
15	DEVS031	Environmental Studies	AECC	2	3	30	70	100	40
<b>Total</b>				<b>18</b>		<b>150</b>	<b>350</b>	<b>500</b>	

**Second Year-Fourth Semester**

S. No	Course Code	Course Title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	ESE		
16	DCBGL41	Operations Research	CC	4	3	30	70	100	40
17	DCBGL42	Corporate Accounting - II	CC	4	3	30	70	100	40
18	DCBGL43	Banking Theory Law and Practice	CC	4	3	30	70	100	40
19	DABGL42	Business Communication	AECC	2	3	30	70	100	40
<b>Total</b>				<b>14</b>		<b>120</b>	<b>280</b>	<b>400</b>	

**Third Year-Fifth Semester**

S. No	Course Code	Course Title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	ESE		
20	DCBGL51	Cost Accounting	CC	4	3	30	70	100	40
21	DCBGL52	Income Tax Law and Practice I	CC	4	3	30	70	100	40
22	DCBGL53	Financial Management	CC	4	3	30	70	100	40
23	DCBGL54	Marketing Management	CC	4	3	30	70	100	40
24	DCBGL55	Financial Services	CC	4	3	30	70	100	40
<b>Total</b>				<b>20</b>		<b>150</b>	<b>350</b>	<b>500</b>	

**Third Year-Sixth Semester**

S. No	Course Code	Course Title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	ESE		
25	DCBGL61	Management Accounting	CC	4	3	30	70	100	40
26	DCBGL62	Income Tax Law and Practice II	CC	4	3	30	70	100	40
27	DCBGL63	Organisational Behaviour	CC	4	3	30	70	100	40
28	DCBGL64	Practical Auditing	CC	4	3	30	70	100	40
29	DCBGL65	Consumer Affairs	CC	4	3	30	70	100	40
<b>Total</b>				<b>20</b>		<b>150</b>	<b>350</b>	<b>500</b>	

CC-Core Course / CIA-Continuous Internal Assessment / ESE-End Semester Examination

### Optional Courses Available

The following Discipline Specific Elective (DSE) Courses, Skill Enhancement Courses (SEC), Generic Elective Courses (GEC) and Ability Enhancement Courses (AEC) are also available for the learners to choose from 3<sup>rd</sup> Semester onwards.

<b>S.No</b>	<b>Name of Course</b>	<b>Credits</b>
1	English for Competitive Exam	4
2	Company Law	4
3	Universal Human Values	3
4	Soft skills	2
5	E-Business	5
6	Computer Applications in Business	5
7	Counselling and Negotiation Skills	5
8	Industrial Relations	4
9	E-Business	5
10	Capital Market	4
11	Business Taxation	4
12	International Finance	4

**Bachelor of Commerce (B.Com.)**  
**Detailed Syllabus**

<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>First Year / First Semester</b>
<b>Course Title</b>	:	<b>Tamil- I</b>
<b>Course Code</b>	:	<b>DLTAM11</b>
<b>No.of Credit</b>	:	<b>4</b>

- CO1: தமிழ் மொழித் திறத்தினை மாணவர்களிடையே எல்லா நிலைகளிலும் மேம்படுத்தி வளர்த்தல். செம்மொழித் தமிழின் இலக்கிய இலக்கண வளமைகளை அறிமுகம் செய்தல்
- CO2: நல்ல தமிழ் எழுதும் பயன்பாட்டு மொழியாற்றலை வளர்த்தல்
- CO3: எழுத்தாற்றலையும் பேச்சாற்றலையும் வளர்த்தெடுப்பதின்வழி தகவல் தொடர்பியல் மற்றும் ஊடகத்தமிழுக்கு தகுதிப்படுத்துதல்
- CO4: மொழிபெயர்ப்பு மற்றும் கலைச்சொல்லாக்கப் பயிற்சியளித்தல்
- CO5: தமிழில் படைபிலக்கியத் திறத்தினை வளர்த்தெடுத்தல்

பாடக் குறியீட்டு எண்: DLTAM11

பருவம்-1, தமிழ்மொழிப்பாடம்-1, பகுதி-1, தகுதிப்புள்ளி: 4,

**தாள்-1- இக்காலக் கவிதைகள் – உரைநடை - பண்பாடு – மொழித்திறன்**

**தொகுதி 1 - சங்க இலக்கியம்**

குறுந்தொகை (மூன்று பாடல்கள் - 3, 40, 135) - புறநானூறு (மூன்று பாடல்கள் - 183, 184, 192) - பட்டினப்பாலை (காவிரியின் சிறப்பு 01-07, சோழ நாட்டு 20-28, பல்பொருள் வளம் 183-193) - மதுரைக் காஞ்சி (பாண்டியர் பரம்பரை 01-23, மன்னர்க்கு மன்னன் 64-74, பாண்டியன் புகழ் 197-209).

**தொகுதி 2 - இக்கால இலக்கியம்**

பாரதியார் - பாரத தேசம் என்னும் தலைப்பில் ஆறு பாடல்கள். (பாடல்எண்கள் 1, 6, 7, 9, 12, 13) - பாரதிதாசன் - தமிழுக்கும் அமுதென்று பேர் என்னும் தலைப்பிலான கவிதை - தேசிக விநாயகம் பிள்ளை - உடல் நலம் பேணல் என்னும் தலைப்பிலான கவிதை - அப்துல் ரகுமான் - ஆலாபனை தொகுப்பில் போட்டி என்னும் தலைப்பிலான கவிதை.

**தொகுதி 3- உரைநடை**

மாணாக்கரும் தாய்மொழியும் - திரு.வி.க., - மன வலிமை வேண்டும் - மு.வரதராசனார் - செம்மொழித் தமிழின் சிறப்புகள் - பண்டைத் தமிழரின் சாதனைச் சுவடுகள்.

**தொகுதி 4-தமிழர் வாழ்வும் பண்பாடும்**

பண்பாடு - வாழ்வியல் முறை - அகம், புறம் - உணவு முறை - விருந்தோம்பல் - நம்பிக்கைகள் - விழாவும் வழிபாடும் - கலைகள் - கட்டடம் - சிற்பம் - ஓவியம் - இசை - கூத்து - தொழிலும் வணிகமும் - அறிவியல் நோக்கு.

**தொகுதி 5- மொழித்திறன், இலக்கிய வரலாறு, இலக்கணம்**

மொழித்திறன், இலக்கிய வரலாறு, இலக்கணம் - எழுத்துப் பிழை, தொடர்பு பிழைகள் - வேற்றுமை இலக்கணம் - செய்யுள் நலம் பாராட்டல் - பாடம் தழுவிய இலக்கிய வரலாறு மரபுக் கவிதை - புதுக்கவிதை - உரைநடை.

**பார்வை நூல்கள்**

1. தமிழர் நாகரிகமும் பண்பாடும், டாக்டர் அ. தட்சிணா மூர்த்தி, ஐந்திணைப் பதிப்பகம், 1973
2. தவறின்றித் தமிழ் எழுதுவோம், மா. நன்னன், ஏகம் பதிப்பகம், 2006
3. தவறின்றித் தமிழ் எழுத - மருதூர் அரங்கராசன், ஐந்திணைப் பதிப்பகம், 2005
4. தமிழ் இலக்கிய வரலாறு, வரதராசன், மு., புது தில்லி : சாகித்திய அக்காடெமி, 1972
5. புதிய தமிழ் இலக்கிய வரலாறு, நீல. பத்மநாபன், சிற்பி பாலசுப்ரமணியம், சாகித்திய அகாடெமி, 2013
6. செம்மொழி தமிழின் சிறப்பியல்புகள் - முனைவர் மறைமலை இலக்குவனார்; <https://www.youtube.com/watch?v=HHZnmJb4jSY>
7. பாடநூல் தேடலுக்கான இணையம் - <https://archive.org/>.

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<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>First Year / First Semester</b>
<b>Course Title</b>	:	<b>English - I</b>
<b>Course Code</b>	:	<b>DLENG11</b>
<b>No.of Credit</b>	:	<b>4</b>

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### **Course Objectives**

CO 1.To enable students to develop their communication skills effectively.

CO 2.To make students familiar with usage skills in English Language.

CO 3.To enrich their vocabulary in English

CO 4. To develop communicative competency

### **Block I: Prose**

Introduction to Prose -Descriptive and Expository - Dangers of Drug Abuse - Hardin B Jones  
– Profession for Women -Virginia Wolf, Tight Corners – E.V.Lucas

### **Block II: Poetry**

Introduction to Poetry - Stopping by woods on a snowy evening – Robert Frost - Ecology – A K  
Ramanujan - The Unknown Citizen – W.H.Auden

### **Block III: Short Stories**

Introduction - Fortune Teller – Karel Capek- The Model Millionaire – Oscar Wilde -The  
Lion and the Lamb– Leonard Clarke

### **Block IV: Plays**

Introduction to Play - George Bernard Shaw: Life and Work – Arms and the Man: Summary  
and Explanation - Character Analysis and Critical Perspective

### **Block V: Grammar**

Introduction – Subject verb agreement and Noun Pronoun agreement. – Article and  
Preposition – Tense

### **References Books**

(1). History of English Language by F.T.Wood, Trinity Press, Revised Edition, 2010.

(2). Balasubramanian, Text Book of English Phonetics for Indian Students, Macmillan  
Publishers, New Delhi, 2<sup>nd</sup> Edition, 2013.

(3). Wren and Martin, English Grammar and Composition, S. Chand& Co, New Delhi, 4th  
Edition, 2012.

- (4). W.H. Hudson, an Introduction to the Study of Literature, Atlantic Publishers, Chennai.2012
- (5). Peter Childs, Roger Fowler, The Routledge Dictionary of Literary Terms, Routledge Taylor and Francis group, London.2015.
- (6). Declerck, Renaat. Sequence of tenses in English. Fac. van de Letteren en de Wijsbegeerte, Univ. Campus, 1988.
- (7). Aitken, Rosemary. Teaching tenses. Intrinsic Books Ltd, 2021.
- (8). Lindstromberg, Seth. English prepositions explained. Amsterdam and Philadelphia: John
- (9). Zwicky, Arnold M. "French prepositions: no pe eking." Phonology 4 (1987): 211- 7.
- (10).Van Riemsdijk, Henk. "Functional prepositions." Unity in Diversity, edited by H. Pinkster and I. Gene (1990): 229- 241.
- (11).Reichenbach, Hans. "The tenses of verbs." Meinster, J.; Schernus, W. Time from concept to narrative construct: a reader. Berlin (1947): 1-12.
- (12).Rumelhart, David E., and James L. McClelland. "On learning the past tenses of English verbs." (1986): 216-271

**Web Links**

<https://www.gradesaver.com/>

<https://www.enotes.com/>

<https://www.jstor.org/>

<https://www.sparknotes.com/>

<https://www.cliffsnotes.com/>

**Course Outcome**

After the completion of the course English – I, the student will be able to

COC1	Analyze and appreciate the literariness found in them given texts
COC2	Develop the overall comprehending and writing skills.
COC3	Analyze and interpret the given short story and drama with close reading.
COC4	Use language for speaking and writing with confidence in an intelligible and acceptable manner.
COC5	Write simple sentences without committing error of spelling or grammar.

