

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited **(3rd Cycle)** with Grade **A⁺** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



TANSCHÉ - CBCS With OBE

**BACHELOR OF COMMERCE
(Professional Accounting)**

PROGRAMME CODE - R

COURSE STRUCTURE

(w.e.f. 2023 – 2024 Batch onwards)

E.M.G. YADAVA WOMENS COLLEGE, MADURAI -14.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

(Re –accredited (3rd cycle) with Grade A+ and CGPA 3.51 by NAAC)

TANSCHÉ - CBCS with OBE

DEPARTMENT OF COMMERCE – UG

B.COM(PA)

(w.e.f. 2023– 2024 Batch onwards)

Vision

1. To empower the students with the knowledge and problem solving skills and make them to realize their potential and assure them to cope with the competitiveness globally.
2. To envision the Department of Commerce as a ICMA Centre with excellence and create more Chartered Accountants.

Mission

1. To empower the students to become innovative entrepreneurs, to contribute to the success of business and betterment to the society.
2. To prepare students for higher education in Commerce, Management and Business studies.
3. To inculcate the use of information and communication technology in the Teaching Learning Process.
4. To establish internship with industry, business, professionals and government so as to enhance the experience and gain knowledge of the students.
5. To develop the students to become socially responsible and globally employable through our Curriculum.

Programme Educational Objectives (PEOs): BCom(PA)

S.No	On completion of the Programme, the student will
PEO-1	To become experts in Accounting Methodology and enhance Professionalism through innovative practices in academics.
PEO-2	To motivate the student's capabilities towards novelty and creativity in problem solving skills in business modelling with societal crash.
PEO-3	To adopt innovative opportunities, latest technologies and develop new businesses. Educate and to deal with the complex issues of the business community in particular and society and so on.
PEO-4	To enlarge the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of auditing, finance etc.
PEO-5	To Improve the students in managerial competencies through career and professional learning Viz., Chartered Accountants(CA), Cost & Management Accountants (CMA), Company Secretary (CS) and master degree programmes in the field of Commerce.
PEO-6	To develop skills on management, leadership and team building among the group, enhanced with social responsibility and ethical values for shaping them as professionals and entrepreneurs

PROGRAMME OUTCOMES**On Completion of B Com(PA) students will be able to**

S.No	Programme Outcomes
PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups
PO3	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO4	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. Research-related skills Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO5	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; Leadership readiness / qualities: Capability for mapping out the tasks of a team, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO6	Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/ re skilling.

Programme Specific Outcomes (PSOs):

PSOs	After completion of B Com(PA) the students will be able to	PO Addressed
Programme Specific Outcomes:	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>	<p>PO 2 & PO 3</p> <p>PO5</p> <p>PO4</p> <p>PO1 & PO2</p> <p>PO6</p>

Qualification for Admission

Candidates should have passed the Higher Secondary Examination, Commerce and accounting as one of the subject, conducted by the Board of Higher Education, Government of Tamilnadu, CBSC&ICSE or any other examination approved by Madurai Kamaraj University as equivalent.

Duration of the Course

The students shall undergo this prescribed course of study for the period of three academic years under TANSCHÉ - Choice Based Credit System (CBCS) semester pattern with outcome based education.

Medium of Instruction: English

System: Choice Based Credit System with Outcome Based Education Model.

Nature of the Course

Courses are classified according to the following nature

1. Knowledge and skill oriented, 2. Employability oriented, 3. Entrepreneurship oriented

Outcome Based Education (OBE) & Assessment

Students understanding must be built on and assessed for wide range of learning activities, which includes different approaches and are classified along several basis, such as

1. Based on purpose:

- Continuous Assessment (internal tests, Assignment, seminar, quiz, Documentation, Case lets, ICT based Assignment, Mini projects administered during the learning process)
- External Assessment (Evaluation of students' learning at the end of instructional unit)

2. Based on Domain Knowledge: (for UG Up to K4 levels)

- Assessment through K1, K2, K3 & K4

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(w.e.f. 2023-2024 batch onwards)****(PARTI/PARTII/PARTIII)****Internal (Formative) : 25 marks****External (Summative) : 75marks****Total : 100marks****Formative Test (CIA-Continuous Internal Assessment): 25 Marks**

Components	Marks
Test(Average of two tests)(Conducted for 100marks and converted into 10 marks)	10
Assignment	5
Seminar	5
Quiz/ Documentation / Case lets/ ICT Based Assignment/ Mini Project	5
Total	25

- ✓ **Centralized system** of Internal Assessment Tests
- ✓ There will be **Two Internal Assessment Tests**
- ✓ Duration of Internal assessment test will be **2 hours for Test I and II**
- ✓ Students shall write **retest** with the approval of HOD on genuine grounds if they are absent.

Question Paper Pattern for Continuous Internal Assessment- Test I and II

Section	Marks
A-Multiple Choice Question (7x1mark)	7
B-Short Answer (4x 2marks)	8
C-Either Or type (3/6 x 5marks)	15
D-Open choice type (2 /3 x 10marks)	20
Total	50

Conducted for 100 marks and converted into 10 marks

Question Paper Pattern for Summative Examination

Section	Marks
A-Multiple choice Questions without Choice (10 x 1 mark)	10
B-Short Answer without choice (5 x 2marks)	10
C-Either Or type (5/10x5marks)	25
D-Open Choice type (3outof 5x10marks)	30
Total	75

In respect of Summative Examinations passing minimum is **36%for uUG**.
 Latest amendments and revision as per **UGC** and **TANSCH norms** is taken into consideration in curriculum preparation.

