

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

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

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

DEPARTMENT OF COMMERCE



CBCS With OBE

**BACHELOR OF COMMERCE
(Professional Accounting)**

PROGRAMME CODE - R

COURSE STRUCTURE

(w.e.f. 2022 – 2023 Batch onwards)



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

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CRITERION - I

1.1.3 Details of courses offered by the institution that focus on employability / entrepreneurship / skill development during the year.

Syllabus copies with highlights of contents focusing on
Employability / Entrepreneurship / Skill Development



To be Noted:

HIGHLIGHTED COLORS	COURSES
	Employability
	Skill Development
	Entrepreneurship
	Skilled & Employability

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) with Grade A⁺ with CGPA 3.51 by NAAC)****DEPARTMENT OF COMMERCE – UG****B.COM (Professional Accounting)****(W.e.f. 2022– 2023 Batch Onwards)****CBCS with OBE****Vision**

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

Mission

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

Programme Educational Objectives (PEOs)

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

Programme Outcomes for Commerce Graduates:

On completion of B.Com(PA)., Programmes students will be able to

Programme Outcomes (POs)

S. No.	Programme Outcomes
PO 1	To make them to architect of knowledge leading to private Enterprises to face competitive examinations and develop entrepreneurial skill.
PO 2	To demonstrate the skill of language the forms and content of artwork by studying the socio- economic and political perspective of past and present.
PO 3	To develop design making skills by using analytical, creative and integrative abilities and adopt new technologies in business.
PO 4	To built and demonstrate leadership, team work and managerial skills in different contests, develop efficient and effective skills in library using modern techniques.
PO 5	To make the acquire knowledge in journalism, mass communication, Fine Arts, Tourism and to attain employability.
PO 6	To prepare the self-motivated and lifelong wisdom to get shape in the modern changing culture.

Programme Specific Outcomes (PSOs):

PSOs	GRATUATE ATTRIBUTES	After completion of B.Com the students will be able to
PSO -1	Knowledge and Proficiency	Knowledge about commerce, Accounting, concepts of marketing, Insurance, Banking Law and Practice and Latest Corporate Accounting Methods.
PSO -2	Problem Analysis	Students will be able to interpret the financial position of a concern based on qualitative and quantitative accounting data of the business which helps in prediction and forecasting and enhances their management and auditing skills.
PSO -3	Problem solving	Solve problems related to employer, employee, investors and consumers with legal protection
PSO -4	Modern tool usage	Develop IT knowledge for business processes and learn innovative methods of applying IT and e-commerce tools for competitive advantage.
PSO -5	Social Responsibility	Face Competitive exams, learn CA, CS, ICWA, and become bank Tax consultant, bank employees, company secretary, teachers, professor, staff agent, government jobs and marketing managers.
PSO -6	Life Long Learning	Develop capability in students to make them employable in the global market and enhance practical association to prepare various accounts in order to meet the national requirements
PSO -7	Ethics and values	Apply ethical principles and commit to professional ethics, responsibilities and norms of accounting practice
PSO -8	Leadership, Teamwork and communication	Groom the graduates towards excellence through building communication skills, handling leadership challenges, handling computer projects and negotiating career path ways.

Qualification for Admission

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

Duration of the Course

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

Medium of Instruction: English

System: Choice Based Credit System with Outcome Based Education Model

Course of Study with Credit Distribution for B.Com

Category	No. of Courses	No. of Credits
Part-I	2	6
Part –II	2	6
Major Core Paper	20	89
Discipline Specific Elective Course	2	8
Generic Elective Course	4	14
Skill Enhancement Course	4	8
Inter Disciplinary Course	2	4
Ability Enhancement Compulsory Course	2	4
NSS/Physical Education	1	1
Total	39	140

Nature of the Course

Courses are classified according to the following nature

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

Outcome Based Education (OBE) & Assessment

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

1. Based on purpose:

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

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

Assessment through K1, K2, K3 & K4

EVALUATION (THEORY)
(PART I/PART II/PART III)

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

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

Components	Marks
Test (Average of three tests) (Conducted for 100 marks and converted into 20 marks)	20
Assignment(Quiz/Documentation/Case lets/ICT based Assignment/ Mini Projects)	5
Total	25

- ✓ **Centralized system** of Internal Assessment Tests
- ✓ There will be **Three Internal Assessment** Tests
- ✓ Duration of Internal assessment test will be **1 hour for Test I and 2 hours for Test II and III**
- ✓ Students shall write **retest** with the approval of HOD on genuine grounds if they are absent.

Question Paper Pattern for Continuous Internal Assessment- Test I

Section	Marks
A-Multiple Choice Question(3x1mark)	3
B-Short Answer(1x2marks)	2
C-Either Or type(1/2 x5marks)	5
D-Open choice type(1/2 x10marks)	10
Total	20

Question Paper Pattern for Continuous Internal Assessment –Test II and III

Multiple choice for Section	Marks
A-Multiple Choice Question(6 x1mark)	6
B-Short Answer (2x2marks)	4
C-Either Or Type(2/4x5marks)	10
D-Open Choice Type (2/3 x 10marks)	20
Total	40

Conducted for 100 marks and converted into 20 marks

Question Paper Pattern for Summative Examination

Section	Marks
A-Multiple choice Questions without Choice(10x1 mark)	10
B-Short Answer without choice(5x2marks)	10
C-Either Or type(5/10x5marks)	25
D-Open Choice type (3outof 5x10 marks)	30
Total	75

In respect of Summative Examinations passing minimum is **36%forUnder Graduate**

Distribution of Marks in % with K Levels CIA I, II, III& External Assessment

Blooms Taxonomy	Internal Assessment			External Assessment
	I	II	III	
Knowledge (K1)	12%	12%	12%	13%
Understanding (K2)	44%	22%	22%	21%
Apply (K3)	44%	33%	33%	33%
Analyze (K4)	-	33%	33%	33%

Latest amendments and revision as per **UGC** and **TANSCH** norms is taken into consideration in curriculum preparation.

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

Sl. No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 1	Up to K3	3	(K1)	1	K1	2 (K2) (Each set of questions must be in the same level)	1 (K2) & 2 (K3)	
No. of Questions to be asked			3		1		2	3	9
No. of Questions to be answered			3		1		1	1	6
Marks for each question			1		2		5	10	-
Total Marks for each section			3		2		5	10	20

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

Sl. No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 2	Up to K3	3	(K1/ K2)	1	(K1/ K2)	2 (K2) / 2 (K4) (Each set of questions must be in the same level)	2 (K3) & 1 (K4)	
2	CLO 3	Up to K4	3	(K1/ K2)	1	(K1/ K2)			
No. of Questions to be asked			6		2		4	3	15
No. of Questions to be answered			6		2		2	2	12
Marks for each question			1		2		5	10	-
Total Marks for each section			6		4		10	20	40

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

Sl. No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either or Type)	(Open choice)	
			No. of Questions	K- Level	No. of Questions	K- Level			
1	CLO 4	Up to K3	3	(K1/ K2)	1	(K1/ K2)	2 (K2) / 2 (K4) (Each set of questions must be in the same level)	2 (K3) & 1 (K4)	
2	CLO 5	Up to K4	3	(K1/ K2)	1	(K1/ K2)			
No. of Questions to be asked			6		2		4	3	15
No. of Questions to be answered			6		2		2	2	12
Marks for each question			1		2		5	10	-
Total Marks for each section			6		4		10	20	40

