

**E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI -14.**

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC**TANSICHE – CBCS with OBE****DEPARTMENT OF COMMERCE – UG****B.Com****COURSE STRUCTURE**

(w.e.f. 2023 – 2024 Batch onwards)

	Part	Course Code	Course Title	Teaching hrs (per week)	Duration of Exam (hrs.)	Marks Allotted			Credits
						CIA	EXT	Total	
I	I	23OU1TA1/23OU1 HIN1/23OU1FR1	Tamil/Hindi/French	6	3	25	75	100	3
	II	23OU2EN1	General English 1	6	3	25	75	100	3
	III	23OUCOM11	CC 1 - Financial Accounting I	5	3	25	75	100	5
	III	23OUCOM12	CC 2 - Principles of Management	5	3	25	75	100	5
	III	23OUCOMGECO1	GEC 1 - Business Communication	4	3	25	75	100	3
	IV	23OUCOMSECN1	SEC- 1(NME)Basic Accounting	2	3	25	75	100	2
	IV	23OUCOMFC1	FC-Basic Commerce Knowledge	2	3	25	75	100	2
II	I	23OU1TA2/23OU1 HIN2/23OU1FR2	Tamil/Hindi/French	6	3	25	75	100	3
	II	23OU2SEN2	General English 2	6	3	25	75	100	3
	III	23OUCOM21	CC 3- Financial Accounting II	5	3	25	75	100	5
	III	23OUCOM22	CC 4 - Business Law	5	3	25	75	100	5
	III	23OUCOMGECO2	GEC 2 - Business Environment	4	3	25	75	100	3
	IV	23OUCOMSECN2	SEC 2 (NME) - Entrepreneurship Development	2	3	25	75	100	2
		23OUCOMSEC3	SEC 3 -Financial Markets and Services	2	3	25	75	100	2
III	I	23OU1TA3/23OU1 HIN3/23OU1FR3	Tamil/Hindi/French	6	3	25	75	100	3
	II	23OU2EN3	General English 3	6	3	25	75	100	3
	III	23OUCOM31	CC 5 Corporate Accounting I	5	3	25	75	100	5
	III	23OUCOM32	CC 6 - Company Law	5	3	25	75	100	5
	III	23OUCOMGECO3	GEC 3 - Business Mathematics and Statistics	4	3	25	75	100	3
	IV	23OUCOMSEC31P	SEC 4 – Commerce Practical	2	3	40	60	100	2

		23OUCOMSEC32	<b>SEC 5 - General Knowledge</b>	1	3	25	75	100	1	
			Environmental Studies	1	-	-	-	-	-	
IV	I	23OU1TA4/23OU1HIN4/23OU1FR4	Tamil/Hindi/French	6	3	25	75	100	3	
	II	23OU2SEN4	General English 4	6	3	25	75	100	3	
	III	23OUCOM41	<b>CC 7</b> Corporate Accounting II	5	3	25	75	100	5	
	III	23OUCOM42	<b>CC 8 -</b> Principles of Marketing	5	3	25	75	100	5	
	III	23OUCOMGECO4	<b>GEC 4 - Consumerism &amp; Consumer Protection</b>	3	3	25	75	100	3	
	IV		23OUCOMSEC4P	<b>SEC 6- Ms Office Practical</b>	2	3	40	60	100	2
			23OUCOMSEC42	<b>SEC 7 - Soft Skills for Job Seekers</b>	2	3	25	75	100	2
23OU4EV4			Environmental Studies	1	3	25	75	100	2	
V	III	23OUCOM51	<b>CC 9 –</b> Cost Accounting I	5	3	25	75	100	4	
	III	23OUCOM52	<b>CC 10 - Banking Law and Practice</b>	5	3	25	75	100	4	
	III	23OUCOM53	<b>CC 11 - Income Tax Law and Practice I</b>	5	3	25	75	100	4	
	III	23OUCOM54	<b>CC 12 - Auditing and Corporate Governance</b>	5	3	25	75	100	4	
	III		<b>DSEC 1</b>	4	3	25	75	100	3	
	III		<b>DSEC 2</b>	4	3	25	75	100	3	
	IV	23OU4VE5	Value Education	2	3	25	75	100	2	
IV	23OUCOMIN5	Internship / Industrial Training	-	-	-	-	-	2		
VI	III	23OUCOM61	<b>CC 13 –</b> Cost Accounting II	6	3	25	75	100	4	
	III	23OUCOM62	<b>CC 14 - Management Accounting</b>	6	3	25	75	100	4	
	III	23OUCOM63	<b>CC 15 - Income Tax Law and Practice II</b>	6	3	25	75	100	4	
	III		<b>DSEC 3</b>	5	3	25	75	100	3	
	III		<b>DSEC4</b>	5	3	40	60	100	3	
	IV	23OUCOMSEC6	General Awareness for Competitive Examination	2	3	25	75	100	2	
V	23OU5PE6/ 23OU5NS6	Extension Activity-Physical Education / NSS	-	-	-	-	-	1		