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<b>PROGRAMME</b>	: <b>B.Com.</b>
<b>Year/Semester</b>	: <b>First Year / First Semester</b>
<b>Course Title</b>	: <b>Financial Accounting - I</b>
<b>Course Code</b>	: <b>DCBGL11</b>
<b>No. of Credit</b>	: <b>4</b>

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### **Course Objectives**

CO 1: To make the students to understand the basic concepts of accounting applied in the competitive corporate world

CO 2: To provide basic knowledge in financial Accounting concepts.

CO 3: To gain working knowledge of the participants and procedure of accounting and their application.

CO 4: To gain the ability to solve the problems and enhance practical applications of Accounting

### **Block 1- Introduction to Financial Accounting**

Meaning and definition of accounting- Functions of accounting – Limitations of accounting – accounting process – Accounting concepts and conventions – Accounting standards – Accounting equations – Double Entry System – Journal and Ledger.

### **Block 2- Subsidiary Books**

Purchase Book – Sales Book – Purchase Returns Book – Sales Return Book – Cash Book – Single Column, Double Column, Three Column cash Book – Petty Cash Book – Imprest System – Journal Paper

### **Block 3- Rectification of Errors, Trial Balance And Final Accounts**

Final accounts with adjustments – Closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, and income received in advance, depreciation, additional bad debts, provision for doubtful debts, provision for discount on debtors, interest on capital, interest on drawing, discount on creditors and creation of various reserves - Trial Balance – Rectification of Errors – Final Accounts with Adjustments

### **Block 4- Bank Reconciliation Statement**

Bank reconciliation statement – Importance of Bank Reconciliation Statement – Scope of BRS - Insurance Claim Account – Loss of property and stock – Average clause – Computerised Accounting

### **Block 5- Depreciation, Single Entry System, Self Balancing Ledgers, Computerised Accounting**

Single entry system – Salient features – Limitations of single entry system – Distinction between single entry system and double entry system – Ascertainment of profit – Net worth method – Conversion method (simple problems only) – Self Balancing Ledgers - Meaning of Computerised Accounting System, Importance and Advantages - Manual



Accounting VS Computerised Accounting - Importance, Limitations of Computerised Accounting System - Applications and Features of Accounting Software Packages- Introduction about MIS and AIS, Types of Computerised Accounting Software.

## References

1. Briston, R.J.,2017, Introduction to Accountancy and Finance,London: The Macmillan Press Ltd.,
2. Goel D. K., 2020-Accountancy Arya Publications, 1569/30 Naiwala, Karol Bagh, New Delhi
3. Grewal T.S.2018, Double Entry Book-Keeping ,Sultan Chand&Sons
4. Maheshwari, S.N., 2018, Principles and Practice of BookKeeping (New Delhi: Arya Book Publications.
5. Matulich, S. & Heitger, L.E.,2010- Financial Accounting (New York: McGraw Hill Book Company..
6. Mr Barry Elliott, Jamie Elliott,2017- Financial Accounting and Reporting- ,Pearson Publications.
7. Paul V.A. & Korlahalli, J.S.,2018- Principle and Practice of Accountancy. New Delhi : S. Chand & Co., 2018
8. S.P.Jain, K.L.Narang,2019; AdvancedAccountancyVolume:1, Twenty Second Edition, Kalyani Publishers, Ludhiana.
9. Thomas Edmonds, Christopher, Edmonds,2018-Introductory Financial Accounting for Business, McGraw Hill Publications.
10. Thomas, Wendy M. Tietz & Themin Suwardy Walter T.Harrison,2018- Financial Accounting, Global Publications, 12 th Edition

## Journals

1. Chandra Kanodia, Haresh Sapra A Real Effects Perspective to Accounting Measurement and Disclosure: Implications and Insights forFuture Research, Published by Wiley Online Library, Volume54, Issue2, May 2016 Pages 623-676 <https://doi.org/1111/1475679X.12109>
2. Christian Leuz, Peter D. Wysocki the Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research, Published by Wiley Online Library, Volume54, Issue2, May 2016 <https://doi.org/1111/1475-679X.12115>
3. Hans B. Christensen, Valeri V. Nikolaev, Regina Wittenberg Moer man Accounting Information in Financial Contracting: The Incomplete Contract Theory Perspective, Published by Wiley OnlineLibrary, Volume 54, Issue 2, may 2016, Pages 397-435 <https://doi.org/1111/1475-679X.12108>

**Weblinks:**

<https://drive.google.com/file/d/1-ERPZCOaRlywRnts->

<https://www.youtube.com/watch?v=Hs-U3jAvqo4>

[https://www.youtube.com/watch?v=tIDFXs6\\_Tjc](https://www.youtube.com/watch?v=tIDFXs6_Tjc)

<https://www.youtube.com/watch?v=tfGxb2YmlJQ>

<https://www.youtube.com/watch?v=WaA8rLiyRXs>

<https://web.ung.edu/media/university-press/Principles-of-Financial->

**Course Outcomes**

After the completion of the course Financial Accounting - I, the student will be able to

COC 1	Interpret knowledge of Financial Accounting to practical situations
COC2	Apply accounting principles for determining Profit/ Loss
COC 3	Apply accounting practices for Reconciliation
COC 4	Solve problems relating to depreciation of assets
COC 5	Make use of Single entry system for calculating profit

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / First Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Business Management</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL12</b>
<b>No.of Credit</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

CO 1: To help the students gain understanding of the functions and responsibilities of managers.

CO 2: To provide them tools and techniques to be used in the performance of the managerial job

CO 3: To enable them to analyze and understand the environment of the organization.

CO 4: To help the students to develop cognizance of the importance of management principles.

### **Block-1- Management Thought and Evolution**

Management – Meaning – Definition – Importance – Nature and Scope – Process – Functions of Management – Role of Manager – Levels of Management – Development of Scientific Management – Authors Contribution to Management

### **Block-2- Planning And Decision Making**

Planning – Nature - Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedure – Management by Objectives (MBO) - Methods of Decision Making – Process of decision making – Types of Decision.

### **Block-3- Organisation Structure**

Organisation – Types of Organisation – Concepts of Organisation – Formal and Informal Organisation – Organisation Structure – Span of Control – Departmentation – Delegation of Authority

### **Block -4- Recruitment, Selection, Training and Development**

Recruitment – Sources - Selection – Stages in Selection – Training – Benefits of – Methods of Training - Training and Development

### **Block-5- Controlling**

Motivation – Need and Importance – Communication – Importance – Elements - Channels – Types – Barriers to Communication – Guide lines for ensuring Effective Communication – Co-ordination – Need - Principles of Co-ordination – types of Co-ordination – Controlling Importance – Steps in Controlling.

## References Books

1. A. R.Appannaiah, G Dinakar, Sandeep,2020, Organizational Management, ISBN: 978-9350-977262.
2. Hardcover, Eichhorn Peter, 2012, Principles of Management, Springer International Publishing AG, ISBN: 978-33197-09017, 978-3319-709017.
3. Hardcover, S.K. Kapur, 2012, Principles and Practice of Management, ISBN 978-81857-01042.
4. Heinz Wehrich, Harold Koontz, Mark V Cannice, 2019, Management: A Global, Innovative Perspective, McGraw Hill India, ISBN: 9788194244608, 8194244609.
5. Koontz, Harold and Wehrich, Heinz (2008), Essentials of management- An International Perspective. New Delhi: McGraw Publishing, Eighth Edition.
6. Koontz, Harold and O' Donell, (2016), Principles of management- An Analysis of Managerial Functions. London: Cambridge University Press.
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### Course Outcomes

After the completion of the course Business Management, the student will be able to

COC 1	Make use of Management techniques, theories and Policies
COC 2	Construct a Plan successfully in every walk of life
COC 3	Organize structure and its types
COC 4	Authority and Responsibility and stages in selection and training benefits
COC 5	Summarise Motivation, Communication, co-ordination and control

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<b>Programme</b>	<b>:</b>	<b>B.Com.</b>
<b>Year/Semester</b>	<b>:</b>	<b>First Year / First Semester</b>
<b>Course Title</b>	<b>:</b>	<b>Managerial Economics</b>
<b>Course Code</b>	<b>:</b>	<b>DCBGL13</b>
<b>No.of Credit</b>	<b>:</b>	<b>4</b>

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### **Course Objectives**

CO 1: To understand the fundamental of Managerial Economics

CO 2: To understand the concepts of Demand, Cost, Production and Markets

CO 3: To analyses the Cost function and Production function

CO 4: To examine the profit position of the firm through Break Even Analysis.

CO 5: Critically evaluate the business practices existing in the market.

### **Block 1- Introduction to Managerial Economics**

Managerial Economics- Meaning – Characteristics and Subject Matter - Nature and Scope of Managerial Economics - Fundamental Principles of Managerial Economics - Risk and Uncertainty

### **Block 2- Demand and Supply Analysis**

Law of Demand – Exceptions to Law of Demand – Elasticity of Demand -Factors Influencing Elasticity of Demand - Law of Supply – Elasticity of Supply – Factors Influencing Elasticity of Supply - Demand Forecasting – Objectives – Methods –Criteria of Good Forecasting Methods - Pricing Policy and Cost

### **Block 3- Production and Cost Analysis**

Production – Meaning – Factors of Production –Production Function – Cobb Douglas – CES – Leontief - – Economies and Diseconomies Of Scale - Theory of Production – Law of Variable Proportion –Law of Return to Scale - Cost of Production – Money Cost- Real Cost – ExplicitCost – Implicit Cost – TC, TFC, TVC, AC, AFC, AVC - Cost Output Relationship – Short Run and Long Run

### **Block 4- Price and Output Determination in Market**

Perfect Competition – Features – Price and Output Determination in Short Run and Long Run - Monopoly – Price Discrimination – Simple Monopoly and Discrimination Monopoly - Monopolistic Competition – Features – Price and Output Determination in Short Run and Long Run - Oligopoly Competition – Features f Oligopoly – Types and Sweezy' Model of Kinked Demand Curve

### **Block 5- Factor Pricing**

Marginal Productivity Theory of Distribution - Recardian Theory of Rent – Quasi Rent – Wage Theory - Classical Theory of Interest - Liquidity PreferenceTheory - Profit Concepts & Analysis

## References

### Books

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[https://books.google.co.in/books/about/Managerial\\_Economics.html?id=CxK7AAAAlAAJ&redir\\_esc=y](https://books.google.co.in/books/about/Managerial_Economics.html?id=CxK7AAAAlAAJ&redir_esc=y)

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#### **Course Outcomes**

After the completion of the course Managerial Economics, the student will be able to

COC 1	To understand the basic elements of managerial economics aspects nature and decision making
COC 2	To understand the law of demand , supply forecasting , consumer durable
COC 3	To understand theories of profit , profit maximization and analysis of Breack Even Point
COC 4	To know law of diminishing proportion , product function , Economies of scale
COC 5	To understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition , Oligopoly and Pricing Objectives and Methods for production to minimize the cost and maximum the profit



<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>Second Year / Second Semester</b>
<b>Course Title</b>	:	<b>Tamil- II</b>
<b>Course Code</b>	:	<b>DLTAM21</b>
<b>No.of Credit</b>	:	<b>4</b>