Distribution of Marks with choice K Levels CIAI, CIAII and CIA III

CIA	K Levels	Section -A MCQ (No choice)	Section -B Short Answer (No choice)	Section -C (Either or Type)	Section -D (Open choice)	Total Marks	% of Marks
I	K1	3	2	-	-	5	12
	K2	-	-	10	10	20	44
	K3	-	-	-	20	20	44
	K4	-	-	-	-	-	-
	Marks	3	2	10	30	45	100
II	K1	5	2	-	-	7	12
	K2	1	2	10	-	13	22
	K3	-	-	-	20	20	33
	K4	-	-	10	10	20	33
	Marks	6	4	20	30	60	100
III	K1	5	2	-	-	7	12
	K2	1	2	10	-	13	22
	K3	-	-	-	20	20	33
	K4	-	-	10	10	20	33
	Marks	6	4	20	30	60	100

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

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

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

EVALUATION (THEORY)**(PART IV - SBE & NME)****Internal** (Formative) : 25 marks**External** (Summative): 75 marks**Total** : 100 marks**Formative Test (CIA-Continuous Internal Assessment): 25 Marks**

Components	Marks
Test (Conducted for 50 marks and converted into 25 marks)	25

- ✓ There will be Only one Internal Assessment Test
- ✓ Duration of Internal assessment test will be 2 hours for Test
- ✓ Students shall write retest with the approval of HOD on genuine grounds if they are absent.

Question Paper Pattern for Continuous Internal Assessment- Test

Section	Marks
A-Multiple Choice Question(5x1mark)	5
B-Short Answer(5x2marks)	10
C-Either Or type(3x5marks)	15
D-Open choice type(2/3 x10marks)	20
Total	50

Conducted for 50 marks and converted into 25 marks

Question Paper Pattern for External Examination

Section	Marks
A-Multiple Choice Question(10x1mark)	10
B-Short Answer(5x2marks)	10
C-Either Or type(5x5marks)	25
D-Open choice type(3/5 x10marks)	30
Total	75

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

Sl. No	CLOs	K- Level	Section A		Section B		Section C	Section D	Total
			MCQs (No Choice)		Short Answers (No Choice)		(Either or Type)	(Open Choice)	
			No. of Questions	K-Level	No. of Questions	K-Level			
1.	CLO1	Up to K 3	1	K1	1	K1	4(K2) & 2(K3) (Each set of questions must be in the same level)	1(K2) & 2(K3)	
2.	CLO2	Up to K 3	1		1				
3.	CLO3	Up to K 3	1		1				
4.	CLO4	Up to K 3	1		1				
5.	CLO5	Up to K 3	1		1				
No. of Questions to be asked			5		5		6	3	19
No. of Questions to be answered			5		5		3	2	15
Marks for each question			1		2		5	10	
Total Marks for each section			5		10		15	20	50

Distribution of Marks with K Levels -CIA

CIA	K Levels	Section A MCQ	Section B (Short Answers)	Section C (Either/Or Choice)	Section D(Open Choice)	Total Marks	% of Marks
I	K1	5	10	-	-	15	20
	K2	-	-	20	10	30	40
	K3	-	-	10	20	30	40
	K4	-	-	-	-	-	-
	Marks	5	10	30	30	75	100

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

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

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

K Levels	Section A (MCQ'S)	Section B (Short Answer)	Section C (Either/or)	Section D (Open Choice)	Total Marks	% of Marks without choice
K1	10	10	-	--	20	16
K2	-	-	30	20	50	42
K3	-	-	20	30	50	42
Total Marks	10	10	50	50	120	100

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(W.e.f. 2022 - 2023 Batch Onwards)

Semester	Part	Course Code	Title of the Course	Teaching hrs (per week)	Duration of Exam (hrs.)	Marks Allotted			Credits
						CIA	SE	Total	
I	I	22OU1CPA1	Modern Business Correspondence and Office Management	5	3	25	75	100	3
	II	22OU2EN1	PART II English	6	3	25	75	100	3
	III	22OUCPA11	CORE-Business Statistics	5	3	25	75	100	5
	III	22OUCPA12	CORE-Financial Accounting - I	7	3	25	75	100	5
	III	22OUCPAGEPA1	GEC –I Business Economics	5	3	25	75	100	4
	IV	22OUCPAID1	IDC - I Human Resource Management	2	3	25	75	100	2
II	I	22OU1CPA2	Principles of Management	6	3	25	75	100	3
	II	22OU2EN2	PART II English	6	3	25	75	100	3
	III	22OUCPA21	CORE-Financial Accounting - II	7	3	25	75	100	5
	III	22OUCPA22	CORE- Marketing	5	3	25	75	100	4
	III	22OUCPAGEPA2	GEC - II-Business Mathematics	5	3	25	75	100	4
	IV	22OUCPAID2	IDC – II Advertising and Salesmanship	2	3	25	75	100	2
III	III	22OUCPA31	CORE-Auditing and Assurance	5	3	25	75	100	4
	III	22OUCPA32	CORE-Financial Accounting – III	7	3	25	75	100	5
	III	22OUCPA33	CORE-Banking	5	3	25	75	100	4
	III	22OUCPA34	CORE-Goods and Services Tax	6	3	25	75	100	5
	III	22OUCPAGEPA3	GEC -III -Security Analysis and Portfolio Management	4	3	25	75	100	3
	IV	22OUCPASE3P	SEC -Commerce Practical - Online Forms	2	3	40	60	100	2
IV	III	22OUCPA41	CORE-Principles of Insurance	5	3	25	75	100	4
	III	22OUCPA42	CORE-Partnership Accounts	6	3	25	75	100	5
	III	22OUCPA43	CORE-Costing	6	3	25	75	100	5

	III	22OUCPA44	CORE-Auditing Practices	5	3	25	75	100	4
	III	22OUCPAGEPA4	GEC - IV-Strategic Management	4	3	25	75	100	3
	IV	22OUCPASE4P	SEC - Practical on Filing of Internship Report	2	3	25	75	100	2
V	III	22OUCPA51	CORE-Corporate Accounts	6	3	25	75	100	5
	III	22OUCPA52	CORE-Business Law	5	3	25	75	100	4
	III	22OUCPA53	CORE- Income Tax –I	5	3	25	75	100	4
	III	22OUCPA54	CORE-Financial Markets and Service	5	3	25	75	100	4
	III		DSEC-I	5	3	25	75	35	4
	IV	22OUCPASE5	SEC -Intellectual Property Right	2	3	25	75	100	2
	IV	22OUECEV5	AECC- Environmental Science	2	3	25	75	100	2
VI	III	22OUCPA61	CORE-Special Accounts	6	3	25	75	100	5
	III	22OUCPA62	CORE-Business Environment	5	3	25	75	100	4
	III	22OUCPA63	CORE-Income Tax –II	6	3	25	75	100	4
	III	22OUCPA64	CORE-Entrepreneurship Development	5	3	25	75	100	4
	III		DSEC -II	6	3	25	75	100	4
	IV	22OUCPASE6	SEC - Cyber Law	2	3	25	75	100	2
	IV	22OUECVE6	AECC- Value Education	2	3	25	75	100	2
	V	22OU5NS4/22OU5PE4	Extension Activities: NSS/Physical Education	-	3	25	75	100	1
			Total	180					140