BLUE PRINT FOR INTERNAL ASSESSMENT – I

Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)

Sl.No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers(No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K-Level	No. of Questions	K-Level			
1	CLO 1	Up to K3	3	(K1/K2)	3	(K1/K2)	2 (K2)/2(K3)/2(K4)(Each set of questions must be in same level)	2 (K3) &1(K4)	
2	CLO 2	Up to K4	2	(K1/K2)					
3	CLO 3	Up to K4	2	(K1/K2)	1	(K1/ K2)			
No. of Questions to be asked			7		4		6	3	20
No. of Questions to be answered			7		4		3	2	16
Marks for each question			1		2		5	10	-
Total Marks for each section			7		8		15	20	50

BLUE PRINT FOR INTERNAL ASSESSMENT – II**Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)**

SlNo	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs(No Choice)		Short Answers(No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K-Level	No. of Questions	K-Level			
1	CLO3	Up to K3	2	(K1/K2)	1	(K1/K2)	2 (K2)/2(K3)/2 (K4)(Each set of questions must be in the same level)	2 (K3) &1(K4)	
2	CLO4	Up to K4	2	(K1/K2)	3	(K1/K2)			
3	CLO5	Up to K4	3	(K1/K2)					
No. of Questions to be asked			7		4		6	3	20
No. of Questions to be answered			7		4		3	2	16
Marks for each question			1		2		5	10	-
Total Marks for each section			7		8		15	20	50

Distribution of Marks with K-Levels CIA I and CIA II

CIA	K Levels	Section-A MCQ (No choice)	Section-B Short Answer (No choice)	Section-C (Either or Type)	Section-D (Open choice)	Total Marks	% of Marks
I & II	K1	4	4	-	-	8	10
	K2	3	4	10	-	17	23
	K3	-	-	10	20	30	40
	K4	-	-	10	10	20	27
	Marks	7	8	30	30	75	100

Articulation Mapping - K Levels with Course Learning Outcomes (CLOs) for External Assessment

Sl.No	CLOs	K-Level	Section A		Section B		Section C	Section D (open choice)	Total
			MCQs(No choice)		Short Answers (No choice)		(Either/or Type)		
			No. of Questions	K-Level	No. of Questions	K- Level			
1	CLO1	Up to K3	2	K1/K2	1	K1/K2	2 (K3 & K3)	1(K2)	
2	CLO2	Up to K3	2	K1/K2	1	K1/K2	2(K2 & K2)	1(K3)	
3	CLO3	Up to K4	2	K1/K2	1	K1/K2	2(K4&K4)	1(K4)	
4	CLO4	Up to K 3	2	K1/K2	1	K1/K2	2 (K3 & K3)	1(K3)	
5	CLO5	Up to K 4	2	K1/K2	1	K1/K2	2 (K4 & K4)	1(K4)	
No. of Questions to be asked			10		5		10	5	30
No. of Questions to be answered			10		5		5	3	23
Marks for each question			1		2		5	10	
Total Marks for each section			10		10		25	30	75(Marks)

Distribution of Section –wise Marks with K Levels for External Assessment

K levels	Section A (MCQ'S) (No choice)	Section B (Short Answer) (No choice)	Section C (Either or Type)	Section D (Open Choice)	Total Marks	% of Marks
K1	9	6	-	--	15	13
K2	1	4	10	10	25	21
K3	-	-	20	20	40	33
K4	-	-	20	20	40	33
Total Marks	10	10	50	50	120	100

K1-Remembering and recalling facts with specific answers

K2-Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems, Justifying the statement and deriving inferences

K4-Examining, analyzing, presentation and make inferences with evidences

EVALUATION (THEORY)**(PART IV – SEC / DSEC)**

Internal (Formative)	: 25 Marks
External (Summative)	: 75 Marks
Total	: 100 Marks

Formative test (CIA- Continuous Internal Assessment): 25 Marks

Components	Marks
Test (Average of two tests) (Conducted for 60 marks and converted into 20 marks)	20
Assignment/ Quiz/ Documentation (from Unit 5)	5
Total	25

- ✓ There will be two internal Assessment Test
- ✓ Duration of Internal assessment test will be 1 hour for test
- ✓ Students shall write retest with the approval of HOD on genuine grounds if they are absent.

