## E.M.G. YADAVA WOMEN'S COLLEGE, MADUR AI $-625\ 014$ .

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)
Re-accredited (3<sup>rd</sup> 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-14

(An Autonomous Institution – Affiliated to Madurai Kamaraj University) (Re-accredited (3<sup>rd</sup> Cycle) with Grade A<sup>+</sup> with CGPA 3.51by 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 became 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	After completion of B.Com the students will be able
	<b>ATTRIBUTES</b>	to
<b>PSO -1</b>	Knowledge and	Knowledge about commerce, Accounting, concepts of
	Proficiency	marketing, Insurance, Banking Law and Practice and
		Latest Corporate Accounting Methods.
<b>PSO -2</b>	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.
<b>PSO -3</b>	Problem solving	Solve problems related to employer, employee, investors
		and consumers with legal protection
<b>PSO -4</b>	Modern tool usage	Develop IT knowledge for business processes and learn
		innovative methods of applying IT and e-commerce tools
		for competitive advantage.
<b>PSO -5</b>	Social	Face Competitive exams, learn CA, CS, ICWA, and
	Responsibility	become bank Tax consultant, bank employees, company
		secretary, teachers, professor, staff agent, government
		jobs and marketing managers.
<b>PSO -6</b>	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
<b>PSO -7</b>	Ethics and values	Apply ethical principles and commit to professional
		ethics, responsibilities and norms of accounting practice
PSO -8	Leadership,	Groom the graduates towards excellence through building
	Teamwork and	communication skills, handling leadership challenges,
	communication	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

Course of Study with Credit Distribution for B.Com						
Category	No. of	No. of Credits				
	Courses					
Part-I	2	6				
Part –II	2	6				
Major Core Paper	20	89				
Discipline Specific Elective	2	8				
Course						
Generic Elective Course	4	14				
Skill Enhancement Course	4	8				
Inter Disciplinary Course	2	4				
Ability Enhancement Compulsory	2	4				
Course						
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

   (internaltests, 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 UptoK4levels)
  Assessment through K1, K2, K3& K4

## **EVALUATION (THEORY)** (PART I/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

Conductedfor100marksandconvertedinto20marks

## **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% for Under Graduate

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

Blooms Taxonomy	1	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 **TANSCHE** norms is taken into consideration in curriculum preparation.

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

	Section A				Section C	Sectio n D			
No.	CLOs	K- Level	MCQs (No Choice) Short Answers (Either or Type)				(Either or Type)	(Open choice	Total
Sl. No			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)	
	. of Ques asked	stions to	3		1		2	3	9
No. of Questions to be answered		3		1		1	1	6	
Marks for each question		1		2		5	10	-	
	tal Marks		3		2		5	10	20

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

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

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

	CLOs	el	Section	ı A	Section	ı B	Section C	Section D	
SI. No		K- Level	MCQ (No Cho		Short Ans		(Either or Type)	(Open choice)	Total
			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	2 (K3) & 1 (K4)	
2	CLO 5	Up to K4	3	(K1/ K2)	1	(K1/ K2)	questions must be in the same level)		
	of Ques	tions	6		2		4	3	15
No. of Questions to be answered		6		2		2	2	12	
Marks for each question		1		2		5	10	-	
Tot	al Marks h 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
	K1	3	2	-	-	5	12
I	K2	-	-	10	10	20	44
	K3	-	-	-	20	20	44
	K4	-	-	-	-	-	-
	Marks	3	2	10	30	45	100
	K1	5	2	-		7	12
II	K2	1	2	10	-	13	22
	К3	-	-	-	20	20	33
	K4	-	-	10	10	20	33
	Marks	6	4	20	30	60	100
	K1	5	2	-		7	12
III	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

		_	Section	on A	Section	on B	Section	Section	
SI. No	CI O	IZ I1	MC	Qs	Short Ai	nswers	C	D	Total
SI.	CLOs	K- Level	(No ch	oice)	(No ch	oice)	(Either/ or	(Open	
			No. of	K-	No. of	K-	Type)	choice)	
			Questions	Level	Questions	Level	1 ype)		
1	CLO	Up to K3	2	K1/K2	1	K1/K2	2 (K3&	1(K2)	
	1						K3)		
2	CLO	Up to K3	2	K1/K2	1	K1/K2	2(K2&	1(K3)	
	2						K2)		
3	CLO	Up to K4	2	K1/K2	1	K1/K2	2	1(K4)	
	3						(K4&K		
							4)		
4	CLO	Up to K 3	2	K1/K2	1	K1/K2	2 (K3&	1(K3)	
	4						K3)		
5	CLO	Up to K 4	2	K1/K2	1	K1/K2	2 (K4&	1(K4)	
	5						K4)		
No.	of Quest	ions to be	10		5		10	5	30
aske	d								
No.	of Quest	ions to be	10		5		5	3	23
ansv	vered								
Mar	Marks for each question		1		2		5	10	
Tota	Total Marks for each		10		10		25	30	75
section								(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	10	10	50	50	120	100
Marks						