GEC : Generic Elective Course

SEC : Skill Enhancement Course

DSEC: Discipline Specific Elective Course

AECC: Ability Enhancement Compulsory Course

IDC : Inter Disciplinary Course

Discipline Specific Elective Course (DSEC):

Semester – V DSEC - I (Choose any one)

Management Accounting - 22OUCPADSE5A

Human Resource Management - 22OUCPADSE5B

Semester – VI DSEC - II (Choose any one)

Financial Management - 22OUCPADSE6A

Services Marketing - 22OUCPADSE6B

NOTE:

The students are permitted to obtain additional credits (Optional

- MOOCs
- SWAYAM
- NPTEL Course

Project:

Year	Semester	Title	Duration of Study	Credits
III	VI	Project title	6 months	1

Compulsory Courses:

Year	Semester	Nature of Course	Course Code	Title of the Course	Hours	Offered to students of
I	I	Add on Course	22COMAOC 22COMAOC P	Office Automation with Advanced Excel Lab in Office Automation with Advanced Excel	30	I B.Com
I	I & II	Certificate Course	22COMC 22COMC P	Certificate Course in Financial Accounting using Tally Lab in Financial Accounting using Tally	90	I year students of B.Com and all disciplines
II	III & IV	Diploma Course	22COMD 22COMD P	Diploma Course in Advanced Accounting and Advanced Inventory using Tally Lab in Advanced Accounting and Advanced Inventory using Tally	90	Students of all discipline who have completed Certificate Course in Financial Accounting using Tally
III	V & VI	Advanced Diploma Course	22COMAD 22COMAD P 22COMPR	Advanced Diploma in Tax Accounting & Payroll Accounting Lab in Tax Accounting & Payroll Accounting Project	90	Students of all discipline who have completed Diploma Course in Advanced Accounting and Advanced Inventory using Tally
III	V & VI	Value Added Course	22COMVAC 22COMVAC P	GST Practitioner Exam Preparatory Course & GST Accounts Assistant Lab in GST Practitioner Exam Preparatory Course & GST Accounts Assistant	90	III B.Com Students

Department of Commerce				I B. Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OU1CPA1	Modern Business Correspondence and Office Management	3	5	25	75	100

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

Course Objectives:

1. Enable the students to understand the Essential Parts of a Business Letter.
2. To identify the Contents of an order letter.
3. Help the students gain practical applications in the Procedure for Export and Import.
4. Make the learners aware of the Letters from the Customers to the Banker.
5. To create awareness on the Report writing and electronic communication.

Course Content:**UNIT: I**

Communication and technology - Basic of communication and technology - Meaning, Definition, Purpose of Communication – Objectives of communication – Importance of communication – Types of communication – Barriers of communication – Principles of effective communication. Communication and Technology - The role of technology business communication – Internet – E-mail - Short message services.

UNIT: II

Business correspondence - A Good Business Letter – Commercial Correspondence – Forms of Business Letter – Circular Letter – Sales Letter – Trade Enquiries – Offers and Quotation – Trade Order – Status Enquiry – Confirmation of Orders – Complaints and their Adjustments – Collection Letters.

UNIT: III

Banking and insurance correspondence - Banking Letter – Insurance Correspondence – Agency Correspondence – Import Trade Correspondence – Export Trade Correspondence .

UNIT: IV

Office management and filing - Meaning of Modern Office – Primary and Administrative Function of Modern Office – Relation of Office with other Departments – Importance of Office – Effective Functions of Office Management – Qualities of Office Manager – Meaning of Filing – Importance of Filing – Organization of Filing – Methods of Filing – Virtual Office.

UNIT: V

Office forms and Latest Machines Meaning - Types and Advantages of Forms – Designing and Controlling Forms – Importance – Objectives of Office Machines – Accounting.

Books for Study:

1. R.S.N.Pillai, Bagavathi.S (2017) ,*Modern Commercial Correspondence*, Sultan Chand & Co, New Delhi.
2. R.S.N.Pillai, Bagavathi.S (2018) ,*Office Management*, Sultan Chand & Co, New Delhi.

Reference Books:

1. Raghunathan.N.S, Santhanam.B (2017), *Business Communication*, Margham Publication, Chennai.
2. Sharma Krishnamohan.R.C (2017), *Business Correspondence & Report Writing*, Tata McGraw Hill Education Private Ltd, New Delhi,
3. Urmila Rai,S.M.Rai (2017),, *Business Communication*, Himalaya Publishing House, Mumbai,
4. Rajendra Pal, J.S.Korlanhalli (2017), , *Essentials of Business Communication*, Sultan Chand & Sons 2017, New Delhi.
5. Juneja.OMP, Aarathi Mujumdar (2017), *Business Communication*, Orient Black Swan, Hyderabad

Web Resources:

1. https://www.managementstudyguide.com/business_communication.htm
2. <https://studiousguy.com/business-communication/>
3. <https://www.ahaworldcampus.com/b/what-is-business-communication>

E Books:

- 1.https://en.m.wikipedia.org/wiki/Business_correspondence
- 2.<https://www.nextiva.com/blog/what-is-business-communication.html>

Pedagogy: Chalk and Talk, PPT, Group discussion.

Rationale for nature of Course: It makes the students to communicate with business people accurately and effectively.

Knowledge and Skill: It makes communication within the organization more clear and precise.

Activities to be given: Preparing Business letters.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the various forms of business letter	K1 to K3
CLO2	Points to remember trade enquiries	K1 to K3
CLO3	Applied the knowledge to prepare circular letter	K1 to K4
CLO4	Analyzed the significance of banking insurance correspondence	K1 to K3
CLO5	Applied the knowledge to prepare report writing and email correspondence	K1 to K4

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

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

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

LESSON PLAN : Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Communication and technology - Basic of communication and technology - Meaning, Definition, Purpose of Communication – Objectives of communication – Importance of communication – Types of communication – Barriers of communication – Principles of effective communication. Communication and Technology - The role of technology business communication – Internet – E-mail - Short message services.	15	Chalk and Talk, PPT, group discussion
II	Business correspondence - A Good Business Letter – Commercial Correspondence – Forms of Business Letter – Circular Letter – Sales Letter – Trade Enquiries. Offers an Quotation – Trade Order – Status Enquiry – Confirmation of Orders – Complaints and their Adjustments – Collection Letters	15	Chalk and Talk, PPT
III	Banking and insurance correspondence - Banking Letter – Insurance Correspondence – Agency Correspondence – Import Trade Correspondence – Export Trade Correspondence .	15	Chalk and Talk, PPT, group discussion
IV	Office management an filing - Meaning of Modern Office – Primary and Administrative Function of Modern Office – Relation of Office with other Departments – Importance of Office – Effective Functions of Office Management – Qualities of Office Manager Meaning of Filing – Importance of Filing – Organization of Filing – Methods of Filing – Virtual Office.	15	Chalk and Talk, PPT
V	Office forms and Latest Machines Meaning - Types and Advantages of Forms – Designing and Controlling Forms – Importance – Objectives of Office Machines – Accounting.	15	Chalk and Talk, PPT, group discussion