			<b>Total</b>	<b>180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140</b>
--	--	--	--------------	------------	----------	----------	----------	----------	------------

**CC : Core Course**  
**GEC : Generic Elective Course**  
**SEC : Skill Enhancement Course**  
**DSEC : Discipline Specific Elective Course**  
**FC : Foundation Course**

### Semester V

#### Elective (DSEC 1: -Choose any one)

Financial Management -23OUCOMDSE5A  
 Indirect Taxation -23OUCOMDSE5B

#### Elective (DSEC 2: -Choose any one)

Human Resource Management - 23OUCOMDSE5C  
 Office Management & Secretarial Practice -23OUCOMDSE5D

### Semester VI

#### Elective (DSEC 3: -Choose any one)

Entrepreneurial Development -23OUCOMDSE6A  
 Logistics and Supply Chain Management -23OUCOMDSE6B

#### Elective (DSEC 4: -Choose any one)

Computer Application in Business Lab - 23OUCOMDSE6CP  
 Spreadsheet for Business Lab -23OUCOMDSE6DP

							<b>III– B.Com</b>		
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>	
<b>V</b>	<b>CORE 9</b>	<b>23OUCOM51</b>	<b>Cost Accounting I</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>	

<b>Nature of the Course</b>		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objective:**

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile Cost accounts.
3. To gain knowledge regarding valuation methods of material.
4. To familiarize with the different methods of calculating labour cost.
5. To know the apportionment of Overheads.

**Course Content:**

**Unit I Introduction of Cost Accounting**

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.

**Unit II Cost Sheet and Methods of Costing**

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts – Unit Costing-Job Costing.

**Unit III Material Costing**

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

**Unit IV Labour Costing**

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.

**Unit V Overheads Costing**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**THEORY 20% & PROBLEMS 80%****Text Book:**

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

**Reference Book:**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &Gurusamy S,Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

**Web Resource:**

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

**E. Books**

1. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Can be a cost controller Accountant and Internal Auditor.

**Activities to be given:** Assign the cost to the products and calculating the efficiency of cost usage.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall the various concepts of cost accounting	K3
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K4
CO3	Analyse the various valuation methods of issue of materials.	K3
CO4	Examine the different methods of calculating labour cost.	K4
CO5	Critically evaluate the apportionment of Overheads.	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

**LESSON PLAN: 75 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.K.Padmavathy

<b>III– B.Com</b>								
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>
<b>V</b>	<b>CORE 10</b>	<b>23OUCOM52</b>	<b>Banking Law and Practice</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

<b>Nature of the Course</b>		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

**Course Content:**

**UNIT I: Introduction to Banking**

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion.

**UNIT II: Central Bank and Commercial Bank**

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

**UNIT III : Banking Practice**

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans -

classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - Securities of lending - Factors influencing bank lending.

**UNIT IV: Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.

Crossing of Cheques– Concept - Objectives – Types of Crossing - Consequences of Non-Crossing.

Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank -Effect of Endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.