Question Paper Pattern for Continuous Internal Assessment Test I & II

Section	Marks
A- Multiple choice Question (4 x 1 mark)	4
B – Short Answer (3 x 2 marks)	6
C – Either Or type (2/4 x 5 marks)	10
D – Open choice type (1/2 x 10 marks)	10
Total	30

Conducted for 60 marks and converted into 20 marks

Question Paper Pattern for External Examination

Section	Marks
A- Multiple choice Question (10 x 1 mark)	10
B – Short Answer (5 x 2 marks)	10
C – Either Or type (5/5 x 5 marks)	25
D – Open choice type (3/5 x 10 marks)	30

Total	75
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Question Paper Pattern for External Examination
BLUE PRINT FOR INTERNAL ASSESSEMENT – I

Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Sl.No	CLOs	K – Level	Section A MCQs (No Choice)		Section B Short Answers (No Choice)		Section C (Either or Type)	Section D (Open Choice)	Total
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO1	Up to K3	2	K1	3	K1	1(K2) & 1 (K3) (Each set of questions must be in same level)	1 (K2) & 1 (K3)	
2	CLO2	Up to K3	2						
No. of Questions to be asked			4		3		4	2	13
No. of Questions to be answered			4		3		2	1	10
Marks for each question			1		2		5	10	
Total Marks for each Section			4		6		10	10	30

BLUE PRINT FOR INTERNAL ASSESSEMENT – II

Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Sl.No	CLOs	K – Level	Section A MCQs (No Choice)		Section B Short Answers (No Choice)		Section C (Either or Type)	Section D (Open Choice)	Total
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO3	Up to K3	2	K1	3	K1	1(K2) & 1 (K3) (Each set of questions must be in same level)	1 (K2) & 1 (K3)	
2	CLO4	Up to K3	2						
No. of Questions to be asked			4		3		4	2	13
No. of Questions to be answered			4		3		2	1	10
Marks for each question			1		2		5	10	
Total Marks for each Section			4		6		10	10	30

Distribution of Marks with K-Levels CIA I and CIA II

CIA	K Levels	Section-A MCQ (No choice)	Section-B Short Answer (No choice)	Section-C (Either or Type)	Section-D (Open choice)	Total Marks	% of Marks
I & II	K1	4	6	-	-	10	20
	K2	-	-	10	10	20	40
	K3	-	-	10	10	20	40
	Marks	4	6	20	20	50	100

Articulation Mapping - K Levels with Course Learning**Outcomes (CLOs) for External Assessment**

Sl.No	CLOs	K-Level	Section A MCQs		Section B Short Answers		Section C (Either/or Choice)	Section D (Open Choice)	Total
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO1	Up to K3	2	K1	1	K1	6(K2)&4(K3) (Each set of questions must be in the same level)	2(K2)&3(K3)	
2	CLO2	Up to K3	2		1				
3	CLO3	Up to K3	2		1				
4	CLO4	Up to K3	2		1				
5	CLO5	Up to K3	2		1				
No. of Questions to be asked			10		5		10	5	30
No. of Questions to be answered			10		5		5	3	23
Marks for each question			1		2		5	10	
Total Marks for each section			10		10		25	30	75

**Distribution of Section-wise Marks with K Levels for
External Assessment**

K Levels	Section A(MCQ'S)	SectionB (ShortAnswer)	Section C(Either/or)	SectionD (OpenChoice)	TotalMarks	%ofMarks withoutchoice
K1	10	10	-	--	20	16
K2	-	-	30	20	50	42
K3	-	-	20	30	50	42
Total Marks	10	10	50	50	120	100

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SEMESTER	PART	SUBJECT CODE	COURSES	Teaching Hrs (Per Week)	DURATION of EXAM (HRS)	Marks Allotted			CREDITS
						CI A	E X T	T o t al	
I	I	23OU1TA1	Tamil/Hindi	6	3	25	75	100	3
	II	23OU2EN1	General English - 1	6	3	25	75	100	3
	III	23OUCPA11	Core Financial Accounting I	5	3	25	75	100	5
	III	23OUCPA12	Core Principles of Management	5	3	25	75	100	5
	III	23OUCPAGEPA1	GEC 1: Business Economics	4	3	25	75	100	3
	IV	23OUCPASECN1	SEC 1(NME) Human Resource Management	2	3	25	75	100	2
		23OUCPAFC1	FC Basic Commerce Knowledge	2	3	25	75	100	2
II	I	23OU1TA2	Tamil/Hindi	6	3	25	75	100	3
	II	23OU2EN2	General English - 2	6	3	25	75	100	3
	III	23OUCPA21	Core Financial Accounting II	5	3	25	75	100	5
	III	23OUCPA22	Core Business Law	5	3	25	75	100	5
	III	23OUCPAGEPA2	GEC 2: Insurance and Risk Management	4	3	25	75	100	3
	IV	23OUCPASECN2	SEC 2:(NME) Advertising and Salesmanship	2	3	25	75	100	2
		23OUCPASEC3	SEC- 3 Financial Markets and Services	2	3	25	75	100	2
	TOTAL			60					46

I B.Com (PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Core	23OUCPA11	Financial Accounting -1	5	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

Course Content:

UNIT-I: Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.

UNIT-II: Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UNIT-III: Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

UNIT-IV: Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and

Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method –
Preparation of final statements by Conversion method.

UNIT-V: Royalty and Insurance Claims Meaning – Minimum Rent – Short Working –
Recoupment of Short Working–Lessor and Lessee – Sublease – Accounting Treatment.
Insurance Claims –Calculation of Claim Amount–Average clause (Loss of Stock only)

Books for Study:

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Books for Reference

1. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Websites and e-Learning resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course: Will be able to check and collect the bills and reports.

- **Knowledge and Skill:** To make the student aware of Financial statements and accounting reports of the company.
- **Activities to be given:** Preparing financial accounts and collection of bills.