Course Designer:
Miss.A.Nazima

Department of Commerce					I B. Com (PA)			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OUCPA11	Business Statistics	5	5	25	75	100

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

Course Objectives:

1. To enable the students to understand the Concepts of business statistics
2. To identify Dispersion and Variability.
3. To help the students Computation of Correlation Co-efficient from Regression Co-efficient.
4. To make the learners aware of Theory of probability
5. To measurement of Time Series and Index Numbers

Course Content:

UNIT: I

Introduction of Statistics and Measures of Central Tendency - Definition of Statistics – Importance and Functions of Statistics – Statistical survey and collection of data – Types of data collection – Primary data and secondary data – Sampling theory – types of Sampling – Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean

UNIT: II

Measures of Dispersion - Range – Quartiles – Mean Deviation and its co-efficient – Quartile Deviation and its co-efficient – Standard Deviation and Co-efficient of Variation

UNIT: III

Correlation and Regression - Meaning and types of correlation – Scatter diagram – Karl Pearson's co-efficient of correlation – Rank correlation – Regression and its uses – Regression lines – Regression Equation – Regression co-efficient – Computation of Correlation Co-efficient from Regression Co-efficient.

UNIT: IV

Probability - Meaning of probability – Expected value – Theory of probability – Addition theorem – Multiplication theorem – Conditional Probability – Baye's Theorem.

UNIT: V

Time Series and Index Numbers – Characteristic's – Uses – Types of index numbers – construction of simple and Weighted Price index numbers – Tests of adequacy of index number. Analysis of Time Series - Uses – Components of time series – Measurement of trend – Graphical method, Semi-average method, Moving average and Methods of Least square.

Text Book

R.S.N Pillai and Bagavathi (2019), Business Statistics, Sultan.Chand& Company Ltd., Ram Nagar, New Delhi.

Reference Books

1. Manoharan .M (2010),, Statistical Methods, Palani Paramount, Palani, Tamil Nadu.
2. Dr.Padmaloachan Hazarika (2012),, AText book of Business Statistics, Sultan.Chand& Company Ltd, New Delhi.
3. S.P. Gupta& M.P. Gupta (2015),, Business Statistics, , Sultan Chand and Sons , NewDelhi.
4. Dr.K.Alagar (2015),Business Statistics, Tata Mc Graw Hill Publications, New Delhi.
5. M.Wilson (2018), Business statistics, Himalaya Publishing House, Mumbai-

Web Resources:

<https://www.businessstatisticscoursera.org/businessstatistics/explanation>
<https://www.statisticshowto.com/business-statistics/>
<https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
<https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf>

EBooks:

<https://open.umn.edu/opentextbooks/textbooks/509>

Pedagogy:

Chalk and Talk, PPT, group discussion, quiz, on the spot test

Rationale for nature of Course:

Can be professionals in statistic of the business level of achievement.

Knowledge and Skill:

To enable the learner to understand about statistics of the business level

Activities to be given:

The students able to prepare a paper presentation, group discussion, PPT .

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic Importance and Function of statistics	K1 to K3
CLO2	Identify the Standard Deviation and Co-efficient of Variation	K1 to K3
CLO3	Apply the knowledge to Correlation and Regression	K1 to K4
CLO4	Analyze the significance of Theory of probability	K1 to K3
CLO5	Examine the role of Time Series and Index Numbers	K1 to K4

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

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

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

LESSON PLAN: Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Introduction of Statistics and Measures of Central Tendency - Definition of Statistics – Importance and Functions of Statistics – Statistical survey and collection of data – Types of data collection – Primary data and secondary data – Sampling theory – types of Sampling – Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean	15	Chalk and Talk, PPT, group discussion , quiz, on the spot test
II	Measures of Dispersion - Range – Quartiles – Mean Deviation and its co-efficient – Quartile Deviation and its co-efficient – Standard Deviation and Co-efficient of Variation	15	Chalk and Talk, PPT, group discussion
III	Correlation and Regression - Meaning and types of correlation – Scatter diagram – Karl Pearson’s co-efficient of correlation – Rank correlation –. Regression and its uses – Regression lines – Regression Equation – Regression co-efficient – Computation of Correlation Co-efficient from Regression Co-efficient	15	Chalk and Talk, PPT, group discussion , quiz, spot test
IV	Probability - Meaning of probability – Expected value – Theory of probability – Addition theorem – Multiplication theorem – Conditional Probability – Baye’s Theorem	15	Chalk and Talk, PPT, group discussion
V	Time Series and Index Numbers – Characteristic’s – Uses – Types of index numbers – construction of simple and Weighted Price index numbers – Tests of adequacy of index number Analysis of Time Series - Uses – Components of time series – Measurement of trend – Graphical method, Semi-average method, Moving average and Methods of Least square. only).	15	Chalk and Talk, PPT, group discussion

Course Designer:
Mrs,K.Kanagavalli

Department of Commerce					I B.Com (PA)			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OUCPA12	Financial Accounting - I	5	7	25	75	100

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

Course Objectives:

Course Objectives:

1. To enable the students to understand the Concepts of Accounting, Journal, Ledger, Cash Book and Trial Balance.
2. To Help the students to gain practical knowledge in final accounts of Sole Trading Concern
3. To understand the Bank Reconciliation Statement and the concept of Rectification of Errors.
4. To Help the students gain practical knowledge in final accounts of Non-Profit Organization
5. To make the learners aware of Depreciation and Recording Bill Transactions.

Course Content:

Unit: I -Introduction to Accounting-Need for Accounting - Definition of Accounting - Objectives of Accounting – Concepts and Conventions of Accounting - Accounting Equation - Rules for Accounting – Journal – Ledger -Simple Cash Book - Double Column Cash Book- Triple Column Cash Book – Petty Cash Book – Trial Balance

Unit II - Final Accounts of Sole Trading Concern-Introduction – Trading A/c - Profit and Loss Account - Balance Sheet– adjustments [Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Depreciation of Assets, Interest on Capital, Interest on Drawings, Bad Debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors]

Unit : II -Bank Reconciliation Statement: Meaning- Need - Causes for Differences between Cash Book and Pass Book – Methods of Preparation of Bank Reconciliation Statement- Balance to be shown in Balance Sheet.

Rectification of Errors: Classifications – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account.

Unit: IV - Accounts of Non-Profit Organisation: Introduction – Final Accounts of Non-Profit Organisation - Receipts and Payments Account – Income and Expenditure Account- Balance Sheet.

Unit: V - Depreciation: Meaning - Causes – Objectives- Methods - Straight Line Method – Diminishing Balance Method

Bill of Exchange: Meaning - Advantages – Kinds of Bills – Distinction between Bill of Exchange and Promissory Note – Recording Bill Transaction in Journal - Endorsement – Discounting of Bill – Bill sent for collection.

Books for Study:

1. Jain .S.P & Narang .K.L(2012) , *Advanced Accounting* , Kalyani Publishers, New Delhi.
2. Reddy.T.S, Murthy.A(2018), *Advanced Accountancy*, Margham Publications, Chennai.