### **UNIT V: Digital Banking**

Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking

Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

### **Text books**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

### **Reference Books**

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA

5. Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

### Web Resources

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

### E. Books

1. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.idrbt.ac.in/wp-content/uploads/2022/07/Digital-Banking-Framework\_Nov2016.pdf
2. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://iife.edu.vn/wp-content/uploads/2020/05/introduction-to-banking.pdf

Pedagogy : Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To attain the knowledge on the functioning of banks and their regulation

**Activities to be given:** To collect and fill different types of bank forms (Application forms, cheque, Demand Draft etc.,)

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K3
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	K4
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	K3
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K4
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	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

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Banking</b></p> <p>History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion</p>	15	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Central Bank and Commercial Bank</b></p> <p>Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.</p> <p>Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Banking Practice</b></p> <p>Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans &amp; Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate &amp; Reverse Repo Rate - securities of lending-Factors influencing bank lending.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning &amp; Definition – Characteristics -Types of negotiable instruments.</p> <p>Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding</p>	15	Chalk and Talk, PPT, quiz, on the spot test

	<p>Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty -RBI instruction -Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal - Banking Ombudsman.</p>		
V	<p><b>Digital Banking</b>                  Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking                  Mobile banking-Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning- Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.M.Neelavathy

<b>III – B.Com</b>								
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>
<b>V</b>	<b>CORE 11</b>	<b>23OUCOM53</b>	<b>Income Tax Law and Practice I</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>

<b>Nature of the Course</b>		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To understand the basic concepts & definitions under the Income Tax Act,1961.
2. To compute the residential status of an assessee and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

**Course Content:**

**UNIT I: Introduction to Income Tax**

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.

**UNIT II: Residential Status**

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

**UNIT III: Income from Salary**

Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income.

**UNIT IV: Income from House Property**

Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of

Income from House Property.

### **UNIT V: Profits and Gains from Business or Profession**

Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.

#### **THEORY 20% & PROBLEMS 80%**

#### **Text Book:**

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

#### **Reference Book:**

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

#### **Web Resources:**

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

**E-Book:**

1. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://drnishikantjha.com/booksCollection/income-tax-book201384711000.pdf>
2. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.indiacode.nic.in/bitstream/123456789/2435/1/a1961-43.pdf>

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To understand the important the important role of Income Tax in all facets of the Income Tax world.

**Activities to be given:** To give the practice to the students filling the necessary forms.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K3
CO2	Assess the residential status of an assessed & the incidence of tax.	K4
CO3	Compute income of an individual under the head salaries.	K3
CO4	Ability to compute income from house property.	K4
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Income Tax</b></p> <p>Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Residential Status</b></p> <p>Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Income from Salary</b></p> <p>Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .</p>	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Income from House Property</b></p> <p>Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
V	<p><b>Profits and Gains from Business or Profession</b></p> <p>Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income &amp; Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.</p>	15	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.G.Karthika

							III – B.Com		
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total	
V	CORE 12	23OUCOM54	Auditing and Corporate Governance	4	5	25	75	100	

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

### Course Objectives:

1. To enable students to understand process of auditing and its classification.
2. To impart knowledge on internal check and internal control.
3. To illustrate the role of auditors in company.
4. To help students understand the framework, theories and models of Corporate Governance.
5. To provide insights into the concept of Corporate Social Responsibility

### Course Content:

#### UNIT I: Introduction to Auditing

Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations.

#### UNIT II: Audit Procedures and Documentation

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation.

#### UNIT III: Company Auditor

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.

#### UNIT IV: Introduction to Corporate Governance

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG) - Code of Conduct – Directors and Auditors.

## UNIT V: Corporate Social Responsibility

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules

### Text Book:

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.
2. B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
3. Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra.
4. ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

### Reference Book:

1. Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley.
2. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra.
3. C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

### Web Resources:

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

### E-Books:

1. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.sultanchandandsons.com/Images/Book Images/Chapters/209\_Principles%20and%20Practice%20of%20Auditing.pdf

Pedagogy: Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** This course will be make the students to develop the auditing work.

**Activities to be given:** To prepare the audit report and voucher.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Define auditing and its process.	K3
CO2	Compare and contrast essence of internal check and internal control.	K4
CO3	Identify the role of auditors in companies.	K3
CO4	Define the concept of Corporate Governance.	K4
CO5	Appraise the implications of Corporate Social Responsibility	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Auditing</b></p> <p>Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations</p>	15	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Audit Procedures and Documentation</b></p> <p>Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation</p>	15	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Company Auditor</b></p> <p>Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Introduction to Corporate Governance</b></p> <p>Conceptual Framework of Corporate Governance: Theories &amp; Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors</p>	15	Chalk and Talk, PPT, quiz, on the spot test
V	<p><b>Corporate Social Responsibility</b></p> <p>Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules</p>	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: M.Sri Ramajeyam

III– B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 1	23OUCOMDSE5A	Financial Management	3	4	25	75	100

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

**Course Objectives:**

1. To introduce the concept of financial management.
2. To learn the capital structure theories.
3. To gain knowledge about techniques in capital budgeting
4. To learn about dividend payment models.
5. To understand the needs and calculation of working capital in an organization.

