

GOVERNMENT ARTS COLLEGE (AUTONOMOUS)

KUMBAKONAM 612 002

Re - accredited With 'A' Grade by NAAC & Affiliated to Bharathidasan University

DEPARTMENT OF COMMERCE

(Effective for those admitted from 2020-2021 onwards)



SYLLABI

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sGOVERNMENT ARTS COLLEGE (AUTONOMOUS) KUMBAKONAM

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B.Com**2020 - 2021 Batch - Code and Title**

S. No	Code	Subject	Credits	Part	
SEMESTER I					
1	20U1TLC1	LC - PART I TAMIL PAPER I	3	Part I	Language I
2	20U1ELC1	ELC - PART II ENGLISH PAPER I	3	Part II	Language II
3	20U1CO1	CC - FINANCIAL ACCOUNTING I	5	Part III	Core
4	20U1CO2	CC - MODERN BANKING THEORY	5	Part III	Core
5	20U1COCO1	AC - ELEMENTS OF MARKETING	3	Part III	Allied
6	20U1VE	VE - VALUE EDUCATION	2	Part IV	VE
TOTAL CREDITS			21	Total papers 6	
SEMESTER II					
7	20U2TLC2	LC - PART I TAMIL PAPER II	3	Part I	Language I
8	20U2ELC2	ELC - PART II ENGLISH PAPER II	3	Part II	Language II
9	20U2CO3	CC - FINANCIAL ACCOUNTING II	5	Part III	Core
10	20U2CO4	CC - PRINCIPLES OF MANAGEMENT	5	Part III	Core
11	20U2COCO2	AC - BUSINESS ECONOMICS	3	Part III	Allied
12	20U2ES	ES - ENVIRONMENTAL STUDIES	2	Part IV	ES
TOTAL CREDITS			21	Total papers 6	
SEMESTER III					
13	20U3TLC3	LC - PART I TAMIL PAPER III	3	Part I	Language I
14	20U3ELC3	ELC - PART II ENGLISH PAPER III	3	Part II	Language II
15	20U3CO5	CC - PARTNERSHIP ACCOUNTING	5	Part III	Core
16	20U3CO6	CC - BUSINESS LAW	5	Part III	Core
17	20U3COCO3	AC - BUSINESS STATISTICS	3	Part III	Allied
18	20U3CONE1	NE - PRINCIPLES OF INSURANCE	2	Part IV	Non major
TOTAL CREDITS			21	Total papers 6	
SEMESTER IV					
19	20U4TLC4	LC - PART I TAMIL PAPER IV	3	Part I	Language I
20	20U4ELC4	ELC - PART II ENGLISH PAPER IV	3	Part II	Language II
21	20U4CO7	CC - CORPORATE ACCOUNTING I	5	Part III	Core
22	20U4CO8	CC - COST ACCOUNTING	5	Part III	Core
23	20U4COCO4	AC - FINANCIAL SERVICES	3	Part III	Allied
24	20U4CONE2	NE - ADVERTISING AND SALES PROMOTION	2	Part IV	Non major
25	20U4COSE1	SE - INDUSTRIAL RELATIONS	2	Part IV	Skill based
TOTAL CREDITS			23	Total papers 7	
SEMESTER V					
26	20U5CO9	CC - CORPORATE ACCOUNTING II	5	Part III	Core
27	20U5CO10	CC - FINANCIAL MANAGEMENT	5	Part III	Core
28	20U5CO11	CC - INCOME LAW AND PRACTICE	5	Part III	Core
29	20U5CO12	CC - BUSINESS COMMUNICATION	5	Part III	Core
30	20U5COEC1	EC - PERSONNEL MANAGEMENT	3	Part III	Elective
31	20U5COSE2	SE - FINANCIAL MARKETS AND STOCK EXCHANGE	2	Part IV	Skill based
32	20U5COSE3	SE - COMPANY LAW AND SECRETARIAL PRACTICE	2	Part IV	Skill based
33	20U5SD	SD - SOFT SKILLS DEVELOPMENT	2	Part IV	Soft skills
Total Credits			29	Total papers 8	
SEMESTER VI					
34	20U6CO13	CC - MANAGEMENT ACCOUNTING	5	Part III	Core
35	20U6CO14	CC - BANKING LAW AND PRACTICE	5	Part III	Core
36	20U6CO15	CC - COMMERCE PRACTICALS	5	Part III	Core
37	20U6COEC2	EC - ENTREPRENEURIAL DEVELOPMENT	4	Part III	Elective
38	20U6COEC3	EC - AUDITING	4	Part III	Elective
39	20U6GS	GS - GENDER STUDIES	1	Part V	GS
40	20U6EA	EA - EXTENSION ACTIVITIES	1	Extension Activities	
Total Credits			25	Total papers 6	

Total papers 39, Marks - 3900 and EA - 1, Net total credits - 140

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B.Com – COMMERCE

PROGRAMME OUTCOMES (PO)

- PO 1: The syllabus is designed to cater the requirements of a commerce undergraduate aspirant.*
- PO 2: The allied and non-major elective papers provide a wide scope for further academic development and practical life.*
- PO 3: The accounting, commerce and law papers covered in syllabi pave ways in directing the students to pursue professional courses in the field of commerce like CA, CS and ICWA.*
- PO 4: Enhance the knowledge of students in respect of accounts, tax, auditing and so on ensure their employability in private and sector enterprises.*
- PO 5: Brightening the students' understanding on the various fields like industrial grievances, EDP, Financial market and stock exchange and auditing.*
- PO 6: Totally this can shape students' employable capacity and entrepreneurial knowledge to face future world at large.*

PROGRAMME SPECIFIC OUTCOMES (PSO)

- PSO1: The students obtain knowledge on various branches of Commerce and its impact on economical development of the country.*
- PSO2: The students become well versed in preparation of books of accounts of any business concern.*
- PSO3: The students' knowledge is enhanced with respect to cost management and income tax payable by Indian citizens.*
- PSO4: The students can become new entrepreneurs with any viable business in the society.*
- PSO5: The students become the employees of any business organisation with the basic knowledge about accounting & business operations and management.*

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SEMESTER - I

CC 1 – FINANCIAL ACCOUNTING - I

Subject Code: 20U1C01	Credits: 5	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- *To enable the students to understand basic Accounting Principles.*
- *To equip the students knowledge in the preparation of Final Accounts of Sole Trader.*
- *To make the students to understand the reasons for the differences between the balances of cashbook and passbook of an organisation.*
- *To understand the various methods of providing depreciation on fixed assets.*
- *To know the procedure for the calculation of average due date and preparation of account current.*

Unit I: Introduction to Accounting-Definition, Objectives and Limitations of accounting - Principles of Double Entry System – Accounting Principles – Concepts and Conventions – Preparation of Journal, Ledger and subsidiary books (excluding petty cash book).

Unit II: Trial Balance – meaning – objectives – preparation of trial balance. Final accounts – trading account – Profit and Loss account and Balance sheet of sole trading Concern with adjustments.

Unit III: Single entry system: Meaning – Features - Difference between single entry and double entry systems - Ascertainment of profit under Statement of affairs method & Conversion method. (Simple problem only)

Unit IV: Bank Reconciliation Statement: Meaning – need – causes for difference between cashbook and passbook – preparation of BRS.

Average Due date: Meaning - practical uses- calculation of the average due date. Account Current – Preparation of Account Current – Product Method only (including Red ink interest calculation).

Unit V: Depreciation: Meaning – Causes – provisions and reserves – types of reserves (theory only) Different methods of providing Depreciation – fixed instalment method – written down value method – Annuity method.

Books recommended:

1. ADVANCED ACCOUNTS: M.C. SHUKLA, T.S. GREWAL & S.C. GUPTA.
2. ADVANCED ACCOUNTS: S.P. JAIN AND K.L.NARANG.
3. ADVANCED ACCOOUTS: T.S REDDY AND HARI PRASATH REDDY.
4. ADVANCED ACCOUNTS: R.L. GUPTA & RADHASWAMY.

COURSE OUTCOMES:

A student on completion of this course will

CO 1: understand the basic concepts and principles of Accounting.

CO 2: Prepare the final accounts such as Profit & Loss Account, Balance sheet of a sole trading concern.

CO 3: Prepare Accounts of traders who maintain single entry books of Accounts.

CO 4: Prepare bank reconciliation statement of trading concern.

CO 5: Understand the various methods of depreciation and how to calculate and prepare the accounts for the same.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓		✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓		✓	✓
	CO 4	✓	✓	✓	✓		✓
	CO 5	✓	✓	✓	✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q.Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q.Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q.Nos.)	16	20	18	19	20

(THEORY Vs PROBLEMS IN THE RATIO OF 25:75)

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SEMESTER - I

CC 2 - BANKING THEORY

Subject Code: 20U1C02	Credits: 5	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To provide the general knowledge on banking operations.
- To understand money market operations.
- To impart knowledge on recent developments in banking.