Reference Books:

1. Gupta.R.L and Radhaswamy.M(2010), *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.
2. Shukla. M.C. &Grewal.T.S ,Gupta.S.C(2011), *Advanced Accounts -I* , S.Chand& Sons, New Delhi.
3. Arulanandam.M.A & Raman.K.S(2012), *Advanced Accounts*, Himalaya Publishing House, Mumbai .
4. Pillai R.S.N &V.Bagavathy(2013) , *Fundamentals of Advanced Accounting*, S.Chand& Co, New Delhi.

Web Resources:

1. <https://www.accountingcoach.com/financial-accounting/explanation>
2. <https://www.wallstreetmojo.com/financial-accounting/>
3. <https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f3.html>

E-books:

1. <https://open.lib.umn.edu/financialaccounting/>

Pedagogy: Chalk and Talk, PPT, Group discussion

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

Knowledge and Skill: To make the Students aware of financial statements and accounting reports of the Company

Activities to be given: Preparing Final accounts, Income and Expenditure Statement of a company

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the basic Concepts and Conventions of Final Accounts	K1 to K3
CLO2	Identified the Errors of omission &Errors of Commission	K1 to K3
CLO3	Applied the knowledge to Methods of calculation of interest	K1 to K4
CLO4	Analyzed the significance of Bill of Exchange	K1 to K3
CLO5	Examined the role of Final Accounts of Non-profit organization	K1 to K4

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

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

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

LESSON PLAN: Total (105 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Introduction to Accounting - Need for Accounting - Definition of Accounting - Objectives of Accounting – Concepts and Conventions of Accounting - Accounting Equation - Rules for Accounting – Journal – Ledger -Simple Cash Book - Double Column Cash Book -Triple Column Cash Book – Petty Cash Book – Trial Balance	21	Chalk and Talk, PPT, group discussion
II	Unit II - Final Accounts of Sole Trading Concern -Introduction – Trading A/c - Profit and Loss Account - Balance Sheet – adjustments [Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance, Depreciation of Assets, Interest on Capital, Interest on Drawings, Bad Debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors.	21	Chalk and Talk, group discussion
III	Unit : III -Bank Reconciliation Statement: Meaning- Need - Causes for Differences between Cash Book and Pass Book – Methods of Preparation of Bank Reconciliation Statement-Balance to be shown in Balance Sheet. Rectification of Errors: Classifications – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account.	21	Chalk and Talk, group discussion
IV	Unit: IV - Accounts of Non-Profit Organization: Introduction – Final Accounts of Non-ProfitOrganization - Receipts and Payments Account – Income and Expenditure Account-Balance Sheet.	21	Chalk and Talk, group discussion
V	Unit: V - Depreciation: Meaning - Causes – Objectives- Methods - Straight Line Method – Diminishing Balance Method Bill of Exchange: Meaning - Advantages – Kinds of Bills – Distinction between Bill of Exchange and Promissory Note – Recording Bill Transaction in Journal - Endorsement – Discounting of Bill – Bill sent for collection.	21	Chalk and Talk, group discussion

Course Designer:
Miss. R.S. Mythlee

Department of Commerce				I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	GEC - I	22OUCPAGEPA1	Business Economics	4	5	25	75	100

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

Course Objectives:

1. To enable the students to understand the Concepts of Business Economics
2. To identify the Business Economics Elasticity of Demand and Factors affecting Elasticity of Demand.
3. To help the students gain Demand Forecasting: Meaning knowledge in Factors Involved, Methods of Forecasting ,Established Product and New product.
4. To make the learners aware of Price Analysis, Methods of pricing, Differential pricing and Product line pricing.
5. To create awareness on Profit Planning and Control

Course Content

Unit: I - Business Economics: Nature - Scope –Relationship with other subjects – Distinction between Economics and Managerial Economics – Economics tools applied to Business – Role of Business Economics.

Unit: II - Demand Analysis: Law of Demand –Determinants of Demand -- Elasticity of Demand – Price Elasticity – Income Elasticity – Cross and Promotional Elasticity – Factors affecting Elasticity of Demand.

Unit: III - Demand Forecasting: Meaning – Importance – Factors Involved – Methods of Forecasting - Established Product - New product.

Unit: IV– Price Analysis: Methods of pricing - Pricing Determination– Perfect Competition – Monopoly Features -Monopolistic Competition-
– Oligopoly Features. Pricing policies and methods – Skimming pricing, Penetration pricing – Differential pricing –Product line pricing.

Unit: V - Profit Planning and Control: Nature– Methods - Profit budget, Break Even Analysis, Rate of Return on Investment – Profit Forecasting.

Text Book:

Sankaran.S (2016) ,*Business Economics*, Margham Publications, Chennai.

Reference Books:

1. Dwivedi. D.N (2010), *Managerial Economics*, Vikas Publications, Noida.
2. Varshney R.L and Maheswari K.L (2011) , *Managerial Economics*, Sultan Chand & Sons, New Delhi.
3. Mithani. D.M (2011), *Managerial Economics*, Himalaya Publishing House, Mumbai,
4. Chopra. P.V (2012), *Managerial Economics*, Kalyani Publishers, Ludhiana.
5. Jhingan M.L & Stephen J.K (2012), *Managerial Economics* , Vrinda Publications, New Delhi

Web Resources:

1. <http://www.dspmuranchi.ac.in/pdf/Blog/New%20Full%20Final%20BE%2011.07.2014.pdf>
2. [https://cdnasb.samarth.ac.in/site/Syllabus+of+CUET+\(UG\)+--+2022/309_Economics.pdf](https://cdnasb.samarth.ac.in/site/Syllabus+of+CUET+(UG)+--+2022/309_Economics.pdf)
3. [http://www.nou.ac.in/Online%20Resources/28-6/Scope%20of%20Business%20Economics-converted%20\(1\).pdf](http://www.nou.ac.in/Online%20Resources/28-6/Scope%20of%20Business%20Economics-converted%20(1).pdf)

EBooks:

1. <https://www.toppr.com/guides/business-economics/introduction-to-business-economics/meaning-of-business-economics/>

Pedagogy: Chalk and Talk, PPT, group discussion, quiz, on the spot test

Rationale for nature of Course: Will be able to check Economics tools applied to Business.

Knowledge and Skill: To enable the learner to understand about awareness on Profit Planning and Control of business economics.

Activities to be given: The students able to prepare a paper presentation, group discussion, PPT .

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the Concepts of Business Economics	K1 to K3
CLO2	Identify the Business Economics Elasticity of Demand	K1 to K3
CLO3	Apply the knowledge to Methods of Forecasting	K1 to K4
CLO4	Analyze the significance of Differential pricing and Product line pricing.	K1 to K3
CLO5	Examine the role of Profit Planning and Control	K1 to K4

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

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

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

LESSON PLAN: Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Unit: I - Business Economics: Nature - Scope – Relationship with other subjects – Distinction between Economics and Managerial Economics – Economics tools applied to Business – Role of Business Economics.	15	Chalk and Talk, PPT, group discussion
II	Demand Analysis: Law of Demand –Determinants of Demand – Elasticity of Demand – Price Elasticity – Income Elasticity – Cross and Promotional Elasticity – Factors affecting Elasticity of Demand.	15	Chalk and Talk, PPT, group discussion quiz, on the spot test
III	Demand Forecasting: Meaning – Importance – Factors Involved – Methods of Forecasting - Established Product - New product.	15	Chalk and Talk, PPT, group discussion quiz, on the spot test
IV	Price Analysis: Methods of pricing - Pricing Determination– Perfect Competition – Monopoly Features -Monopolistic Competition – Oligopoly Features. Pricing policies and methods – Skimming pricing, Penetration pricing – Differential pricing –Product line pricing.	15	Chalk and Talk, PPT, group discussion , spot test
V	Profit Planning and Control: Nature– Methods - Profit budget, Break Even Analysis, Rate of Return on Investment – Profit Forecasting.	15	Chalk and Talk, PPT, group discussion ,quiz, on the spot test

Course Designer:
Mrs.S.Jayasakthi

Department of Commerce				I UG				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	IDC - I	22OUCPAID1	Human Resource Management	2	2	25	75	100

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

Course Objectives:

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

Course Content:

Unit: I - Human Resource Management: Nature and Scope of Human Resource Management. Recruitment – Meaning –Sources - Selection – Process.