**Course Content:**

**UNIT I: Introduction**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.

**UNIT II: Financial Decision**

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure

Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage.

**UNIT III: Investment Decision**

Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).

Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.

**UNIT IV: Dividend Decision**

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – MM Model.

**UNIT V: Working Capital Decision**

Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.

**THEORY 40% & PROBLEMS 60%****Text Books:**

1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

**Reference Books:**

1. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2. I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4. A.Murthy, Financial Management, ,Margham Publications, Chennai.
5. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

**Web Resources:**

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>.
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>.

**E-Books:**

1. [chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://ddceutkal.ac.in/Downloads/UG\\_SL M/Commerce/Core\\_12.pdf](chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://ddceutkal.ac.in/Downloads/UG_SL M/Commerce/Core_12.pdf)

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To maximize shareholder wealth while ensuring the long-term sustainability and growth of the organization.

**Activities to be given:** Financial planning activity. This activity provides students the opportunity to make financial decisions and allows them to see things from a real world perspective.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Recall the concepts in financial management.	K3
CO2	Apply the various capital structure theories.	K4
CO3	Apply capital budgeting techniques to evaluate investment proposals.	K3
CO4	Determine dividend pay-outs.	K4
CO5	Estimate the working capital of an organization.	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 60 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – MM Model.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.K.Padmavathy

III– B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 1	23OUCOMDSE5B	Indirect Taxation	3	4	25	75	100

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

**Course Objectives:**

1. To get introduced to indirect taxes.
2. To have an overview of Indirect taxes.
3. To be familiar the CGST and IGST Act
4. To learn procedures under GST
5. To gain knowledge about Customs Duty.

**Course Content:****UNIT I: Introduction to Indirect Tax**

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023.

**UNIT II: An Overview of Goods & Service Tax (GST)**

Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

**UNIT III: CGST & IGST Act 2017**

Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment.

**UNIT IV: Procedures under GST**

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under

GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

### **UNIT V: Customs Act 1962**

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

#### **Text Books:**

1. Vinod K Singhanian, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

#### **Reference Books:**

1. V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.

#### **Web Resources:**

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure.>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

#### **E-Books:**

1. <chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://mu.ac.in/wp-content/uploads/2022/11/Indirect-Taxes.pdf>

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To understand the important the important role of Income Tax in all facets of the Income Tax world.

**Activities to be given:** To give the practice to the students filling the necessary forms.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Acquaintance with Indirect tax laws	K3
CO2	Exposed to the overview of GST.	K4
CO3	Apply provisions of CGST and IGST	K3
CO4	Summarise procedures of GST	K4
CO5	Discuss aspects of Customs Duty in India	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

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

## LESSON PLAN: 60 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.G.Karthika

III– B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 2	23OUCOMDSE5C	Human Resource Management	3	4	25	75	100

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

**Course Objectives:**

1. To explore to the aspects relating of Human resource management.
2. To equip with the various processes of Recruitment and Selection.
3. To be acquainted with Training methods and the concept of Performance Appraisal.
4. To learn about Industrial Relations.
5. To assimilate knowledge on employee welfare.

**Course Content:****UNIT I: Introduction to HRM**

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

**UNIT II: RECRUITMENT AND SELECTION**

Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.

**UNIT III: TRAINING AND DEVELOPMENT**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

**UNIT IV: INDUSTRIAL RELATIONS**

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.

## UNIT V: EMPLOYEE WELFARE

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits.

### Text Books:

1. Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4. P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

### Reference Books:

1. L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India
3. Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

### Web Resources:

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

### E-Books:

1. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.drnishikantjha.com/booksCollection/hrm-basic-notes.pdf>

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Understand the elements of Human Resource record refer to the information documents utilized by an organization functions.