Unit I: Definition of banking – Classification of banks – Commercial banks – Central bank – Co-operative bank – Industrial bank – Regional rural bank – Scheduled bank – Foreign bank.

Unit II: Commercial banks: Meaning and definition - functions – Credit creation theory – Branch banking & unit banking – Advantages & Disadvantages.

Unit III: Central Banking: Objectives and functions - RBI Functions: Traditional – Promotional – Supervisory – Credit Control: Meaning - Objectives – Methods of credit control: Qualitative – Quantitative.

Unit IV: Money market – Dealers in money market – Composition of money market – Characteristics of developed & Undeveloped money market. Indian Money market – features of Indian money market.

Unit V: Recent developments in Indian Banking Industry - Meaning and features of ATM, Internet Banking, Mobile banking, Debit card, Credit card - Electronic fund transfer systems: NEFT – RTGS – IMPS – E-cheque – Digital cash – virtual banking – Tele banking.

BOOKS RECOMMENDED:

1. BANKING THEORY LAW AND PRACTICE: SUNDARAM AND VARSHNEY
2. BANKING THEORY LAW AND PRACTICE: DR.S.N. MAHESWARI
3. BANKING THEORY LAW AND PRACTICE: DR. GURUSAMY
4. BANKING THEORY LAW AND PRACTICE: B. SANTHANAM.

COURSE OUTCOMES:

A student on completion of this course will

CO1 – explain the banking system in India.

CO2 – identify the available banking services.

CO3 – understand the RBI functions and credit control system.

CO4– familiarise with money market.

CO5– Illustrate recent trends in banking system.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course Outcomes	CO 1	✓		✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓	✓	✓	✓	
	CO 5	✓	✓		✓		✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER - I

AC 1 - ELEMENTS OF MARKETING

Subject Code: 20U1COC01	Credits: 3	External Marks: 75	Hours: 4
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COURSE OBJECTIVES:

- To provide the basic principles of marketing and its functions.
- To understand the concept of product and its classifications, product Life Cycle.
- To understand the concepts of pricing, its types and sales promotions.
- To understand the meaning of branding, labeling and packaging.
- To study the basic ideas of channels of distributions and advertisements.

Unit I: Market – Meaning - Types. Marketing – Definitions – Nature – Evolution – Functions of marketing – Selling Vs Marketing.

Unit II: Product: Meaning – Features – Classification – New Product Development – Product Life Cycle – Product Mix – Expansion – Contraction, Alteration of existing product - Positioning the product – Market segmentation.

Unit III: Pricing – Factors influencing Pricing decisions – Internal factors – External factors – Middleman – Kinds of pricing – Sales promotion – Objectives, Advantages and Disadvantages – Kinds of sales promotion.

Unit IV: Brand: Meaning – Types and Features – Advantages and Disadvantages of Branding. Labelling: Functions – Advantages and Disadvantages. Packaging: Functions – Kinds of Material used – Requisites of a good package.

Unit V: Channels of distribution – Channels functions, Personal selling, Objectives, features – Salesmanship qualities – Advertisement – Objectives, Types, Advantages, Disadvantages, Qualities of good advertisement.

BOOKS RECOMMENDED:

1. PRINCIPLES OF MARKETING : R.S.N. PILLAI & BHAGAVATHI.
2. ELEMENTS OF MARKETING : RAJAN NAIR.
3. MARKETING MANAGEMENT : S.A. SHERLEKAR.

COURSE OUTCOMES:

A student on completion of this course will

- CO1** – acquire the knowledge on basic concept of marketing, its functions.
- CO2** – describe the meaning, classification of the products and How to develop a new product?
- CO3** – understand the meaning of pricing, kinds, factors influencing pricing decisions.
- CO4** – analyze the different types of branding, labeling and its functions, advantages and packaging and its functions.
- CO5** – learn the concept of sales promotion, channels of distribution, personal selling and advertisement.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓	✓	✓		✓
	CO 5	✓	✓	✓	✓		✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER - II

CC 3 - FINANCIAL ACCOUNTING - II

Subject Code: 20U2C03	Credits: 5	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To enable the students to know how to maintenance branch accounts.
- To study how to prepare the departmental account.
- To apply fundamental knowledge in preparing hires purchase system of accounts.
- To study the meaning and preparation of royalty account.
- To solve the problem relating to fire insurance claim.

Unit I: Branch accounts: Meaning – objectives - Branch selling for cash and credits – cost and invoice price – debtors system -stock and debtors system – Independent branches (Theory only).

Unit II: Departmental accounts: - Meaning – advantages – Apportionment of departmental expenses - Distinction between departments and branches - Preparation of Departmental Accounts with Internal Departmental Transfers.

Unit III: Hire Purchase system: Features – entries in the books of Hire purchaser and Hire Vendor –Calculation of Interest– Default and repossession (Excluding Hire Purchase Trading Account).
Instalment system (Theory aspects only): Meaning – Distinction between Hire Purchase and instalment system.

Unit IV: Royalty: Meaning – minimum rent – short workings and recoupment's - treatment in final accounts – accounting treatment – specimen journal entries – solving of problems (including strike period) – sub-lease (Theory Only).

Unit V: Fire insurance claims: Meaning – Need – types of fire insurance policies – calculation of claim – loss of Stock – Loss of Profit with average clause.

BOOKS RECOMMENDED:

1. ADVANCED ACCOUNTS: M.C. SHUKLA, T.S. GREWAL & S.C. GUPTA.
2. ADVANCED ACCOUNTS: S.P. JAIN AND K.L.NARANG.
3. ADVANCED ACCOOUTS: T.S REDDY AND HARI PRASATH REDDY.
4. ADVANCED ACCOUNTS: R.L. GUPTA & RADHASWAMY.

COURSE OUTCOMES:

A student on completion of this course will

CO-1: prepare independently branch account under debtor system and stock and debtors system.

CO-2: solve the problem and find out the net profit for the department separately.

CO-3: find out the interest, principal and preparation of accounts for hire purchase system.

CO-4: prepare accounts relating to Royalties.

CO-5: find out the amount of insurance claim for loss of stock and loss of profit.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓		✓	✓	✓	✓
	CO 5	✓	✓	✓	✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(THEORY Vs PROBLEM IN THE RATIO OF 30:70 RESPECTIVELY)

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SEMESTER - II

CC 4 - PRINCIPLES OF MANAGEMENT

Subject Code: 20U2C04	Credits: 5	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To enable the students to understand the basic principles of management.
- To study the important concepts of management relating aspects like planning, organization, directing etc.,
- To acquire the skills of management like controlling, leadership and communication aspects to become a good manager.

Unit I: Management: Definition – Nature and Scope – Management a Science or an Art – Levels of Management – Henry Fayol’s Management principles – Functions of Management – Social Responsibilities of Business.

Unit II: Planning: Meaning – Purpose – Importance of planning - Steps – Types of plan – Limitations of planning - MBO – MBE. Decision making: Meaning – Types – Individual and group decision making - Problems involved in decision making – Effective Decision.

Unit III: Organisation: Meaning – Importance – Principles and Committee form of organisation – Departmentation – Meaning and Definition – Delegation – Elements – Problems – Centralisation and Decentralisation – Staffing , Selection, Training Procedure.

Unit IV: Directing: Meaning and Definition – Principles – Issuing orders or Instructions – Techniques and importance of direction – Motivation, X theory, Y theory.

Coordination: Meaning and Definition – Features – Need and importance – Principles and Types of Coordination.

Unit V: Controlling: Meaning and Importance – Control process – Characteristics of an Ideal Control system – Span of control.
 Leadership: Meaning – Definition – Qualities of successful leader – Types of leadership – Communication – Effective communication – Types of Communication.

BOOKS RECOMMENDED:

1. FUNDAMENTALS OF BUSINESS ORGANISATION AND MANAGEMENT: Y.K. Bhusan
2. BUSINESS MANAGEMENT: Dinker and Pagare.
3. PRINCIPLES OF MANAGEMENT: P.C. Tripathi and P.N. Reddy.
4. PRINCIPLES OF MANAGEMENT: J. Jayashankar.

COURSE OUTCOMES:

A student on completion of this course will

CO-1: have the fundamental knowledge of management including its functions.

CO-2: learn the meaning and importance of planning, its types and problems involved in decision making.

CO-3: understand the concept of organization, forms of organization and Departmentation.

CO-4: gain the knowledge relating to staffing, selection and training procedures.

CO-5: study the meaning, importance of controlling, leadership, communication and their types.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓		✓	✓	✓
	CO 4	✓	✓	✓	✓		✓
	CO 5	✓	✓	✓	✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER - II

AC 2 - BUSINESS ECONOMICS

Subject Code: 20U2COC02	Credits: 3	External Marks: 75	Hours: 4
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COURSE OBJECTIVES:

- To provide basic concepts of business economics and to explain the role and responsibilities of business economist.
- To expose the demand analysis, elasticity of demand and demand forecasting.
- To emphasis the pricing techniques and practices and to describe the pricing of a new product.
- To understand the profit concept, profit policy, profit planning and profit forecasting.
- To give national income concepts and to measure the national income.