### Course Objectives

CO1: தமிழ் மொழித் திறத்தினை மாணவர்களிடையே எல்லா நிலைகளிலும் மேம்படுத்தி வளர்த்தல். செம்மொழித் தமிழின் இலக்கிய இலக்கண வளமைகளை அறிமுகம் செய்தல்

CO2: நல்ல தமிழ் எழுதும் பயன்பாட்டு மொழியாற்றலை வளர்த்தல்

CO3:எழுத்தாற்றலையும் பேச்சாற்றலையும் வளர்த்தெடுப்பதின்வழி தகவல் தொடர்பியல் மற்றும் ஊடகத்தமிழுக்கு தகுதிப்படுத்துதல்

CO4: மொழிபெயர்ப்பு மற்றும் கலைச்சொல்லாக்கப் பயிற்சியளித்தல்

CO5 :தமிழில் படைபிலக்கியத் திறத்தினை வளர்த்தெடுத்தல்

பாடக் குறியீட்டு எண்: DLTAM13

பருவம்-2, தமிழ்மொழிப்பாடம்-2, பகுதி-1, தகுதிப்புள்ளி: 4

**தாள்-2:அற இலக்கியம் – சிற்றிலக்கியம் – சிறுகதை – பயன்பாட்டுத் தமிழ்**

**தொகுதி 1 -அற இலக்கியங்கள்**

திருக்குறள் - வான் சிறப்பு (அறம்) - ஊக்கமுடைமை (பொருள்) -குறிப்பறிதல் (இன்பம்) - மூன்று அதிகாரங்கள் முழுமையும் - நாலடியார் - மூன்று பாடல்கள். (2, 3, 5) - பழமொழி நானூறு - மூன்று பாடல்கள் (74, 75, 78) - திரிகடுகம் - மூன்று பாடல்கள் (10, 12, 22) - இனியவை நாற்பது - மூன்று பாடல்கள் (1, 12, 16)

**தொகுதி 2-சிற்றிலக்கியம்**

முத்தொள்ளாயிரம் - சேரன் - வீரம் 14, 15 பாடல்கள் - சோழன் - காதல் 23, 24 பாடல்கள் - பாண்டியன் - 87, 88 பாடல்கள் - தமிழ்விடு தூது - முதல் 20 கண்ணிகள் - திருக்குற்றாலக் குறவஞ்சி -மலைவளம் கூறுதல் - முதல் 5 பாடல்கள்- முக்கூடற்பள்ளு - மூத்த பள்ளி நாட்டு வளம் 2 பாடல்கள், இளைய பள்ளி நாட்டு வளம் 2 பாடல்கள் - கலிங்கத்துப் பரணி – பாலை நிலம் பற்றிய 5 பாடல்கள்

**தொகுதி 3- சிறுகதை**

பேரறிஞர் அண்ணா - செவ்வாழை – புதுமைப்பித்தன் - கடவுளும் கந்தசாமிப் பிள்ளையும் - ஜெயகாந்தன் – யுகசந்தி - கி.ராஜநாராயணன் - கதவு - அம்பை - காட்டில் ஒரு மான்

**தொகுதி 4- பேச்சுத் தமிழ்**

பேச்சுத் திறன் - விளக்கம் - பேச்சுத்திறனின் அடிப்படைகள் - வகைகள் - மேடைப்பேச்சு - உடையாடல் - பயிற்சிகள்

## தொகுதி 5 - எழுத்துத் தமிழ், இலக்கிய வரலாறு, இலக்கணம்

கலைச் சொல்லாக்கம் - தேவைகள் - கலைச்சொற்களின் பண்புகள் - அறிவியல் கலைச் சொற்கள் - கடிதம் - வகைகள் - அலுவலகக் கடிதங்கள் - உறவுமுறைக் கடிதங்கள் - விண்ணப்பக் கடிதம் எழுதுதல்

### பார்வை நூல்கள்

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3. முத்தொள்ளாயிரம் மூலமும் உரையும், பத்மதேவன், ஸ்ரீ செண்பகா பதிப்பகம், 2007
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<https://archive.org/>

[https://www.youtube.com/watch?v=qzKnca\\_wse8](https://www.youtube.com/watch?v=qzKnca_wse8)

<http://www.tamilvu.org/>

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<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>Second Year / Second Semester</b>
<b>Course Title</b>	:	<b>English - II</b>
<b>Course Code</b>	:	<b>DLENG21</b>
<b>No.of Credit</b>	:	<b>4</b>

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### **Course Objectives**

CO1:To improve the speaking ability in English both in terms of fluency andcomprehensibility

CO2:To enhance students Reading, Writing, Listening and Speaking skills

CO3:To enrich their vocabulary in English

### **Block– 1 Prose**

Introduction to prose The Unexpected – Robert Lynd My Greatest Olympic Prize-Jesse Owens If You AreWrong, Admit It- Dale Carnegie

### **Block-2 Poetry**

Introduction to forms of Poetry Pulley or The Gift of God – GeorgeHerbert - The Daffodils – William Wordsworth Night of the Scorpion- Nissim Ezekiel

### **Block-3 Short Story**

IntroductionThe Gift of Magi- O HenryThree Questions- Leo Tolstoy-The Selfish Giant- Oscar Wilde

### **Block-4 Comprehension**

Introductions -Reading Comprehension -Hints Developing- Note Making

### **Block – 5 Grammar**

Introduction-Degrees of Comparison -Active and Passive Voice-Direct and Indirect Speech

### **References - Books**

1. A.J. Thomson, Practical English Grammar, Oxford Publications, 1997.
2. Bas Aarts, Oxford Modern English Grammar, Oxford University Press, 2011.
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<https://learnenglish.britishcouncil.org/vocabulary>

<https://learnenglish.britishcouncil.org/grammar/english-grammar-reference>

<https://learnenglish.britishcouncil.org/grammar/english-grammar-reference>

<http://www.bchmsg.yolasite.com/skills.php>

### **Course Outcomes**

After the completion of the course English II, the student will be able to

COC 1	Analyze and appreciate the literariness found in the given text
COC 2	Develop the overall comprehending and writing skills
COC 3	Analyze and interpret the given short story and drama with close reading
COC 4	Use language for speaking and writing with confidence in an intelligible and acceptable manner
COC 5	Write simple sentences without committing error of spelling or grammar

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<b>Programme</b>	: <b>B.Com.</b>
<b>Year/Semester</b>	: <b>First Year / Second Semester</b>
<b>Course Title</b>	: <b>Financial Accounting II</b>
<b>Course Code</b>	: <b>DCBGL21</b>
<b>No.of Credit</b>	: <b>4</b>

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### **Course Objectives**

CO 1: To provide a balanced and comprehensive framework

CO 2: To enable students to acquire the requisite knowledge and skills

CO 3: To appraise current practice critically and to evaluate proposed changes from the theoretical base.

### **Block 1: Branch Accounts**

Branch accounts – Objectives of branch accounts – Types of branches - Dependent branches –Independent branch –Foreign Branch - Accounting system.

### **Block 2: Departmental Accounts**

Departmental accounts – Accounting procedure – Methods and Techniques of Departmental Accounting - Final Accounts, Including Balance Sheet - Allocating procedure – Allocation of common expenses – Interdepartmental transfer

### **Block 3: Accounts Relating To Hire- Purchase And Instalment System**

Hire purchase – Hire purchase trading account – Stock and debtor system – Instalment Purchase System - Default and Repossession - Methods of Computation of Profit

### **Block 4: Admission, Retirement And Death Of A Partner**

Partnership fundamentals– Admission – Retirement – Death of a partner.

### **Block 5: Dissolution, Insolvency And Gradual Realisation And Piece Meal Distribution**

Dissolution of partnership firm – Dissolution accounts – Insolvency of partners – Gradual realizationof assets and piecemeal distribution.

### **References Books**

1. Hanif and A. Mukherjee, "Financial Accounting- II", McGraw Hill, 2018
2. P.C. Tulsian, "Financial Accounting", 2002
3. T. Horngren Charles, L. Sundern Gary, A. Elliott John, R. Philbrick Danna, "Introduction to Financial Accounting", 2017
4. Barry Elliott and Jamie Elliott, "Financial Accounting and Reporting", 19 th Edition, Kindle Edition, 2019.
5. Matulich, S. & Heitger, L.E., "Financial Accounting", New York: McGraw Hill Book Company, 1990.
6. Charles T. Horngren' "Financial Accounting", Revised Edition, 1997.

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12. Patil, V.A. & Korlahalli, Principles and Practice of Book-Keeping, New Delhi: R. Chand & Co., 2018.
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### **E – Journals**

1. Anne Beatty, Scott Liao, Financial accounting in the banking industry: A review of the empirical literature, Journal of Accounting and Economics, 2014
2. Philippe J.C. Lassou, Trevor Hopper, Collins Ntim, Accounting and development in Africa, <https://doi.org/10.1016/j.cpa.2020.102280>, 2021.
3. Charl de Villiers, Pei-Chi Kelly Hsiao, A review of accounting research in Australasia, 2018.

### **Weblink:**

<https://youtu.be/vZyxxj0QizM>

<https://youtu.be/F-p8q1TsSGw>

<https://youtu.be/aPzAtdcSwx8>

<https://youtu.be/mUHy33I9s8c>

### **Course Outcomes**

After the completion of the course Financial Accounting II, the student will be able to

COC 1	Explaining Branch accounting concepts and its objectives & Types
COC 2	Solving Departmental accounting problems by explaining allocation procedure, allocation of common expenses and interdepartmental transfer.
COC 3	Analysing Hire purchase problems by using hire purchase Trading account, stock & Debtors system and also to study Installment system,
COC 4	Understanding the concept of Admission, retirement and death of a partner in case of Partnership accounts and solving problems.
COC 5	To develop idea about dissolution of partnership and procedures

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: First Year / Second Semester</b>
<b>Course Title</b>	<b>: Human Resource Management</b>
<b>Course Code</b>	<b>: DCBGL22</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

CO 1: Success in today's competitive business environment is increasingly the function of effective management of its resources, particularly, employee.

CO 2: Hence the students must aware of basic aspects of human resource management to understand the functioning of human resource management in an organizational setting

CO 3: Therefore, this introductory course on Human Resource Management is designed to introduce the basic concepts, functions and processes of human resource management to students and to create an awareness of the role, functions and functioning of human resource department of the organizations

### **Block: 1 – Human Resource Management Background and Concepts**

The Changing Social Context and Emerging Issues - The Concept and Functions of Human Resource Management - Structuring Human Resource Management

### **Block: 2- Getting Human Resources**

Job Analysis and Job Design - Human Resource Planning - Attracting the Talent: Recruitment, Selection, Outsourcing - - Socialization, Mobility and Separation

### **Block: 3- Performance Management And Potential Assessments**

Competency Mapping - Performance Planning and Review - - Potential Appraisal, Assessment Centres and Career and Succession Planning - HR Measurement and Audit

### **Block: 4- Human Resource Development**

Human Resource Development System – Training - Mentoring and Performance Coaching

### **Block: 5- Employee Welfare and Reward Management**

Laws Covering Wages, Welfare and Benefits - Reward Management

### **Journals:**

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4. Cross, D., & Swart, J. (2022). The (ir) relevance of human resource management in independent work: Challenging assumptions. *Human Resource Management Journal*, 32(1), 232-246.