**Activities to be given:** Students are asked to collect the information and write the notes about human resource management and leadership quality.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
<b>CO1</b>	Examine the role of HRM in the new organization and plan man power requirements and-implement techniques of job design.	K3
<b>CO2</b>	Formulate action plans for employee Recruitment and Selection.	K4
<b>CO3</b>	Choose appropriate methods of Training	K3
<b>CO4</b>	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	K4
<b>CO5</b>	Formulate strategies for employee welfare.	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

**LESSON PLAN: 60 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>INDUSTRIAL RELATIONS</b> Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>EMPLOYEE WELFARE</b> Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.M.Neelavathy

								<b>III- B.Com</b>
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>
<b>V</b>	<b>DSEC 2</b>	<b>23OUCOMDSE5D</b>	<b>Office Management &amp; Secretarial Practice</b>	<b>3</b>	<b>4</b>	<b>25</b>	<b>75</b>	<b>100</b>

<b>Nature of the Course</b>		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To familiar with modern office management.
2. To familiar with the work atmosphere.
3. To train the students in maintaining and running the office effectively.
4. To understand and organize data records.
5. To gain knowledge about the role of a secretary.

**Course Content:**

**UNIT I: Modern Office and Its Function**

Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers— The Ten Commandments.

**UNIT II: Office Space and Environment Management**

Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.

**UNIT III: Office Systems and Procedures**

The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control

**UNIT IV: Records Management**

Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme— Modern Tendencies in Records Making.

**UNIT V: Secretarial Practice**

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

**Text Books:**

1. R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi.
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.

**Reference Books:**

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.

**Web Resources:**

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
3. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

**E-Books:**

1.chromeextension://efaidnbmnnnibpcajpcgglefindmkaj/https://sist.sathyabama.ac.in/sist\_coursematerial/uploads/SBAA3019.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Understand the modern office management and office record maintained.

**Activities to be given:** Students are asked to collect the information and write the notes about office management and leadership quality.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Familiarised with modern office management	K3
CO2	Adapt with the modern work atmosphere	K4
CO3	Trained in maintaining the office independently and effectively	K3
CO4	Ability to organize data records in office	K4
CO5	Motivated to act as a company secretary	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 60 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Modern Office and Its Function</b> Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Office Space and Environment Management</b> Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Office Systems and Procedures</b> The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Records Management</b> Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Secretarial Practice</b> Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.K.Padmavathy

							<b>III– B.Com</b>		
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>	
<b>VI</b>	<b>Core 13</b>	<b>23OUCOM61</b>	<b>Cost Accounting II</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>	

<b>Nature of the Course</b>		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To understand the standards in Cost Accounting.
2. To know the concepts of contract costing.
3. To be familiar with the concept of process costing.
4. To learn about operation costing.
5. To gain insights into standard costing.

**Course Content:**

**UNIT I: Cost Accounting Standards**

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

**UNIT II: Job Costing, Batch Costing and Contract Costing**

Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.

**UNIT III: Process Costing**

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

**UNIT IV: Operation Costing**

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

**UNIT V: Standard Costing and Variance Analysis**

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

**THEORY 20% & PROBLEMS 80%**

**Text Books:**

1. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

**Reference Books:**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2. Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4. Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.

**Web Resources:**

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

**E-Books:**

1. chrome-extension://efaidnbmnnnibpajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2. chrome-extension://efaidnbmnnnibpajpcglclefindmkaj/https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf

Pedagogy : Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Can be a cost controller Accountant and Internal Auditor.

**Activities to be given:** Assign the cost to the products and calculating the efficiency of cost usage.

**COURSE OUTCOMES:**

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

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Remember and recall standards in cost accounting	K3
<b>CO2</b>	Apply the knowledge in contract costing	K4
<b>CO3</b>	Analyze and assimilate concepts in process costing	K3
<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement.	K4
<b>CO5</b>	Set up standards and analyse variances.	K4

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 90 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Cost Accounting Standards</b></p> <p>An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.</p>	18	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Job Costing, Batch Costing and Contract Costing</b></p> <p>Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.</p>	18	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Process Costing</b></p> <p>Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.</p>	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Operation Costing</b></p> <p>Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.</p>	18	Chalk and Talk, PPT, quiz, on the spot test
V	<p><b>Standard Costing and Variance Analysis</b></p> <p>Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.</p>	18	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.K.Padmavathy

III– B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	Core 14	23OUCOM62	Management Accounting	4	6	25	75	100

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

### Course Objectives:

1. To understand basics management accounting.
2. To know the aspects of Financial Statement Analysis.
3. To familiarize with fund flow and cash flow analysis
4. To learn about budgetary control
5. To gain insights into marginal costing.