Unit I: Definition – Nature and scope of business economics – basic concepts of business economics - Opportunity cost – Incremental cost – Discounting principle and equi-marginal principle – Role and responsibilities of a business economist.

Unit II: Demand analysis – Demand distinctions – Demand forecasting – Criteria of a good forecasting method – Elasticity of demand.

Unit III: Pricing – Techniques and practice – Cost plus Pricing – Target Pricing – Going rate pricing – Peak load pricing – Pricing a new product.

Unit IV: Profit – Concepts – Measurement of profit – Profit policy – Profit planning – Break even analysis – Profit forecasting.

Unit V: National income – Concepts – Importance of measuring national income – Methods of measuring national income – Causes, Income and expenditure method – Difficulties in computation of national income.

BOOKS RECOMMENDED:

1. MANAGERIAL ECONOMICS – VARSHNEY AND MAHESWARI.
2. BUSINESS ECONOMICS – SANKARAN.S
3. MANAGERIAL ECONOMICS – G.S. GUPTA.
4. BUSINESS ECONMICS – R.K. LEKHI.

COURSE OUTCOMES:

A student on completion of this course will

CO1 – acquire the knowledge on business economics concepts and the role of business economist.

CO2 – gain in depth knowledge on demand analysis and forecasting of demand.

CO3 – familiarize with pricing techniques prevailing in practice.

CO4 – examine the profit concept, profit planning and profit forecasting.

CO5 – understand the national income and its measurement.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓		✓
	CO 4	✓	✓	✓	✓	✓	✓
	CO 5	✓	✓	✓	✓		✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER - III

CC 5 - PARTNERSHIP ACCOUNTING

Subject Code:	Credits: 5	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To understand the whole concepts of partnership account
- To know the procedure of preparation of account relating to admission, retirement and death of partner.
- To have the basic knowledge in preparation of accounts relating to dissolution of firm and insolvency of partners.
- To understand the concept of sale to a company and piecemeal distribution.

Unit I: Partnership – Definition – Partnership Deed – Rules applicable in the absence of partnership deed – Accounts of Partnership firm - Profit and Loss Appropriation Account – Admission of partner – Different methods of treatment of Goodwill.

Unit II: Retirement of a partner – Different methods of treatment of Goodwill – Memorandum Revaluation Account – Death of a partner.

Unit III: Dissolution of a partnership firm – Insolvency of a partner – Garner Vs Murray rule.

Unit IV: Sale to a company – Calculation of purchase consideration and preparation of accounts.

Unit V: Piecemeal distribution: meaning – order of payment - Proportionate capital method – Maximum loss method.

BOOKS RECOMMENDED:

1. ADVANCED ACCOUNTS: M.C. Shukla, T.S. Grewal & S.C. Gupta
2. ADVANCED ACCOUNTS: S.P. Jain and K.L. Narang.
3. ADVANCED ACCOUNTS: T.S. Reddy and Hariprasad Reddy.
4. ADVANCED ACCOUNTS: R.L. Gupta and Radhaswamy.

COURSE OUTCOMES:

A student on completion of this course will

CO-1: apply the fundamental knowledge in preparation of accounts while admitting a new partner.

CO-2: solve the problem in case of retirement, death of an existing partner.

CO-3: understand the procedure for preparation of accounts in case of dissolution of partnership firm and insolvency of partner.

CO-4: know the law relating to sale to a company and piecemeal distribution order of payment and preparation of statement of distribution.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓		✓	✓	✓
	CO 5	✓			✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(THEORY Vs PROBLEMS IN THE RATIO OF 30:70 RESPECTIVELY)

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KUMBAKONAM

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(Effective for those admitted from 2020-2021 onwards)

SEMESTER - III

CC 6 - BUSINESS LAW

Subject Code: 20U3C06	Credits: 5	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To acquire the basic knowledge in law of contract and its essentials.
- To know the methods of performance of contract and discharge of contract.
- To understand the basic concepts of the law like indemnity, guarantee, bailment, pledge and contract of agency.
- To explain the law relating to sale of goods.

Unit I: Law of Contract: Meaning of contract – definition – classification of contract and essentials of a valid contract – offer and acceptance and its essentials – Consideration – definition – kinds and rules relating to consideration – Types of agreement.

Unit II: Capacity to Contract: Persons competent to contract- Consent – Meaning - Free consent – coercion – undue influence – fraud – misrepresentation and mistakes. Void agreement and wagering agreements. – contingent contract – meaning – distinction between contingent contract and wagering agreement – different types of contingent contract – quasi-contract – meaning and its kinds.

Unit III: Performance of contract – essentials of valid tender – persons who should perform the contract- discharge of contract – modes of discharge – breach of contract- Remedies for breach of contract – suit for damages.

Unit IV: Indemnity and Guarantee: definition – essentials of valid contract of indemnity – Rights and duties of the parties – Bailment and pledge – pawn – definition – rights and duties of the parties- Contract of Agency – agent and principal- methods of creating agency – Rights and duties and liabilities of parties, termination of agency.

Unit V: Law relating to sale of goods: Goods – Meaning & definition – seller and buyer – goods and its kinds – Contract of sale - condition and warranty – contract of sale and agreement to sell – Performance of contract of sale – delivery – Rights and duties of buyer- Rights of unpaid seller- sale by auction.

BOOKS RECOMMENDED:

1. Business Law - N.D. KAPOOR
2. Business Law - R.S.N. PILLAI & BHAGAVATHI
3. Business Law - R.C. CHAWLA & GARG
4. Business Law - J. JAYASANKAR

COURSE OUTCOMES:

A student on completion of this course will

CO 1 – acquire the fundamental knowledge relating to law of contract, types of contracts.

CO 2 – acquire the basic knowledge of essentials of contracts.

CO3 – learn the performance of contract and different modes of discharge of contract, breach of contract of the remedies for breach.

CO4 – understand the laws relating to indemnity, guarantee, bailment and pledge.

CO – 5 understand the law relating to agency and sale of goods.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓		✓
	CO 2	✓	✓	✓	✓		✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓	✓	✓	✓	✓
	CO 5	✓	✓	✓	✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER – III

AC 3 - BUSINESS STATISTICS

Subject Code: 20U3COC03	Credits: 3	External Marks: 75	Hours: 4
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COURSE OBJECTIVES:

- To acquire the basic knowledge in Statistical terms used in business and research analysis.
- To know the measures of dispersion and standard deviation and co-efficient of variation.
- To understand the basic concepts of long term trend analysis such as semi and moving averages and regression properties.
- To explain the uses of index numbers in business.

Unit I: Measures of Central Tendency – Mean, Median, Mode, Harmonic mean and Geometric mean – Definition and its merits and demerits (simple problem).

Unit II: Measures of Dispersion -Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co – efficient of Variation and its Merits and demerits (Simple problems).

Unit III: Correlation –Definition, Types, methods-scatter diagram, Karl Pearson’s co – efficient of correlation, Rank correlation (Simple problems).Regression – Definition, Properties of Regression co-efficient, Regression equations (two variables- Simple problems)

Unit IV: Time series –definitions-component-Measurement of long term trend: Graphical method, Semi average method, Moving averages method for 3&5 years, least squares (Simple problems).

Unit V: Index Numbers – definitions and uses -Problems of construction – Price relatives – simple Aggregate and simple Average of price relatives method, Weighted index number – Laspeyre’s, Paaschey’s and Fisher’s Ideal Index number (Simple problems).

TEXT BOOKRECOMMENDED:

1. Statistics (Theory and Practice) R.S.N. Pillai and V. Bagavathi - Chand & company LTD, New Delhi.

UNIT – I chapter 9 page no.125-209

UNIT –II chapter 10 page no 241-267

UNIT –III–chapter 12 page no 396-407-,chapter 13 page no 465-499

UNIT- IV Chapter: 15 page no 591-601

UNIT –V chapter 14 page no 526-539

COURSE OUTCOMES:

A student at time of completing this course will be able to,

CO 1 – Have the fundamental knowledge on mean median and mode calculations..

CO 2 – Acquire the basic knowledge of essentials of range of dispersion.

CO3 – Learn the calculation of correlation and regression and its usages.

CO4 – Understand the importance of time series including the simple and moving averages.

CO5 – Understand the necessity of index numbers and the usage of the same in connection with business.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓		✓	✓
	CO 2	✓	✓	✓	✓	✓	
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓	✓		✓	✓
	CO 5	✓	✓	✓	✓	✓	

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 30:70 PERCENT RESPECTIVELY)

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SEMESTER - III

NME 1 - PRINCIPLES OF INSURANCE

Subject Code: 20U3CONE1	Credits: 2	External Marks: 75	Hours: 2
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COURSE OBJECTIVES:

- To make the students to understand the insurance, its nature and types.
- To know the life insurance principles.
- To study the general insurance principles.

Unit I: Definition and Nature of Insurance – Evolution of Insurance – Types of Insurance - Role and Importance – Principles of insurance – Insurance Contract - Nature of Life Insurance Contract.