- 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	25
marks)	

- ✓ 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

#### Conductedfor50marksandconvertedinto25marks

#### **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)**

			Section	on A	Secti	ion B	Section C	Section D	Total
Sl. No	CLO s	K- Level	MCQs (No Cho	ice)	K- No. of K-		(Either or Type)	(Open Choice)	$\mathbf{T}_0$
			No. of	K-					
			Questi	Leve					
			ons	1	ons				
1.	CLO1	Up to K 3	1		1		4(K2)	1(K2)	
2.	CLO2	Up to K 3	1		1		&	&	
3.	CLO3	Up to K 3	1		1		2(K3)	2(K3)	
4	CLO4	Up to K 3	1	K1	1	K1	(Each set of		
5	CLO5	Up to K 3	1		1		questions		
							must be in		
							the same		
							level)		
No.	_	ons to be	5		5		6	3	19
No.	No. of Questions to be answered		5		5		3	2	15
Mar	ks for eac	ch question	1		2		5	10	
Tota secti		for each	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
	K1	5	10	-	-	15	
							20
I	K2	-	-	20	10	30	
							40
	K3	-	-	10	20	30	
							40
	K4	-	-	-	-	-	
							-
	Marks	5	10	30	30	75	100

E.M.G.Yadava Women's College, Madurai.

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

			Section	Section A		n B	g 4: G	g 4: D	
SI. No	CLOs	K- Level	MCQ	2s	Short An	swers	Section C (Either/or	Section D (Open	Total
S		20,02	No. of Questions	K- Level	No. of Questions	K- Level	Choice)	Choice)	
1	CLO 1	Up to K3	2		1		3(K2) &		
2	CLO 2	Up to K3	2	<b>K</b> 1	1	K1	2(K3) (Each set	2(K2)	
3	CLO 3	Up to K3	2		1		of questions	& 3(K3)	
4	CLO 4	Up to K 3	2		1		must be in the same		
5	CLO 5	Up to K 3	2		1		level)		
No. aske	of Questiced	ons to be	10		5		10	5	30
	of Questic wered	ons to be	10		5		5	3	23
Marks for each question		1		2		5	10		
Tota sect	al Marks fo ion	or each	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	10	10	50	50	120	100
Marks						

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(An Autonomous Institution – Affiliated to Madurai Kamaraj University) (Re-accredited ( $3^{rd}$  Cycle) with Grade  $A^+$  with CGPA 3.51by NAAC)

# DEPARTMENT OF COMMERCE – B.Com (PA) CBCS with OBE COURSE STRUCTURE

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

		Course Code	Title of the Course	irs ()	of (;		rks All	otted	
Semester	Part			Teaching hrs (per week)	Duration of Exam (hrs.)	CIA	SE	Total	Credits
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
п	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		CODE A 1111 B 11	5	3	25	75	100	4
		22OUCPA44	CORE-Auditing Practices		,		,		-
	III	22OUCPAGEPA4	GEC - IV-Strategic Management	4	3	25	75	100	3
	IV	AAOUGDA GE AD	SEC - Practical on Filing of	2	3	25	75	100	2
		22OUCPASE4P	Internship Report						
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	22OUAECEV5	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	22OUAECVE6	AECC- Value Education	2	3	25	75	100	2
	V		Extension Activities:	-	3	25	75	100	1
		22OU5NS4/22OU5PE4	NSS/Physical Education						
			Total	180					140