### Course Content:

#### UNIT I: Introduction to Management Accounting

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

#### UNIT II: Ratio Analysis

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

#### UNIT III: Funds Flow & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

**Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities.

#### UNIT IV: Budget and Budgetary Control

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.

**UNIT V: Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.

Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

**THEORY 20% & PROBLEMS 80%**

**Text Books:**

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

**Reference Books:**

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

**Web Resources:**

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

**E-Books:**

1. [chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://backup.pondiuni.edu.in/storage/dde/dde\\_ug\\_pg\\_books/B.Com%20III%20%20BCOM%203004%20Management%20Accounting.pdf](chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/B.Com%20III%20%20BCOM%203004%20Management%20Accounting.pdf)
2. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2>

022/Inter\_Stdy\_Mtrl/P12\_new.pdf

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Management accounting is an internal process for business transactions and is aimed of helping decision makers within the organization make well informed business decision.

**Activities to be given:** The practice of identifying measuring, analysing, and communicating financial information to managers for the pursuit of an organizations goals.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall basics in management accounting	K3
CO2	Apply the knowledge of preparation of Financial Statements	K4
CO3	Analyse the concepts relating to fund flow and cash flow	K3
CO4	Evaluate techniques of budgetary control	K4
CO5	Formulate criteria for decision making using principles of marginal costing.	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 90 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Management Accounting</b>  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.</p>	18	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Ratio Analysis</b>  Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.</p>	18	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Funds Flow &amp; Cash Flow Analysis</b>  Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities</p>	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Budget and Budgetary Control</b>  Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits</p>	18	Chalk and Talk, PPT, quiz, on the spot test
V	<p><b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.  Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.</p>	18	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.M.Neelavathy

							<b>III– B.Com</b>		
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>	
<b>VI</b>	<b>Core 15</b>	<b>23OUCOM63</b>	<b>Income Tax Law and Practice II</b>	<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>	

<b>Nature of the Course</b>		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To understand provisions relating to capital gains
2. To know the provisions for computation of income from other sources.
3. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
4. To learn about assessment of individuals
5. To gain knowledge about assessment procedures.

**Course Content:**

**UNIT I: Capital Gains**

Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.

**UNIT II: Income From Other Sources & Clubbing of Income**

Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept.

**UNIT III: Set Off and Carry Forward of Losses and Deductions From Gross Total Income**

Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

**UNIT IV: Computation of Total Income – Individual**

Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime).

**UNIT V: Income Tax Authorities**

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

## **THEORY 20% & PROBLEMS 80%**

### **Text Books:**

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

### **Reference Books:**

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

### **Web Resources:**

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

### **E-Books:**

1. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://drnishikantjha.com/booksCollection/income-tax-book201384711000.pdf>
2. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.indiacode.nic.in/bitstream/123456789/2435/1/a1961-43.pdf>

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To understand the important role of INCOME TAX in all facets of the INCOME TAX WORLD.

**Knowledge and Skill:** Preparing financial statements to maintaining general ledgers.

**Activities to be given:** To give practice to the students fill the necessary forms and e- PAN.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall provisions on capital gains	K3
CO2	Apply the knowledge about income from other sources	K4
CO3	Analyse the set off and carry forward of losses provisions	K3
CO4	Learn about assessment of individuals	K4
CO5	Apply procedures learnt about assessment procedures.	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 90 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	18	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	18	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)	18	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.G.Karthika

III- B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 3	23OUCOMDSE6A	Entrepreneurial Development	3	5	25	75	100

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

**Course Objectives:**

1. To know the meaning and characteristics of entrepreneurship
2. To identify the various business opportunities
3. To understand the Process of setting up an enterprise
4. To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
5. To develop an understanding of the role of MSME in economic growth

**Course Content:****UNIT I: Introduction to Entrepreneur**

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

**UNIT II: Design Thinking**

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

**UNIT III: Setting up of an Enterprise**

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

**UNIT IV: Business Model Canvas and Formulation of Project Report**

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

## UNIT V: MSME's and Support Institutions

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

### Text Books:

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4. RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

### Reference Books:

1. Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2. Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3. Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5. E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

### Web Resources:

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>.
3. <http://www.msme.gov.in/>

### E-Books:

1. <https://www.infobooks.org/free-pdf-books/business/entrepreneur/>

Pedagogy : Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** Can be become as Entrepreneur.