Unit II: Life Insurance: Meaning & Definition of Life Insurance – Features – Classification of Policy – Annuities - Methods of Calculation of Premium – Selection of Risk – Measurement of Risk – Surrender Value – Valuation and Surplus.

Unit III: Marine Insurance: Meaning & Definition of Marine Insurance, Kinds of Marine Insurance Marine Insurance Contract – Policies – Conditions – Premium Calculation.

Unit IV: Fire Insurance: Meaning & Definition of Fire Insurance - Nature and Use of Fire Insurance – Fire Insurance Contract – Kinds of Policies – Payment of Claims – Procedure for settlement of fire claims.

Unit V: Other Insurances: Medical Insurance: Meaning, Importance – merits and demerits - types.**Motor Insurance:** Meaning – Importance – Merits and demerits.

BOOKS RECOMMENDED:

1. INSURANCE PRINCIPLES & PRACTICE : M.N.MISHRA
- 2.INSURANCE : K.P.SINGH & M.C. GARG.
3. PRINCIPLES & PRACTICE OF INSURANCE : DR. A. MURTHY.

COURSE OUTCOMES:

A student on completion of this course will

CO1 – understand the meaning, nature and types of insurance.

CO2 – gain the fundamental knowledge relating to life insurance policies.

CO3 – acquire the knowledge in premium calculation, measure of risk and surrender value of life insurance policies.

CO4 – describe the meaning, kinds of marine insurance and premium calculations.

CO5 – understand the meaning, nature and uses of fire insurance and know the procedure for settlement.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓		✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	
	CO 4	✓	✓	✓	✓	✓	
	CO 5	✓	✓	✓	✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER - IV

CC 7 –CORPORATE ACCOUNTING - I

Subject Code: 20U4C07	Credits: 5	External Marks: 75	Hours: 5
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COURSE OBJECTIVES:

- To know the accounting practices of companies.
- To acquire the knowledge relating to issue of shares and debentures.
- To provide knowledge on preparation of company final accounts in new formats.
- To understand the various methods of valuation of shares and goodwill of companies.

Unit I: Company Accounts – Issue of Shares – Pro-rata Allotment – Issue at premium – Issue at Discount – Forfeiture and Re-issue of Shares. – Rights issue (Theory only) – Issue of Debentures: Meaning – Importance – Difference between shares and Debentures.

Unit II: Redemption of Debentures: Meaning – Importance – ex interest and cum interest – terms relating to issue price and conditions of redemption of debentures - Sinking fund method – Insurance policy method.

Redemption of preference shares (excluding minimum fresh issue of shares) – New format (Simple problem only).

Unit III: Profit prior to Incorporation – Introduction – basis of apportionment of expenses – calculation of profit prior to incorporation.(new format)
Underwriting of shares and debentures – definition and meaning – underwriting commission – types of underwriting –preparation of statement showing underwriters liability only.

Unit IV: Company Final Accounts – Revised schedule VI part – I and Part – II for preparing statement of profit and loss and the balance sheet. (Presented in vertical format)

Unit V: Valuation of Shares and Goodwill: meaning and importance – Different methods of valuation Shares and Goodwill.

BOOKS RECOMMENDED:

1. ADVANCED ACCOUNTS : S.P. JAIN AND K.L. NARANG
2. ADVANCED ACCOUNTS : M.C. SHUKLA, T.S. GREWAL AND GUPTA
3. ADVANCED ACCOUNTS : R.L. GUPTA AND RADHASWAMY
4. CORPORATE ACCOUNTING : T.S. REDDY and Y.S. HARI PRASAD REDDY

COURSE OUTCOMES:

A student on completion of this course will

CO1: know the accounting practices of new issue, pro-rata allotment of equity shares, forfeiture and reissue of forfeited equity shares.

CO2: be able to calculate the ex-interest and cum-interest calculations and special conditions of redemption of debentures.

CO3: study about pre and post incorporation profit and know the difference between pre and post incorporation period profits.

CO4: have the knowledge regarding vertical format of company final accounts with adjustments.

CO5: develop skills for calculation of value of goodwill and shares under different methods.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓		✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓	✓	✓	✓	✓
	CO 5	✓	✓	✓	✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 25:75 PERCENT RESPECTIVELY)

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SEMESTER - IV

CC 8 - COST ACCOUNTING

Subject Code: 20U4C08	Credits: 5	External Marks: 75	Hours: 5
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COURSE OBJECTIVES:

- To know the meaning of cost, costing, cost accounting, elements of cost and the preparation of stores ledger under different methods.
- To learn the meaning and importance of labour and the calculation of wages under different methods.
- To understand the concept of overheads and their apportionment.
- To gain knowledge on basic concepts of process costing.

Unit I: Meaning of Cost – Costing – Cost Accounting – Advantages and Limitations of Cost Accounting – Differences between Cost Accounting and Financial Accounting – Classification of costs. Elements of Cost – Preparation of Cost Sheet.

Unit II: Materials: Meaning of Material Control – Level of Material Control – Aspects of Material control – Need for Material Control - Classification and Codification-Bin Card Analysis – Perpetual Inventory System, Stores Control through ABC Analysis - Economic Ordering Quantity. Stock Levels – Issue of Materials - Treatment of Surplus Material, Material Abstract or Material Issue Analysis Sheet. Methods of Valuing Material ;Issues - Minimum level, maximum Level, Re-Ordering level and Danger Level – Methods of Pricing Materials – First in First Out Method – Last in First Out Method.

Unit III: Labour: Essential Features of a Good Wage System – Systems of Wage Payment - Methods of Wage payment and incentives Schemes - Time Wage System - Piece rate systems – Premium and Bonus Plan - Taylor’s Differential Piece rate system – Merricks Multiple piece rate system. - Halsey Plan - Rowan plan – Idle time.

Unit IV: Overheads: Various Classifications of Overheads – Allocation and Apportionment of Overhead to Cost Centers – Re-apportionment of Service Department, Costs of Production Department, Absorption of

Overhead. Basis of allocation to Cost centres. Methods of Apportionment: Primary and Secondary distribution.

Unit V: Process Costing: Application of Process Costing. Elements of Production and Abnormal Process Loss - Abnormal Loss – Abnormal Gain - Preparation of Process Accounts – contract costing (simple problems only)(excluding escalation class).

BOOKS RECOMMENDED:

1. COST ACCOUNTING : S.P.JAIN & K.L. NARANG.
2. COST ACCOUNTING : S.P. IYENGAR.
3. COST ACCOUNTING : R.S.N. PILLAI & BAGHAVATHI.
4. COST ACCOUNTING : T.S. REDDY & Y.S. HARI PRASAD REDDY.

COURSE OUTCOMES:

A student on completion of this course will

CO1: understand meaning of cost, costing and cost accounting and its limitations.

CO2: be able to prepare cost sheet and stores ledger using different methods.

CO3: describe the importance of labour and the calculation of different methods of wage payments.

CO4: know the bases of apportionment of common overheads under primary and secondary distribution methods.

CO5: be able to assess the cost per unit of products passes through various processes.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓		✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓	✓			
	CO 5	✓	✓	✓	✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(Problems Vs Theory is the ratio of 70:30 respectively)

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SEMESTER - IV

AC 4 - FINANCIAL SERVICES

Subject Code: 20U4COC04	Credits: 3	External Marks: 75	Hours:4
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COURSE OBJECTIVES:

- To prove the efficiency of different forms of investment patterns and risk and return of the investment.
- To provide knowledge in financial services and its activities.
- To understand the concept of merchant banking and the role of SEBI.

Unit I: Financial services: meaning – importance – various components– players in the financial services sector- types of financial services (facilitating type, investment oriented, promotion oriented, return or income oriented, linking type, trade oriented, credit oriented, performance appraisal).

Unit II: Merchant Banking: meaning and definition –origin of merchant banking in India – regulations and recognition by SEBI on merchant bankers – classification of merchant bankers – role – responsibilities – merchant banking organizations in India – functions of merchant banking.

Unit III: Mutual Funds:Introduction – promotion – need – advantages – types – classifications – mutual funds in India – regulations of SEBI on mutual funds – details of assets under management of mutual funds.

Unit IV: Leasing: meaning – features – merits and types of leasing

Hire Purchases (HP): Meaning and definition – features - conditions of HP Act 1972- requirements of a valid hire purchase agreement -

hire purchase Vs leasing – rights and obligations of hirer and hire vendor – issues Indian hire purchase industry.

Unit V: Factoring: Meaning –various steps – key elements – types – benefits – demerits – sources – legal aspects – differences between factoring and bill discounting – factoring in India.

BOOKS RECOMMENDED:

1. Financial Services : B. SANTHANAM
2. Financial Services : D. JOSEPH ANBARASU, VK. BOOMINATHAN
3. Financial Services : M.Y.KHAN

COURSE OUTCOMES:

A student on completion of this course will

CO1: study the players of financial services and performance of financial services.