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<http://www.shrmindia.org/strategic-hrm>

<http://www.palgrave.com/business/brattonandgold/docs/bgcha02.pdf>



## Course Outcomes

After the completion of the course Human Resource Management, the student will be able to

COC 1	Synthesize information regarding the effectiveness of recruiting methods and the validity of selection procedures, and make appropriate staffing decisions.
COC 2	Design a training program using a useful framework for evaluating training needs, designing a training program, and evaluating training results
COC 3	Properly interpret salary survey data and design a pay structure with appropriate pay grades and pay ranges
COC 4	Evaluate a company's implementation of a performance-based pay system.
COC 5	Demonstrate knowledge of employee benefit concepts, plan design, administrative considerations and regulations governing employee benefit practices.

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: First Year / Second Semester</b>
<b>Course Title</b>	<b>: Indian Economy</b>
<b>Course Code</b>	<b>: DCBGL23</b>
<b>No. of Credit</b>	<b>: 4</b>

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### **Course Objectives**

CO 1: To introduce the student to basic understanding of the Indian economy and Indian economic policies.

CO 2: To make the student familiar with economic indicators and sectoral growth in the economy

CO 3: To inculcate the student familiar with banking and non-banking practices

### **Block 1- Economic Growth and Development**

Basic issues in Economic development and growth - Concept of development and underdevelopment - Factors leading to liberalisation -Salient features of Indian Economy before and after liberalization

### **Block 2-Basic Features of Indian Economy**

Composition and Elements of National Income - Poverty and Inequality Occupational structure -Demographic features and Demographic transition Theories of Population

### **Block 3- Indian Economic Policies**

Planning and Economic Growth – Shifts in planning approach – NITI Aayog – Differences between Planning commission and NITI Aayog - Structural reforms in Indian Economy – LPG - Impact of GST, Demonetization and Digital Economy - Monetary policy- Fiscal policy - Inflation

### **Block 4- Sectorial Trends And Issues**

Agricultural Sector in India - Determinants of agricultural productivity - Measures for low agricultural productivity - Agmark- Industrial Sector in India - Service Sector in India - Growth of Indian industries – Performances - Causes of poor performance of PSUs

### **Block 5-Issues of Migration, Employment and Labour Market**

Urbanisation – Trends and issues, rural urban migration - Informal Employment and Migrant labourers - Measures to eradicate poverty and unemployment - Employment – Non-banking sources (MUDRA loan) - Labour market – formal and informal – labour laws in India

## References-Books

1. Gaurav Datt and Ashwani Mahajan, 'Datt & Sundaram's Indian Economy' S.Chand Publications, ISBN 9789352531295, 2016
2. Ramesh Singh, 'Indian Economy' McGraw Hill Publisher, Delhi 2020
3. S. Chandrachud, 'Chud's Series of INDIAN ECONOMY', primedia eLunch LLC, II Edition, WISE Lab Publications, Chennai ISBN No.: 979-8-88589-244-5, 2021
4. Nitin Singhania, 'Indian Economy' McGraw Hill publications, Delhi 2020
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1. Hila Axelrad, Miki Malul Israel Luski, 'Unemployment among younger and older individuals: does conventional data about unemployment tell us the whole story?', Journal of Labour Market Research, Vol.52 Issue 3, 2018.
2. Ademola, AbdulsalamS and Badiru Abdullahi, 'The impact of unemployment and inflation on economic growth' ECONSTOR, Volume 9 Issue 1, pp 47-55, 2015
3. Kitlin Atkinson, Samantha Lowe and Spencer Moore, '—Human development, occupational structure and physical activities among 47 low and middle income countries', Preventive Medicine Reports, Volume 3 pp 40-45, 2015

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## Course Outcomes

After the completion of the course Indian Economy, the student will be able to

COC 1	Constructing the elements of national income accounting
COC 2	Enabling the student to recognize the fluctuations in macroeconomic indicators
COC 3	Deciding on the input and output decisions under the existing agricultural and industrial
COC 4	Familiarising with the implications of monetary and fiscal policies in India
COC 5	Inculcating the students to understand the relationships of inflation rate, unemployment rate and Economic Growth

<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>Second Year / Third Semester</b>
<b>Course Title</b>	:	<b>Tamil - III</b>
<b>Course Code</b>	:	<b>DLTAM31</b>
<b>No. of Credit</b>	:	<b>4</b>

### Course Objectives

CO1: தமிழ் மொழித் திறத்தினை மாணவர்களிடையே எல்லா நிலைகளிலும் மேம்படுத்தி வளர்த்தல். செம்மொழித் தமிழின் இலக்கிய இலக்கண வளமைகளை அறிமுகம் செய்தல்

CO2: நல்ல தமிழ் எழுதும் பயன்பாட்டு மொழியாற்றலை வளர்த்தல்

CO3: எழுத்தாற்றலையும் பேச்சாற்றலையும் வளர்த்தெடுப்பதின்வழி தகவல் தொடர்பியல் மற்றும் ஊடகத்தமிழுக்கு தகுதிப்படுத்துதல்

CO4: மொழிபெயர்ப்பு மற்றும் கலைச்சொல்லாக்கப் பயிற்சியளித்தல்

CO5: தமிழில் படைபிலக்கியத் திறத்தினை வளர்த்தெடுத்தல்

பாடக் குறியீட்டு எண்: DLTAM31

பருவம்-3, தமிழ்மொழிப்பாடம்-3, பகுதி-1, தகுதிப்புள்ளி: 4

**தாள்-3-பக்தி இலக்கியம் – காப்பியம் – புதினம் - மொழிபெயர்ப்பு**

**தொகுதி 1-பக்தி இலக்கியம்**

மாணிக்கவாசகர் - திருவாசகம் - மூன்று பாடல்கள் - புல்லாகி பூடாகி (சிவபுராணம்) - எல்லாப் பிறப்பும் (சிவபுராணம்) - உற்றாரை யான் வேண்டேன் (திருப்புவல்பல்) - ஆண்டாள் - திருப்பாவை - மூன்று பாடல்கள் (1, 3, 4) - மார்கழித் திங்கள் ... (பாசரம் 1) - ஓங்கி உலகளந்த... (பாசரம் 3) - ஆழிமழைக் கண்ணா... (பாசரம் 4) - வீரமாமுனிவர் - தேம்பாவணி - மூன்று பாடல்கள் - நீ ஒரு தாய்; ஒரு தாதையும் நீ (698 - சூசை இறைவனின்தாயைப்போற்றுதல்) - அணிக் கலத்து அழகு அழுந்திய (1089 - வானவர் இயேசு நாமத்தைப் போற்றி வணங்கிய செய்தி) - வான் புறத்து இலகும் செஞ் சுடர் காண (3510 - இறைவன் சூசை முனிவர்க்கு ஏழு மணிகள் புறத்தில் ஒளிவிடும் முடியைச் சூட்டுதல்) - குணங்குடி மஸ்தான் சாகிபு - பராபரக் கண்ணி 1-10 கண்ணிகள் - திருமூலர் - திருமந்திரம் - மூன்று பாடல்கள் - உடம்பார் அழியின் உயிரார் அழிவர் (திருமந்திரம்: 724) - படமாடக் கோயில் பகவற்கு ஒன்று ஈயில் (திருமந்திரம்: 1857) - மரத்தை மறைத்தது மாமத யானை (திருமந்திரம்: 2290) - இராமலிங்க அடிகள் - திருவருட்பா - மூன்று பாடல்கள் - எத்துணையும் பேதமுறா... (5297) - ஒருமையுடன் நினது திருமலரடி நினைக்கின்ற (2938) - கோடையிலே... (4091)

**தொகுதி 2-காப்பியம்-1**

சிலப்பதிகாரம் - அடைக்கலக் காதை - (தெரிவுசெய்யப்பட்ட பாடல் அடிகள் 120-199) - சீவக சிந்தாமணி - விமலையார் இலம்பகம்

### தொகுதி 3-காப்பியம்-2

கம்பராமாயணம் – மந்தரை சூழ்ச்சிப் படலம் - பெரியபுராணம் பூசலார் நாயனார் புராணம்

### தொகுதி 4- புதினம்

கல்மரம் - கோ. திலகவதி

### தொகுதி 5- மொழிபெயர்ப்பு, இலக்கணம், இலக்கிய வரலாறு

அலுவல்சார் மொழிபெயர்ப்பு - இலக்கணக் குறிப்பு - பாடம் தழுவிய இலக்கிய வரலாறு -  
பக்தி இலக்கியம் – காப்பியம் – புதினம்

### பார்வை நூல்கள்

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2. தமிழ் நடைக் கையேடு, மொழி அறக்கட்டளை
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4. மொழிபெயர்ப்பியல் அடிப்படைகள், கா. பட்டாபிராமன், யமுனைப் பதிப்பகம், திருவண்ணாமலை
- 5 பாடநூல் தேடலுக்கான இணையம்
  - <http://www.tamilvu.org/library>
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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Second Year / Third Semester</b>
<b>Course Title</b>	<b>: Business Statistics</b>
<b>Course Code</b>	<b>: DCBGL31</b>
<b>No. of Credit</b>	<b>: 4</b>

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### **Course Objectives**

CO 1: To develop the student's ability to deal with numerical and quantitative issues in business

CO 2: Enable the use of statistical, graphical and algebraic techniques wherever relevant.

CO 3: The course also has a proper understanding of Statistical applications in Business and Management.

### **Block - 1: Diagrammatic and Graphical Representation of Data**

Introduction – Scope and Limitations of Statistical methods - Collection of data- Classification of data-Tabulation- Diagrammatic representation of data- Simple bar diagram, Multiple bar diagram, Percentage bar diagram and Pie diagram- Graphical representation of data- Histogram, Frequency polygon and curves- Ogives.

### **Block - 2: Measure of Central Tendency**

Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion- Range, Quartile Deviation, Standard Deviation and Coefficient of variation.

### **Block - 3: Measure of Dispersion**

Introduction-Types of Averages- Mean, Median, Mode– Measures of Dispersion- Range, Quartile Deviation, Standard Deviation and Coefficient of variation.

### **Block -4: Index Numbers and Time Series Analysis**

Time Series analysis: Component of Time Series-Measurement of trend-Method of Semi-averages, Moving averages method, Index numbers: Types of index number, Laspeyre's method, Paasche's method, Fisher's method-Test of adequacy of index number formulae: Time reversal test and Factor reversal test– Simple problems.

### **Block -5: Correlations and Regression Analysis**

Correlation: Types of Correlation-Methods of studying correlation- Scatter diagram method, Karl Pearson's Coefficient of correlation, Spearman's Rank Correlation Coefficient. Regression: Regression Lines and Regression equations - simple problems.