**Activities to be given:** To make the learner to understand about entrepreneurship.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Identify the various traits of an entrepreneur	K3
CO2	Turn ideas into business opportunities	K4
CO3	Do feasibility study before starting a project	K3
CO4	Identify the sources of funds for funding a project	K4
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	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

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction to Entrepreneur</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Design Thinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Setting up of an Enterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Business Model Canvas and Formulation of Project Report</b> Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>MSME's and Support Institutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	15	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.V.Pushpalatha

III- B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 3	23OUCOMDSE6B	Logistics and Supply Chain Management	3	5	25	75	100

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

**Course Objectives:**

1. To understand the origin and principles of logistics management.
2. To know the types of inventory control
3. To gain insight on the importance of supply chain management
4. To identify the Key Enablers in Supply Chain Improvement
5. To analyse the SCOR model

**Course Content:**

**UNIT I: Logistics Management**

Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.

**UNIT II: Transportation and Distribution**

Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21<sup>st</sup> Century.

**UNIT III: Supply Chain Management**

Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.

## UNIT IV: Supply Chain Drivers

Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.

## UNIT V: Aligning the Supply Chain with Business Strategy

SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

### Text Books:

1. G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FT Press, New Jersey, USA.
3. D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4. Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5. Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

### Reference Books:

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3. Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4. Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5. Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.

### Web Resources:

1. <https://lapaas.com/logistics-management-overview-types-and-process/>
2. <https://www.investopedia.com/terms/s/scm.asp>
3. <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions>

**E-Books:**

1. [ocus.sh/resources/ebooks/#:~:text=Get%20access%20to%20free%20e-Books%20on%20latest%20logistics,download%20valuable%20solutions%20and%20strategies%20for%20your%20business.](https://ocus.sh/resources/ebooks/#:~:text=Get%20access%20to%20free%20e-Books%20on%20latest%20logistics,download%20valuable%20solutions%20and%20strategies%20for%20your%20business.)

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** It helps to develop skills in areas like inventory management, transportation warehousing and customer service.

**Activities to be given:** to engage in group projects and presentations in this field to provide a comprehensive understanding.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom’s Taxonomy (Up to K level)
<b>CO1</b>	Examine the importance of Customer Service in Logistics Management	K3
<b>CO2</b>	Develop an understanding on the Distribution Channel Management	K4
<b>CO3</b>	Interpret the Global applications of supply chain management	K3
<b>CO4</b>	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	K4
<b>CO5</b>	Identify the conflict resolution strategies	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Logistics Management</b> Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Transportation and Distribution</b> Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 <sup>st</sup> Century.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Supply Chain Management</b> Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Supply Chain Drivers</b> Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Aligning the Supply Chain with Business Strategy</b> SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.M.Sri Ramajeyam

III– B.Com								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 4	23OUCOMDSE6CP	Computer Application in Business Lab	3	5	40	60	100

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

### Course Objectives:

1. To apply various terminologies used in the operation of computer systems in a business environment.
2. To Understand the basic concepts of a word processing package
3. To apply the basic concepts of electronic spread sheet software in business.
4. To Understand and apply the basic concepts of PowerPoint presentation.
5. To generate electronic mail for communicating in an automated office for business environment.

### Course Content:

#### UNIT I: Word Processing

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.

#### UNIT II: Mail Merge

Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.

#### UNIT III: Preparing Presentations

Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.

#### UNIT IV: Spreadsheet and its Business Applications

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.

## UNIT V: Creating Business Spreadsheet

Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

### THEORY 20% & PROBLEMS 80%

#### Text Books:

1. R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2. Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3. Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4. Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5. Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

#### Reference Books:

1. Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3. Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4. John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5. Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.

#### Web Resources:

1. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. [https://guides.lib.umich.edu/ld.php?content\\_id=11412285](https://guides.lib.umich.edu/ld.php?content_id=11412285)

**E-Books:** <https://www.freebookcentre.net/business-books-download/Computer-Applications-in-Business.html>

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale for nature of Course:** To enhance communication and collaboration within business.