CO2: be acquired knowledge about merchant bankers and its merits and demerits.

CO3: classify the mutual fund schemes on different basis.

CO4: understand the features of leasing and hire purchase rules and regulations.

CO5: know the key elements of factoring and the benefits of the same.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓		✓	✓	✓	
	CO 5	✓	✓	✓	✓	✓	

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER - IV

NME 2 - ADVERTISING AND SALES PROMOTION

Subject Code: 20U4CONE2	Credits: 2	External Marks: 75	Hours: 2
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COURSE OBJECTIVES:

- To study the nature and scope of advertising.
- To describe role of advertisement.
- To understand the sales promotion and personal selling

Unit I

Advertising – Meaning & Objectives, Nature and Scope of Advertising – Importance of Advertising – Types of Advertising – Distinction between Advertising and Salesmanship.

Unit II

Advertising copy – Features of Advertisement copy, Classification of Advertisement Copy – Advertising Media – Indoor Media and Outdoor Media.

Unit III

Advertising Agencies, Meaning- Role, importance – Types of Advertising Agencies – Advertisement Budget – Factors influencing advertising Budget.

Unit IV

Sales Promotion – Meaning- Objectives – Need for Sales Promotion – Methods of Sales promotion – Sales Force Promotion – Sales Promotion of Dealers – Consumer Promotion.

Unit V

Personal Selling – Meaning – Features – Objectives – Components – Personal Selling Process – Steps involved in Personal Selling- Differences between Selling and Salesmanship.

TEXT BOOK:

ADVERTISING AND SALESMANSHIP – P.SARAVANAVEL & SUMATHY

BOOKS RECOMMENDED:

1. MARKETING SALESMANSHIP AND ADVERTISING- M.RAMASAMY
2. PRINCIPLES OF MARKETING AND SALESMANSHIP- J.C.SINHA
3. ADVERTISING & SALES MANAGEMENT – DR.G.G.GONDANE.

COURSE OUTCOMES:

A student on completion of this course will

CO1: have knowledge on the differences between advertising and Salesmanship.

CO2: Acquire knowledge on advertisement media.

CO3: gain knowledge about the factors influencing advertisement.

CO4: have knowledge on different methods of sales promotion and its usefulness in selling process.

CO5: be able to differentiate selling from salesmanship.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓		✓		✓
	CO 5	✓	✓		✓		✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)

Section C (Q. Nos.)	16	20	18	19	20
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SEMESTER - IV

SBE 1 - INDUSTRIAL RELATIONS

Subject Code: 20U4COSE1	Credits: 2	External Marks: 75	Hours: 2
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COURSE OBJECTIVES:

- To acquired knowledge regarding trade union policies and role of trade unions in India.
- To understand the various industrial issues existing and formation of new business.
- To enlighten the benefits of employees grievances and the concept of domestic enquiry.

Unit I: Introduction- meaning – definition – nature and scope of industrial relations – importance of maintaining industrial relationship in an organization – Distinguish between human relations and industrial relations- Causes of poor industrial relations – conditions of good industrial relations.

Unit II: Trade Union- meaning – objectives and functions – procedure for Registration of Trade Union – cancellation of registered trade union- privileges enjoyed by the Registered trade union – duties and liabilities of trade union.

Unit III: Worker's Participation in Management (WPM): Meaning and definition- levels of participation - determinants of worker's participation in management – methods of participation – limitations of the WPM concept.

Unit IV: Employee Grievances: Meaning and definition – approaches to the grievances machinery – nature and causes of grievances -

grievances procedure – parameters for good grievances procedure.

Unit V: Domestic enquiry- meaning – the process of holding domestic enquiries in Industry- preliminary investigation – stages of conducting inquiry – Discipline in organisation – Disciplinary procedure – tackling indiscipline.

BOOKS RECOMMENDED:

1. Industrial Relations and Labour Legislations - Dr. M.R. SREENIVASAN
2. Personnel Management and Industrial Relations - P.C. TRIPATHI
3. Industrial Relations – Arun Monappa
4. Personnel Management and Industrial Relations - R.S. DAVAR
5. Industrial Relations and labour laws – S.C. SRIVASTAVA

COURSE OUTCOMES:

A student on completion of this course will

CO1: evaluate the role of industrial relations and stipulated conditions of good industrial relations.

CO2: have knowledge on trade union policies and liabilities of trade union.

CO3: acquire knowledge about Workers Participation in Management (WPM).

CO4: develop knowledge concerning the grievances, causes of grievances and remedial measures.

CO5: have knowledge about domestic enquiry and the process of handling the same.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	
	CO 4	✓	✓	✓	✓	✓	
	CO 5	✓	✓	✓	✓		

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10

Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER – V

CC 9 - CORPORATE ACCOUNTING - II

Subject Code: 20U5C09	Credits: 5	External Marks: 75	Hours: 5
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COURSE OBJECTIVES:

- To understand concept of Amalgamation, Absorption and Reconstruction.
- To understand the different aspects of alteration of share capital and internal reconstruction.
- To know the preparation of final accounts of banking and insurance companies.

Unit I: Amalgamation – purchase method only - Absorption and External Reconstruction- difference between amalgamation and absorption – Different methods of calculation of Purchase Consideration and preparation of Closing Journal Entries and Opening Entries and new Balance Sheet.

Unit II: Alteration of share capital-Different kinds of alteration share capital- Internal Reconstruction – meaning and problems for internal reconstruction.

Liquidation of companies – meaning – modes of winding up – Preparation of Liquidator's Final Statement of Accounts.(Excluding statement of affairs and deficiency Account)

Unit III: Holding Company accounts-meaning of holding and subsidiary company- calculation of minority interest, cost of control, revenue and capital profit, revaluation of assets and liabilities, stock reserve, elimination of common transactions-Preparation of consolidated balance sheet (Simple Problems only – Excluding bonus shares and dividend from subsidiary companies, contingent liabilities and abnormal losses)

Unit IV: Banking Company Accounts – classification of advances (NPA), Rebate on bills discounted – Profit and Loss Account and Balance Sheet as per the guidelines given by Reserve Bank of India (**New format**).

Unit V: Insurance company accounts: Life Insurance (NEW FORMAT) – Ascertainment of correct assurance fund -Valuation of Balance Sheet, Preparation of Revenue Account – Profit and Loss Account -Balance Sheet. General Insurance -(NEW FORMAT)- preparation of Revenue and Net Revenue Account and Balance Sheet.

BOOKS RECOMMENDED:

1. CORPORATE ACCOUNTS: S.P. JAIN AND K.L. NARANG.
2. CORPORATE ACCOUNTS: M.C. SHUKLA, T.S. GREWAL & GUPTA.
3. CORPORATE ACCOUNTS: R.L. GUPTA & RADHASWAMY
4. CORPORATE ACCOUNTS: REDDY & MURTHY.

COURSE OUTCOMES:

A student on completion of this course will

CO1: be able to assess the difference methods of purchase consideration and its implications.

CO2: acquire knowledge in alterations and internal reconstruction of capital structure and different modes of winding up of companies.

CO3: have knowledge minority interest calculation and preparation of consolidated balance sheet of holding companies.

CO4: have special skills about preparation of Profit and Loss Account and Balance sheet of banking companies in a new format.

CO5: Know the differences between balance sheet and valuation balance sheet and preparation of final accounts relating to insurance companies.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓	✓	✓	✓	
	CO 5	✓		✓	✓		

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 30:70 RESPECTIVELY)

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KUMBAKONAM

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B.Com – COMMERCE

(Effective for those admitted from 2020-2021 onwards)

SEMESTER – V

CC 10 - FINANCIAL MANAGEMENT

Subject Code: 20U5C010	Credits: 5	External Marks: 75	Hours: 5
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COURSE OBJECTIVES:

- To understand the various concepts of Financial Management.
- To describe the capital structure and theories of capital structure.
- To enable the students to analyse about the cost of capital, capital budgeting and working capital.

Unit I: Financial Management: Meaning – Objectives & Scope – Emerging role of managers – Financial Manager in India – Factors influencing finance functions. Capitalization: Causes and Remedies for over and under capitalization.

Unit II: Capital Structure: Meaning, Features – Point of indifference (Problem) – Factors determining Capital Structure.
Capital Structure Theories: Net Income Approach – Net Operating Approach, MM Approach - Capital Rationing - Capital Gearing.

Unit III: Cost of Capital – Meaning – Importance – Calculation of Cost of Debt, Equity Shares and Preferences shares – Weighted average cost of capital.

Unit IV: Capital Budgeting: Meaning – Objectives – Importance – Factors affecting capital expenditure decision – Methods of Appraising Projects (Pay Back period, Accounting rate of return, Net present value, Excess present value index, Internal rate of return)

Unit V: Working Capital: Meaning - Concepts – Gross Working Capital – Net Working Capital – Need – Types – Sources - Factors affecting Working Capital Requirements – Calculation of Working Capital.