GEC : Generic Elective CourseSEC : 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	<b>Course Code</b>	Title of the Course	Hours	Offered to
		Course				students of
I	I	Add on Course	22COMAOC	Office Automation with Advanced Excel	30	I B.Com
			22COMAOCP	Lab in Office Automation with Advanced Excel		
I	I & II	Certificate Course	22COMC	Certificate Course in Financial Accounting using Tally	90	I year students of B.Com and all disciplines
			22COMCP	Lab in Financial Accounting using Tally		
П	III & IV	Diploma Course	22COMD	Diploma Course in Advanced Accounting and Advanced Inventory using Tally Lab in Advanced	90	Students of all discipline who have completed Certificate Course in Financial Accounting using Tally
			22COMDP	Accounting and Advanced Inventory using Tally		
III	V & VI	Advanced Diploma Course	22COMAD 22COMADP	Advanced Diploma in Tax Accounting & Payroll Accounting  Lab in Tax Accounting & Payroll Accounting	90	Students of all discipline who have completed Diploma Course in Advanced Accounting and Advanced Inventory using
			22COMPR	Project		Tally
III	V & VI	Value Added Course	22COMVAC	GST Practitioner Exam Preparatory Course & GST Accounts Assistant	90	III B.Com Students
			22COMVACP	Lab in GST Practitioner Exam Preparatory Course & GST Accounts Assistant		

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

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 - Email - Short message services.

#### **UNIT: 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.

#### UNIT: III

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

#### **UNIT: 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.

#### **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. <a href="https://studiousguy.com/business-communication/">https://studiousguy.com/business-communication/</a>
- 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	K1 to K3
	letter	
CLO2	Points to remember trade enquiries	K1 to K3
CLO3	Applied the knowledge to prepare circular	K1 to K4
	letter	
CLO4	Analyzed the significance of banking	K1 to K3
	insurance correspondence	
CLO5	Applied the knowledge to prepare report	K1 to K4
	writing and email correspondence	

## 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 DESCRIPTION	HRS	MODE
	DESCRIPTION	1110	THE SELECTION OF THE SE
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 - Email - Short message services.	15	Chalk and Talk, PPT, group discussion
п	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	<b>Course Code</b>	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
I	Core	22OUCPA11	<b>Business Statistics</b>	5	5	25	75	100

Nature of the Course						
Knowledge and Skill Oriented	<b>Employability Oriented</b>	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.Padmalochan 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.business statisticscoursera.org/business statistics/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	LESSON PLAN: Total (75 H DESCRIPTION	HRS	MODE
ONII	DESCRIPTION	IIKS	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
Ш	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	<b>Course Code</b>	Course	Credits	Contact	CIA	SE	Total
	Type		Title		Hours/Week			
I	Core	22OUCPA12	Financial	5	7	25	75	100
			Accounting					
			- I					

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 Error**s: 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. <a href="https://www.accountingcoach.com/financial-accounting/explanation">https://www.accountingcoach.com/financial-accounting/explanation</a>
- 2. https://www.wallstreetmojo.com/financial-accounting/
- $3. \ \underline{https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f3.html$

#### **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	K1 to K3
	Final Accounts	
CLO2	Identified the Errors of omission & Errors of	K1 to K3
	Commission	
CLO3	Applied the knowledge to Methods of calculation of	K1 to K4
	interest	
CLO4	Analyzed the significance of Bill of Exchange	K1 to K3
CLO5	Examined the role of Final Accounts of Non-profit	K1 to K4
	organization	

## 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)**

	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					
П	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					
Ш	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	4	5	25	75	100
			<b>Economics</b>					

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

#### **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.
- 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), Mangerial Economics, Vikas Publications, Noida.
- 2. Varshney R.L and MaheswariK.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
- 3. http://www.nou.ac.in/Online%20Resourses/28-

6/Scope%20of%20Business%20Economics-converted%20(1).pdf

#### **EBooks:**

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

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	K1 to K3
	Product line pricing.	
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
			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	<b>Demand Analysis</b> : 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	<b>Demand Forecasting</b> : 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	Course Code	Course Title	e Credits Contact CIA SE			Total	
	Type				Hours/Week			
I	IDC - I	22OUCPAID1	Human	2	2	25	75	100
			Resource					
			Management					

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

#### **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

# $\label{eq:closs} \mbox{Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)} \\ (\mbox{ARTS})$

	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
	Unit:I - Human Resource Management	6	Chalk and Talk, PPT,
I	Nature and Scope of Human Resource		quiz, on the spot test
	Management.  Recruitment – Meaning –Sources -		
	Selection – Process		
	Units II Tusining and Davidson and	6	Chalk and Talk
II	Unit: II - Training and Development:— Methods of Training	6	
	On the Job training – Off the Job training.		
	Unit. III Darformana Annusical Nacd	6	Challe and Talle DDT
III	<b>Unit: III -</b> Performance Appraisal: Need – Purpose and Use of Performance Appraisal		Chalk and Talk, PPT, group discussion
	Steps in Performance Appraisal		
	Ilmita IV. Trade price Meering	6	Chalk and Talk, PPT
IV	<b>Unit: IV</b> - Trade union - Meaning - Principles - Essentials of a successful trade		presentations, quiz,
	union - Features of Trade union.		
	Unit: V - Human Resource Accounting -	6	Chalk and Talk
V	Human Resource Information System	-	
	Human Resource Management Research		
	and Audit, International HRM, EHRM.		