COURSE OUTCOMES:

At the end of the course student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K3
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K4
CO3	Analyse the various methods of providing depreciation	K3
CO4	Evaluate the methods of calculation of profit	K4
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	1	3
CLO2	2	1	3	2	1	2
CLO3	2	1	2	3	1	3
CLO4	1	2	1	3	2	3
CLO5	2	1	3	2	2	3

1 – Basic Level

2- Intermediate Level

3- Advanced Level

Lesson plan: Total(75 Hrs)

UNIT	Details	No. of Hours	Mode of Teaching
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.	15	Chalk and Talk
II	Final Accounts Final Accounts of Sole Trading Concern-Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working–Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15	Seminar, PPT presentation, Quiz
Total		75	

Course Designer :Dr.(Mrs).M.Neelavathy

I B.Com (PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Core	23OUCPA12	Principles of Management	5	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the basic management concepts and functions
2. To know the various techniques of planning and decision making
3. To familiarize with the concepts of organisation structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

Course Content:

UNIT - I Introduction to Management: Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

UNIT - II Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

UNIT - III Organizing: Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT - IV Staffing: Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion–Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].

UNIT - V Directing: Motivation – Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders-Challenges faced by Women in Work Force -Supervision.

Co-ordination and Control

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

Books for Study:

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Books for Refrence:

1. K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Websites and e-Learning resources

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392>

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course: Will be able to check the theories of principles of management.

- **Knowledge and Skill:** It will help the students to make planning in work Environment.
- **Activities to be given:** Preparing different types of communications in Organization.

COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Demonstrate the importance of principles of management.	K3
CO2	Paraphrase the importance of planning and decision making in an organization.	K4
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K3
CO4	Enumerate the various methods of Performance appraisal	K4
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	2	1	3	2
CLO2	3	3	2	3	2	3
CLO3	2	1	3	2	2	3
CLO4	2	2	2	3	1	3
CLO5	2	3	2	3	2	1

1– Basic Level, 2- Intermediate Level, 3- Advanced Level

Lesson plan: Total(75Hrs)

Unit	Contents	No. of Hours	Mode of Teaching
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15	Chalk and Talk
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15	Chalk and Talk, PPT, quiz, on the spot test
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Challenges faced by Women in Work Force Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15	Seminar, PPT presentation, Quiz
	Total	75	

Course Designer :Dr.(Mrs.) K.Padmavathy

I B.Com(PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Generic Elective Course	23OUCPAGEP A1	Business Economics	3	4	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the approaches to economic analysis
2. To know the various determinants of demand
3. To gain knowledge on concept and features of consumer behaviour
4. To learn the laws of variable proportions
5. To enable the student to understand the objectives and importance of pricing policy

Course Content

Unit- I Introduction to Economics : Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics-Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit–Incremental and Marginal Concepts Time and Discounting Principles –Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

Unit - II Demand & Supply Functions: Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting- Factors Governing Demand Forecasting-Methods of Demand Forecasting, Law of Supply and Determinants.

Unit - III Consumer Behaviour: Consumer Behaviour– Meaning, Concepts and Features– Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior

and Geffen Goods-Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

Unit - IV Theory of Production: Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale-Difference between Laws of variable proportion and returns to scale–Economies of Scale – Internal and External Economies–Internal and External Diseconomies - Producer's equilibrium

Unit - V Product Pricing: Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives –Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly–Meaning–features, “Kinked Demand” Curve

Books for Study:

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, Business Economics, Vijay Nicole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.
5. D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Books for Reference:

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
1. 4.Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt. Ltd, Chennai.
2. 5.Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Websites and e-Learning resources

1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course It includes core concepts of Economics which relate to business, how the demand and supply meet the needs of the consumers, the concepts of Production, pricing, and Consumer behaviour are described

Knowledge and Skill: This course will make the students to understand the primary perceptions of Economics

Activities to be given: Assignments can be given regarding the current Economic Activities affecting the business

COURSE OUTCOMES:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Explain the positive and negative approaches in Economic analysis	K3
CO2	Understood the factors of Demand forecasting	K4
CO3	Know the assumptions and significance of indifference Curve	K3
CO4	Outline the internal and External Economies of Scale	K4
CO5	Relate and apply the various methods of pricing	K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	3	1	3
CO2	3	1	3	3	2	3
CO3	3	1	2	3	2	2
CO4	3	1	2	3	2	2
CO5	3	2	3	3	1	2

1 Basic Level 2 Intermediate Level 3 Advanced Level

Lesson plan: (Total)60 Hours

Unit	Contents	No. of Hours	Mode of Teaching
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics – Definition – Scope and Importance of Business Economics – Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts Time and Discounting Principles – Concept of Efficiency – Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12	Chalk and Talk, PPT, quiz.
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting- Factors Governing Demand Forecasting-Methods of Demand Forecasting, Law of Supply and Determinants.	12	Chalk and Talk, PPT, quiz, on the spot test
III	Consumer Behaviour Consumer Behaviour-Meaning, Concepts and Features-Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods-Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale-Difference between Laws of variable proportion and returns to scale-Economies of Scale-Internal and External Economies-Internal and External Diseconomies-Producer's equilibrium	12	Chalk and Talk, PPT, quiz, on the spot test
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features, “Kinked Demand” Curve	12	Seminar, PPT presentation, Activity and Model Preparation
Total		60	

Course Designer: A.Nazima

I B.Com(PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	Ext	Total
I	Skill Enhancement Course SEC (NME)	23OUCPASEC N1	Human Resource Management	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
	✓	

Course Objectives:

1. To understand the Nature and Scope of Human Resource Management
2. To understand the Methods of Training
3. To explain how Purpose and Use of Performance Appraisal
4. To understand what a process is and how processes are Essentials of a successful trade union.
5. To understand different approaches to Human Resource Management Research and Audit.