BOOKS RECOMMENDED:

1. CORPORATION FINANCE : S.C. KUCHAL
2. FINANCIAL MANAGEMENT : KHAN AND JAIN
3. FINANCIAL MANAGEMENT : SHARMA & GUPTA
4. FINANCIAL MANAGEMENT : S.N. MAHESWARI

COURSE OUTCOMES:

A student on completion of this course will

CO1 –explain the functions of financial management and factors influencing finance function.

CO2 –determine the financial decisions based on capital structure theories.

CO3 –gain knowledge on calculation of cost of capital and its impact.

CO4 –outline the capital budget preparation and methods of appraising capital projects.

CO5–determine the working capital requirements of a company.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓		✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓		
	CO 4	✓	✓	✓	✓		✓
	CO 5	✓	✓	✓	✓	✓	✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 40:60 RESPECTIVELY)

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SEMESTER – V

CC 11 - INCOME TAX THEORY, LAW & PRACTICE

Subject Code: 20U5C011	Credits: 5	External Marks: 75	Hours: 5
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COURSE OBJECTIVES:

- To enable the students to understand basic laws relating to Income Tax Act.
- To impart the students knowledge about fundamental ideas on the computation of income from salaries.
- To acquire knowledge on income from house property, business income and capital gains.

Unit I: Basis of Income Tax and introduction – Assessment year – Previous Year – Agricultural Income – Determination of residential status of Individual, - Incidence of tax or basis of charges – Exempted incomes u/s 10.

Unit II: Salary Income – Meaning- Definition of head salary – characteristics of salary – computation of salary income – salary u/s 20(1)- Allowances, Perquisites and their types and treatment. Profit-in-lieu of Salary and exempted profits – Deductions u/s 16 – Deductions u/s 80 C – Taxable salary income.

Unit III: House property Income – Income from property wholly exempted from tax – Gross annual value – NAV - vacancy and irrecoverable rent – Standard deductions – Interest on money borrowed for houses – computation of income from house property.

Unit IV: Business income – Allowable expenses (Section 30 to 37) – Expenses expressly disallowed – Deemed profits – Income from Profession.

Unit V: Capital gains – Meaning of capital assets – Kinds of capital assets - exempted capital assets – Procedure for computing – Short term capital gains – long term capital gains – Deduction from capital gains.

Income from other sources. General incomes u/s 56(1), Specific incomes u/s 56(2) , Interest on securities- securities exempted from tax – tax free securities – Less tax securities – Deductions to be made from Income from other sources.

BOOKS RECOMMENDED:

1. INCOME TAX LAW AND PRACTICE : V.P. GAUR, D.B. NARANG, PUJA GHAI & RAJEEV PURI
2. INCOME TAX LAW AND PRACTICE : DINKAR – PAGARE
3. INCOME TAX LAW AND PRACTICE : DR. H.C. MEHROTRA
4. DIRECT TAXES LAW AND PRACTICE : DR. VINOD – K. SINGHANIA
5. INCOME TAX LAW AND PRACTICE : T.S.REDDY&HARIPRASADREDDY

COURSE OUTCOMES:

A student on completion of this course will

- CO1 – acquire knowledge about basic income tax rules and exempted income US/10.
- CO2 – compute the income from salary by considering the related provisions given in the ACT.
- CO3 – determine the income from house property.
- CO4 – assess the income from business and profession of individuals.
- CO5 – calculate the taxable income in respect of capital gains and income from other sources.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓		
	CO 4	✓	✓	✓	✓		✓
	CO 5	✓	✓	✓	✓	✓	

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 40:60 RESPECTIVELY)

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SEMESTER – V

CC 12 - BUSINESS COMMUNICATION

Subject Code: 20U5C012	Credits: 5	External Marks: 75	Hours: 5
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COURSE OBJECTIVES:

- To provide knowledge and practice on business communication.
- To know the preparation of business letters.
- To emphasize the importance of enquiry letter and reply letter
- To expose the basic ideas of offers and quotations, business meetings and company meetings.

Unit I: Business Communication: Meaning – definition – General and special objectives of business communication – Process of business communication – types/ kinds of business communication employed in an organisation – 7C's of business communication.

Unit II: Layout of business letters: Meaning – definition – content of a sound business letter – functions of business letter – classification of letters – kinds of business letters based on content – meaning of banking correspondence – meaning of insurance correspondence – meaning of import export correspondence – Drafting various – Letters.

Unit III: Letter of Enquiry: Meaning – occasion of writing letter of enquiry – kinds of enquiry letters – points to be remembered while writing of enquiry. Reply letter: Meaning – different type of replies to letter of enquiry.

Unit IV: Offers and quotation: Meaning of offer – differences between offer and quotation – kinds of offer – points to be remembered while writing offer letters. Quotations: Meaning of quotation – Terms/ clauses of quotation: Price variation – Liability – warranty – Illegal matters – abbreviations and terms used in quotations and offers.

Unit V: Business meetings: Meaning – objectives of business meetings - classification of meetings (formal and informal meeting) – notice for a formal meeting.

Company meetings: Meaning – type of company meetings (Statutory meetings, annual general meetings and extraordinary meetings).

Bank Correspondence: Request for opening of an Account – Reply to Customers’ enquiries and complaints – Request for overdraft and loans – Intimation to account holders – Closing of an Account.

BOOKS RECOMMENDED:

1. BUSINESS COMMUNICATION : RAJENDRAPAL & KORLAHALLI
2. BUSINESS COMUNICATION : N.S. RAGUNATHAN & B. SANTHANAM

COURSE OUTCOMES:

A student on completion of this course will

CO1 – acquire knowledge about Business Communication

CO2 – acquire the knowledge of business letters and banking correspondence.

CO3 – demonstrate the different types of enquiry letters and reply letters.

CO4 – examine offers, quotations and warranties.

CO5–explore the knowledge about business meetings and company meetings.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓		✓		
	CO 5	✓	✓	✓	✓	✓	

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER – V

MBE 1 - PERSONNEL MANAGEMENT

Subject Code: 20U5COEC1	Credits: 3	External Marks: 75	Hours: 4
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COURSE OBJECTIVES:

- To develop the knowledge about concept of personnel management, qualities of personnel manager, job analysis and manpower planning.
- To emphasis recruitment process, training and development, promotion and transfer.
- To describe the job evaluation, labour turnover and absenteeism.

Unit I: Meaning and importance of personnel management – organization of personnel department – objectives of personnel department – functions of personnel department -qualities of personnel manager – personnel policies – nature of personnel policies.

Unit II: Job analysis – meaning and uses – Job description –meaning – job specification – time study and work load analysis – man power planning- steps in man power planning –methods of man power planning – limitations of man power planning.

Unit III: Recruitment of Personnel – meaning –sources of recruitment – selection of personnel – procedures – Personnel training and development – training practices in India.

Unit IV: Promotion – basis of promotion –promotion policy – informal promotion system, open and closed promotional system – Transfer: meaning and objectives of transfer - procedure for transfer and types of transfer– objectionsto transfer.

Unit V: Job evaluation – meaning – advantages and limitations – performance appraisal- methods of performance appraisal-merit rating – uses and limitations – labour turnover and absenteeism – causes and effect.

BOOKS RECOMMENDED:

1. Personnel Management - C.B. MEMORIA
2. Personnel Management - C.B. GUPTA
3. Personnel Management - J.J. JAYASANKAR
4. Personnel Management - R.S. DAVAR
5. Personnel Management - K.K. AHUJA

COURSE OUTCOMES:

A student on completion of this course will

- CO1– acquire knowledge about personnel management and personnel policies.
- CO2– outline about job analysis and manpower planning.
- CO3– verify recruitment process training and development of personnel.
- CO4– know the promotion system of organizations and transfer of personnel.
- CO5– examine the job evaluation and labour turnover and absenteeism.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓		✓	✓	✓
	CO 5	✓	✓	✓	✓		

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER – V

SBE 2 - FINANCIAL MARKETS AND STOCK EXCHANGE

Subject Code: 20U5COSE2	Credits: 2	External Marks: 75	Hours: 2
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COURSE OBJECTIVES:

- To understand the knowledge about financial market in India, issue of share and right issues.
- To disseminate information about stock exchange, listing of securities, SENSEX and NIFTY.
- To describe the settlement of Stock Exchange

Unit I: Financial Markets in India – Structure – Money Market – Capital Market – New Issue Market (NIM) – Functions of NIM – Players or Parties involved in the NIM – Problems faced in NIM.

Unit II: Issue of Shares: Meaning – Public Issues – Meaning – Merits and Demerits – Right Issue – Merits of Right Issue.

Unit III: Stock Exchange – Meaning – Characteristics – Management of stock exchanges – Stock Exchanges in India – Powers of Governing Body – Members of Stock Exchange – Control over stock exchange.

Unit IV: Listing of Securities – Advantages – Disadvantages – Listing procedures – Registration of Brokers – Kinds of brokers – Methods of Trading in Stock Exchanges – Meaning of SENSEX and NIFTY.