Course Designer: B.Lalitha Subhnam

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

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. DingarPagare (2015), Principles of Management, Sultan Chand & Sons, NewDelhi,
- 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. <a href="https://education.state">https://education.state</a> university.com > pages > An intro.

 $\textbf{E.books:} \underline{https://www.google.co.in/books/edition/Principles} \underline{of\_Management/sTeWF5c8FXcC?hl=en} \underline{\&gbpv=1\&dq=principles+of+management\&printsec=frontcover}$ 

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	K1 to K3
	Principles of Management	
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	<b>Course Code</b>	Course	Contact	CIA	SE	Total	
	Type		Title		Hours/Week			
II	Core	22OUCPA21	Financial	5	7	25	75	100
			Accounting					
			- II					

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

- 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	K1 to K4
	Departmental Accounts	

## **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)

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				
п	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 (P	(A)		
Sem				Contact	CIA	SE	Total	
	Type		Title		Hours/Week			
II	Core	22OUCPA22	Marketing	4	5	25	75	100

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

- 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), Modern Marketing Principles and Practices, Sultan&Sons, New Delhi.

#### **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), Principles of Marketing, International Book House Pvt Ltd, New Delhi.
- 5.Chunawalla.S.A,(2013), Marketing Principles and Practice, Himalaya Publishing House, Mumbai

#### **Web Resources:**

- 1. https://www.kopykitab.com
- 2. <a href="https://play.google.com">https://play.google.com</a> details Modern Marketing (Principles and Practices) by RSN Pillai
- 3. <a href="https://www.goodreads.com">https://www.goodreads.com</a> 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 he 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	K1 to K3
	mix and modern marketing Techniques.	
CLO2	Learn Product Planning and Development.	K1 to K3
CLO3	Determine the standardization, Grading, Warehouse and	K1 to K4
	Storage of products	
CLO4	Identify the Channel Selection for the Promotion and Physical	K1 to K3
	Distribution of Marketing.	
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.
п	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	<b>Promotion &amp; Physical Distribution:</b> 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	Course Code	<b>Course Title</b>	Credits	Contact	CIA	SE	Total
	Type				Hours/Week			
II	GEC - II	22OUCPAGEPA2	Business	4	5	25	75	100
			Mathematics					

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

- 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:**<a href="https://www.google.co.in/books/edition/Problems">https://www.google.co.in/books/edition/Problems</a> Solutions In Business Mathema ti/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	K1 to K3
	Logarithms	
CLO3	Apply the knowledge to Calculate the period for	K1 to K4
	banker's discount.	
CLO4	Analyze the Methods of integral calculus and Rules	K1 to K3
CLO5	Examine the Solving a system of linear equation using	K1 to K4
	matrix inversion	

## **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 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
Ш	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				IUG			
Sem	Course	Course Code	Course Title	Credits		CIA	SE	Total
	Type				Hours/Week			
II	IDC - II	22OUCPAID2	Advertising	2	2	25	75	100
			and					
			Salesmanship					

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

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)

	LESSON FLAN: 10tai (50 Hrs)						
UNIT	DESCRIPTION	HRS	MODE				
	<b>Unit:</b> I - Advertising: Objectives - Features - Functions - Importance -	6	Chalk and Talk, PPT, quiz, on the spot test				
I	Advertising Goals and Models - Advantages and Criticisms.		1, on sports				
	<b>Unit: II - Advertisement copy</b> : Qualities of a good copy – Values	6	Chalk and Talk, quiz, on the spot test				
II	Media Selection of media – Kinds of media-Advertising Agency.						
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	<b>Unit: V – Remuneration</b> : Objectives—Methods-Straight Salary Method-Straight	6	Chalk and Talk, PPT, group discussion, spot test				
	Commission Method –Combination of Salary and Commission-						

Course Designer: Mrs.K.Kanagavalli