Course Content:

Unit – I human Resource Management: Nature

and Scope of Human Resource Management. Recruitment – Meaning – Sources – Selection – Process.

Unit- II Training and Development – Methods of Training – On the Job training – Off the Job training.

Unit - III Performance Appraisal: Need – Purpose and Use of Performance Appraisal – Steps in Performance Appraisal

Unit - IV Trade union – Meaning – Principles – Essentials of a successful trade union – Features of Trade union.

Unit - V – Human Resource Accounting – Human Resource Information System – Human Resource Management Research and Audit, International HRM, EHRM.

Book for Study

1. Gupta. C. B (2013), *Human Resource Management*, Sixth Edition 2013, McGraw Hill Education (India) Pvt. Ltd., New Delhi.

Books for Reference:

1. Badi.R.V(2010),*HumanResourceManagement*, VrindaPublications, NewDelhi. Shashi
2. K.Gupta & RosyJoshi(2012),*Human Resource Management*, Kalyani Publishers, Ludhiana
3. Khanka.S.S(2013),*HumanResourceManagement(Text&Cases)*, S.Chand, NewDelhi
4. Prasad,L.M.(2013),*HumanResourceManagement*, Himalaya Publishing House New Delhi.
5. SubbaRao.P (2013),*Essential of Human Resource Management*, Fifth Revised Edition Himalaya Publishing House New Delhi.

Web Resources

1. <http://guides.library.stonybrook.edu><http://hr.blr.com><http://hire.trakstar.com>

Pedagogy:

Chalk and Talk, PPT, Group discussion, Quiz, on the spot test

Rationale for nature of Course:

Knowledge and Skill: To students knowing the Performance Appraisal.

Activities to be given: Students will be able to prepare PPT and industrial visit.

Course learning Outcomes(CLO's)

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CLO1	Understand basic of human resource management.	K3
CLO2	Understand human resource management Training Methods.	K4
CLO3	Evaluate performance Appraisal.	K3
CLO4	To know the Concepts of Trade Union.	K4
CLO5	Learners aware of Electronic human resource management.	K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)
(SCIENCE)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	3	1	3
CLO2	2	2	1	3	1	2
CLO3	1	3	2	1	2	3
CLO4	3	2	1	3	1	2
CLO5	3	2	1	2	1	3

1– BasicLevel, 2- Intermediate Level, 3- Advanced Level

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)
(ARTS)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	3	1	3
CLO2	2	2	1	3	1	2
CLO3	1	3	2	1	2	3
CLO4	3	2	1	3	1	2
CLO5	3	2	1	2	1	3

1– Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN:TOTAL(30HRS)

UNIT	DESCRIPTION	HRS	MODE
I	Human Resource Management:Nature and Scope of Human Resource Management. Recruitment–Meaning–Sources-Selection –Process.	6	Chalk and Talk, PPT,quiz, onthe spot test
II	Training and Development:–Methods of Training–On the Job training–Off the Job training.	6	Chalk and Talk
III	Performance Appraisal:Need–Purpose and Use of Performance Appraisal–Steps in Performance Appraisal	6	Chalk and Talk, PPT,group discussion
IV	Trade union-Meaning–Principles–Essentials of a successful trade union-FeaturesofTradeunion.	6	Chalk and Talk, PPT presentations, quiz,
V	Human Resource Accounting–Human Resource Information System–Human Resource Management Research and Audit, International HRM,EHRM.	6	Chalk and Talk

Course Designer S.AL.HAFEESA

I B.Com (PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Foundation Course	23OUCPAFC1	Basic Commerce Knowledge	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		✓

Course Objectives:

1. To gain knowledge on Trade and Industry.
2. To know the forms of business Organization sectors.

Course Content

Unit - I Commerce: Meaning–Functions–Classification of Commerce activities– Difference between Trade, Commerce and Industry.

Unit- II Trade: Meaning and Nature of Business - Objectives – Economic activity & non-economic activity -Classification of Business activities **Business environment** – Meaning- Types- Internal Environment- External Environment- Dimension of New economic Policy.

Unit - III Forms of Business Organisation : Sole Proprietorship–Partnership–Joint Stock Companies–Cooperative forms of Organization: Meaning – Features–Types- Advantages and disadvantages of government organisation.

Unit - IV Financial Markets and Services: SEBI (Securities and Exchange Board of India) Objectives– Functions – Power of SEBI- Stock exchange VS Commodity Exchange – Capital market- money market.

Unit - V Banking : Meaning - Banker and customer- Negotiable instruments- Meaning- Characteristics – Distinction between a cheque and Promissory notes– Types of crossing.