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

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

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

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

Text Book:

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

Reference Books:

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

Web Resources / E.Books:

<http://guides.library.stonybrook.edu>

<http://hr.blr.com>

<http://hire.trakstar.com>

Pedagogy:

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

Rationale for nature of Course:

Knowledge and Skill: To students knowing the Performance Appraisal.

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

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand basic of human resource management.	K1 to K3
CLO2	Understand human resource management Training Methods.	K1 to K3
CLO3	Evaluate performance Appraisal.	K1 to K3
CLO4	To know the Concepts of Trade Union.	K1 to K3
CLO5	Learners aware of Electronic human resource management.	K1 to K3

K1- Remembering and recalling facts with specific answers

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

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

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

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

LESSON PLAN : Total (30 Hrs)

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

Course Designer:
B.Lalitha Subhnam

Department of Commerce				I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OU1CPA2	Principles of Management	3	6	25	75	100

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

Course Objectives:

1. To make the students to understand the Concepts of Principles of Management
2. To help the students to know the evolution of management thought.
3. To understand the principles and practice of business management.
4. To make the learners aware of the theories of Motivation -X Theory, Y Theory and Z Theory.
5. To create awareness on channel of communication and techniques of controlling.

Course Content:**UNIT: I**

Management - Meaning - Characteristics – Functions - Importance - Contributions for Management Thought - Henry Fayol, Elton Mayo, F.W.Taylor, Principles of Scientific Management – Contribution of Peter F.Drucker.

UNIT: II

Planning- Meaning - Characteristics – Objectives - Importance – Steps in Planning- Types- Obstacles of effective Planning. Decision Making - Elements - Decision Making process – Importance - Management By Objectives (MBO) and Management By Exception (MBE).

UNIT: III

Organising - Meaning- Functions –Principle of Organisation-Types of Organisation - Formal and Informal. Delegation and Decentralisation - Delegation – Meaning – Importance – Elements - Principles-Types- Decentralisation - Meaning - Advantages.

UNIT: IV

Staffing – Elements – Functions - Process of staffing. Recruitment - Sources of Recruitment. Selection: Meaning – Stages of Selection- Kinds of interview. Training – Meaning -Types of Training-On the Job Training- Off the Job Training Direction-Motivation: Maslow & Herzberg theory of Motivation.

UNIT: V

Leadership - Meaning and Importance - Qualities of a good leader – Functions - Types- Barriers. Channel of Communication: Importance - Types- Barriers -Channel of Communication. Controlling: Meaning - Steps - Meaning - Co-ordination - Principles - Steps for effective co-ordination.

Text Book

Ramasamy. T (2018),Principles of Management, Himalaya Publishing House, Mumbai.

Reference Books

1. Natarajan. K., Ganesan. K. P. (2012), Principles of Management, Himalaya Publishing House, Mumbai.
2. Prasad. L. M. (2012), Principles & Practice of Management, Sultan Chand & Sons, New Delhi.
3. Sharma. R. K. & Shashi K. Gupta (2015), Principles of Management, Kalyani Publishers, New Delhi.
4. Dingar Pagare (2015), Principles of Management, Sultan Chand & Sons, New Delhi.
5. Gupta. C. B. (2015), Business Management, Sultan Chand & Sons, New Delhi.

Web Resources:

1. <https://www.toolshero.com> > management
2. <https://www.simplelearn.com> > ... > career fast track
3. <https://www.iedunote.com> > 14 management principles.
4. <https://education.stateuniversity.com> > pages > An intro.

E.books: https://www.google.co.in/books/edition/Principles_of_Management/sTeWF5c8FXcC?hl=en&gbpv=1&dq=principles+of+management&printsec=frontcover

Pedagogy: Chalk and Talk, PPT, group discussion, quiz, on the spot test

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

Knowledge and Skill: It will help the students to develop good communication skill.

Activities to be given: Preparing assignment, PPT presentation.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand the basic Concepts and characteristics of Principles of Management	K1 to K3
CLO2	Understand importance of Planning	K1 to K3
CLO3	Analyze the types of organization	K1 to K4
CLO4	Analyze the significance of motivational theories	K1 to K3
CLO5	Learn Leadership Qualities	K1 to K4

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

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

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

LESSON PLAN: Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Management - Meaning - Characteristics – Functions - Importance - Contributions for Management Thought - Henry Fayol, Principles of Management - F.W.Taylor, Principles of Scientific Management – Contribution of Peter F.Drucker.	18	Chalk and Talk, PPT, group discussion
II	Planning - Meaning - Characteristics – Objectives - Importance – Steps in Planning- Types- Obstacles of effective Planning. Decision Making - Elements - Decision Making process – Importance - Management By Objectives (MBO) and Management By Exception (MBE).	18	Chalk and Talk, PPT, group discussion , quiz, on the spot test
III	Organising - Meaning- Functions –Principle of Organisation-Types of Organisation - Formal and Informal. Delegation and Decentralisation. Delegation – Meaning – Importance – Elements - Principles-Types- Decentralisation - Meaning - Advantages.	18	Chalk and Talk, PPT, group discussion
IV	Staffing – Elements – Functions - Process of staffing. Recruitment - Sources of Recruitment. Selection: Meaning – Stages of Selection- Kinds of interview. Training –Meaning -Types of Training-On the Job Training- Off the Job Training Direction-Motivation - Theories of Motivation -X Theory, Y Theory and Z Theory - Maslow’s Hierarchy of needs.	18	Chalk and Talk, PPT, group discussion , quiz, on the spot test
V	Leadership - Meaning and Importance - Qualities of a good leader – Functions - Types- Barriers. Channel of Communication: Importance - Types- Barriers -Channel of Communication. Controlling: Steps- Techniques of control (PERT and CPM). Co-ordination - Principles - Steps for effective co-ordination.	18	Chalk and Talk, PPT, group discussion

Course Designer:
Mrs.S. Sowmya

Department of Commerce					I B. Com (PA)			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OUCPA21	Financial Accounting - II	5	7	25	75	100

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

Course Objectives:

1. To enable the students to understand accounts for consignment
2. To identify the Accounting for joint ventures
3. To Help the students to understand the concept of single entry system
4. To understand the concept of Lease Accounting
5. To make the learners aware of Branch and Department Accounts

Course Content:**UNIT: 1**

Consignment Account - Meaning – Features – Distinction between sale and consignment – Important terms – Account Sales – Non-recurring expenses – Recurring Expenses – Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of consignor & consignee

UNIT: II

Joint venture accounts - Meaning – Features – Distinction between joint venture and partnership, joint venture and consignment – Accounting for joint ventures – Recording of individual books – Recording in separate set of books – Memorandum of Joint Venture

UNIT: III

Single entry system - Definition – Salient features – limitations – Difference between single entry and double entry system – Ascertainment of profit – Net worth method – Distinction between balance sheet and statement of affairs – Conversion method.