**Activities to be given:** it makes mail merge and prepare power point presentation.

**COURSE OUTCOMES:**

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

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Recall various techniques of working in MS-WORD.	K3
<b>CO2</b>	Prepare appropriate business document.	K4
<b>CO3</b>	Create - Presentation for Seminars and Lecture.	K3
<b>CO4</b>	Understanding various tools used in MS-EXCEL.	K4
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.	K4

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Word Processing</b> Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Mail Merge</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Preparing Presentations</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Spreadsheet and its Business Applications</b> Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Creating Business Spreadsheet</b> Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.M.Neelavathy

								<b>III- B.Com</b>
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>
<b>VI</b>	<b>DSEC 4</b>	<b>23OUCOMDSE6DP</b>	<b>Spreadsheet for Business Lab</b>	<b>3</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>

<b>Nature of the Course</b>		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

**Course Objectives:**

1. To introduce students to Excel as an important tool in business applications
2. To familiarize them with the features and functions of a spread sheet.
3. To understand the concepts of accounting, reporting and analysis using spread sheet.
4. To Construct formulas, including the use of built-in functions, and relative and absolute reference
5. To develop various applications using MS-Excel.

**Course Content:**

**UNIT I: Introduction**

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

**UNIT II: Financial, Logical and Text Functions Financial Functions**

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

**UNIT III: Statistical Analysis**

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

#### **UNIT IV: Reference**

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

#### **UNIT V: Projects and Applications**

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

#### **THEORY 20% & PROBLEMS 80%**

##### **Text Books:**

1. John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.

##### **Reference Books:**

1. Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3. Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.

##### **Web Resources:**

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

##### **E-Books:**

1. <https://www.bing.com/videos/search?q=spread+sheet+for+business+e+books&go=Search&q=ds&form=QBVR>

**Pedagogy:** Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

**Rationale nature of course:** Designed to help beginners master the essential features of google sheets.

**Activities to be given:** Browse our pre-designed spreadsheets activities templates for excel or google sheets.

**COURSE OUTCOMES:**

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
<b>CO1</b>	Develop And Apply Fundamental Spread Sheet Skills.	K3
<b>CO2</b>	Understanding Various Tools Used In Ms-Excel.	K4
<b>CO3</b>	Knowledge On Various Statistical Tests in Ms-Excel.	K3
<b>CO4</b>	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	K4
<b>CO5</b>	Develop Trending Application Using MS-Excel	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction</b> Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Financial, Logical and Text Functions</b> Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPV, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Reference</b> Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Projects and Applications</b> Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Mrs.S.ChitraDevi

								<b>III- B.Com</b>	
<b>Sem</b>	<b>Category</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Credits</b>	<b>Contact Hours / Week</b>	<b>CIA</b>	<b>SE</b>	<b>Total</b>	
<b>VI</b>	<b>SEC 6</b>	<b>23OUCOMSEC6</b>	<b>General Awareness for Competitive Examination</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>	

<b>Nature of the Course</b>		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

### **Course Objectives:**

1. To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
2. To build experiences for students as they grow into lifelong learners.
3. To know the basic concepts of various discipline

### **Course Content:**

#### **UNIT I: Indian Polity**

Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.

#### **UNIT II: Geography**

Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

#### **UNIT III: Economy**

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.

**UNIT IV: History**

Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

**UNIT V: Environment and Ecology**

Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation.

**Text Books:**

1. Class XI and XII NCERT Geography
2. History – Old NCERT’S Class XI and XII

**Reference Books:**

1. M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2. Ramesh Singh (2022), Indian Economy, McGraw - Hill
3. G.C Leong, Physical and Human Geography, Oxford University Press
4. Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.

**Web Resources:**

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

**E-Books:**

1. [https://www.visionias.net/p/free-e-books-for-all-competitive.html#google\\_vignette](https://www.visionias.net/p/free-e-books-for-all-competitive.html#google_vignette)

**COURSE OUTCOMES:**

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

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Develop board knowledge of the different components in polity	K3
<b>CO2</b>	Understand the Geographical features across countries and in India	K4
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy	K3
<b>CO4</b>	Understand the significance of India's Freedom Struggle	K4
<b>CO5</b>	Gain knowledge on Ecology and Environment	K4

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 30 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	6	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture-Major crops and its distribution, Indian Industries and its Distribution.	6	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non – Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituent Assembly and partition of India.	6	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation.	6	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>30</b>	

Course Designer: Dr.K.Padmavathy