Book for Study

1. Study material prepared by Department of Commerce

Books for Reference :

1. Financial Markets and Services, 2020, by E. Gordon and K. Natarajan, Himalaya Publishing House.
2. Prof. E. Gordon & Dr. K. Natarajan, Banking Theory Law & practice, Himalaya Publishing House, Mumbai, 2021.

3. Business Organisation and Management, 2020, by P.C. Tulsian and Vishal Pandey, Pearson Education India, 2002.

Web Resources:

1. https://www.practicemock.com/blog/wp-content/uploads/2021/04/List-of-Indian-Financial-Regulators-Download-Free-PDF_compressed-1.pdf
2. <https://ncert.nic.in/ncerts/l/lebs210.pdf>
3. <https://courseware.cutm.ac.in/wp-content/uploads/2020/05/Government-scheme.pdf>

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course:

Knowledge and Skill: This subject will enhance the students to have strong foundation on Financial markets and Regulatory Bodies.

Activities to be given: To analyse stock prices in various companies.

COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Familiarize with the nature of Trade, Business, Industry and Commerce.	K3
CO2	Familiarize with internal and External activities of Business Environment	K4
CO3	Identify the financial regulatory bodies in India.	K3
CO4	Familiarize with the terms of money market, Capital market, BSE and NSE.	K4
CO5	Obtain knowledge on Programmes for Start-ups in India.	K4

Lesson plan: 30 Hours

Unit	Contents	No. of Hours	Mode of Teaching
I	Commerce- Meaning – Functions–Classification of Commerce activities Difference between Trade, Commerce and Industry. activities–Difference between Trade, Commerce and Industry.	6	Chalk and Talk, PPT, quiz, on the spot test
II	Trade - Meaning and Nature of Business - Objectives – Economic activity & non-economic activity - Classification of Business activities Business environment – Meaning-Types- Internal Environment- External Environment- Dimension of New economic Policy.	6	Chalk and Talk, PPT, quiz, on the spot test
III	Forms of Business Organisation Sole Proprietorship - Partnership – Joint Stock Companies – Cooperative forms of Organization: Meaning – Features - Types- Advantages and disadvantages of government organisation.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	Financial Markets and Services SEBI (Securities and Exchange Board of India) Objectives– Functions – Power of SEBI- Stock exchange VS Commodity Exchange – Capital market- money market.	6	Chalk and Talk, PPT, quiz, on the spot test
V	Banking Meaning - Banker and customer- Negotiable instruments- Meaning- Characteristics – Distinction between a cheque and Promissory notes– Types of crossing.	6	Seminar, PPT presentation , Activity and Model Preparation
	Total	30	

Course Designer:K.Padmavathy

I B.Com(PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
II	Core	23OUCPA21	Financial Accounting-II	5	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. The students are able to prepare different kinds of accounts such higher purchase and Instalments System.
2. To understand the allocation of expenses under departmental accounts.
3. To gain an understanding about partnership accounts relating to Admission and retirement.
4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.
5. To know the requirements of international accounting standards

Course Content:

UNIT I: Hire Purchase and Instalment System Hire Purchase System – Accounting

Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading

Account - Instalment System - Calculation of Profit

UNIT - II Branch and Departmental Accounts Branch – Dependent Branches: Accounting

Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit

and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental

Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling

Price.

UNIT III: Partnership Accounts – I Partnership Accounts: –Admission of a Partner – Treatment

of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT IV: Partnership Accounts – II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT - V Accounting Standards for financial reporting (Theory only)

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Books for Study

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books:

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

Web Resources:

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course: Will be able to prepare and analyse the financial report.

Knowledge and Skill: It helps the students to know the admission of a partner, retirement and death of the partner.

Activities to be given: To collect the accounting standards and IND AS in current year.

COURSE OUTCOMES:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	To evaluate the Hire purchase accounts and Instalment systems	K3
CO2	To prepare Branch accounts and Departmental Accounts	K4
CO3	To understand the accounting treatment for admission and retirement in partnership	K3
CO4	To know Settlement of accounts at the time of dissolution of a firm.	K4
CO5	To elaborate the role of IFRS	K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	1	3	1	1	3
CLO2	3	1	3	3	1	3
CLO3	3	1	3	3	1	2
CLO4	3	1	3	3	1	3
CLO5	3	1	3	3	1	3

1 – Basic Level, 2- Intermediate Level, 3- Advanced Level

Lesson plan: Total(75 Hrs)

Unit	Contents	No. of Hours	Mode of Teaching
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit.	15	Chalk and Talk, PPT
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users- Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- India AS- An Introduction - Difference between India AS and IFRS.	15	Seminar, PPT presentation , Quiz
	Total	75	

Course Designer: Dr.(Mrs) M.Neelavathy

I B.Com(PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
II	Core	23OUCPA22	Business Law	5	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To know the nature and objectives of Mercantile law and the essentials of valid contract
2. To gain knowledge on performance contracts.
3. To be acquainted with the rules of Indemnity and Guarantee
4. To make aware of the essentials of Bailment and pledge
5. To understand the provisions relating to sale of goods

Course Content:

UNIT I: Elements of Contract - Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

UNIT II: Performance Contract - Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

UNIT III: Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety

UNIT IV: Bailment and Pledge Bailment and Pledge –Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT V: Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

Books for Study:

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.