### **References-Books**

1. Berenson M., Levine D., Szabat K.A. and Krehbiel T.C. Basic Business Statistics: Concepts and Applications, Pearson Higher Education AU (2012).
2. Bernsen M.L.And Levine D.MBasic Business Statistics, Prentice-Hall Englewood

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9. Vittal.P.R "Mathematical Statistics", Margham Publications, Chennai (2002).
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### **Journals**

1. Dancer, Diane, Kellie Morrison, and Garth Tarr. "Measuring the effects of peer learning on students' academic achievement in first-year business statistics." Studies in Higher Education 40.10 (2015): 1808-1828.
2. Bell, James A. "Statistics anxiety and business statistics: The international student." Education 129.2 (2008): 282- 287.
3. Dutton, John, and Marilyn Dutton. "Characteristics and performance of students in an online section of business statistics." Journal of Statistics Education 13.3 (2005).
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<https://www.khanacademy.org/math/probability/xa88397b6:scatterplots/estimating-trend-lines/v/correlation-and-causality>

## Course Outcomes

After the completion of the course Business Statistics, the student will be able to

COC 1	Understand the key terminology, concepts tools and techniques used in Statistical analysis
COC 2	Evaluate the underlying assumptions of analysis tools of measures of central tendency and dispersion
COC 3	Understand and critically discuss the issues surrounding of correlation and Regression
COC 4	Evaluate range of problems using the techniques by time series and index numbers of data
COC 5	Analyze the uses and limitations of Testing of hypothesis



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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Second Year / Third Semester</b>
<b>Course Title</b>	<b>: Corporate Accounting - I</b>
<b>Course Code</b>	<b>: DCBGL32</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO 1:** To facilitate the understanding of Company Accounts in General

**CO 2:** To motivate the students to understand the various provisions of the companies Act

**CO 3:** To develop skill related to critical thinking and problem solving

**CO 4:** To give them an exposure to calculate the value of goodwill and shares.

### **Block –1- Issue of Shares and Debentures & Underwriting**

Issue of Shares and Debentures – Various Kinds of Issues – Forfeiture – Re-issue – Underwriting of Shares and Debentures.

### **Block -2- Redemption of Preference Shares and Debentures & Profits Prior to Incorporation**

Redemption of Preference Shares and Debentures – Purchase of Business – Profits Prior to Incorporation – Treatment of Profit or Loss Prior to Incorporation.

### **Block -3-Company Final Accounts**

Preparation of Company Final Accounts – Company Balance Sheet Preparation – Computation of Managerial Remuneration.

### **Block – 4- Valuation of Goodwill and Shares, Financial Reporting**

Valuation of Goodwill and Shares – Factors Affecting value of Goodwill – Methods of Valuation of Shares – Computation of Valuation of Goodwill and Shares.

### **Block -5- Alteration of Share Capital and Internal Reconstruction**

Alteration of Share Capital – Internal Reconstruction and Reduction of Capital – Different kinds of Alteration of Share Capital – Procedure for Alteration / Reducing Share Capital – Accounting - Entries For Alteration And Reduction of Share Capital.

### **References-Books**

1. Dr. K. K. Varma, 2008, "Corporate Accounting", Published by Anurag Jain for Excel Books, First Edition.
2. Dr. Goel, 2009, Corporate Accounting, Excel Books India, Corporate Accounting, McGraw Hill Education.
3. Dr. S. Kr.Paul & Chandri Paul, 2010, "Corporate Finance", New Central Book

Agency (p) Ltd, Rajasekaran & Lalitha, "Corporate Accounting", Pearson Education India.

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6. Dr. S.M. Shukla, Dr. K.L. Gupta, 2022, Corporate Accounting, Sathya Bhavan Publication Agra.

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1. Bhabatosh Banerjee, 2002, Regulation of Corporate Accounting and Reporting in India, volume 7, Elsevier Publication.

2. Byunghoon Jin - Impact of managerial incentive structure on operating asymmetries and accruals Pages: 111- 123 First Published: 03 November 2021

3. Dongliang Lei, Jiaxin Liu - The role of financial reporting quality in selecting new audit committee member - Pages: 52-71 First Published: 03 November 2021

4. Emilio Abad-Segura and Mariana-Daniela González-Zamar, 2020, Research Analysis on Emerging Technologies in Corporate Accounting, Mathematics 2020, 8(9), 1589.

5. Robert M. Grant Massimo Visconti, 2006, The Strategic Background to Corporate Accounting Scandals, Elsevier Publication. Volume 39, Issue 4, August 2006, Pages 361-383.

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<https://doi.org/10.3390/math8091589>

[https://www.academia.edu/23948461/Important notes in corporate accounting](https://www.academia.edu/23948461/Important_notes_in_corporate_accounting)

[policies promulgated under the circular](#)

<https://testbook.com/learn/corporate-accounting>

### Course Outcomes

After the completion of the course Corporate Accounting - I, the student will be able to

COC 1	To give outline on issue of shares and debentures
COC 2	To find out the procedure for redemption of preference shares and to teach treatment of profit or loss prior to incorporation
COC 3	To analyse the financial position by preparing final accounts of companies and calculating managerial remuneration
COC 4	Apply their knowledge for the valuation of shares and debentures
COC 5	Develop ideas for the alteration of share capital

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<b>Programme</b>	: <b>B.Com.</b>
<b>Year/Semester</b>	: <b>Second Year / Third Semester</b>
<b>Course Title</b>	: <b>Business Law</b>
<b>Course Code</b>	: <b>DCBGL33</b>
<b>No.of Credit</b>	: <b>4</b>

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### **Course Objectives**

While studying the Legal & Business Environment the student shall be able to

- CO 1:** To create the knowledge of Legal perspective and its practices to improvise the business.
- CO 2:** To describe the nature and classes of contracts.
- CO 3:** To identify the elements needed to create a contract.
- CO 4:** To read, interpret the various act related to business, property and business.
- CO 5:** To identify the rights related to copyrights and patents.

### **Block - 1 - Indian Contract 1872**

An Introduction to Legal Business Environment and Indian Contract Act, Formation of Contracts; Definition, meaning of Contract and Agreement, Essential elements of a valid Contract, Principles of Contract Laws, Rules Related to offer and acceptance. Rules Related to Free Consent, Consideration, Lawful Object and Capacity of the parties, Classification of Contracts. Quasi Contracts and its types, Remedies for breach of Contract, Suit for Damages, Discharge of contract

### **Block - 2 - Special Contract Act**

Introduction of the Contract Management, Performance of Contract, Sale of Goods Act, Doctrine of caveat emptor Distinction between Sale, agreement to sell and hire purchase, Condition & Warranty. Types of Goods, Rights of Unpaid seller, Laws of Agency, types of agent, Duties and Rights of Principal, Duties and Rights of Agent, Creation of Agency Termination of agency, Bailment, Pledge, Guarantee, Indemnity

### **Block - 3 - Transfer of Property Act**

Introduction of Rules of Transfer of Property in goods, Consumer Protection Act, Rights of Consumer, Remedies available in consumer protection Act, Performance of Contract, Business Organizations, Hindu Undivided Family, Partnership Kinds of partnership, Sole Proprietorship

### **Block - 4 - IPR & Negotiable Instrument Act**

Intellectual Property- Concept, Copy Rights, Trade Mark, Trade Secret, Guidelines to protect IPR, Procedure to file IPR. Negotiable Instruments Act, Definition, Essential Lecturr, Characteristics of a Negotiable Instrument, Promissory Note, Bill of Exchange, Cheque, Types of crossing, Discharge of Negotiable Instruments

## **Block - 5 - Companies Act 2013**

Introduction of the Unit, Company Meaning, Definition, Concept Characteristics Of Company, Memorandum of Association Articles of association, Prospectus, Powers, and legal position of Directors. Classification of Company, Other Kinds of companies, Private Company and, Public Company, Appointment, - Board -M.D and Chairman - Their powers, Winding up of the Company

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2. Rajni Jagota – 2021- Publisher: Scholar Tech Press; 6th edition (1 January 2021)

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13. Dr Tejpal Sheth - Business Law -Pearson Education; Third edition (30 June 2017). ISBN-10 : 933-2586-152.

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25. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, CengageLearning, 2008.

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4. Swaminathan, S., & Surana, R. (2021). Minors' Contracts: A Major Problem with the Indian Contract Act, 1872. Statute Law Review, 42(1), 101-115.
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<https://www.airtract.com/article/the-legal-environment-of-business-%E2%80%93-a-complete-%20guide#%3A~%3Atext%3DLegal%20environment%20of%20business%20is%20the%20scope%20of%20the%20firm>

<https://www.brainyquote.com/topics/legal-quotes>

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## Course Outcomes

After the completion of the course Business Law, the student will be able to

COC 1	Explain contract and Explain its classification
COC 2	Summarise an idea about qualification and disqualification of contract
COC 3	Explain about Performance and breach of contract
COC 4	Build knowledge about law of Agency
COC 5	Summarise the entire provisions relating to Sale of goods Act 1930.



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<b>Programme</b>	:	<b>B.Com.</b>
<b>Year/Semester</b>	:	<b>Second Year / Third Semester</b>
<b>Course Title</b>	:	<b>Environmental Studies</b>
<b>Course Code</b>	:	<b>DEVS031</b>
<b>No. of Credit</b>	:	<b>2</b>

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### **Course Objectives**

CO 1: To inculcate the importance of environmental pollution preservation of nature and environmental management for human welfare.

CO 2: To make the students to learn about environment and the pollutants.

### **Block 1- Introduction of Enviornomental Studies**

Renewable and non-renewable resources - Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World Food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer- pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources- Equitable use of resoureces for sustainable lifestyles.

### **Block 2-Eco System & Biodiversity**

Concept of an ecosystem. - Structure and function of an ecosystem Producers, consumers and decomposers. -Energy flow in the ecosystem. Ecological succession. - Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) Introduction–Definition, genetic, species and ecosystem diversity. Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values - Biodiversity at global, National and local levels. Inida as a mega-diversity nation. Hot-sports of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### **Block 3- Environmental Pollution, Human Population and the Environment**

Definition, Cause, effects and control measures of a) Air pollution b) Water pollution c) Soil pollution d) Marine pollution e) Noise pollution f) Thermal pollution g) Nuclear hazards. Solid waste Management. Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution. Pollution case studies. Disaster management- floods, earthquake, cyclone and landslides. Population growth, variation among nations. Population explosion – Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Case Studies.

#### **Block 4- Socialissues and the Environment**

From Unsustainable to Sustainable development, urban problems related to energy - Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns. Case Studies - Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act - Issues involved in enforcement of environmental legislation. Public awareness.

#### **Block 5- Green Business Concept and Evolution Of Green Business, Field Work Visit**

Green Business Concept and evaluation of Green Business - Field work - Visit to a local area to document environmental asset sriver/forest/grassland/hill/mountain, Visit to a local Polluted site-Urban/Rural/Industrial/Agricultural, Study of common plants, insects, birds, Study of simple ecosystems-pond, river, hill slopes, etc.