UNIT: IV

Lease Accounting: Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements.

UNIT: V Branch and Departmental Account - Types of branches – Dependent branches - Accounting in respect of dependent branches – Debtor system only – Cost price method – Invoice price method – Departmental accounts – Allocation of expenses – Interdepartmental transfers.

Books for Study:

Reddy.T.S, Murthy.A, *Advanced Accountancy*, Margham Publications, Chennai, 2018

Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*, Sultan Chand & Sons, New Delhi, 2010.

Reference Books

1. Nagarajan, Rudhra Publications, Chennai
2. Jain .S.P & Narang .K.L , *Advanced Accounting* , Kalyani Publishers, New Delhi, 2012.
3. Pillai R.S.N&V.Bagavathy , *Fundamentals of Advanced Accounting*, S.Chand& Co, New Delhi, 2013.
4. Shukla. M.C. &Grewal.T.S ,Gupta.S.C, *Advanced Accounts -I* , S.Chand& Sons, New Delhi, 2011

Web Resources:

<https://www.wallstreetmojo.com/consignment-accounting/>
<https://www.vedantu.com/commerce/features-of-joint-venture-accounts>
<https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

EBooks:

<https://www.accountingformanagement.org/consignment-account/>

Pedagogy: Chalk and Talk, PPT, Group discussion

Rationale for nature of Course: Will be able to Prepare various kinds of Accounts

Knowledge and Skill: It will help the students to Keep records of Business Transactions

Activities to be given: Preparing Consignment accounts and Departmental Accounts.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Identified the basics of Consignment Account	K1 to K3
CLO2	Analysed the Joint Venture Accounts	K1 to K3
CLO3	Applied the knowledge of Single Entry system	K1 to K4
CLO4	Understood the role of Lease Accounts	K1 to K3
CLO5	Determined the significance of Branch and Departmental Accounts	K1 to K4

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

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

1-Basic Level

2- Intermediate Level

3- Advanced

LESSON PLAN : Total (105 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Consignment Account - Meaning – Features – Distinction between sale and consignment – Important terms – Account Sales – Non-recurring expenses – Recurring Expenses – Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of consignor & consignee	21	Chalk and Talk, PPT, group discussion ,on the spot test
II	Joint venture accounts - Meaning – Features – Distinction between joint venture and partnership, joint venture and consignment – Accounting for joint ventures – Recording of individual books Recording in separate set of books – Memorandum of Joint Venture	21	Chalk and Talk, group discussion
III	Single entry system - Definition – Salient features – limitations – Difference between single entry and double entry system – Ascertainment of profit – Net worth method – Distinction between balance sheet and statement of affairs – Conversion method.	21	Chalk and Talk,
IV	Lease Accounting: Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements	21	Chalk and Talk, group discussion
V	.Branch and Departmental Account - Types of branches – Dependent branches - Accounting in respect of dependent branches – Debtor system only – Cost price method – Invoice price method Departmental accounts – Allocation of expenses – Interdepartmental transfers.	21	Chalk and Talk, quiz

**Course Designer:
Miss. R.S. Mythlee**

Department of Commerce					I B.Com (PA)			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	Core	22OUCPA22	Marketing	4	5	25	75	100

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

Course Objectives:

1. To enable the students to understand the level of Marketing and marketing functions.
2. To identify the product and pricing with the help of product life cycle and kinds of pricing
3. To help the students to understand the standardization, grading warehouse and storages of products.
4. To make the learners to know the promotion and physical distribution of marketing.
5. To create awareness on the recent trends in marketing.

Course Content:

Unit: I - Marketing: Meaning-Objectives & Importance of marketing-Modern - Marketing Mix (7 Ps').

Marketing Functions: Buying - Elements- Methods. Selling - Elements - Assembling - Advantages – Problems.

Unit: II: Product Planning and Development and Pricing: Meaning of product - Features - Classification of Products -Product life cycle-New Product Planning and Development Process. Pricing: Meaning - Kinds of Prices- Factors influencing the pricing decisions.

Unit: III: Standardization, Grading and Warehousing: Standardization : Meaning – Importance - Types of standard – Benefits. Grading: Meaning – Branding - Labeling & Packaging– Advantages – Functions.

Storage & Warehouses: Advantages of storage- Types of warehouses

Unit: IV - Promotion & Physical Distribution: Promotion: Objectives – Importance. Physical Distribution : Functions –Classification of Channels - Factors to be considered in Channel Selection.

Unit: V: Recent trends in Marketing: E-Commerce in Marketing- Services Marketing - Retail Marketing – Meaning, Merits & Demerits – Mobile Marketing - Uses– Concept of Green Marketing.

Books for Study:

Pillai.R.S.N&Bagavathi.V(2019),*ModernMarketingPrinciplesandPractices*,Sultan&Sons,NewDelhi.

Reference Books:

- 1.Karthiresan.S,Radha.V,(2012)., *Marketing*, Prassanna Publishers, Chennai
- 2.Natarajan.L,(2017), *Marketing Management*, Margham Publications, Chennai,
- 3.RajanNair.N,SanjithNair,(2012). R, *Marketing*, Sultan Chand & Sons, New Delhi.
- 4.Rajenran,Maheswari.P,(2012), *PrinciplesofMarketing*, InternationalBookHousePvtLtd, New Delhi.
- 5.Chunawalla.S.A,(2013), *Marketing Principles and Practice*, Himalaya Publishing House, Mumbai

Web Resources:

1. <https://www.kopykitab.com>
2. <https://play.google.com › details> Modern Marketing (Principles and Practices) by RSN Pillai
3. <https://www.goodreads.com › show> Modern Marketing Principles And Practices – Good reads

E.Books: <http://www.freebookcentre.net/Business/Marketing-and-Sales-Books.html>

Pedagogy: Chalk and Talk, PPT, group discussion, quiz, on the spot test

Rationale for nature of Course: It Understand the marketing with 7 P's

Knowledge and Skill: It makes to know the marketing strategy and price determination.