2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi.
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

Books for Reference :

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law NiraliPrakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

Web Resources:

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course: Will be able to give the clear information to the principal and agent.

Knowledge and Skill: To have depth view on Indian Contract Act.

Activities to be given: Prepare a format of a valid Contract.

COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Explain the Objectives and significance of Mercantile law	K3
CO2	Understand the clauses and exceptions of Indian Contract Act.	K4
CO3	Outline the contract of indemnity and guarantee	K3
CO4	Familiar with the provision relating to Bailment and Pledge	K4
CO5	Explain the various provisions of Sale of Goods Act 1930	K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	2	1	3
CLO2	3	1	2	2	1	3
CLO3	3	2	2	3	2	3
CLO4	2	1	2	3	1	2
CLO5	3	1	2	2	2	3

1 – Basic Level**2- Intermediate Level****3- Advanced Level**

Lesson plan: (Total 75 Hrs)

Unit	Contents	No. of Hours	Mode of Teaching
I	Elements of Contract - Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Performance Contract - Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.	15	Chalk and Talk, PPT
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15	Seminar, PPT presentation , Quiz
	Total	75	

COURSE DESIGNER: DR. (MRS). B. KALYANI

I B.Com(PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
I	Generic Elective Course	23OUCPAGEPA2	Insurance and Risk Management	3	4	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To know the concepts and principles of contract of insurance
2. To understand the basic concepts of life insurance
3. To gain knowledge on the principles of general insurance
4. To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
5. To know the risk management process

Course Content

Unit -I Introduction to Insurance: Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.

Unit - II Life Insurance: Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance

Unit- III General Insurance: General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

Unit - IV Risk Management: Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.

Unit - V IRDA Act 1999: Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.

Books for Study

1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi
2. Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
2. Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

Books for Reference:

1. 1.John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey.
2. P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Dr.Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4. NaliniPravaTripathy, PrabirPaal, Insurance Theory & Practice, Prentice Hall of India.
5. AnandGanguly – Insurance Management, New Age International Publishers.

Web Resources

1. <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course: Will be able to give the clear information to the Insurance and Risk Management.

Knowledge and Skill: To have depth view on Insurance.

Activities to be given: Prepare various new schemes of Insurance about IRDA.

COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Identify the workings of insurance and hedging	K3
CO2	Evaluate the types of insurance policies and settlement	K4
CO3	Settle claims under various types of general insurance	K3
CO4	Know the protection provided for insurance policy holders under IRDA	K4
CO5	Evaluate the assessment and retention of risk	K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	3	3	3
CO2	3	1	2	3	3	3
CO3	3	1	3	3	2	2
CO4	3	2	2	3	2	2
CO5	2	2	2	3	3	3

1 Basic Level 2 Intermediate Level 3 Advanced Level

LESSON PLAN : 60 HOURS

Unit	Contents	No. of Hours	Mode of Teaching
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	12	Chalk and Talk, PPT, quiz.
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	12	Chalk and Talk, PPT, quiz, on the spot test
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	Risk Management Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.	12	Chalk and Talk, PPT, quiz, on the spot test
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	12	Seminar, PPT presentation, Activity and Model Preparation
	TOTAL	60	

Course Designer :A.Nazima

I B.Com(PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	Ext	Total
II	23OUCPA SECN2	Skill Enhancement Course SEC (NME)	Advertising and Salesmanship	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented ✓	Employability Oriented ✓	Entrepreneurship oriented

Course Objectives:

1. To understand the objectives and Features of advertising.
2. To Understand the features of Salesmanship

Course Content:

Unit - I Advertising: Objectives-Features-Functions-Importance-

Advertising Goals and Models Advantages and Criticisms.

Unit - II Advertisement copy: Qualities of a good copy-Values-

Media Selection of media-Kind of media-Advertising Agency.

Unit - III-Sales Promotion: Purpose-Importance-Objectives-Advantages Kinds-

Consumer Sales Promotion

Unit - IV Salesmanship: Objectives-Importance-Duties-Qualities-Types-

Features of Personal Selling.

Unit - V Remuneration: Objectives -Methods-Straight Salary Method-

Straight Commission Method - Combination of Salary and Commission-

Books for Study:

1. R.S.N.Pillai & V.Bhagavathy (2013), *Principles & Practice of Marketing*, S.Chand & Sons, New Delhi.

Books for Reference:

1. Sinha J.C (2015), *Principles of Marketing and Salesmanship*, R.Chand & Co, New Delhi,
2. Sumathi S, Saravanavel P (2015), *Advertising & Salesmanship*, Margham publications Chennai.
3. Gupta.S.L, Ratna.V. (2017), *Advertising & Salesmanship Promotion*

Management, SultanChandDropadiDeviEducation Foundation–New Delhi

4. RajanNair.N, SanjithNair.R(2017), *Marketing*, SultanChand&Sons, NewDelh

i.