#### **References:**

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**Web Links**

<https://easyengineering.net/ge6351-environmental-science-and/>  
<https://learnengineering.in/ge8291-environmental-science-and-engineering/>

**Course Outcomes**

After the completion of the course environmental studies, the student will be able to

COC 1	Students are able to understand the nature and facts about environment. Understand key concepts from environment studies
COC 2	Students are able to Students find implement scientific, technological, economic solutions to environmental problems. To understand appreciate concepts and methods from renewable and non-renewable sources
COC 3	Students are able to know about the interrelationship between living organisms and environment. Food Chains, and historical context to environmental issues and the links between human and natural systems.
COC 4	Students are able to understand the integrated sand biodiversity, natural resources, pollution control and waste management. Consumers and environmental actors in a complex, inter connected world.
COC 5	To Understand how various financial services like banking services and Insurance Services operate in the Indian context

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>: Operations Research</b>
<b>Course Code</b>	<b>: DCBGL41</b>
<b>No. of Credit</b>	<b>: 4</b>

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### **Course Objectives**

CO 1: To impart knowledge in concepts and tools of Operations Research.

CO 2: To understand mathematical models used in Operations Research.

CO 3: To apply these techniques constructively to make effective business decisions

CO 4: To understand the concepts of time estimation techniques.

CO 5: To apply these techniques in many real life situations to make a correct decision

### **Block 1- Introduction to Operation Research**

Introduction: Definition - Scope of OR in Busines - Linear Programming Problems – Formulation – Graphical method of solution- Standard form of LPP- Canonical form of LPP- Simplex method.

### **Block 2- Transportation and Assignment Problems**

Transportation Problems: Introduction-Balanced and Unbalanced Transportation Problems- IBFS for finding North West Corner Rule-Least Cost Method- Vogel's Approximation Method-MODI Method. Assignment Problems: Introduction-Balanced and Unbalanced Assignment Problems-Maximization case in Assignment Problems

### **Block 3- Sequencing Problems**

Sequencing: Introduction- Processing 'n' jobs on 2 machines-Processing 'n' jobs on 3 machines- Processing 'n' jobs on 'm' machines- 2 jobs with 'm' machines.

### **Block 4- Game Theory**

Game Theory: Introduction – Two Person Zero Sum Games –Game with Saddle Point- Game without Saddle Point-Solution of 2x2 games without Saddle Point- Dominance Property-Matrix Oddment Method- Graphical Method for 2xn or mx2 games.

### **Block 5- Network Analysis**

Network Analysis: Introduction – Basic Terminologies – Construction of Network-Critical Path method (CPM) - PERT- Float Analysis -Total Float-Free Float-Independent Float-Difference between CPM and PERT.

### **References -Books**

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### **Weblink**

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<https://epradnya.com/course/operations-research/lessons/simplex-method-for-minimization/>

<http://ecoursesonline.iasri.res.in/mod/resource/view.php?id=90009>

<https://ocw.ehu.eus/mod/resource/view.php?id=31111>

## Course Outcomes

After the completion of the course Operations Research, the student will be able to

COC 1	Identify and develop operational research models from the verbal description of the realsystem.
COC 2	Apply mathematical technique to solve the transportation and assignment problems.
COC 3	Analyze report that describes the network model and the solving technique, analyze the results
COC 4	Apply the decision-making processes in sequencing problems
COC 5	Apply the decision-making processes in game theory

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>: Corporate Accounting - II</b>
<b>Course Code</b>	<b>: DCBGL42</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

CO 1: To understand the changes in the preparation of Banking and Insurance Company accounts and the relevance of Accounting Standards in Company accounts.

CO 2: To make the students understand the applications of accounting transactions in Corporate Sector.

CO 3: To empower the students to obtain conceptual knowledge for better understanding of the preparation of Profit and Loss Account and Balance Sheet of the companies as per revised schedule VI

CO 4: To aware the procedure related to winding up of the companies

### **Block-1- Inflation Accounting, Social Responsibility Accounting and Human Resources Accounting**

Inflation Accounting - Social Responsibility Accounting - Human Resources Accounting

### **Block -2-Amalgamation, Absorption and External Reconstruction**

Amalgamation – Absorption and External Reconstruction of a Company – Purchase Consideration –Methods of Accounting – Accounts for closing the books of the Vendor Company – Journal Entries in the books of the Purchasing Company.

### **Block-3-Banking Company Accounts**

Final Accounts of Banking Company –Concept of Non-Performing Assets (NPA)- Preparation of Profit and Loss Account – Balance Sheet – Preparation of Schedules.

### **Block -4- Insurance Company Accounts**

Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.

### **Block -5- Holding Company Accounts and Liquidation of Companies**

Holding Company- Subsidiary Company – Capital Profit – Revenue Profits –Minority Interest – Cost of Control – Mutual Owings – Preparation of Balance sheet - Consolidated.

## References -Books

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## Weblinks:

<https://nptel.ac.in/>

<https://www.geektonight.com/corporate-accounting-notes/>



## Course Outcomes

After the completion of the course Corporate Accounting II, the student will be able to

COC 1	Get an outline about Inflation Accounting
COC 2	Gain and understand the process of Amalgamation, Absorption and External Reconstruction of companies
COC 3	Determine profit and Financial position of Banking Companies
COC 4	Build knowledge on Insurance company accounts
COC 5	Compare Holding and subsidiary company accounts and gain knowledge regarding why companies liquidated and their procedures.

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<b>Programme</b>	: <b>B.Com.</b>
<b>Year/Semester</b>	: <b>Second Year / Fourth Semester</b>
<b>Course Title</b>	: <b>Banking Theory Law and Practice</b>
<b>Course Code</b>	: <b>DCBGL43</b>
<b>No.of Credit</b>	: <b>4</b>

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### **Course Objectives**

CO 1: The subject develops a broad understanding of financial concepts and tools.

CO 2: The syllabus gives the Knowledge of financial theories within the primary areas of finance.

CO 3: The course enriches student's understanding of the fundamental concepts and working of financial service institutions.

CO 4: Upon completion of the course students are able to demonstrate a good understanding of fund-based services of financial services.

CO 5: The subject equips the students with the knowledge and skills that are necessary to become employable in the financial service industry.

### **Block – 1- Introduction to Banking**

Introduction to Banking - Recent Trends in Banking - Classification of Banks - Major Provisions of The Banking Regulation Act 1949 - Functions, Purpose, Features and Importance of Banks - Banking System in India - Financial System - Banking Legislation - Monetary Implication of Modern Banking

### **Block – 2- Indian Banking System**

Introduction to Banking System in India - Modern Functions of Indian banking System - Structure of Indian Banking System - Economic and Monetary Implications of Modern Banking, Role of Banks in Economic Development of India - Social Responsibility of Banks, Recent trends in development banks - Commercial Banks - Nationalisation of Commercial Banks - Credit Creation - Development Banks - Non-Performing Assets & SARFAESI Act

### **Block – 3- Central Banking**

Central Banking- Meaning, Definition and Features, Evolution of Central banking - Need, significance, Advantages for Central Banking, Functions of Central Banking - Functions of RBI - Management of Central Banking (RBI) in India, Credit control of RBI - Difference between a Central bank and Commercial bank, various department of RBI, Monetary policy of RBI - Rights of a banker , Duties of a banker - Credit Control – Demonetisation

### **Block – 4- Banker & Customer Relationship**

Definition – Banker – Customer - Duration Theory - Opening of a Bank Account - Definition – Banker – Customer - Duration Theory - Opening of a Bank Account -

Relationship between banker and customer - Banker Rights and Obligations - Negotiable Instrument - Collecting Banker - Paying Banker - Letter of Credit

### **Block – 5- Recent Trends in Banking**

E-Banking - Various Deposit Schemes & Services - Financial Technology (Fintech)  
ATM – Meaning, History of Automated Teller Machines, uses of ATM, Procedures for cash withdrawal in ATM, other varieties of ATMs, ATM Design Elements, Advantages and Disadvantages of ATM - Internet Banking – Meaning, features, types of fund transfer in net banking, difference between Internet banking and E- banking, Tele Banking – Meaning, Features, Benefits, Services available by tele-banking.

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1. Francis A. Lees, International Banking and Finance, 1974 Palgrave Macmillan publications, London
2. Suresh, P & Paul. J (2012). Management of Banking and Financial Services; New Delhi, India.
3. Gordon. E & Natrajan, K (2015) Banking: Theory Law and Practice, Mumbai. Himalaya Publishing House.
4. Nigam. L (1985) Banking Law and Practice, New Delhi, Vani Educational Books.
5. Yadav, S.K. (2015) Elements of Research Writing, New Delhi, UDH Publishers & Distributors Ltd
6. Roger Miller - Modern Money & Banking, (1999), McGraw Hill, New Delhi.
7. M. L. Tannan – Banking Law & Practice in India, -Lexis Nexis 27th Edition.

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1. Aditi Mittal and Sumit Gupta “Emerging role of information technology in banking sector’s development of India” Acme International Journal of Multidisciplinary, Volume – I, Issue – IV April – 2013 ISSN:2320–236X
2. Garg, Ankit. 2016. “A Study on Management of Non-Performing Assets in Context of Indian Banking System.” International Journal of Engineering Technologies and Management Research 3 (11): 1-2.
3. Hazarika, Dharmaraj. 2019. “Non-Performing Assets In Indian Banking Sector: An Analysis Of Magnitude, Trend And Recovery.” International Journal of Scientific & Technology Research 08 (09): 1748
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6. Reddy, Y.V. (1998) “Financial Sector Reforms: Review and Prospects”. RBI Bulletin, December.
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### Course Outcomes

After the completion of the course Business Law, the student will be able to

COC 1	Students can able to understand the structure of the Indian financial system
COC 2	To understand the key concepts such as financial intermediation and financial markets and instruments
COC 3	To acquire the skills of identifying different market segments.
COC 4	Upon completion of the course students are able to demonstrate a good understanding of fund-based services of financial services.
COC 5	To Understand how various financial services like banking services and Insurance Service operate in the Indian context.

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Second Year / Fourth Semester</b>
<b>Course Title</b>	<b>: Business Communication</b>
<b>Course Code</b>	<b>: DABGL41</b>
<b>No. of Credit</b>	<b>: 2</b>

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### **Course Objectives**

**CO1:** To enable the student to develop their business communication skills effectively.

**CO2:** To make students familiar with the business correspondence.

**CO3:** To aware the interview procedures and guidelines to get job successfully

**CO4:** To give knowledge about the modern forms of communication to the current trends.

### **Block -1- Introduction Of Business Communication**

Communication - Methods and Modes of Communication

### **Block -2-Business Letters**

Official Correspondence - Special Correspondence

### **Block-3- Channels of Communication**

Internal and External Communication - Means / Channels of Communication

### **Block-4- Forms of Communication**

Modern Communication - Social Media

### **Block -5- Report Writing and Presentation**

Report Writing - Presentation and Listening

### **References-Books**

1. William McCormick, "10 reasons why is Business Communication Important & ways to improve" February 15, 2022.
2. Bovee.C, Thill J, Schatzman B, "Business Communication Today, Pearson Edu., 14<sup>th</sup> Edition, 2021.
3. Brent Yax, "Technology in Business Communication – Trends for 2021 beyond", June 11, 2021
4. C.Chitra, "Business Communication", First Edition, Charulatha Publication, 2019.
5. Shirley Taylor, "Model Business Letter, Emails and Other Business", FT Publishing, Seventh Edition, 2018.
6. Mary Ellen Guffey "Essentials of Business Communication", South- Western

Education, 9th Edition, 2017.