Unit V: Settlement in stock exchange – Speculative Trader Vs Genuine Investors – Types of Speculators – Activities of Brokers – Broker’s charge – Settlement procedure – Auctions – Clearing procedure – Regulation.

BOOKS RECOMMENDED:

1. INVESTMENT MANAGEMENT – DR. L. NATARAJAN.
2. INVESTMENT MANAGEMENT – V.A. AVADHANI.
3. INVESTMENT MANAGEMENT (SECURITY ANALYSIS & PORTFOLIO MANAGEMENT) – V.K. BHALLA.
4. SECURITY ANALYSIS & PORTFOLIO MANAGEMENT –PUNITHAVATHY PANDIAN.

COURSE OUTCOMES:

A student on completion of this course will

- CO1 – outline the fundamentals of financial markets in India.
- CO2 – understand the concept of issue of shares and right issues.
- CO3 – explore the basic concept of stock exchange and its functions.
- CO4– verify the listing procedure of securities and reveal meaning of SENSEX and NIFTY.
- CO5– get exposure in stock exchange, Speculators, brokers and clearing procedures.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓		✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	
	CO 4	✓	✓	✓	✓	✓	✓
	CO 5	✓	✓		✓	✓	

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER – V

SBE 3 - COMPANY LAW AND SECRETARIAL PRACTICE

(As Per Companies Act – 2013)

Subject Code: 20U5COSE3	Credits: 2	External Marks: 75	Hours: 2
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COURSE OBJECTIVES:

- To understand the formation and incorporation of a company, MOA and AOA.
- To describe the shares, debentures , company secretary and company meetings
- To know the winding up procedures.

Unit I: Formation and incorporation of a company - Procedure for Registration / Incorporation of a company - Certificate of incorporation - Certificate of commencement of business - Promoter's Legal position. Prospectors - Contents-Statement in lieu of prospects.

Unit II: Memorandum of Association: Meaning and Importance - Contents - Alteration of Various Clauses - Doctrine of ultra-vires.
Articles of Association: Meaning - Distinction between Memorandum and Articles of Association - Contents - Alteration - Doctrine of Indoor Management.

Unit III: Sources of finance of the company - Shares - Types of shares - Equity - Preference- Debentures - kinds of debentures, Directors of the company - Qualification & disqualification of directors, powers, duties , liabilities of directors.

Unit IV: Company secretary - Definition - Modes of appointment - Rights Duties & Liabilities - Removal of Secretary. Company meetings: Kinds of meetings - Requisites of a valid meeting - Resolution, Kinds of resolutions.

Unit V: Winding up: Meaning & Modes: Compulsory Winding up: Grounds –
 Petition – Consequences. Powers & duties of Liquidator. Voluntary
 winding up – Kinds of voluntary winding up and Consequences. Under
 the supervision of the court.

BOOKS RECOMMENDED:

- | | |
|----------------|------------------------------|
| 1. COMPANY LAW | : N.D. KAPOOR |
| 2. COMPANY LAW | : D.P. JAIN |
| 3. COMPANY LAW | : K.C. GARG AND R.C. CHAWLA. |
| 4. COMPANY LAW | : DR. M.R. SRINIVASAN. |

COURSE OUTCOMES:

A student on completion of this course will

CO1 – acquire knowledge about formation and incorporation of a company.

CO2 – have knowledge on the content of Memorandum of Association and Articles of Association.

CO3 – analyse the different sources of finance to the companies.

CO4 – know the duties of company secretaries at various companies meetings.

CO5 – examine the modes of winding up of companies.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓		✓	✓
	CO 3	✓	✓	✓	✓	✓	
	CO 4	✓	✓	✓	✓		✓
	CO 5	✓	✓	✓	✓		

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER – VI

CC 13 - MANAGEMENT ACCOUNTING

Subject Code: 20U6C013	Credits: 5	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To enable the students to know the nature and scope of management accounting and gain knowledge in analyzing the financial statements.
- To measure the profitability and solvency position of the company through ratio analysis.
- To acquire knowledge on movement of funds and cash from business operations.
- To impart cost control techniques such as marginal costing and budgetary control.
- To ingrain in-depth knowledge on preparation of various functional budget.

Unit I: Management Accounting: Definition – Scope and Functions – Uses – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting - Analysis of Financial Statement – Comparative Income Statement and Balance Sheet – Common-size Income Statement and Balance Sheet.

Unit II: Ratio Analysis: Meaning – Types and Uses. Calculation of Various Ratios (Profitability ratios, Liquidity ratio, Solvency ratio & Activity ratio) – Construction of Balance Sheet (Simple problems only)

Unit III: Fund Flow Statement: Meaning - Uses & Limitations - Preparation of Statement showing changes in working capital, Fund from operation & Fund Flow Statement.

Cash Flow Statement: Meaning and Uses – Classification of cash flow- Cash flows from operating activities – Cash flows from investing activities – Cash flows from Financing activities - Preparation of Cash Flow Statement(Modern approach).

Unit IV: Marginal Costing: Meaning – Features - Advantages & Limitations. Cost-Volume-Profit Analysis: Meaning and Calculation of P/V Ratio and BEP.

Unit V: Budgets: Meaning & Types. Budgetary Control: Meaning and Preliminaries for the adoption of a system of Budgetary Control. Preparation of Cash budget – preparation of Sales budget – Preparation of Production budget – preparation of Flexible Budgets – Meaning of Zero base budgeting.

BOOKS RECOMMENDED:

1. MANAGEMENT ACCOUNTING : DR.S.N. MAHESWARI
2. MANAGEMENT ACCOUNTING : R.K. SHARMA AND GUBTA.
3. MANAGEMENT ACCOUNTING : R.S.N. PILLAI AND BAGAWATHI.
4. COST & MANAGEMENT ACCOUNTING: T.S. REDDY & HARI PRASATH REDDY

COURSE OUTCOMES:

A student on completion of this course will

CO1- analyse the financial statements of companies and evaluate the financial stability of the same.

CO2 – analyze the profitability and solvency position of companies through ratios.

CO3- prepare funds flow and cash flow statements with the help of annual report of companies.

CO4 – apply marginal costing techniques and assess the profitability of business concerns.

CO5- acquire knowledge on the preparation of cash and flexible budgets.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓		✓
	CO 4	✓	✓	✓	✓		✓
	CO 5	✓	✓	✓	✓		✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

(THEORY AND PROBLEMS SHALL BE IN THE RATIO OF 30:70 RESPECTIVELY)

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SEMESTER – VI

CC 14 - BANKING LAW AND PRACTICE

Subject Code: 20U6C014	Credits: 5	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To understand the banker and customer relationship and to know the redressal of grievances.
- To familiarize with various negotiable instruments in practice and describe the rights of holder and holder in due course.
- To gain in-depth knowledge on cheque, alteration of cheque, crossing of cheque and endorsement of a cheque.
- To identify the duties and responsibilities of paying banker.
- To expose the capacity of collecting banker and availability of statutory protection.

Unit I: Banker customer relationship: Meaning and definition of banker and customer – general relationship – special relationship – aspects to be considered for better customer relationship – customers grievances and redressal - Ombudsman scheme – powers and duties of banking ombudsman – procedure for grievances redressal in banking ombudsman – working of ombudsman in India.

Unit II: Negotiable Instruments: Meaning and definition - features of negotiable instruments – presumptions under sections 118 and 119 of negotiable instruments Act – negotiable instruments by statute and practice or custom – definition of holder and holder in due course – rights of a holder – difference between holder and holder in due course – rights or privileges of a holder in due course.

Unit III: Cheque: Meaning and definition – requisites of valid cheque – material alteration – types of cheque. Crossing: Meaning and definition – types of crossing – Endorsement: Meaning – Types of endorsement.

Unit IV: Paying banker: Meaning – payment in due course: definition and conditions in relation to payment in due course – duties and responsibilities of paying banker – obligation of paying banker to honour a cheque – condition for dishonour of a cheque by paying banker – when a paying banker refuse to honour a customer’s cheque.

Unit V: Collecting banker: Meaning – capacity of collection banker (as holder for value and as agent for collection) – statutory provision to collection banker u/s section 131 and its conditions – duties of collection banker.

BOOKS RECOMMENDED:

1. BANKING THEORY LAW AND PRACTICE : B. SANTHANAM.
2. BANKING THEORY LAW AND PRACTICE : S.N. MAHESWARI.
3. BANKING THEORY LAW AND PRACTICE : SUNDARAM AND VARSHNEY

COURSE OUTCOMES:

A student on completion of this course will

CO1 – outline the banker and customer relationship and learning the procedure for redressal of grievances in banking sector.

CO2 – list the negotiable instrument in use with its viability.

CO3 – explore various types of cheques and alteration, crossing, and endorsement of a cheque.

CO4 – understand the circumstances for dishonoring of a cheque.