Activities to be given: To collect the data for production details.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the marketing concepts, objective marketing and mix and modern marketing Techniques.	K1 to K3
CLO2	Learn Product Planning and Development.	K1 to K3
CLO3	Determine the standardization, Grading, Warehouse and Storage of products	K1 to K4
CLO4	Identify the Channel Selection for the Promotion and Physical Distribution of Marketing.	K1 to K3
CLO5	Study the Recent trends in marketing.	K1 to K4

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

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

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

LESSON PLAN: Total (75 Hrs)

UNITS	DESCRIPTION	HRS	MODE
I	Marketing: Meaning-Objectives & Importance of marketing-Modern - Marketing Mix (7 Ps'). Marketing Functions: Buying - Elements- Methods. Selling - Elements - Assembling - Advantages – Problems.	15	Chalk and Talk, group discussion quiz.
II	Product Planning and Development and Pricing: Meaning of product - Features - Classification of Products -Product life cycle- New Product Planning and Development Process. Pricing: Meaning - Kinds of Prices- Factors influencing the pricing decisions	15	Chalk and Talk, group discussion quiz, on the spot test
III	Standardization, Grading and Warehousing: Standardization: Meaning – Importance - Types of standard – Benefits. Grading: Meaning – Branding - Labeling & Packaging– Advantages – Functions. Storage & Warehouses: Advantages of storage- Types of warehouses	15	Chalk and Talk,
IV	Promotion & Physical Distribution: Promotion: Objectives – Importance. Physical Distribution : Functions –Classification of Channels - Factors to be considered in Channel Selection.	15	Chalk and Talk, group discussion quiz
V	Recent trends in Marketing- Commerce in Marketing- Services Marketing – Retail Marketing – Meaning, Merits & Demerits – Mobile Marketing - Uses– Concept of Green Marketing.	15	Chalk and Talk, PPT, on the spot test

Course Designer:
Mrs.G.Jyothi

Department of Commerce					I B. Com (PA)			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	GEC - II	22OUCPAGEPA2	Business Mathematics	4	5	25	75	100

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

Course Objectives:

1. To build the students to understand the Concepts of business Mathematics
2. To identify Laws of logarithms and Change of base Formula.
3. To help the students Compute Calculation period for banker's discount.
4. To make the learners aware of Differential calculus
5. To measurement of solving a system of linear equation using matrix inversion.

Course Content:

Unit : I - Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans Law.

Unit: II - Indices – Positive – Fractional – Operation with power function-Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula– Rules to write – Practical problems.

Unit: III -Commercial Arithmetic – Interest – Simple- Compound – Normal rate –Effective rate –Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.

Unit: IV - Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule – Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.

Unit: V -Determinants – Cramer's Rule– Properties –Product –Matrices – Types –Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion.

Text Book:

Manoharan .M &Elango.C (2013) ,*Business Mathematics*, Palani Paramount Publications, Palani.

Reference Books:

1. Sundaresan.V&JeyaseelanS.D(2012), *An Introduction to Business Mathematics*, S.Chand& Company, New Delhi.
2. Sancheti.D.C.,Kapoor.V.K(2012), *Business Mathematics*, Sultan Chand and Sons, NewDelhi
3. Verma .A.P(2013). ,*Business Mathematics*, Asian Books Pvt Ltd.
4. Vittal.P.R(2013), *Business Mathematics & Statistics*, Margham Publications, Chennai.
5. Wilson .M(2017), *Business Mathematics*, Himalaya Publications, Mumbai.

Web Resources:

<https://www.vedantu.com/maths/business-mathematics>

<https://www.educba.com/what-is-business-mathematics/>

<https://www.toppr.com/guides/business-mathematics-and-statistics/business-mathematics/>

<https://infinitylearn.com/surge/maths/business-mathematics>

E.books:[https://www.google.co.in/books/edition/Problems Solutions In Business Mathematics/D5MwEAAAQBAJ?hl=en&gbpv=1&dq=business+mathematics+book+for+1st+year+pdf&printsec=frontcover](https://www.google.co.in/books/edition/Problems_Solutions_In_Business_Mathematics/D5MwEAAAQBAJ?hl=en&gbpv=1&dq=business+mathematics+book+for+1st+year+pdf&printsec=frontcover)

Pedagogy: Chalk and Talk, PPT, group discussion, quiz, on the spot test

Rationale for nature of Course: Will be able to check mathematical formula used for business Business.

Knowledge and Skill: To make the learner to understand about period for banker's discount.

Activities to be given: The students able to prepare a paper presentation.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the Elements of Set theory	K1 to K3
CLO2	Identify the Operation with power function and Logarithms	K1 to K3
CLO3	Apply the knowledge to Calculate the period for banker's discount.	K1 to K4
CLO4	Analyze the Methods of integral calculus and Rules	K1 to K3
CLO5	Examine the Solving a system of linear equation using matrix inversion	K1 to K4

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

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	3	1	2	2
CLO2	2	1	3	3	1	3
CLO3	3	2	3	2	1	3
CLO4	1	2	3	3	2	6
CLO5	1	2	3	3	2	2

1-Basic Level

2- Intermediate Level

3- Advanced Level

LESSON PLAN: Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans Law.	15	Chalk and Talk, PPT, group discussion ,
II	Indices – Positive – Fractional – Operation with power function-Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula–Rules to write – Practical problems.	15	Chalk and Talk, PPT, group discussion
III	Commercial Arithmetic – Interest – Simple- Compound – Normal rate –Effective rate –Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.	15	Chalk and Talk, PPT, group discussion quiz, on the spot test
IV	Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule – Quotient rule ,functions of a function rule (simple problems only) Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.	15	Chalk and Talk, PPT, group discussion , on the spot test
V	-Determinants – Cramer's Rule– Properties –Product – Matrices – Types –Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion .	15	Chalk and Talk, PPT, group discussion , spot test

Course Designer:
Mrs. S. Jayasakthi

Department of Commerce					I UG			
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
II	IDC - II	22OUCPAID2	Advertising and Salesmanship	2	2	25	75	100

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

Course Objectives:

1. To understand the objectives and Features of advertising.

Course Content:

Unit: I - Advertising: Objectives - Features – Functions - Importance – Advertising Goals and Models - Advantages and Criticisms.

Unit: II - Advertisement copy: Qualities of a good copy – Values – Media-Selection of media – Kinds of media-Advertising Agency.

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

Unit: IV - Salesmanship: Objectives – Importance – Duties – Qualities – Types – Features of Personal Selling.

Unit: V – Remuneration: Objectives—Methods-Straight Salary Method-Straight Commission Method –Combination of Salary and Commission-

Text Book:

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

Reference Books:

1. SinhaJ.C(2015), *Principles of Marketing and Salesmanship*, R.Chand& Co, New Delhi,
2. Sumathi S, Saravanavel P(2015), *Advertising & Salesmanship*, Margham publications Chennai.
3. Gupta.S.L, Ratna.V. (2017), *Advertising & Salesmanship Promotion Management*, Sultan Chand Dropadi Devi Education Foundation – New Delhi
4. RajanNair.N, SanjithNair.R(2017), *Marketing*, Sultan Chand & Sons, New Delhi.
5. Philip Kotler, *Marketing Management*, Pearson publishers, Prentice Hall of India, New Delhi.

Web Resources / E.Books:

www.smashingmagazine.com

<http://www.forbes.com>

<http://blog.hubspot.com>

Pedagogy:

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

Rationale for nature of Course: Understand the Advertising concepts Goals and Models.

Knowledge and Skill: To Knowing the Advertising Techniques

Activities to be given: Prepare the Advertising Methods

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand the importance of Advertising.	K1 to K3
CLO2	To gain knowledge about Media Selection.	K1 to K3
CLO3	Learners aware the purpose of Sales Promotion.	K1 to K3
CLO4	Inculcate the Qualities of salesman.	K1 to K3
CLO5	Understand the different pattern of Remuneration.	K1 to K3

K1- Remembering and recalling facts with specific answers

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

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

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

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

1-Basic Level

2- Intermediate Level

3- Advanced Level

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

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

LESSON PLAN : Total (30 Hrs)

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

Course Designer:
Mrs.K.Kanagavalli