7. Mary Ellen Guffey, "Essentials of Business Communication", Cengage Learning, 16<sup>th</sup> Edition, 2016.

8. Lesikar, R.V & Flatley, M.E., "Basic Business Communication Skills for Empowering the Internet Generation", Tata McGraw Hill Publishing Company Ltd., New Delhi 2005

9. J.Priyadharshini, Dr.B.Joy Suganya, "Business Communication", Charulatha Publication, 2018

10. David A Victor, "International Business Communication", Prantice Hall of India Pvt.Ltd, 1997.

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Divya Munjal Effective Business Communication: Key to success. Int J Appl Res 2018;3(7):698-702. Jason Parks, "Importance of Communication in Business", The Ohio State University, February 23, 2021.

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### **Course Outcome**

After the completion of the course Business Communication, the student will be able to

COC 1	Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communication
COC 2	Students can able developing and delivering effective presentation
COC 3	Students understand effective interpersonal communication skills that maximize team effectiveness.
COC 4	Students acquire the skills of report writing and Modern forms of communication Fax, email, video conference, websites and their uses in business.
COC 5	Students develop and delivering effective presentation among business meeting, conferences.

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>: Cost Accounting</b>
<b>Course Code</b>	<b>: DCBGL51</b>
<b>No of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO 1:** To familiarize students with the basic concepts of cost and various methods and techniques of costing.

**CO2:** To determine variance analysis and technical costing

### **Block 1- Introduction to Cost Accounting**

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting vs. Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques and Types of Costing.

### **Block 2-Preparation of Cost Sheet**

Cost Sheet – Tenders and Quotation – Reconciliation of Cost and Financial Accounts

### **Block 3- Material Control and Pricing Methods**

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized vs. Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

### **Block 4- Remuneration and Incentives**

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rate System – Price Rate System – Premium and Bonus Plans – Treatment of Idle Times and Overtime.

### **Block 5-Overhead Cost**

Overhead Cost – Meaning and Definition - Importance of Overhead Cost – Classification of Overhead Cost – Allocation, Apportionment and Absorption and of Overhead Cost – Primary and Secondary Distribution – Classification Machine Hour Rate.

### **Text books:**

- 1.Manosh Dutta, "Cost Accounting", Dorling Kindersley ( India) Pvt. Ltd, 2010.
- 2.T.S. Reddy & Y. Hari Prasad Reddy, " Cost Accounting", Margham Publications, 2014.

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1. Manash Dutta, "Cost Accounting", Pearson Education ( Singapore ) Pvt. Ltd, Second Edition Print, 2005.
2. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, " Cost Accounting", S.Chand & Company Ltd, 2010.

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**Course Outcomes**

After the completion of the course Cost Accounting, the student will be able to

COC 1	Build their knowledge on Cost accounting concepts
COC 2	Compare Cost and Financial accounting
COC 3	Solve problems on Material control
COC 4	Utilize their knowledge on Remuneration and Incentives



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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>: Income Tax Law and Practice - I</b>
<b>Course Code</b>	<b>: DCBGL52</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO 1:** To introduce students to the basic concepts in Income-Tax.

**CO2:** To help them to apply the provisions and compute incomes under various heads and incidents of tax liability

### **Unit 1-Introduction to Income Tax**

Income tax Act 1961 – Basic concepts of IT - Objectives and canons of Taxation – Features and Problems of the Indian Tax- Capital VS Revenue- Important terms- Residential Status or Basis of Charge of an Individual-Exempted Incomes

### **Unit 2-Heads of Income – Income from Salary**

Salary-Meaning-Definition-Due date of Salary-Basic Salary – Allowance –Perquisites - Profit in Lieu of Salary – Gratuity - Pension-Leave Encashment - Gross Salary - Deductions U/S 16 - Standard Deduction-Entertainment Allowance-Professional Tax-Rebate.

### **Unit 3-Income from House Property**

Meaning of House Property – Types of House Property – Gross Annual Value- Municipal Taxes – Net Annual Value – Deductions U/S 24(1) Standard Deduction – Interest on Loan – Income from House Property

### **Unit 4-Income from Business or Profession**

Meaning of Business – Computation of Business Income – Net Profit as per P&L Account – Inadmissible Expenses – Allowable Expenses – Inadmissible Income – Inadmissible Income – Meaning of Profession – Medical Practitioners Professional Income –Lawyer Professional Income- Auditors Income – Professional Receipts – Professional Expenditure.

### **Unit 5-Computation of Depreciation under IT Provisions**

Depreciation – Meaning – Conditions for Allowance for Depreciation – Block of Assets – Other Provisions Relating to Depreciation

### **References:**

1.Dr Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.

2.V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke

K. Ghosh, PHILearning Private Limited, Volume 1, 2003.

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**Course Outcomes**

After the completion of the course Income tax law and practice - I, the student will be able to

COC 1	Get outline about Income tax Act
COC 2	Relate different heads of income to real life situations especially Income from salary
COC 3	Solve problems on Income from House Property
COC 4	Make use of provisions relating to Business or Profession in their real life and calculate tax relating to it.
COC 5	Solve problems relating to depreciation

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>: Financial Management</b>
<b>Course Code</b>	<b>: DCBGL53</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO1:** To introduce the students to the vitty – gritty of financial management to understand the role of financial manager to give them an input into various concepts.

**CO2:** To determine capital structure, planning cost of capital, dividend policy and working capital which will be foundation if they go for management studies.

### **Block -1 Introduction to Financial Management**

Meaning, objectives and importance of finance – Sources of finance – Functions of financialmanagement – Role of financial manager in financial management.

### **Block 2- Capital Structure**

Capital structures planning – Factors affecting capital structures – Determining Debt and equityproportion – Theories of capital structures – Leverage concept.

### **Block 3- Cost of Capital**

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost of retainedearnings – Weighted average (or) composite of capital (WACC).

### **Block 4- Dividend Policies**

Dividend policies – Factors affecting dividend payment – Company law provisions on dividendpayment – Various Dividend models (Walter’s Gordon’s – M.M. Hypothesis).

### **Block 5- Working Capital**

Working capital – Components of working capital – Working Capital Operating Cycle – factorsinfluencing working capital – Determining (or) forecasting of working capital requirements.

### **Text books:**

- 1.I.M. Pandey , “Financial Management”, Vikas Publishing House Pvt Ltd, 01-Nov-2009
- 2.P.C. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications, 2004.

### **Reference:**

- 1.Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

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<https://www.sscasc.in/wp-content/uploads/downloads/MCOM/Advanced-Financial-Management.pdf>

**Course Outcomes**

After the completion of the course Financial Management, the student will be able to

COC 1	Can learn important and functions of finance.
COC 2	Can gain information about capital structure.
COC 3	To know about cost of capital and WACC.
COC 4	Students can learn dividend policy.
COC 5	Students able to know about working capital management

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>: Marketing Management</b>
<b>Course Code</b>	<b>: DCBGL54</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO1:** To acquaint the students with the basics of marketing to make them understand the consumer behavior and buying motives

**CO2** To identify the Channel of Distribution

### **Block 1-Introduction**

Nature Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

### **Block 2-Consumer Behaviour**

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

### **Block 3-Products**

Classifications of Products – Product characteristics - New Product Development Process-Product Life Cycle – Product Positioning, Targeting, Branding and Packaging – Market Segmentation –Needs and Basis of Segmentation.

### **Block 4-Pricing**

Pricing – Objectives of Pricing, Pricing policies and procedures, Factors Influencing Pricing Decision-Importance of Distribution, Various Kinds of Marketing Channels.

### **Block 5-Sales Forecasting**

Sales Forecasting – Various methods of Sales Forecasting Sales Management – Motivation and Compensation of Salesman – Personal Selling – Direct Selling – Sales Promotion – An Overview of Advertising, Publicity and Public Relations.

### **Text books:**

- 1.Philp Kotler, “Marketing Management”, Pearson Education, 06-Jan-2015.
- 2.Slanton , W.J. “Fundamentals of Marketing”, McGraw-Hill, 01-Jan-1994.

### **References:**

- 1.Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-1995
- 2.Ramaswany Namakumari, “Marketing Management”, Macmillan India Limited, 2002

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[https://www.youtube.com/watch?v=rG2Ui\\_BKpBY](https://www.youtube.com/watch?v=rG2Ui_BKpBY)

**Course Outcomes**

After the completion of the course Marketing Management, the student will be able to

COC 1	Develop an idea about Marketing and its functions
COC 2	Get an outline of Consumer behaviour and factors influencing buying behaviour
COC 3	Extend their knowledge about Products and its classifications
COC 4	Make use of Pricing policies and knowledge about various kinds of channels of distribution for real life situations
COC 5	Build an idea about Sales Forecast

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Fifth Semester</b>
<b>Course Title</b>	<b>: Financial Services</b>
<b>Course Code</b>	<b>: DCBGL55</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO 1:** This aims to provide a basic knowledge of the financial services market and understand financial services offered by financial intermediaries such as nonbanking finance companies, banks and financial institutions.

### **Block I: Indian Financial System and Financial Services**

Indian financial system components- meaning of financial markets- financial institutions- financial intermediaries and Financial Services- Types of financial services, its contribution towards economic development

### **Block II: Merchant Banking**

Merchant banking – functions of merchant banks – special reference to the role of merchant banks in New Issue management – managing of new issues – Underwriting of shares. Regulations of merchant Bankers

### **Block III: Capital Market**

Capital Market, meaning and functions, SEBI – Objectives, functions, powers and role of SEBI in marketing of services and protection of Investors’ interest – Stock exchanges – listing arrangements.

### **Block IV: Fund Based Services**

Leasing, concepts & features, types of leasing, leasing & Hire purchase. Factoring, functions of Factor. Personalized banking , ATM, Tele –banking-Banking, Credit & Debit cards.

### **Block V: Insurance**

Insurance, principles of Insurance, types of insurance, life, marine, fire, motor, health, pension plan – Laws & Regulations regulating Insurance (IRDA)

### **Text Books:**

1. Santhanam. B, “Financial Services”, MarghamPublications, Chennai, 5th edition, 2003.
2. Khan. M.Y, “Financial Services”, Tata McGraw Hill Publications. 10th edition,2013
3. S.Gurusamy, “Financial Services”, Tata McGraw Hill Publications 1st edition, 2009.

### **Reference Books:**

1. Machiraju, “Indian financial system”, Vikas publishing house 2nd edition 2002.

2. Pathak, Bharati V, "Indian Financial System", Pearson education. 4th edition, 2011.

### **Course Outcomes**

At the end of this course, students would be able to

COC 1	Students can able to understand the structure of the Indian financial system
COC 2	Understand the key concepts such as financial intermediation and financial markets and instruments
COC 3	To acquire the skills of identifying different market segments.
COC 4	Upon completion of the course students are able to demonstrate a good understanding of fund-based services of financial services.
COC 5	To Understand how various financial services like banking services and Insurance Services operate in the Indian context.



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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Sixth Semester</b>
<b>Course Title</b>	<b>: Management Accounting</b>
<b>Course Code</b>	<b>: DCBGL61</b>
<b>No. of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO1:**To introduce the students to get knowledge about various tools and techniques of management Accounting.