5. Philip Kotler, *Marketing Management*, Pearson publishers, Prentice Hall of India, NewDelhi.

WebResources / E.Book

1. www.smashingmagazine.com<http://www.forbes.com><http://blog.hubspot.com>

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course: To Know about Advertising and Salesmanship

Knowledge and Skill: It ensures the students to know about the concepts of sales Promotion and Advertising Skills

Activities to be given: To Collect information regarding Types of Advertising

Course learning Outcomes(CLO's):

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand the importance of Advertising.	K3
CLO2	To gain knowledge about Media Selection.	K4
CLO3	Learners aware the purpose of Sales Promotion.	K3
CLO4	Inculcate the Qualities of salesman.	K4
CLO5	Understand the different pattern of Remuneration.	K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)
(SCIENCE)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	1	2	1	3
CLO2	3	3	2	2	3	2
CLO3	2	1	2	3	2	1
CLO4	1	2	3	2	1	2
CLO5	3	3	1	2	2	3

1 – Basic Level, 2- Intermediate Level, 3- Advanced Level

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)
(ARTS)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	1	2	1	3
CLO2	3	3	2	2	3	2
CLO3	2	1	2	3	2	1
CLO4	1	2	3	2	1	2
CLO5	3	3	1	2	2	3

LESSONPLAN:Total (30Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Unit – I Advertising: Objectives-Features–Functions-Importance–AdvertisingGoalsandModels – Advantages and Criticisms.	6	Chalk and Talk, PPT,quiz, on the spot test
II	Unit – II Advertisement copy: Qualities of a good copy– Values Media Selection of media–Kinds of media-Advertising Agency.	6	Chalk and Talk, quiz,on the spot test
III	Unit- III Sales Promotion: Purpose –Importance – Objectives - Advantages –Kinds–Consumer Sales Promotion	6	Chalk and Talk, PPT,groupdiscussion
IV	Unit - IV Salesmanship: Objectives–Importance – Duties – Qualities – Types –Features of Personal Selling	6	Chalk and Talk,
V	Unit - V Remuneration: Objectives—Methods – Straight Salary Method-Straight Commission Method - Combination of Salary and Commission-	6	Chalk and Talk, PPT,group discussion,spot test

Course Designer:Dr.(Mrs).B.Kalyani

I B.Com(PA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
II	Skill Enhancement Course SEC– 3	23OUCPASEC3	Financial Markets and Services	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To help the students to learn the various constituents of Financial markets & their services.
2. To learn about the operations of Securities market.

Course Content

Unit I Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market.

Unit II New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.

Unit III Secondary Market– Control over secondary market – Listing of securities –Kinds of brokers- Methods of trading in a stock exchange

Unit IV Merchant banking–Functions–Services of merchant banks–Qualities required of merchant bankers

Unit V Mutual fund– Concept & Objectives - Types – Classification – Importance –Organization & operation of the fund.

Books for Study:

1. Gordon.E and Natarajan, *Financial Market and services*, Himalaya Publishing House, Mumbai,2013.

Books for Reference:

1. BholeC.M,*Financial Institutions, StructureGrowth and Innovation*, Tata Mc Graw Hill,NewDelhi,2013.

2. Gurusamy.S,*Financial Services*, Tata McGraw Hill Publications, New Delhi, 2013.
3. Khan.M.Y,*Financial Services*, Tata McGraw Hill Publications, New Delhi, 2009.
4. Machiraju.H.R,*Indian Financial system*, Vikas Publishing House, New Delhi, 2010.
5. Varshney&Mittal,*The Indian Financial system*, Sultanchand Publications, New Delhi, 2013.

Web Resources:

1. https://books.google.co.in/books/about/Financial_Markets_Institutions_and_Servi.html?id=R4RIEAAAQBAJ&redir_esc=y.

Pedagogy: Chalk and Talk, PPT, Group Discussion, OHP Presentation, Quiz, On the Spot Test, YouTube Links, and Open book test

Rationale for nature of Course: Will be able to prepare and analyse the financial market conditions.

Knowledge and Skill: To know about the functions of Stock Exchange and about Mutual Funds

Activities to be given: Analyse the recent trends in stock trading

COURSE OUTCOMES:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	To Understand the concepts of Financial Markets	K3
CO2	To gain knowledge about New issue market and Stock Exchange	K4
CO3	To know about the Secondary market and Kinds of Stock Brokers	K3
CO4	To understand about the concepts of Merchant Bankers	K4
CO5	To Know about the concepts of Mutual Funds	K4

Mapping of Course Learning Outcomes(CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	3	3	2	2
CLO2	2	2	2	2	2	2
CLO3	3	2	3	3	3	3
CLO4	2	3	3	3	2	2
CLO5	2	3	3	3	3	3

1-BasicLevel**2- Intermediate Level****3- Advanced Level****Lesson plan:Total(30 Hrs)**

Unit	Contents	No. of Hours	Mode of Teaching
I	Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market	6	Chalk and Talk, PPT, quiz, on the spot test
II	New issues market - Functions – Relationship between new issue market and stock exchange –Instruments of issue.	6	Chalk and Talk, PPT, quiz, on the spot test
III	Secondary Market– Control over secondary market – Listing of securities –Kinds of brokers-Methods of trading in a stock exchange.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	Merchant banking – Functions –Services of merchant banks–Qualities required of merchant bankers	6	Chalk and Talk, PPT, quiz, on the spot test
V	Mutual fund– Concept & Objectives - Types – Classification – Importance –Organization & operation of the fund.	6	Seminar, PPT presentation , Activity and Model Preparation
	Total	30	

Course Designer:A.Swetha