CO5 – describe the availability of statutory protection to collecting banker.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓		
	CO 4	✓	✓	✓		✓	✓
	CO 5	✓	✓	✓			✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
Section B (Q. Nos.)	11 (A&B)	12 (A&B)	13 (A&B)	14 (A&B)	15 (A&B)
Section C (Q. Nos.)	16	20	18	19	20

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SEMESTER – VI
CC 15 - COMMERCE PRACTICALS

Subject Code: 20U6C015	Credits: 5	External Marks: 75	Hours: 5
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COURSE OBJECTIVES:

- To enable the students to prepare invoice, vouchers, delivery challan, entry pass and debit and credit note.
- To make the students to read the entries in passbook and train them on filling up various account opening forms.
- To acquire knowledge in drawing, endorsing and crossing of a cheque and preparation of demand draft.
- To understand the knowledge of preparing share application form and share transfer form.
- To instill skills in respect of filling application forms of LIC policies and premium payment, pan card application and income tax returns.

Unit I: Preparation of Invoice, receipts, voucher, delivery challan, entry pass and gate pass, debit and credit notes.

Unit II: Making entries in the passbook and filling up of account opening forms for SB Account, Current Account and FDRs preparation of FDRs.

Unit III: Drawing, endorsing and crossing of cheques, filling up of pay-in-slips – demand draft application and preparation of demand drafts.

Unit IV: Preparation of share application – allotment letter and share transfer forms from the secretary.

Unit V: Filling of applications and forms – LIC policies – Applications – premium forms – filling up of PAN card application and income tax return– Net transfer forms.

REFERENCES:

- Record note book given to students for practicing various exercises.
- Various forms from banks and other financial Institutions.

COURSE OUTCOMES:

A student on completion of this course will

- C01 – acquire the knowledge in preparing invoice receipt, voucher, delivery challan, entry pass, gate pass, debit and credit note.
- C02 – Acquaint the skills regarding filling up various savings bank account opening forms.
- C03 – demonstrate the drawing and crossing of cheque and filling up pay-in-slips and demand draft application forms
- C04 – prepare formats of share application and share transfer forms.
- C05 – gain knowledge regarding filling up various forms such as LIC policies and Premium payment, PAN card applications and Income Tax returns.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓		✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓		✓	✓	✓
	CO 4	✓	✓	✓	✓		
	CO 5	✓	✓	✓	✓	✓	✓

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SEMESTER – VI

MBE 2 - ENTREPRENEURIAL DEVELOPMENT

Subject Code: 20U6COEC2	Credits: 4	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To understand the concept of Entrepreneurship, Functions and qualities of Entrepreneur.
- To expose the entrepreneurial motivation, types and process of motivation role of entrepreneurship in economic development.
- To impart establishment of enterprise, project selection project feasibility and risk analysis.
- To identify the institutional finance to entrepreneurs.
- To describe the entrepreneurship development in India, types of EDP, problems and organizing EDP.

Unit I:

Concepts of Entrepreneurship: Entrepreneur-Meaning and Definition-Entrepreneurship: Meaning and Definition-Characteristic of Entrepreneurs-Entrepreneur is born or made – Conceptual Model, Functions, Phases, Factors, Problems – Difference between Entrepreneurship and Intrapreneurship- Qualities of a Successful Entrepreneur-Types.

Unit II:

Entrepreneurial Motivation: Meaning and Definition- entrepreneurial motivation: Concept of Motivation-Types of Motivation-Process of Motivation-Factors - Testing Entrepreneurial Motivation-Entrepreneurial Behaviour-Role of Entrepreneurship in Economic Development- Factors Affecting Entrepreneurial Growth.

Unit III:

Establishing an Enterprise: Components/Steps and Start up Process- sources of business idea- Project: Meaning, Identification and Selection, Classification – Constraints. Project Feasibility: Meaning and Types-Market Survey: Meaning and Definition - Objectives & Methods-Risk Analysis: Meaning-Important Tools of Risk Analysis.

Unit IV:

Institutional Finance to Entrepreneurs- National Small Industries Corporation Limited (NSIC): functions - Small Industries Development organization (SIDO): Meaning & Functions - Small Scale Industries Board (SSIB): Meaning & Functions- State Industrial Development Corporations (SIDC) Establishment & Functions- Small Industries Service Institute (SISI) Establishment & Functions- District Industries Centres (DIC) Establishment & Functions- Tamilnadu Industrial Investment Corporation Ltd (TIIC) Establishment & Functions- Commercial Banks – Establishment & Functions.

Unit V:

Entrepreneurship Development in India: Meaning, Role, relevance and achievements- Evaluation of EDP's-Objectives – Content of EDP – Problems faced by EDP – Types of EDP – Institutions of Entrepreneurship Development – Remedial measures for EDP – Institutions of Entrepreneurship Development – IDBI, ICICI, IFCI, SFCs and KVIC their Establishments & Functions-Role of Govt. Organizing Entrepreneurial Development Programme.

BOOKS RECOMMENDED:

1. ENTREPRENEURIAL DEVELOPMENT: S.S. KHANKA
2. ENTREPRENEURIAL DEVELOPMENT: C.B. MAMORIA & N.P. SRINIVASAN
3. ENTREPRENEURIAL DEVELOPMENT: C.B. GUPTA
4. ENTREPRENEURIAL DEVELOPMENT: P. SARAVANAVEL
5. ENTREPRENEURIAL DEVELOPMENT: Dr. JAYASREE SURESH

COURSE OUTCOMES:

A student on completion of this course will

CO1 – acquire knowledge on concept of entrepreneurship.

CO2 – inculcate motivation of entrepreneurs and their role in economic development

CO3 – know the steps to start up business, project selection, project feasibility and risk analysis

CO4 – verify the institutional finance to entrepreneurs.

CO5 – evaluate the EDP in India and solving the problems of EDP.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓	✓	✓
	CO 3	✓	✓	✓	✓	✓	✓
	CO 4	✓	✓	✓	✓		
	CO 5	✓	✓	✓	✓		✓

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

	Unit I	Unit II	Unit III	Unit IV	Unit V
Section A (Q. Nos.)	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10
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SEMESTER – VI

MBE 3 - AUDITING

Subject Code: 20U6COEC3	Credits: 4	External Marks: 75	Hours: 6
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COURSE OBJECTIVES:

- To acquire knowledge on auditing, audit programme, audit note and compare auditing with accountancy and investigation.
- To disseminate about internal check, internal control and types of audit.
- To make vouching of various items and emphasis the role of auditor in verification and valuation of assets and liabilities.
- To know the company auditor, his appointment and duties and liabilities.
- To understand the audit of share issue, transfer of share, dividend, debentures and EDP audit.

Unit I: Auditing: Meaning – Objects of Audit – Errors – Audit Programs – Audit Notes – differences between Book Keeping, Accountancy and Auditing and Investigation – Qualities of an Auditor.

Unit II: Internal Check Meaning & objectives and internal control: Meaning & objectives, Forms of internal control Test check - Procedure before commencement of Audit – Types of Audit – Internal Audit and Statutory Audit.

Unit III: Vouching – Its importance in audit – Vouching of various items – cash & Trading Transactions Verification and Valuation of Assets and Liabilities – Difference between Verification and Valuation – Auditor's duties on valuation of closing Stock.

Unit IV: Audit of Companies: Appointment – Qualification – Rights – Duties and Liabilities of Auditors – Auditor's Certificate – Audit Report.

Unit V: Audit of Share Issue and Transfer of Shares – Divisible Profits and Secret Reserve – Audit of dividend and Debentures – Electronic Data Processing: Auditors Duties regarding EDP documents– limitations of EDP audit.

BOOKS RECOMMENDED:

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|--|-------------------|
| 1. PRINCIPLES AND PRACTICE OF AUDITING | : B.N. TANDAN |
| 2. PRINCIPLES AND PRACTICE OF AUDITING | : JAGDISH PRAKASH |
| 3. PRINCIPLES AND PRACTICE OF AUDITING | : DINKAR PAGARE |
| 4. PRACTICAL AUDITING | : S. VENKADAMANI |
| 5. PRACTICAL AUDITING | : L.NATARAJAN. |

COURSE OUTCOMES:

A student on completion of this course will

CO1 –comprehend the audit, audit programmes, audit notes and difference between auditing and accountancy and book keeping.

CO2 –examine the internal check and internal control system and know the various types of audit.

CO3 –gain knowledge on verification and valuation of assets and liabilities.

CO4 –analyze the possibilities to become an auditor and his role and responsibilities and examine the auditor report.

CO5– demonstrate the audit of EDP document and audit of dividend and debentures.

MAPPING WITH PROGRAMME OUTCOMES

		Programme outcomes					
		PO 1	PO2	PO3	PO4	PO5	PO6
Course outcomes	CO 1	✓	✓	✓	✓	✓	✓
	CO 2	✓	✓	✓	✓		✓
	CO 3	✓	✓		✓	✓	
	CO 4	✓	✓	✓	✓	✓	✓
	CO 5	✓	✓	✓	✓	✓	

Note: The question paper setter is kindly informed to strictly follow the following question paper pattern.

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Section C (Q. Nos.)	16	20	18	19	20