**CO2:** To enlighten the students to Financial Statement of Analysis with practical applications.

### **Block 1: Introduction to Management Accounting**

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations – Functions – Functions of Management Accountant - Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

### **Block 2: Financial Statement Analysis & Ratio Analysis**

Financial Statement Analysis – Meaning - Process of Financial Statement Analysis and Interpretation - Types of Analysis – Tools and Techniques of Financial Statement Analysis- Ratio Analysis – Meaning – Advantage - Classification of Ratios – Profitability Ratios– Turnover or Activity Ratio – Solvency or Financial Ratios – Computation of Ratios.

### **Block 3: Fund Flow & Cash Flow Statement**

Funds Flow Statement – Meaning - Concepts of Funds – Importance of Funds Flow Statement – Working Capital Statement or Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Meaning - Advantages and Limitations – Preparation of Cash Flow Statement.

### **Block 4: Budgeting and Budgetary Control**

Budgeting and Budgetary Control – Meaning and Definition – Objectives of Budgetary Control – Advantages and Limitations – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

### **Block 5: Capital Budgeting & Marginal Costing**

Capital Budgeting and Capital Expenditure Control - Meaning – Definition – Objectives – Methods of Capital Budgeting Techniques – Pay Back Period – Accounting Rate of Return – Net Present Value. Marginal Costing - Definition of marginal cost and marginal costing – Salient Features – Advantages and Limitations – Cost volume profit analysis – Contribution - Break Even Analysis - Margin of Safety – Applications of Managerial Costing (Simple Problems only).

**Text books:**

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons ,2021
2. Murthy A and Gurusamy S, Management Accounting - Theory & Practice, Vijay Nicole Imprints Pvt.Ltd. Chennai, 2010.

**Reference:**

- 1.Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, 2017
- 2.Reddy T.S. & Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.2000.

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**Course Outcomes**

After the completion of the course Management Accounting, the student will be able to

CO 1	Compare and contrast Management Accounting and Financial accounting, Management Accounting and Cost Accounting
CO 2	Analyze Financial position of a company by using various Ratios
CO 3	Experiment with working capital and calculate Fund flows and cash flows of an organisation
CO 4	Plan and prepare different types of budgets
CO 5	Solve and take decisions in real life situations using capital budgeting and marginal costing techniques

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Sixth Semester</b>
<b>Course Title</b>	<b>: Income Tax Law and Practice II</b>
<b>Course Code</b>	<b>: DCBGL62</b>
<b>No. of Credit</b>	<b>: 4</b>

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### **Course Objectives**

CO1: To make the students competent to compute the total income and tax liability of individual assesses and firms.

CO2: To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

### **Block- 1 Income under the Head Capital Gains**

Meaning of Capital Assets- Types of Capital Assets - Cost of Acquisition of Capital Assets – Sales Consideration of a Capital Assets - Sales Consideration - Selling Expenses- Indexed cost of Acquisition - Indexed Cost of Improvement - Deductions in Capital gain U/S 554 - Income from Capital gain

### **Block - 2 Income under the Head Other Sources**

Meaning of other sources income – General Income U/S 56(1) - Specified Income U/S 56 (2) – Casual Income – Dividend – Family Pensions – Gifts Received – Other Income – Deduction U/S 57

### **Block - 3 Set-Off and Carry Forward Of Losses**

Meaning of Set off and Carry forward of Losses – Inter head Adjustments – Intra head - Adjustments – Gross Total Income - Deductions U/S 80C to 80U and rebates - Clubbing and Aggregation of Incomes

### **Block- 4 Assessment of Individual**

Taxable Income of an Individual – Computation of Taxable Income and Tax Liability – Eligible-Exemptions and Deductions- Computation of Taxable Income and Liability – Relief of Income Tax

### **Block -5 Assessments of Firms & LLP**

Assessment of firms – Meaning of Partnership – Assessment as a firm – Book Proof - Remuneration rules to partner –Computation of Income of Partner from the Firm – Types of Assessment

### **Text books:**

- 1.V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalyani Publishers,2001.
- 2.T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law and Practice” Margham Publications, 2008.

**References:**

1. Dr Vinod K. Singhania, "Income Tax Law and Practice", Taxmann Publications Pvt. Limited, 2005.

2. V. Bala Chandran, S. Thothadri, "Taxation Law and Practice", Published by Asoke K. Ghosh, PHILearning Private Limited, Volume 1, 2003.

**Web Link**

<http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e005%20Major%20Elective%20II%20-%20Income%20Tax%20Law%20&%20Practice%20II%20-%20VI%20Sem.pdf>

**Course Outcome**

After the completion of the course Practical Auditing, the student will be able to

COC 1	Get outline about Income tax Act
COC 2	Relate different heads of income to real life situations especially Income from salary
COC 3	Solve problems on Income from House Property
COC 4	Make use of provisions relating to Business or Profession in their real life and calculate tax relating to it.
COC 5	Solve problems relating to depreciation

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Sixth Semester</b>
<b>Course Title</b>	<b>: Organisational Behaviour</b>
<b>Course Code</b>	<b>: DCBGL63</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

CO1: To introduce the students the various behaviour of the organizations

CO2: To Develop the students competence the business world.

### **Block 1-Introduction**

Introduction of Organisational Behaviour: Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

### **Block 2-Motivation**

Motivation – Early theories, Contemporary theories, Motivation at work – Designing Motivation Jobs.

### **Block 3-Group Behaviour**

Group Dynamics –Group Behaviour, Communication and Group Decision making, Intergrouprelations.

### **Block 4-Leadership**

Leadership – trait, Behavioral and contingency theories; Power and Politics; Trait, Behavioral Analysis (T.A); Work stress

### **Block 5-Conflict**

Organisational Conflict; Causes, Types of Conflict, Management, Conflict.

### **Text books:**

Dr. Niraj Kumar - Organisational Behaviour, Himalaya Publications, 2010.

Dr. P.Subba Rao - Organisational Behaviour, Himalaya Publications, 2009.

### **References:**

Dr. V&p. Rao - Organisational Behaviour, Himalaya publications, 2013.

Dr. Velay Limarse - Organisational Behaviour, Himalaya Publications, 2018.

### **Weblink**

[https://www.researchgate.net/publication/330409514\\_UNIT\\_1\\_ORGANISATIONAL\\_BEHAVIOUR](https://www.researchgate.net/publication/330409514_UNIT_1_ORGANISATIONAL_BEHAVIOUR)

## Course Outcomes

After the completion of the course Organisational Behaviour, the student will be able to

COC 1	Introduction to OB – understand by students.
COC 2	Students learn motivation theory.
COC 3	Students can able to study applied group behaviour.
COC 4	Can have applied knowledge of leadership qualities.
COC 5	Students study conflict and settlement

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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Sixth Semester</b>
<b>Course Title</b>	<b>: Practical Auditing</b>
<b>Course Code</b>	<b>: DCBGL64</b>
<b>No. of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO1:**To expose the students to the process of auditing.

**CO2:**To give them the steps for conducting an audit programme and to draw their attention into the latest developments with the advent of computers.

### **Block 1-Qualities and Qualification of Auditors**

Auditing – Meaning – Definition – Objectives – Scope – Types – Qualification and Qualities of an Auditor – Appointment of an Auditor – Powers, Duties, Rights, and Liabilities of an Auditor – Auditors Remuneration.

### **Block 2-Audit Planning and Programme**

Preparation of Audit – Audit planning – Audit Programme – Test checking – Audit Note Book – Audit Working Papers.

### **Block 3-Internal Control**

Internal Control – Meaning – Importance – Limitations – Internal Check – Meaning – Criteria for good Internal Check System – Internal Check System for Cash Receipts, Cash Payments and Wage Payments – Internal Audit – Distinction between Internal Audit and Statutory Audit.

### **Block 4-Vouching**

Vouching – Meaning – Importance – Voucher – Vouching of Cash Books – Vouching of Credit Purchase and Credit Sales – Verification and Valuation of Assets – Meaning – Importance – Verification and Valuation of Different Kinds of Assets and Liabilities.

### **Block 5-EDP Audit**

EDP Audit – Impact of Computerization on Audit Approach – Principles of EDP Audit – Advantages and Limitations of EDP Audit – Different Approaches to EDP Audit – Areas where Computer can be used – Design and Procedural aspects of EDP System – Auditor and EDP Control – Computer – Assisted Audit Techniques.

### **Text books:**

- 1.Dinkar Pargare, "Principles and Practice of Auditing", sultan and Chand, New Delhi, 2008
- 2.Dr.V.Radha, "Practical Auditing", Prasanna Publication, Triplicane, 2007.

**References:**

- 1.S. Vengadamani, "Practical Auditing", Margham Publication, 2009.
- 2.B. N. Tandon,S. Sundarsanam & S.Sundhara Babu, "A Hand Book of Practical Auditing", S. ChandLimited, 2006.

**Weblink**

[http://www.universityofcalicut.info/SDE/BCom\\_Auditing.pdf](http://www.universityofcalicut.info/SDE/BCom_Auditing.pdf)

**Course Outcomes**

After the completion of the course Practical Auditing, the student will be able to

COC 1	Demonstrate qualities and Qualifications of Auditors
COC 2	Explain in detail the Audit Planning and Programme
COC 3	Develop knowledge about Internal Control
COC 4	Infer knowledge about vouching concept
COC 5	Build understanding about EDP Audit



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<b>Programme</b>	<b>: B.Com.</b>
<b>Year/Semester</b>	<b>: Third Year / Six Semester</b>
<b>Course Title</b>	<b>: Consumer Affairs</b>
<b>Course Code</b>	<b>: DCBGL65</b>
<b>No.of Credit</b>	<b>: 4</b>

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### **Course Objectives**

**CO 1:** This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

**CO 2:** It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.

### **Block 1: Conceptual Framework**

Consumer and Markets: 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. Consumer buying process, Consumer Satisfaction / dissatisfaction – Grievances – complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers, Complaint Handling Process: ISO 10000 suite.

### **Block 2 : The Consumer Protection Law in India**

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. 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 with important case law.

### **Block 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law**

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. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

#### **Block 4: Contemporary Issues in Consumer Affairs**

Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings. 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:**

1. Khanna, Sri Ram, SavitaHanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs, Universities Press, 3rd edition, 2007
2. Choudhary, Ram Naresh Prasad, Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd, 2nd edition,2005.

#### **Reference:**

1. G. Ganesan and M. Sumathy, Globalisation and Consumerism: Issues and Challenges, Regal Publications,5th edition, 2012
2. Suresh Misra and SapnaChadah, Consumer Protection in India: Issues and Concerns, IIPA, New Delhi, 3rd edition, 2012.

#### **Websites**

1. <https://egazette.nic.in/WriteReadData/2019/210422.pdf>
2. <https://www.indialegallive.com/special-story/rights-of-consumer-and-the-redressalsystem/>

#### **Course outcomes**

At the end of the course, students would be able to

COC 1	To understand the concepts of consumer affairs
COC 2	To analyses the consumer protection act and its procedures.
COC 3	To analyses the consumer protection act and its procedures.
COC 4	Students can analyses the role of consumer protection act in India.
COC 5	Students can understand the contemporary issues in consumer affairs including the role of BIS, ISO and other issues.